



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 16, 2020</u>
Adopted	<u>July 7, 2020</u>
Revised	<u>December 1, 2020</u>
	Date

<u>Susan Seew</u>	_____
<u>Wilda Ortega-Rosales</u>	_____
<u>Joanne Fimbres</u>	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
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 2, 2020  
Type the Date as MM/DD/YYYY

<u>Dr. Lily Matos DeBlieux</u>	<u>Joanne Fimbres</u>
Superintendent Signature	Business Manager Signature
Dr. Lily Matos DeBlieux	Joanne Fimbres
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Matthew Poag

Telephone: 623-772-2217 Email: mpoag@pesd92.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020	\$	<u>79,991,798</u>
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)		
Local	1000 \$	<u>2,001,788</u>
Intermediate	2000 \$	<u>3,854,904</u>
State	3000 \$	<u>45,970,664</u>
Federal	4000 \$	<u>9,347,881</u>
TOTAL	\$	<u>61,175,237</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>2.0461</u>	<u>1.9737</u>
Secondary Tax Rates:		
M&O Override	<u>2.1816</u>	<u>1.9992</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>2.1003</u>	<u>2.1571</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>4.2819</u>	<u>4.1563</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>61,175,237</u>	\$ <u>61,175,237</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>3,669,556</u>	\$ <u>3,669,556</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>9,648,000</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>74,492,793</u>

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

1. Average salary of all teachers employed in FY 2021 (budget year)	\$	<u>52,696</u>
2. Average salary of all teachers employed in FY 2020 (prior year)	\$	<u>50,870</u>
3. Increase in average teacher salary from the prior year	\$	<u>1,826</u>
4. Percentage increase		<u>4%</u>

Comments on average salary calculation (Optional):  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

5. Average salary of all teachers employed in FY 2018	\$	<u>46,188</u>
6. Total percentage increase in average teacher salary since FY 2018	\$	<u>14%</u>

**DISTRICT CONTACT INFORMATION**

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Lily	Matos DeBlieux	ldeblieux@pesd92.org	623-772-2206	
Executive Assistant to Superintendent	Mrs.	Kerry	Pohlmeyer	kpohlmeyer@pesd92.org	623-772-2206	
Chief Financial Officer	Mrs.	Joanne	Fimbres	jfimbres@pesd92.org	623-772-2220	
Business Manager 1	Mr.	Matthew	Poag	mpoag@pesd92.org	623-772-2220	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Patti	Tussey	ptussey@pesd92.org	623-772-2232	
SPED Data Reporting Coordinator	Mr.	Andrew	Wallen	lwallen@pesd92.org	623-772-2295	
AzEDS/ADM Data Coordinator	Mr.	Andrew	Wallen	lwallen@pesd92.org	623-772-2295	
Transportation Data Reporting Coordinator	Mr.	Caleb	Holman	cholman@pesd92.org	623-772-2280	
CTE Coordinator		.	.			
Poverty Coordinator		.	.			
Assessments Coordinator	Mr.	Andrew	Wallen	lwallen@pesd92.org	623-772-2295	
Curriculum Coordinator	Ms.	Jen	Cruz	jcruz@pesd92.org	623-772-2207	
Information Technology (IT) Director	Mr.	Ezra	Williams	ewilliams@pesd92.org	623-772-2244	
Bookstore Manager		.	.			
Governing Board Member	Ms.	Susan	Serin	sserin@pesd92.org		
Governing Board Member	Mr.	Jete	White	jwhite@pesd92.org		
Governing Board Member	Mrs.	Hilda	Ortega-Rosales	hortega-rosales@pesd92.org		
Governing Board Member	Mr.	Martin	Quezada	mquezada@pesd92.org		
Governing Board Member	Mr.	Jose	Arenas	jarenas@pesd92.org		
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

District's website home page address

[www.pesd92.org](http://www.pesd92.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.	427.14	397.05	18,927,496	8,030,717	1,060,435	316,516	1,597	28,531,273	28,336,761	-0.7%	1.
2000 Support Services												
2100 Students	2.	33.90	29.00	1,511,411	493,980	74,997	10,585	200	2,091,269	2,091,173	0.0%	2.
2200 Instructional Staff	3.	18.81	22.81	808,553	285,769	166,510	36,410	3,380	1,326,294	1,300,622	-1.9%	3.
2300 General Administration	4.	7.00	7.00	860,543	282,004	279,210	9,529	67,398	1,514,301	1,498,684	-1.0%	4.
2400 School Administration	5.	48.00	48.00	2,934,939	940,109	36,822	30,489	3,711	3,996,518	3,946,070	-1.3%	5.
2500 Central Services	6.	18.50	17.85	986,749	343,855	215,086	171,433	1,650	1,705,273	1,718,773	0.8%	6.
2600 Operation & Maintenance of Plant	7.	114.73	104.73	3,137,368	1,292,082	2,364,220	2,279,992	500	9,201,341	9,074,162	-1.4%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	10.00	10.00	145,906	28,802				174,708	174,708	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		80,400	17,967		1,880	120	100,367	100,367	0.0%	10.
620 School-Sponsored Athletics	11.	0.00		98,400	17,670	4,788	2,412		123,270	123,270	0.0%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00		40,482	15,557	300			55,200	56,339	2.1%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	678.08	636.44	29,532,247	11,748,512	4,202,368	2,859,246	78,556	48,819,814	48,420,929	-0.8%	14.
200 and 300 Special Education												
1000 Instruction	15.	118.36	101.56	3,326,168	1,385,388	1,580,036	20,997	137	6,180,677	6,312,726	2.1%	15.
2000 Support Services												
2100 Students	16.	28.00	33.80	1,876,387	632,921	1,497,138	34,881	1,500	3,900,283	4,042,827	3.7%	16.
2200 Instructional Staff	17.	2.00	1.00	70,850	22,474	15,927	3,800	0	135,174	113,051	-16.4%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	0.00		360	200				560	560	0.0%	19.
2500 Central Services	20.	0.00							0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%	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.	148.36	136.36	5,273,765	2,040,983	3,093,101	59,678	1,637	10,216,694	10,469,164	2.5%	24.
400 Pupil Transportation	25.	35.32	36.16	1,049,829	477,317	94,565	247,973	500	1,930,232	1,870,184	-3.1%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00						0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	8.00	0.00	308,881	96,369	9,710			492,655	414,960	-15.8%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	869.76	808.96	36,164,722	14,363,181	7,399,744	3,166,897	80,693	61,459,395	61,175,237	-0.5%	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	9,323,590	9,619,413	1.
2. Gifted Education	471,529	438,214	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	421,575	411,537	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	10,216,694	10,469,164	9.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18  
 Staff-Pupil 1 to 16

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	559.00	568.48
Number of FTE - Certified Purchased Services Personnel		2.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>48350</u>
All Funds - Federal	<i>6330</i>	<u>          </u>

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

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

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line -1

**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 2020	Budget FY 2021	
<b>Classroom Site Fund 011 - Base Salary</b>									
100 Regular Education									
1000 Instruction	1.	681,425	136,386				938,406	817,811	-12.9%
2100 Support Services - Students	2.	4,279	1,070				5,730	5,349	-6.6%
2200 Support Services - Instructional Staff	3.	18,766	2,825				30,130	21,591	-28.3%
Program 100 Subtotal (lines 1-3)	4.	704,470	140,281				974,266	844,751	-13.3%
200 and 300 Special Education									
1000 Instruction	5.	93,719	18,744				140,500	112,463	-20.0%
2100 Support Services - Students	6.	1,979	495				2,650	2,474	-6.6%
2200 Support Services - Instructional Staff	7.	3,360	840				4,500	4,200	-6.7%
Program 200 and 300 Subtotal (lines 5-7)	8.	99,058	20,079				147,650	119,137	-19.3%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
3300 Community Services Operations	12.						0	0	0.0%
Other Programs Subtotal (lines 9-12)	13.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 13)	14.	803,528	160,360				1,121,916	963,888	-14.1%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	15.	1,946,602	389,158				2,777,085	2,335,760	-15.9%
2100 Support Services - Students	16.	12,513	2,502				15,920	15,015	-5.7%
2200 Support Services - Instructional Staff	17.	56,611	11,322				82,095	67,933	-17.3%
Program 100 Subtotal (lines 15-17)	18.	2,015,726	402,982				2,875,100	2,418,708	-15.9%
200 and 300 Special Education									
1000 Instruction	19.	323,199	64,640				456,430	387,839	-15.0%
2100 Support Services - Students	20.	5,090	1,018				6,210	6,108	-1.6%
2200 Support Services - Instructional Staff	21.	6,390	1,278				8,160	7,668	-6.0%
Program 200 and 300 Subtotal (lines 19-21)	22.	334,679	66,936				470,800	401,615	-14.7%
Other Programs (Specify) _____									
1000 Instruction	23.						0	0	0.0%
2100 Support Services - Students	24.						0	0	0.0%
2200 Support Services - Instructional Staff	25.						0	0	0.0%
3300 Community Services Operations	26.						0	0	0.0%
Other Programs Subtotal (lines 23-26)	27.	0	0				0	0	0.0%
Total Expenditures (lines 18, 22, and 27)	28.	2,350,405	469,918				3,345,900	2,820,323	-15.7%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	29.	926,842	185,301				1,232,730	1,112,143	-9.8%
2100 Support Services - Students	30.	6,583	1,316				8,160	7,899	-3.2%
2200 Support Services - Instructional Staff	31.	1,198,752	239,750				1,628,777	1,438,502	-11.7%
2310 Support Services - Governing Board	32.							0	0.0%
Program 100 Subtotal (lines 29-32)	33.	2,132,177	426,367	0	0		2,869,667	2,558,544	-10.8%
200 and 300 Special Education									
1000 Instruction	34.	129,941	25,988				171,136	155,929	-8.9%
2100 Support Services - Students	35.	2,540	508				3,490	3,048	-12.7%
2200 Support Services - Instructional Staff	36.	2,540	508				3,490	3,048	-12.7%
2310 Support Services - Governing Board	37.							0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	38.	135,021	27,004	0	0		178,116	162,025	-9.0%
530 Dropout Prevention Programs									
1000 Instruction	39.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	40.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	41.						0	0	0.0%
2310 Support Services - Governing Board	42.							0	0.0%
3300 Community Services Operations	43.							0	0.0%
Other Programs Subtotal (lines 40-43)	44.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 33, 38, 39, and 44)	45.	2,267,198	453,371	0	0		3,047,783	2,720,569	-10.7%
Total Classroom Site Funds (lines 14, 28, and 45)	46.	5,421,131	1,083,649	0	0	0	7,515,599	6,504,780	-13.4%

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		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2020	Budget FY 2021	
<b>Unrestricted Capital Outlay Override (1)</b>	1.						0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>									
1000 Instruction	2.	614,814	1,525,774				966,082	2,140,588	121.6%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	52,938	461,980				584,065	514,918	-11.8%
2300, 2400, 2500, 2900 Administration	4.		544,663				595,331	544,663	-8.5%
2600 Operation & Maintenance of Plant	5.		378,436				201,093	378,436	88.2%
2700 Student Transportation	6.		41,262				51,877	41,262	-20.5%
3000 Operation of Noninstructional Services (5)	7.		49,689				53,830	49,689	-7.7%
4000 Facilities Acquisition and Construction	8.		0				12,000	0	-100.0%
5000 Debt Service	9.						0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>10.</b>	<b>0</b>	<b>667,752</b>	<b>3,001,804</b>	<b>0</b>	<b>0</b>	<b>2,464,278</b>	<b>3,669,556</b>	<b>48.9%</b>

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	\$ 25,938
6642 Textbooks	551,584
6643 Instructional Aids	90,230
673X Furniture and Equipment	1,546,975
673X Vehicles	90,323
673X Tech Hardware & Software	1,026,946

(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.

\$ 112,000

(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	
<b>Total Fund Expenditures</b>	1.	2,464,278	3,669,556	23,329,922		0		0		1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	12,000		15,406,302	5,800,000	0		0		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.	677,061	1,546,975	1,767,585	1,000,000	0		0		7.
673X Vehicles	8.	90,000	90,323	1,253,082	2,000,000	0		0		8.
673X Technology Hardware & Software	9.	1,144,315	1,026,946	1,917,036	1,200,000	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.	1,923,376	2,664,244	20,344,005	10,000,000	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		7,930,899	4,000,000			0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	1,923,376	2,664,244	12,413,106	6,000,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	1,923,376	2,664,244	20,344,005	10,000,000	0	0	0	0	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	30.19	30.00	4,221,841	4,300,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	3.00	3.00	624,096	600,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	3.76	3.00	193,142	200,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	5.83	5.00	363,561	360,000	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0		6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0		7.
8.	220 IDEA Part B	6000	61.60	60.00	3,462,188	3,500,000	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	0		9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0		10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0		12.
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0		13.
14.	290 Medicaid Reimbursement	6000	2.35	2.00	462,066	460,000	14.
15.	374 E-Rate	6000	0.00	0.00	200,000	200,000	15.
16.	378 Impact Aid	6000	0.00	0.00	0		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	27,942	28,000	17.
18.	Total Federal Project Funds (lines 1-17)		106.73	103.00	9,554,836	9,648,000	18.

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00	0.00	0		19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0		21.
22.	425 Adult Basic Education	6000	0.00	0.00	0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0		23.
24.	435 Academic Contests	6000	0.00	0.00	0		24.
25.	450 Gifted Education	6000	0.00	0.00	8,343	8,000	25.
26.	456 College Credit Exam Incentives	6000	0.00	0.00	0		26.
27.	457 Results-based Funding	6000	0.00	0.00	0		27.
28.	460 Environmental Special Plate	6000	0.00	0.00	0		28.
29.	465-499 Other State Projects	6000	12.30	12.30	1,532,046	1,500,000	29.
30.	Total State Project Funds (lines 19-29)		12.30	12.30	1,540,389	1,508,000	30.
31.	Total Special Projects (lines 18 and 30)		119.03	115.30	11,095,225	11,156,000	31.

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	235,000	235,000	1.
2.	Class Size Reduction	6000	0	0	2.
3.	Dropout Prevention Programs (M&O purposes)	6000	235,000	235,000	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	0	0	4.
5.	Total Instructional Improvement Fund (lines 1-4)		470,000	470,000	5.

**OTHER FUNDS**

1.	050 County, City, and Town Grants	6000	0	0	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	375,000	375,000	4.
5.	510 Food Service	6000	6,098,002	6,100,000	5.
6.	515 Civic Center	6000	96,000	9,600	6.
7.	520 Community School	6000	608,990	600,000	7.
8.	525 Auxiliary Operations	6000	150,000	150,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	250,000	250,000	9.
10.	530 Gifts and Donations	6000	500,000	500,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	6,000	6,000	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	200,000	200,000	14.
15.	555 Textbooks	6000	60,000	60,000	15.
16.	565 Litigation Recovery	6000	0	0	16.
17.	570 Indirect Costs	6000	500,000	500,000	17.
18.	575 Unemployment Insurance	6000	60,000	60,000	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	350,000	250,000	20.
21.	590 Grants and Gifts to Teachers	6000	10,000	10,000	21.
22.	595 Advertisement	6000	0	0	22.
23.	596 Career Technical Education	6000	286,508	280,000	23.
24.	597 Arizona Industry Credentials Incentive	6000		0	24.
25.	639 Impact Aid Revenue Bond Building	6000	0	0	25.
26.	650 Gifts and Donations-Capital	6000	3,200	3,200	26.
27.	660 Condemnation	6000	0	0	27.
28.	665 Energy and Water Savings	6000	712,275	712,000	28.
29.	686 Emergency Deficiencies Correction	6000	0	0	29.
30.	691 Building Renewal Grant	6000	2,000,000	2,000,000	30.
31.	700 Debt Service	6000	8,051,100	8,050,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	32.
33.	850 Student Activities	6000		100,000	33.
34.	Other	6000	32,500	32,500	34.

**INTERNAL SERVICE FUNDS 950-989**

1.	9__ Self-Insurance	6000	0	0	1.
2.	955 Intergovernmental Agreements	6000	247,729	250,000	2.
3.	9__ OPEB	6000	0	0	3.
4.	9__	6000	0	0	4.

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



**CALCULATION OF FY 2021 GENERAL BUDGET LIMIT  
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2021 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ <u>46,565,561</u>	\$ <u>46,565,561</u>	\$ <u>0</u>
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ <u>3,853,706</u>		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	<u>621,961</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>3,231,745</u>	<u>750,000</u>	<u>2,481,745</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>7,432,192</u>	
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(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>5,861,543</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2019 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(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>565,941</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>61,175,237</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>2,481,745</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)	\$ 2,448,240
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)	\$ 2,448,240
4. Amount Budgeted in Fund 610 in FY 2020 (from FY 2020 latest revised Budget, page 4, line 10)	\$ 2,448,240
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 2,448,240
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,260,429
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.	\$ 1,187,811
8. Interest Earned in Fund 610 in FY 2020	\$
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)	\$ 2,481,745
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 3,669,556

**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)	1,121,916	3,345,900	3,047,783	7,515,599
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	932,710	2,074,940	1,876,577	4,884,227
3. Unexpended Budget Balance (line B.1 minus B.2)	189,206	1,270,960	1,171,206	2,631,372
4. Interest Earned in the Classroom Site Fund in FY 2020				0
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.	774,681.20	1,549,362.40	1,549,362.40	3,873,406.00
6. Adjustments to FY 2021 Classroom Site Fund Budget Limit (2)				0
7. FY 2021 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	963,888	2,820,323	2,720,569	6,504,778

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

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2020	Budget FY 2021	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.								0	0	0.0%
2000 Support Services											
2100 Students	2.								0	0	0.0%
2200 Instructional Staff	3.								0	0	0.0%
2300 General Administration	4.								0	0	0.0%
2400 School Administration	5.								0	0	0.0%
2500 Central Services	6.								0	0	0.0%
2600 Operation & Maintenance of Plant	7.								0	0	0.0%
2700 Student Transportation	8.								0	0	0.0%
2900 Other	9.								0	0	0.0%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction	11.								0	0	0.0%
2000 Support Services											
2100 Students	12.								0	0	0.0%
2200 Instructional Staff	13.								0	0	0.0%
2300 General Administration	14.								0	0	0.0%
2400 School Administration	15.								0	0	0.0%
2500 Central Services	16.								0	0	0.0%
2600 Operation & Maintenance of Plant	17.								0	0	0.0%
2700 Student Transportation	18.								0	0	0.0%
2900 Other	19.								0	0	0.0%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTDS NUMBER 070492000  
VERSION Revised #1

I certify that the Budget of Pendergast Elementary School District, Maricopa County for fiscal year 2021 was officially revised by the Governing Board on December 1, 2020, and that the complete Revised Expenditure Budget may be reviewed by contacting Matthew Poag at the District Office, telephone 623-772-2217 during normal business hours.  
*Juan Selva*  
President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Yr.</b>	<b>Budget Yr.</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>	
	<b>2019 ADM</b>	<b>2020 ADM</b>	<b>2021 ADM</b>	1. Average salary of all teachers employed in FY 2021 (budget year)	52,696
<b>Attending</b>	8,848.664	8,549.352	7,837.209	2. Average salary of all teachers employed in FY 2020 (prior year)	50,870
<b>2. Tax Rates:</b>			<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year
<b>Primary Rate</b> (equalization formula funding and budget additions not required to be in secondary rate)			2.0461	1.9737	4. Percentage increase
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			4.2819	4.1563	4%
<b>3. Budgeted expenditures and budget limits</b>			<b>Budgeted</b>		Comments on average salary calculation (Optional):
			<b>Expenditures</b>	<b>Budget Limit</b>	
<b>Maintenance &amp; Operation Fund</b>			61,175,237	61,175,237	
<b>Classroom Site Fund</b>			6,504,780	6,504,778	
<b>Unrestricted Capital Outlay Fund</b>			3,669,556	3,669,556	
				5. Average salary of all teachers employed in FY 2018	46,188
				6. Total percentage increase in average teacher salary since FY 2018	14%

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	
<b>100 Regular Education</b>							
1000 Instruction	26,908,411	26,958,213	1,622,862	1,378,548	28,531,273	28,336,761	-0.7%
<b>2000 Support Services</b>							
2100 Students	2,016,785	2,005,391	74,484	85,782	2,091,269	2,091,173	0.0%
2200 Instructional Staff	1,110,352	1,094,322	215,942	206,300	1,326,294	1,300,622	-1.9%
2300, 2400, 2500 Administration	6,268,803	6,348,199	947,289	815,328	7,216,092	7,163,527	-0.7%
2600 Oper./Maint. of Plant	4,309,768	4,429,450	4,891,573	4,644,712	9,201,341	9,074,162	-1.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	174,708	174,708	0	0	174,708	174,708	0.0%
610 School-Sponsored Cocurric. Activities	98,367	98,367	2,000	2,000	100,367	100,367	0.0%
620 School-Sponsored Athletics	116,070	116,070	7,200	7,200	123,270	123,270	0.0%
630, 700, 800, 900 Other Programs	54,900	56,039	300	300	55,200	56,339	2.1%
Regular Education Subsection Subtotal	41,058,164	41,280,759	7,761,650	7,140,170	48,819,814	48,420,929	-0.8%
<b>200 and 300 Special Education</b>							
1000 Instruction	4,587,953	4,711,556	1,592,724	1,601,170	6,180,677	6,312,726	2.1%
<b>2000 Support Services</b>							
2100 Students	2,269,977	2,509,308	1,630,306	1,533,519	3,900,283	4,042,827	3.7%
2200 Instructional Staff	112,522	93,324	22,652	19,727	135,174	113,051	-16.4%
2300, 2400, 2500 Administration	560	560	0	0	560	560	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	6,971,012	7,314,748	3,245,682	3,154,416	10,216,694	10,469,164	2.5%
400 Pupil Transportation	1,590,464	1,527,146	339,768	343,038	1,930,232	1,870,184	-3.1%
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	482,945	405,250	9,710	9,710	492,655	414,960	-15.8%
<b>TOTAL EXPENDITURES</b>	<b>50,102,585</b>	<b>50,527,903</b>	<b>11,356,810</b>	<b>10,647,334</b>	<b>61,459,395</b>	<b>61,175,237</b>	<b>-0.5%</b>

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

CTD NUMBER 070492000  
 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	61,459,395	61,175,237	(284,158)	-0.5%
Instructional Improvement	470,000	470,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	7,515,599	6,504,780	(1,010,819)	-13.4%
Federal Projects	9,554,836	9,648,000	93,164	1.0%
State Projects	1,540,389	1,508,000	(32,389)	-2.1%
Unrestricted Capital Outlay	2,464,278	3,669,556	1,205,278	48.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	8,051,100	8,050,000	(1,100)	0.0%
School Plant Fund	375,000	375,000	0	0.0%
Auxiliary Operations	150,000	150,000	0	0.0%
Bond Building	23,329,922	10,000,000	(13,329,922)	-57.1%
Food Service	6,098,002	6,100,000	1,998	0.0%
Other	5,923,202	5,823,300	(99,902)	-1.7%

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	9,323,590	9,619,413
Gifted Education	471,529	438,214
Remedial Education	0	0
ELL Incremental Costs	421,575	411,537
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	10,216,694	10,469,164

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 290.3
Teachers	2	423	425	1 to 18.4
Other		47	47	1 to 166.7
Subtotal	2	497	499	1 to 15.7
Classified --				
Managers, Supervisors, Directors		10	10	1 to 783.7
Teachers Aides		113	113	1 to 69.4
Other	2	272	274	1 to 28.6
Subtotal	2	395	397	1 to 19.7
TOTAL	4	892	896	1 to 8.7
Special Education --				
Teacher		59	59	1 to 18.0
Staff		39	39	1 to 16.0