



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	<u>June 10, 2020</u>
Adopted	<u>July 8, 2020</u>
Revised	_____
	Date

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

SIGNED

SIGNED

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

the Common Logon on ADE's website by July 9, 2020.

Type the Date as MM/DD/YYYY

_____ Superintendent Signature Aspasia Angelou _____ Superintendent Name (Typed Name)	_____ Business Manager Signature Kerre Laabs _____ Business Manager Name (Typed Name)
---	---

District Contact Employee: Kerre Laabs

Telephone: 623.388.2130 Email: klaabs@nadaburgsd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020		\$	<u>10,596,851</u>
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)			
Local	1000	\$	<u>961,200</u>
Intermediate	2000	\$	<u>450,000</u>
State	3000	\$	<u>4,907,210</u>
Federal	4000	\$	<u>1,500,000</u>
TOTAL		\$	<u>7,818,410</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>4.4776</u>	<u>5.0000</u>
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds	<u>0.2605</u>	<u>0.2430</u>
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.2605</u>	<u>0.2430</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>7,974,047</u>	\$ <u>7,974,047</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>383,229</u>	\$ <u>383,229</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>1,430,987</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>9,788,263</u>

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

1. Average salary of all teachers employed in FY 2021 (budget year)	\$	<u>56,290</u>
2. Average salary of all teachers employed in FY 2020 (prior year)	\$	<u>53,222</u>
3. Increase in average teacher salary from the prior year	\$	<u>3,068</u>
4. Percentage increase		<u>6%</u>

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$	<u>45,208</u>
6. Total percentage increase in average teacher salary since FY 2018	\$	<u>25%</u>

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Aspasia	Angelou	aangelou@nadaburgsd.org	623-388-2121	
Executive Assistant to Superintendent		Tricia	Farrington	tfarrington@nadaburgsd.org	623-388-2121	
Chief Financial Officer						
Business Manager 1		Kerre	Laabs	klaabs@nadaburgsd.org	623-388-2130	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Kerre	Laabs	klaabs@nadaburgsd.org	623-388-2130	
SPED Data Reporting Coordinator		Nicole	Lee	nlee@nadaburgsd.org	623-388-2122	
AzEDS/ADM Data Coordinator		Veronica	Rosas	vrosas@nadaburgsd.org	623-388-2321	
Transportation Data Reporting Coordinator		Jim	Springfield	jspringfield@nadaburgsd.org	623-388-2125	
CTE Coordinator		Kathryn	Strevell	kstrevell@nadaburgsd.org	623-388-2100	
Poverty Coordinator		Nancy	Penzone	npenzone@nadaburgsd.org	623-388-2602	
Assessments Coordinator		Nancy	Penzone	npenzone@nadaburgsd.org	623-388-2602	
Curriculum Coordinator		Nancy	Penzone	npenzone@nadaburgsd.org	623-388-2602	
Information Technology (IT) Director		John	Asimakopoulos	iasimakopoulos@nadaburgsd.org	623-388-2135	
Bookstore Manager		Kathryn	Strevell	kstrevell@nadaburgsd.org	623-388-2100	
Governing Board Member		Matt	Varitek	mvaritek@nadaburgsd.org	623-388-2100	
Governing Board Member		Valerie	Serrano	vserrano@nadaburgsd.org	623-388-2100	
Governing Board Member		Sandy	Jordan	sjordan@nadaburgsd.org	623-388-2100	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Tyler Technologies (Tyler V10)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.nadaburgsd.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.	28.40	35.05	1,793,400	358,700	1,274,026	32,500		4,169,908	3,458,626	-17.1%	1.
2000 Support Services												
2100 Students	2.	2.94	2.94	137,900	27,600				159,798	165,500	3.6%	2.
2200 Instructional Staff	3.	3.00	4.00	144,100	28,800				127,462	172,900	35.6%	3.
2300 General Administration	4.	2.00	2.00	228,800	45,800	24,500	5,000		300,203	304,100	1.3%	4.
2400 School Administration	5.	4.00	6.00	330,100	66,000				319,218	396,100	24.1%	5.
2500 Central Services	6.	5.00	4.00	203,200	40,700	10,000	9,500		378,354	263,400	-30.4%	6.
2600 Operation & Maintenance of Plant	7.	10.38	11.30	427,900	85,600	248,210	340,000		1,003,844	1,101,710	9.7%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00					7,000		6,581	7,000	6.4%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							45,000	0	-100.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	55.72	65.29	3,265,400	653,200	1,556,736	394,000	0	6,510,368	5,869,336	-9.8%	14.
200 and 300 Special Education												
1000 Instruction	15.	11.18	9.42	550,000	165,000	225,000			963,418	940,000	-2.4%	15.
2000 Support Services												
2100 Students	16.	2.61	2.88	162,700	32,500	200,000			366,447	395,200	7.8%	16.
2200 Instructional Staff	17.	0.00							1,200	0	-100.0%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	0.00							0	0	0.0%	19.
2500 Central Services	20.	0.00							169	0	-100.0%	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.	13.79	12.30	712,700	197,500	425,000	0	0	1,331,234	1,335,200	0.3%	24.
400 Pupil Transportation	25.	10.80	15.94	450,653	90,100	40,000	135,000		597,873	715,753	19.7%	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	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.	0.85	1.00	43,000	10,758				51,499	53,758	4.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	81.16	94.53	4,471,753	951,558	2,021,736	529,000	0	8,490,974	7,974,047	-6.1%	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	1,309,150	1,310,200	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	22,084	25,000	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)	1,331,234	1,335,200	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 22
 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	45.28	52.20
Number of FTE - Certified Purchased Services Personnel		1.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>18000</u>
All Funds - Federal	<i>6330</i>	<u>3,000</u>

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

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

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 7,000

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2020	Budget FY 2021	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	96,840	17,621				68,459	114,461	67.2%
2100 Support Services - Students	2.	1,600	320				1,798	1,920	6.8%
2200 Support Services - Instructional Staff	3.						3,486	0	-100.0%
Program 100 Subtotal (lines 1-3)	4.	98,440	17,941				73,743	116,381	57.8%
200 and 300 Special Education									
1000 Instruction	5.	5,185	1,037				9,256	6,222	-32.8%
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.	5,185	1,037				9,256	6,222	-32.8%
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%
Other Programs Subtotal (lines 9-12)	13.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 13)	14.	103,625	18,978				82,999	122,603	47.7%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	15.	475,500	132,809				515,410	608,309	18.0%
2100 Support Services - Students	16.						0	0	0.0%
2200 Support Services - Instructional Staff	17.						4,921	0	-100.0%
Program 100 Subtotal (lines 15-17)	18.	475,500	132,809				520,331	608,309	16.9%
200 and 300 Special Education									
1000 Instruction	19.	4,500	900				18,521	5,400	-70.8%
2100 Support Services - Students	20.						0	0	0.0%
2200 Support Services - Instructional Staff	21.						0	0	0.0%
Program 200 and 300 Subtotal (lines 19-21)	22.	4,500	900				18,521	5,400	-70.8%
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%
Other Programs Subtotal (lines 23-26)	27.	0	0				0	0	0.0%
Total Expenditures (lines 18, 22, and 27)	28.	480,000	133,709				538,852	613,709	13.9%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	29.	463,349	76,305				391,928	539,654	37.7%
2100 Support Services - Students	30.	2,000	400				2,183	2,400	9.9%
2200 Support Services - Instructional Staff	31.						5,092	0	-100.0%
2310 Support Services - Governing Board	32.							0	0.0%
Program 100 Subtotal (lines 29-32)	33.	465,349	76,705	0	0		399,203	542,054	35.8%
200 and 300 Special Education									
1000 Instruction	34.	6,000	1,200				11,241	7,200	-35.9%
2100 Support Services - Students	35.						0	0	0.0%
2200 Support Services - Instructional Staff	36.						0	0	0.0%
2310 Support Services - Governing Board	37.							0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	38.	6,000	1,200	0	0		11,241	7,200	-35.9%
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.	471,349	77,905	0	0		410,444	549,254	33.8%
Total Classroom Site Funds (lines 14, 28, and 45)	46.	1,054,974	230,592	0	0		1,032,295	1,285,566	24.5%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2020	Budget FY 2021	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		30,000	55,000				81,756	85,000	4.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			20,000				20,797	20,000	-3.8%
2300, 2400, 2500, 2900 Administration	4.			202,229				88,462	202,229	128.6%
2600 Operation & Maintenance of Plant	5.			16,000				15,649	16,000	2.2%
2700 Student Transportation	6.			60,000				58,206	60,000	3.1%
3000 Operation of Noninstructional Services (5)	7.							6,225	0	-100.0%
4000 Facilities Acquisition and Construction	8.							0	0	0.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	30,000	353,229	0	0	0	271,095	383,229	41.4%

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

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

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	
6642 Textbooks	
6643 Instructional Aids	30,000
673X Furniture and Equipment	213,229
673X Vehicles	
673X Tech Hardware & Software	140,000

(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 _____, 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.	271,095	383,229	2,401,000		0		20,400	20,850	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.	0		541,000	1,838,000	0		20,400	20,850	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.	79,222	213,229	220,000	100,000	0		0		7.
673X Vehicles	8.	50,308	0	160,000		0		0		8.
673X Technology Hardware & Software	9.	144,648	140,000	1,480,000	100,000	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.	274,178	353,229	2,401,000	2,038,000	0	0	20,400	20,850	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		541,000	1,838,000			20,400	20,850	13.
New Construction	14.	0		0		0		0		14.
Other	15.	444,735	353,229	1,860,000	200,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	444,735	353,229	2,401,000	2,038,000	0	0	20,400	20,850	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

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	5.39	247,561	205,760
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.37	32,291	34,051
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0	254,200
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	10,385	7,334
6.	200 ESEA Title VII - Indian Education	6000	0.00	0	
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0	
8.	220 IDEA Part B	6000	5.09	195,387	192,142
9.	230 Johnson-O'Malley	6000	0.00	0	
10.	240 Workforce Investment Act	6000	0.00	0	
11.	250 AEA - Adult Education	6000	0.00	0	
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0	
13.	280 ESEA Title X - Homeless Education	6000	0.00	0	
14.	290 Medicaid Reimbursement	6000	0.00	70,000	65,000
15.	374 E-Rate	6000	0.00	45,000	45,000
16.	378 Impact Aid	6000	0.00	0	
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	5.77	835,133	627,500
18.	Total Federal Project Funds (lines 1-17)		16.62	1,435,757	1,430,987

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0	
20.	410 Early Childhood Block Grant	6000	0.00	0	
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0	
22.	425 Adult Basic Education	6000	0.00	0	
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0	
24.	435 Academic Contests	6000	0.00	0	
25.	450 Gifted Education	6000	0.00	2,000	2,000
26.	456 College Credit Exam Incentives	6000	0.00	0	
27.	457 Results-based Funding	6000	0.00	0	
28.	460 Environmental Special Plate	6000	0.00	800	800
29.	465-499 Other State Projects	6000	6.00	237,630	296,850
30.	Total State Project Funds (lines 19-29)		6.00	240,430	299,650
31.	Total Special Projects (lines 18 and 30)		22.62	1,676,187	1,730,637

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY
1.	Teacher Compensation Increases	6000	0
2.	Class Size Reduction	6000	0
3.	Dropout Prevention Programs (M&O purposes)	6000	0
4.	Instructional Improvement Programs (M&O purposes)	6000	155,000
5.	Total Instructional Improvement Fund (lines 1-4)		155,000

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	3,237
2.	071 English Language Learner (1)	6000	0
3.	072 Compensatory Instruction (1)	6000	0
4.	500 School Plant (2)	6000	32,770
5.	510 Food Service	6000	350,000
6.	515 Civic Center	6000	22,400
7.	520 Community School	6000	180,000
8.	525 Auxiliary Operations	6000	33,000
9.	526 Extracurricular Activities Fees Tax Credit	6000	400,000
10.	530 Gifts and Donations	6000	24,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0
12.	540 Fingerprint	6000	2,000
13.	545 School Opening	6000	0
14.	550 Insurance Proceeds	6000	15,000
15.	555 Textbooks	6000	1,000
16.	565 Litigation Recovery	6000	0
17.	570 Indirect Costs	6000	50,000
18.	575 Unemployment Insurance	6000	0
19.	580 Teacherage	6000	0
20.	585 Insurance Refund	6000	0
21.	590 Grants and Gifts to Teachers	6000	18,000
22.	595 Advertisement	6000	0
23.	596 Career Technical Education	6000	0
24.	597 Arizona Industry Credentials Incentive	6000	
25.	639 Impact Aid Revenue Bond Building	6000	0
26.	650 Gifts and Donations-Capital	6000	7,800
27.	660 Condemnation	6000	0
28.	665 Energy and Water Savings	6000	71,000
29.	686 Emergency Deficiencies Correction	6000	0
30.	691 Building Renewal Grant	6000	200,000
31.	700 Debt Service	6000	200,000
32.	720 Impact Aid Revenue Bond Debt Service	6000	0
33.	850 Student Activities	6000	
34.	Other Employee Insurance	6000	350,000

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0
2.	955 Intergovernmental Agreements	6000	50,000
3.	9__ OPEB	6000	0
4.	9__ _____	6000	0

	Prior FY	Budget FY
1.	3,237	
2.	0	46,833
3.	0	0
4.	32,770	50,000
5.	350,000	350,000
6.	22,400	20,000
7.	180,000	130,000
8.	33,000	50,000
9.	400,000	250,000
10.	24,000	55,000
11.	0	
12.	2,000	2,000
13.	0	
14.	15,000	5,000
15.	1,000	1,000
16.	0	
17.	50,000	50,000
18.	0	
19.	0	
20.	0	
21.	18,000	15,000
22.	0	
23.	0	
24.		
25.	0	
26.	7,800	6,800
27.	0	
28.	71,000	71,000
29.	0	
30.	200,000	200,000
31.	200,000	200,000
32.	0	10,000
33.		
34.	350,000	350,000

(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)	\$ 7,736,754	\$ 7,736,754	\$ 0
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 556,519		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	0		
(c) Total DAA (line 2.a minus 2.b)	\$ 556,519	200,000	356,519
*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			
(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)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		57,843	
(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)		0	
(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		(70,200)	
(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)		49,650	
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)		\$ 7,974,047	
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)			\$ 356,519

* 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)	\$ 301,096
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)	\$ 301,096
4. Amount Budgeted in Fund 610 in FY 2020 (from FY 2020 latest revised Budget, page 4, line 10)	\$ 271,095
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 271,095
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 244,385
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.	\$ 26,710
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)	\$ 356,519
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 383,229

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)	82,999	538,852	410,444	1,032,295
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	74,116	158,410	90,856	323,382
3. Unexpended Budget Balance (line B.1 minus B.2)	8,883	380,442	319,588	708,913
4. Interest Earned in the Classroom Site Fund in FY 2020	192	6,211	2,610	9,013
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.	113,527.70	227,055.40	227,055.40	567,638.50
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)	122,603	613,709	549,254	1,285,565

- (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	2.00	36,061	10,772				0	46,833	--
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	2.00	36,061	10,772	0	0	0	0	46,833	--
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 070281000
VERSION Adopted

I certify that the Budget of Nadaburg Unified School District, Maricopa County for fiscal year 2021 was officially proposed by the Governing Board on June 10, 2020, and that the complete Proposed Expenditure Budget may be reviewed by contacting Kerre Laabs at the District Office, telephone 623.388.2130 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)	56,290
Attending	777.591	762.235	820.000	2. Average salary of all teachers employed in FY 2020 (prior year)	53,222
2. Tax Rates:				3. Increase in average teacher salary from the prior year	3,068
		Prior FY	Est. Budget FY	4. Percentage increase	6%
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.4776	5.0000	Comments on average salary calculation (Optional):	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.2605	0.2430		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		7,974,047	7,974,047		
Classroom Site Fund		1,285,566	1,285,565	5. Average salary of all teachers employed in FY 2018	45,208
Unrestricted Capital Outlay Fund		383,229	383,229	6. Total percentage increase in average teacher salary since FY 2018	25%

	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	1,751,585	2,152,100	2,418,323	1,306,526	4,169,908	3,458,626	-17.1%
2000 Support Services							
2100 Students	154,426	165,500	5,372	0	159,798	165,500	3.6%
2200 Instructional Staff	117,915	172,900	9,547	0	127,462	172,900	35.6%
2300, 2400, 2500 Administration	859,114	914,600	138,661	49,000	997,775	963,600	-3.4%
2600 Oper./Maint. of Plant	409,956	513,500	593,888	588,210	1,003,844	1,101,710	9.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	6,581	7,000	6,581	7,000	6.4%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	45,000	0	0	0	45,000	0	-100.0%
Regular Education Subsection Subtotal	3,337,996	3,918,600	3,172,372	1,950,736	6,510,368	5,869,336	-9.8%
200 and 300 Special Education							
1000 Instruction	537,718	715,000	425,700	225,000	963,418	940,000	-2.4%
2000 Support Services							
2100 Students	194,104	195,200	172,343	200,000	366,447	395,200	7.8%
2200 Instructional Staff	0	0	1,200	0	1,200	0	-100.0%
2300, 2400, 2500 Administration	0	0	169	0	169	0	-100.0%
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	731,822	910,200	599,412	425,000	1,331,234	1,335,200	0.3%
400 Pupil Transportation	451,364	540,753	146,509	175,000	597,873	715,753	19.7%
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	51,499	53,758	0	0	51,499	53,758	4.4%
TOTAL EXPENDITURES	4,572,681	5,423,311	3,918,293	2,550,736	8,490,974	7,974,047	-6.1%

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

CTD NUMBER 070281000
 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	8,490,974	7,974,047	(516,927)	-6.1%
Instructional Improvement	155,000	130,000	(25,000)	-16.1%
English Language Learner	0	46,833	46,833	--
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,032,295	1,285,566	253,271	24.5%
Federal Projects	1,435,757	1,430,987	(4,770)	-0.3%
State Projects	240,430	299,650	59,220	24.6%
Unrestricted Capital Outlay	271,095	383,229	112,134	41.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	20,400	20,850	450	2.2%
Debt Service	200,000	200,000	0	0.0%
School Plant Fund	32,770	50,000	17,230	52.6%
Auxiliary Operations	33,000	50,000	17,000	51.5%
Bond Building	2,401,000	0	(2,401,000)	-100.0%
Food Service	350,000	350,000	0	0.0%
Other	1,394,437	1,310,800	(83,637)	-6.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	1,309,150	1,310,200
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	22,084	25,000
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	1,331,234	1,335,200

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		5	5	1 to 164.0
Teachers	1	50	51	1 to 16.1
Other		3	3	1 to 273.3
Subtotal	1	58	59	1 to 13.9
Classified --				
Managers, Supervisors, Directors		6	6	1 to 136.7
Teachers Aides		17	17	1 to 48.2
Other	1	46	47	1 to 17.4
Subtotal	1	69	70	1 to 11.7
TOTAL	2	127	129	1 to 6.4
Special Education --				
Teacher		6	6	1 to 21.7
Staff		8	8	1 to 16.3