



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

Revised #1

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 25, 2020</u>
Adopted	<u>July 6, 2020</u>
Revised	<u>December 15, 2020</u>
	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 December 16, 2020.
Type the Date as MM/DD/YYYY

Superintendent Signature	Business Manager Signature
Rebecca Stone	Michael Murray
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Michael Murray

Telephone: 928-505-6936 Email: mmurray@lhusd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020	\$ <u>47,168,941</u>
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)	
Local 1000	\$ <u>5,589,783</u>
Intermediate 2000	\$ <u>768,511</u>
State 3000	\$ <u>10,683,729</u>
Federal 4000	\$ <u>3,474,108</u>
TOTAL	\$ <u>20,516,131</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>3.3652</u>	<u>3.2906</u>
Secondary Tax Rates:		
M&O Override	<u>0.5695</u>	<u>0.5523</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.1708</u>	<u>0.2181</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.7403</u>	<u>0.7704</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>39,534,164</u>	\$ <u>39,534,164</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>5,670,895</u>	\$ <u>5,670,895</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>5,329,970</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>50,535,029</u>

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

1. Average salary of all teachers employed in FY 2021 (budget year)	\$ <u>44,175</u>
2. Average salary of all teachers employed in FY 2020 (prior year)	\$ <u>43,593</u>
3. Increase in average teacher salary from the prior year	\$ <u>582</u>
4. Percentage increase	<u>1%</u>

Definition - Classroom Site Fund eligible teachers - Average Teacher Salary - does not including 301, stipends, or benefits

5. Average salary of all teachers employed in FY 2018	\$ <u>40,120</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>10%</u>

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mrs.	Rebecca	Stone	rstone@lhusd.org	928-505-6925	
Executive Assistant to Superintendent	Mrs.	Terry	Fleming	tfleming@lhusd.org	928-505-6925	
Chief Financial Officer	Mr.	Michael	Murray	mmurray@lhusd.org	928-505-6936	
Business Manager 1	Mr.	Michael	Murray	mmurray@lhusd.org	928-505-6936	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Laura	Moulton	lmoulton@lhusd.org	928-505-6904	
SPED Data Reporting Coordinator	Mrs.	Roberta	Hayes	rhayes@lhusd.org	928-505-6948	
AzEDS/ADM Data Coordinator	Ms.	Alexis	Clark	aclark@lhusd.org	928-505-6914	
Transportation Data Reporting Coordinator	Mr.	Robert	Keirns	rkeirns@lhusd.org	928-505-6961	
CTE Coordinator	Mrs.	Marsha	Becker	mbecker@lhusd.org	928-505-5395	
Poverty Coordinator	Mrs.	Michelle	Youso	myouso@lhusd.org	928-505-6916	
Assessments Coordinator						
Curriculum Coordinator	Mr.	Brad	Gardner	bgardner@lhusd.org	928-505-6926	
Information Technology (IT) Director	Mrs.	Jaime	Festa-Daigle	j.festa@lhusd.org	928-505-6936	
Bookstore Manager						
Governing Board Member	Mrs.	Lisa	Roman	lroman@lhusd.org	928-505-6925	
Governing Board Member	Mrs.	Kathy	Cox	kcox@lhusd.org	928-505-6925	
Governing Board Member	Mrs.	Archana	Aliyar	aaliyar@lhusd.org	928-505-6925	
Governing Board Member	Mr.	John	Masden	jmasden@lhusd.org	928-505-6925	
Governing Board Member	Mrs.	Nichole	Cohen	ncohen@lhusd.org	928-505-6925	
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

InTouch

District's website home page address

www.lhusd.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.	210.43	217.43	9,441,344	4,767,486	660,752	294,656	0	14,906,756	15,164,238	1.7%	1.
2000 Support Services												
2100 Students	2.	14.50	14.50	677,323	427,756	43,127	39,257	0	1,196,222	1,187,463	-0.7%	2.
2200 Instructional Staff	3.	19.00	20.00	605,503	573,746	172,210	55,750	2,000	1,430,010	1,409,209	-1.5%	3.
2300 General Administration	4.	2.50	2.50	242,168	1,018,388	77,500	21,425	0	1,558,008	1,359,481	-12.7%	4.
2400 School Administration	5.	32.00	33.00	1,599,657	760,050	50,849	28,250	6,084	2,478,363	2,444,890	-1.4%	5.
2500 Central Services	6.	18.02	19.96	977,830	541,763	1,092,840	40,370	20,300	2,765,067	2,673,103	-3.3%	6.
2600 Operation & Maintenance of Plant	7.	52.50	51.50	1,778,784	1,157,592	684,579	2,145,899	43,400	5,605,189	5,810,254	3.7%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	2.00	1.00	38,652	39,974	0	0	0	112,665	78,626	-30.2%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	199,296	80,906	0	0	0	280,193	280,202	0.0%	10.
620 School-Sponsored Athletics	11.	2.00	1.50	257,075	128,015	124,000	0	0	495,903	509,090	2.7%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	352.95	361.39	15,817,632	9,495,676	2,905,857	2,625,607	71,784	30,828,376	30,916,556	0.3%	14.
200 and 300 Special Education												
1000 Instruction	15.	77.95	82.87	3,238,035	1,689,758	170,789	11,152	0	4,658,603	5,109,734	9.7%	15.
2000 Support Services												
2100 Students	16.	13.20	13.91	789,455	366,143	175,723	10,575	2,270	1,281,972	1,344,166	4.9%	16.
2200 Instructional Staff	17.	2.00	0.00	99,011	60,829	550	550	1,250	158,829	162,190	2.1%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.	0.80	0.80	48,540	26,884	1,425	0	0	77,073	76,849	-0.3%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	630	0	630	630	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	93.95	97.58	4,175,041	2,143,614	348,487	22,907	3,520	6,177,107	6,693,569	8.4%	24.
400 Pupil Transportation	25.	29.00	30.00	727,789	551,963	69,525	181,270	1,450	1,553,105	1,531,997	-1.4%	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	0	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.	4.00	5.00	231,066	160,976	0	0	0	393,827	392,042	-0.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	479.90	493.97	20,951,528	12,352,229	3,323,869	2,829,784	76,754	38,952,415	39,534,164	1.5%	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	4,548,147	4,901,143	1.
2. Gifted Education	170,789	171,976	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	71,531	72,375	4.
5. ELL Compensatory Instruction	65,832	91,124	5.
6. Vocational and Technical Education (non-CTED)	386,772	539,890	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	934,036	917,061	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,177,107	6,693,569	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 11

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	299.50	297.63
Number of FTE - Certified Purchased Services Personnel		8.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	42000
All Funds - Federal	6330	4,300

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) \$ 39,763

(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	410,779	74,518				513,342	485,297	-5.5%
2100 Support Services - Students	12,342	3,029				11,985	15,371	28.3%
2200 Support Services - Instructional Staff	1,804	369				0	2,173	--
Program 100 Subtotal (lines 1-3)	424,925	77,916				525,327	502,841	-4.3%
200 and 300 Special Education								
1000 Instruction	90,617	17,877				124,389	108,494	-12.8%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	3,608	738				2,885	4,346	50.6%
Program 200 and 300 Subtotal (lines 5-7)	94,225	18,615				127,274	112,840	-11.3%
Other Programs (Specify) 550								
1000 Instruction	9,021	1,845				7,500	10,866	44.9%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
3300 Community Services Operations	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-12)	9,021	1,845				7,500	10,866	44.9%
Total Expenditures (lines 4, 8, and 13)	528,171	98,376			0	660,101	626,547	-5.1%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	863,303	147,853				1,065,964	1,011,156	-5.1%
2100 Support Services - Students	25,316	5,116				22,203	30,432	37.1%
2200 Support Services - Instructional Staff	3,617	740				0	4,357	--
Program 100 Subtotal (lines 15-17)	892,236	153,709				1,088,167	1,045,945	-3.9%
200 and 300 Special Education								
1000 Instruction	181,731	35,112				270,332	216,843	-19.8%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	7,233	1,479				5,550	8,712	57.0%
Program 200 and 300 Subtotal (lines 19-21)	188,964	36,591				275,882	225,555	-18.2%
Other Programs (Specify) 550								
1000 Instruction	18,574	3,698				0	22,272	--
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
3300 Community Services Operations	0	0				0	0	0.0%
Other Programs Subtotal (lines 23-26)	18,574	3,698				0	22,272	--
Total Expenditures (lines 18, 22, and 27)	1,099,774	193,998			0	1,364,049	1,293,772	-5.2%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	684,583	363,956	0	0		1,070,598	1,048,539	-2.1%
2100 Support Services - Students	17,624	11,950	0	0		26,472	29,574	11.7%
2200 Support Services - Instructional Staff	2,599	1,807	0	0		0	4,406	--
2310 Support Services - Governing Board	0	0	0	0		0	0	0.0%
Program 100 Subtotal (lines 29-32)	704,806	377,713	0	0		1,097,070	1,082,519	-1.3%
200 and 300 Special Education								
1000 Instruction	130,452	95,795	0	0		313,494	226,247	-27.8%
2100 Support Services - Students	0	0	0	0		0	0	0.0%
2200 Support Services - Instructional Staff	5,199	3,613	0	0		6,665	8,812	32.2%
2310 Support Services - Governing Board	0	0	0	0		0	0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	135,651	99,408	0	0		320,159	235,059	-26.6%
530 Dropout Prevention Programs								
1000 Instruction	0	0	0	0		0	0	0.0%
Other Programs (Specify) 550								
1000 Instruction	12,997	9,033	0	0		0	22,030	--
2100, 2200 Support Serv. Students & Instructional Staff	0	0	0	0		0	0	0.0%
2310 Support Services - Governing Board	0	0	0	0		0	0	0.0%
3300 Community Services Operations	0	0	0	0		0	0	0.0%
Other Programs Subtotal (lines 40-43)	12,997	9,033	0	0		0	22,030	--
Total Expenditures (lines 33, 38, 39, and 44)	853,454	486,154	0	0	0	1,417,229	1,339,608	-5.5%
Total Classroom Site Funds (lines 14, 28, and 45)	2,481,399	778,528	0	0	0	3,441,379	3,259,927	-5.3%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2020	Budget FY 2021	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	797,692	271,729			0	1,036,500	1,069,421	3.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	41,000	16,500			0	57,500	57,500	0.0%
2300, 2400, 2500, 2900 Administration	4.	0		385,177		0	0	370,000	385,177	4.1%
2600 Operation & Maintenance of Plant	5.	0		580,867			0	525,459	580,867	10.5%
2700 Student Transportation	6.	0		324,500			0	394,500	324,500	-17.7%
3000 Operation of Noninstructional Services (5)	7.	0		0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			3,253,430	1,318,655	3,253,430	146.7%
5000 Debt Service	9.				0	0		1,125,000	0	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	838,692	1,578,773	0	0	3,253,430	4,827,614	5,670,895	17.5%

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	\$ 4,694
6642 Textbooks	550,151
6643 Instructional Aids	283,847
673X Furniture and Equipment	1,068,432
673X Vehicles	150,000
673X Tech Hardware & Software	360,341

(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 \$ 600,000 .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ - , and interest on bonds of \$ 1,185,963 .

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.	4,827,614	5,670,895	5,000,000	13,000,000	0	0	0	600,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	3,253,430	0	10,000,000	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	600,000	5.
6720 Buildings and Improvements	6.	0	0	4,000,000	3,000,000	0	0	0	0	6.
673X Furniture and Equipment	7.	300,000	1,068,432	0	0	0	0	0	0	7.
673X Vehicles	8.	200,000	150,000	700,000	0	0	0	0	0	8.
673X Technology Hardware & Software	9.	96,000	360,341	300,000	0	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	596,000	4,832,203	5,000,000	13,000,000	0	0	0	600,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	2,500,000	3,000,000	10,000,000			0	600,000	13.
New Construction	14.	0	753,430	1,000,000	3,000,000	0	0	0	0	14.
Other	15.	596,000	1,578,773	1,000,000	0	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	596,000	4,832,203	5,000,000	13,000,000	0	0	0	600,000	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	23.00	22.00	1,756,000	1,800,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	2.00	2.00	285,000	290,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	29,500	29,500	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	27,000	24,000	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	31.25	23.82	1,332,054	1,384,613	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	2.50	2.00	110,000	101,732	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0	13.
14.	290 Medicaid Reimbursement	6000	6.84	6.00	679,000	652,315	14.
15.	374 E-Rate	6000	0.00	0.00	0	95,000	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	0	952,810	17.
18.	Total Federal Project Funds (lines 1-17)		65.59	55.82	4,218,554	5,329,970	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	43,000	37,155	19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	6000	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0	23.
24.	435 Academic Contests	6000	0.00	0.00	0	0	24.
25.	450 Gifted Education	6000	0.00	0.00	8,000	5,000	25.
26.	456 College Credit Exam Incentives	6000	0.00	0.00	0	10,000	26.
27.	457 Results-based Funding	6000	2.00	6.00	100,000	375,000	27.
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0	28.
29.	465-499 Other State Projects	6000	5.25	7.50	378,059	482,835	29.
30.	Total State Project Funds (lines 19-29)		7.25	13.50	529,059	909,990	30.
31.	Total Special Projects (lines 18 and 30)		72.84	69.32	4,747,613	6,239,960	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	0	0
2.	Class Size Reduction	6000	0	60,000
3.	Dropout Prevention Programs (M&O purposes)	6000	0	0
4.	Instructional Improvement Programs (M&O purposes)	6000	200,000	140,000
5.	Total Instructional Improvement Fund (lines 1-4)		200,000	200,000

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	35,000	100,000	4.
5.	510 Food Service	6000	2,800,000	2,800,000	5.
6.	515 Civic Center	6000	15,000	5,000	6.
7.	520 Community School	6000	40,000	40,000	7.
8.	525 Auxiliary Operations	6000	300,000	375,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	650,000	650,000	9.
10.	530 Gifts and Donations	6000	200,000	200,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	2,500	2,500	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	40,000	2,500	14.
15.	555 Textbooks	6000	9,000	10,000	15.
16.	565 Litigation Recovery	6000	2,000	10,000	16.
17.	570 Indirect Costs	6000	50,000	50,000	17.
18.	575 Unemployment Insurance	6000	0	0	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	0	0	20.
21.	590 Grants and Gifts to Teachers	6000	0	0	21.
22.	595 Advertisement	6000	5,000	5,000	22.
23.	596 Career Technical Education	6000	500,000	673,886	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	0	0	26.
27.	660 Condemnation	6000	0	0	27.
28.	665 Energy and Water Savings	6000	80,000	100,000	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	1,632,963	1,785,963	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	32.
33.	850 Student Activities	6000		250,000	33.
34.	Other	6000	0	0	34.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0	0	1.
2.	955 Intergovernmental Agreements	6000	50,000	100,000	2.
3.	9__ OPEB	6000	0	0	3.
4.	9__ _____	6000	0	0	4.

	Prior FY	Budget FY	
6000	0	0	1.
6000	0	0	2.
6000	0	0	3.
6000	35,000	100,000	4.
6000	2,800,000	2,800,000	5.
6000	15,000	5,000	6.
6000	40,000	40,000	7.
6000	300,000	375,000	8.
6000	650,000	650,000	9.
6000	200,000	200,000	10.
6000	0	0	11.
6000	2,500	2,500	12.
6000	0	0	13.
6000	40,000	2,500	14.
6000	9,000	10,000	15.
6000	2,000	10,000	16.
6000	50,000	50,000	17.
6000	0	0	18.
6000	0	0	19.
6000	0	0	20.
6000	0	0	21.
6000	5,000	5,000	22.
6000	500,000	673,886	23.
6000		0	24.
6000	0	0	25.
6000	0	0	26.
6000	0	0	27.
6000	80,000	100,000	28.
6000	0	0	29.
6000	2,000,000	2,000,000	30.
6000	1,632,963	1,785,963	31.
6000	0	0	32.
6000		250,000	33.
6000	0	0	34.

(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)	\$ 29,612,057	\$ 28,612,057	\$ 1,000,000
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 2,496,141		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	402,860		
(c) Total DAA (line 2.a minus 2.b)	\$ 2,093,281	0	2,093,281
*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		4,617,412	
(b) Unrestricted Capital Outlay			0
(c) Special Program		0	0
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		0	0
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources		0	0
(b) Other Arizona Districts		0	0
(c) Out-of-State Districts and Other Governments		0	0
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	0
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	0
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		0	0
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		5,952,416	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	0
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2019 (A.R.S. §15-910.N)		0	0
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		0	
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		0	
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:		0	
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		0	
(c) Increase for Energy and Water Savings Fund Transfer to M&O		0	
(d) Noncompliance Adjustment		0	
(e) ADM/Transportation Audit Adjustment		0	
(f) Other:		0	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		352,279	0
11. FY 2021 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 39,534,164	
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)			\$ 3,093,281

* 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)	\$ 4,827,614
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2020 Capital Expenditures (line A.1 + A.2)	\$ 4,827,614
4. Amount Budgeted in Fund 610 in FY 2020 (from FY 2020 latest revised Budget, page 4, line 10)	\$ 4,827,614
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 4,827,614
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 2,250,000
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 2,577,614
8. Interest Earned in Fund 610 in FY 2020	\$ 0
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ 0
10. Adjustment to UCBL for FY 2021 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$ 0
(b) ADM/Transportation Audit Adjustment	\$ 0
(c) Other:	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 3,093,281
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 5,670,895

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)	660,101	1,364,049	1,417,229	3,441,379
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	575,056	1,153,281	1,160,625	2,888,962
3. Unexpended Budget Balance (line B.1 minus B.2)	85,045	210,768	256,604	552,417
4. Interest Earned in the Classroom Site Fund in FY 2020	0	0	0	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.	541,501.91	1,083,003.82	1,083,003.82	2,707,509.55
6. Adjustments to FY 2021 Classroom Site Fund Budget Limit (2)	0	0	0	0
7. FY 2021 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	626,547	1,293,772	1,339,608	3,259,927

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

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 080201000
 VERSION Revised #1

I certify that the Budget of the Lake Havasu Unified School District, Mohave County for fiscal year 2021 was officially revised by the Governing Board on December 15, 2020, and that the complete Revised Expenditure Budget may be reviewed by contacting Michael Murray at the District Office, telephone (928) 505-6936 during normal business hours.

Lisa Roman

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)	44,175
Attending	5,127.164	5,166.940	4,898.433	2. Average salary of all teachers employed in FY 2020 (prior year)	43,593
2. Tax Rates:				3. Increase in average teacher salary from the prior year	582
		Prior FY	Est. Budget FY	4. Percentage increase	1%
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.3652	3.2906	Definition - Classroom Site Fund eligible teachers - Average Teacher Salary - does not including 301, stipends, or benefits	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.7403	0.7704		
3. Budgeted Expenditures and Budget Limits:		Budgeted			
		Expenditures	Budget Limit		
Maintenance & Operation Fund		39,534,164	39,534,164		
Classroom Site Fund		3,259,927	3,259,927	5. Average salary of all teachers employed in FY 2018	40,120
Unrestricted Capital Outlay Fund		5,670,895	5,670,895	6. Total percentage increase in average teacher salary since FY 2018	10%

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	14,171,445	14,208,830	735,311	955,408	14,906,756	15,164,238	1.7%
2000 Support Services							
2100 Students	1,117,495	1,105,079	78,727	82,384	1,196,222	1,187,463	-0.7%
2200 Instructional Staff	1,216,424	1,179,249	213,586	229,960	1,430,010	1,409,209	-1.5%
2300, 2400, 2500 Administration	5,406,871	5,139,856	1,394,567	1,337,618	6,801,438	6,477,474	-4.8%
2600 Oper./Maint. of Plant	2,937,250	2,936,376	2,667,939	2,873,878	5,605,189	5,810,254	3.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	112,665	78,626	0	0	112,665	78,626	-30.2%
610 School-Sponsored Cocurr. Activities	280,193	280,202	0	0	280,193	280,202	0.0%
620 School-Sponsored Athletics	371,903	385,090	124,000	124,000	495,903	509,090	2.7%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	25,614,246	25,313,308	5,214,130	5,603,248	30,828,376	30,916,556	0.3%
200 and 300 Special Education							
1000 Instruction	4,476,764	4,927,793	181,839	181,941	4,658,603	5,109,734	9.7%
2000 Support Services							
2100 Students	1,181,552	1,155,598	100,420	188,568	1,281,972	1,344,166	4.9%
2200 Instructional Staff	156,479	159,840	2,350	2,350	158,829	162,190	2.1%
2300, 2400, 2500 Administration	75,648	75,424	1,425	1,425	77,073	76,849	-0.3%
2600 Oper./Maint. of Plant	0	0	630	630	630	630	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	5,890,443	6,318,655	286,664	374,914	6,177,107	6,693,569	8.4%
400 Pupil Transportation	1,300,560	1,279,752	252,545	252,245	1,553,105	1,531,997	-1.4%
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	393,827	392,042	0	0	393,827	392,042	-0.5%
TOTAL EXPENDITURES	33,199,076	33,303,757	5,753,339	6,230,407	38,952,415	39,534,164	1.5%

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

CTD NUMBER 080201000
 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	38,952,415	39,534,164	581,749	1.5%
Instructional Improvement	200,000	200,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,441,379	3,259,927	(181,452)	-5.3%
Federal Projects	4,218,554	5,329,970	1,111,416	26.3%
State Projects	529,059	909,990	380,931	72.0%
Unrestricted Capital Outlay	4,827,614	5,670,895	843,281	17.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	600,000	600,000	--
Debt Service	1,632,963	1,785,963	153,000	9.4%
School Plant Fund	35,000	100,000	65,000	185.7%
Auxiliary Operations	300,000	375,000	75,000	25.0%
Bond Building	5,000,000	13,000,000	8,000,000	160.0%
Food Service	2,800,000	2,800,000	0	0.0%
Other	3,643,500	4,098,886	455,386	12.5%

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	4,548,147	4,901,143
Gifted Education	170,789	171,976
Remedial Education	0	0
ELL Incremental Costs	71,531	72,375
ELL Compensatory Instruction	65,832	91,124
Vocational and Technical Education (non-CTED)	386,772	539,890
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	917,061
TOTAL	5,243,071	6,693,569

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	1	17	18	1 to 272.1
Teachers	5	257	262	1 to 18.7
Other	2	27	29	1 to 168.9
Subtotal	8	301	309	1 to 15.9
Classified --				
Managers, Supervisors, Directors	0	5	5	1 to 979.7
Teachers Aides	0	82	82	1 to 59.7
Other	0	170	170	1 to 28.8
Subtotal	0	257	257	1 to 19.1
TOTAL	8	558	566	1 to 8.7
Special Education --				
Teacher	0	35	35	1 to 22.0
Staff	0	73	73	1 to 11.0