



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	June 10, 2020
Adopted	June 24, 2020
Revised	August 12, 2020
	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 \_\_\_\_\_

August 13, 2020

Type the Date as MM/DD/YYYY

Superintendent Signature

Kelly Glass

Superintendent Name (Typed Name)

Business Manager Signature

Robert Allen

Business Manager Name (Typed Name)

District Contact Employee:

Robert Allen

Telephone:

480-664-5060

Email:

[rallen@fhUSD.org](mailto:rallen@fhUSD.org)

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020		\$	14,803,571
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)			
Local	1000	\$	500,000
Intermediate	2000	\$	0
State	3000	\$	2,400,000
Federal	4000	\$	1,220,000
TOTAL		\$	4,120,000

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:	1.6000	1.8371
Secondary Tax Rates:		
M&O Override	0.2300	0.2300
Special Program Override		
Capital Override	0.1600	0.1600
Class A Bonds		
Class B Bonds	0.3700	0.3700
CTED		
Desegregation		
Total Secondary Tax Rate	0.7600	0.7600

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)	\$ 10,964,658	\$ 10,964,658
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 3,325,819	\$ 3,325,819
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ 761,876	\$ 761,876
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ 15,052,353	\$ 15,052,353

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

1. Average salary of all teachers employed in FY 2021 (budget year)	\$ 51,972
2. Average salary of all teachers employed in FY 2020 (prior year)	\$ 49,498
3. Increase in average teacher salary from the prior year	\$ 2,474
4. Percentage increase	5%

Comments on average salary calculation (Optional): The average teacher salary calculation includes the teacher base salary plus the following supplemental amounts: hard-to-fill stipend if eligible (SPED, HS Math/Science), Classroom Site funds except for performance pay, and Instructional Improvement Fund amounts. The FY21 base salary for all returning certified teachers was increased by 5% but all supplemental amounts remained unchanged from FY20.

5. Average salary of all teachers employed in FY 2018	\$ 42,660
6. Total percentage increase in average teacher salary since FY 2018	\$ 22%

**DISTRICT CONTACT INFORMATION**

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent		Kelly	Glass	kglass@fhacademics.org	480-664-5011	
Executive Assistant to Superintendent		Krista	Andreae	kandreae@fhacademics.org	480-664-5011	
Chief Financial Officer	Dr.	Robert	Allen	rallen@fhUSD.org	480-664-5060	
Business Manager 1	Dr.	Robert	Allen	rallen@fhUSD.org	480-664-5060	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Linda	Wilson	lwilson@fhUSD.org	480-664-5000	
SPED Data Reporting Coordinator		Eloyse	Jones	ejones@fhUSD.org	480-664-5018	
AzEDS/ADM Data Coordinator		Beth	Szwiec	bszwiec@fhUSD.org	480-664-5083	
Transportation Data Reporting Coordinator		John	Flynn	jflynn@fhUSD.org	480-664-5310	
CTE Coordinator						
Poverty Coordinator		Allison	Barbor	abarbor@fhUSD.org	480-664-5084	
Assessments Coordinator		Allison	Barbor	abarbor@fhUSD.org	480-664-5084	
Curriculum Coordinator		Allison	Barbor	abarbor@fhUSD.org	480-664-5084	
Information Technology (IT) Director		Tim	Ju	tju@fhUSD.org	480-664-5081	
Bookstore Manager		Yoke	wong	ywong@fhUSD.org	480-664-5509	
Governing Board Member		Jill	Reed	jreed@fhUSD.org	602-558-1752	
Governing Board Member	Dr.	C.T.	Wright	cwright@fhUSD.org	480-837-5534	
Governing Board Member		Judith	Rutkowski	jrutkowski@fhUSD.org	480-836-0568	
Governing Board Member	Dr.	Wendy	Barnard	wbarnard@fhUSD.org	712-330-0985	
Governing Board Member		Nadya	Jenkins	njenkins@fhUSD.org	630-747-3372	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Pearson (Powerschool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

EPES

District's website home page address

https://www.fountainhillsschools.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.	61.00	60.00	2,772,968	822,323	75,278	57,000	0	3,835,852	3,727,569	-2.8%
2000 Support Services											
2100 Students	2.	9.80	9.80	407,160	125,504	2,142	2,142	0	524,713	536,948	2.3%
2200 Instructional Staff	3.	3.70	3.70	186,808	55,230	17,340	2,142	0	252,695	261,520	3.5%
2300 General Administration	4.	1.40	1.40	187,461	47,367	38,000	2,570	5,000	321,345	280,398	-12.7%
2400 School Administration	5.	9.00	9.00	511,350	143,384	4,284	3,427	2,100	653,130	664,545	1.7%
2500 Central Services	6.	7.40	9.15	365,325	112,718	104,040	4,080	2,100	584,763	588,263	0.6%
2600 Operation & Maintenance of Plant	7.	11.80	11.80	362,037	116,028	900,380	450,000	20,000	1,953,721	1,848,445	-5.4%
2900 Other	8.	0.00					0	305,270	323,304	305,270	-5.6%
3000 Operation of Noninstructional Services	9.	0.00				0	9,000		25,200	9,000	-64.3%
610 School-Sponsored Cocurricular Activities	10.	0.00				3,150	0		3,150	3,150	0.0%
620 School-Sponsored Athletics	11.	0.00				5,000	10,710	10,500	26,000	26,210	0.8%
630 Other Instructional Programs	12.	0.00					8,284	0	8,122	8,284	2.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	104.10	104.85	4,793,109	1,422,554	1,149,614	549,355	344,970	8,511,995	8,259,602	-3.0%
200 and 300 Special Education											
1000 Instruction	15.	23.50	23.50	694,352	223,814	224,000	2,200	0	1,145,755	1,144,366	-0.1%
2000 Support Services											
2100 Students	16.	5.80	5.80	405,132	90,078	196,000	6,300	0	676,900	697,510	3.0%
2200 Instructional Staff	17.	0.45	0.45	24,255	5,094	3,060			30,445	32,409	6.5%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	29.75	29.75	1,123,739	318,986	423,060	8,500	0	1,853,100	1,874,285	1.1%
400 Pupil Transportation	25.	17.30	17.30	472,500	114,225	7,500	160,000		820,266	754,225	-8.1%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	1.00	1.00	59,129	17,417	0	0	0	73,207	76,546	4.6%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	152.15	152.90	6,448,477	1,873,182	1,580,174	717,855	344,970	11,258,568	10,964,658	-2.6%

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	1,853,100	1,874,285	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	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)	1,853,100	1,874,285	9.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 10  
 Staff-Pupil 1 to 7

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	85.00	84.00
Number of FTE - Certified Purchased Services Personnel		1.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	35000
All Funds - Federal	6330	

**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) \$ 9,000

(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	
<b>Classroom Site Fund 011 - Base Salary</b>									
100 Regular Education									
1000 Instruction	1	130,051	26,707				188,473	156,758	-16.8%
2100 Support Services - Students	2	10,851	2,279				6,000	13,130	118.8%
2200 Support Services - Instructional Staff	3	1,600	336				0	1,936	--
Program 100 Subtotal (lines 1-3)	4	142,502	29,322				194,473	171,824	-11.6%
200 and 300 Special Education									
1000 Instruction	5	0					15,241	0	-100.0%
2100 Support Services - Students	6	6,400	1,344				0	7,744	--
2200 Support Services - Instructional Staff	7	0					0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8	6,400	1,344				15,241	7,744	-49.2%
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	148,902	30,666				209,714	179,568	-14.4%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	15	306,047	64,006				459,301	370,053	-19.4%
2100 Support Services - Students	16	21,991	4,618				12,130	26,609	119.4%
2200 Support Services - Instructional Staff	17	3,500	735				0	4,235	--
Program 100 Subtotal (lines 15-17)	18	331,538	69,359				471,431	400,897	-15.0%
200 and 300 Special Education									
1000 Instruction	19	0					17,040	0	-100.0%
2100 Support Services - Students	20	10,500	2,205				0	12,705	--
2200 Support Services - Instructional Staff	21	0					0	0	0.0%
Program 200 and 300 Subtotal (lines 19-21)	22	10,500	2,205				17,040	12,705	-25.4%
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	342,038	71,564				488,471	413,602	-15.3%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	29	320,000	71,359				401,020	391,359	-2.4%
2100 Support Services - Students	30	5,223	1,752				9,680	6,975	-27.9%
2200 Support Services - Instructional Staff	31	770	162				0	932	--
2310 Support Services - Governing Board	32							0	0.0%
Program 100 Subtotal (lines 29-32)	33	325,993	73,273	0	0		410,700	399,266	-2.8%
200 and 300 Special Education									
1000 Instruction	34	25,900	5,439				30,163	31,339	3.9%
2100 Support Services - Students	35	3,080	647				0	3,727	--
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	28,980	6,086	0	0		30,163	35,066	16.3%
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	354,973	79,359	0	0		440,863	434,332	-1.5%
Total Classroom Site Funds (lines 14, 28, and 45)	46	845,913	181,589	0	0	0	1,139,048	1,027,502	-9.8%

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

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

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

**FUND 610**

**UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2020	Budget FY 2021	
Unrestricted Capital Outlay Override (1)	1.	625,000	125,000				750,000	750,000	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.	775,522	500,000				1,275,522	1,275,522	0.0%
1000 Instruction	2.	775,522	500,000				1,275,522	1,275,522	0.0%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	100,000	150,000				180,000	250,000	38.9%
2300, 2400, 2500, 2900 Administration	4.		50,000				50,000	50,000	0.0%
2600 Operation & Maintenance of Plant	5.		1,537,797				1,021,988	1,537,797	50.5%
2700 Student Transportation	6.		100,000				150,000	100,000	-33.3%
3000 Operation of Noninstructional Services (5)	7.		12,500				12,500	12,500	0.0%
4000 Facilities Acquisition and Construction	8.		100,000				0	100,000	--
5000 Debt Service	9.						0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	875,522	2,450,297	0	0	0	2,690,010	3,325,819	23.6%

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)]

\$ 8,284

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 10,000
6642 Textbooks	500,000
6643 Instructional Aids	325,522
673X Furniture and Equipment	1,500,000
673X Vehicles	100,000
673X Tech Hardware & Software	500,000

(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
<b>Total Fund Expenditures</b>	1.	2,690,010	3,325,819	667,255	159,127	0		0	
<b>Select Object Codes Detail (1)</b>									
6150 Classified Salaries	2.	0		0		0		0	
6200 Employee Benefits	3.	0		0		0		0	
6450 Construction Services	4.	0		464,772		0		0	
6710 Land and Improvements	5.	0		0		0		0	
6720 Buildings and Improvements	6.	0		0	100,000	0		0	
673X Furniture and Equipment	7.	1,645,272	1,500,000	43,355	59,127	0		0	
673X Vehicles	8.	100,000	100,000	0		0		0	
673X Technology Hardware & Software	9.	500,000	500,000	0		0		0	
6831, 6832 Redemption of Principal	10.	0		0		0		0	
6841, 6842, 6850 Interest	11.	0		0		0		0	
<b>Total (lines 2-11)</b>	12.	2,245,272	2,100,000	508,127	159,127	0	0	0	0
<b>Total amounts reported on lines 2-11 above for:</b>									
Renovation	13.	2,245,272	2,100,000	508,127	159,127			0	
New Construction	14.	0	0	0		0		0	
Other	15.	0	0	0		0		0	
<b>Total (lines 13-15, must equal line 12)</b>	16.	2,245,272	2,100,000	508,127	159,127	0	0	0	0

(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
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

**STATE PROJECTS**

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
6000	2.00	2.00	176,016	137,356	1.
6000	0.00	0.00	38,796	33,553	2.
6000	0.50	0.50	14,897	10,000	3.
6000	0.00	0.00	0	0	4.
6000	0.00	0.00	0	0	5.
6000	1.00	0.00	47,658	45,000	6.
6000	0.00	0.00	0	0	7.
6000	7.50	7.00	278,370	235,967	8.
6000	0.00	0.00	0	0	9.
6000	0.00	0.00	0	0	10.
6000	0.00	0.00	0	0	11.
6000	0.00	0.00	0	0	12.
6000	0.00	0.00	0	0	13.
6000	0.00	0.00	150,000	150,000	14.
6000	0.00	0.00	149,256	150,000	15.
6000	0.00	0.00	1,475,000	1,500,000	16.
6000	0.00	0.00	0	0	17.
	11.00	9.50	2,329,993	2,261,876	18.
6000	0.00	0.00	0	0	19.
6000	0.00	0.00	0	0	20.
6000	0.00	0.00	0	0	21.
6000	0.00	0.00	0	0	22.
6000	0.00	0.00	0	0	23.
6000	0.00	0.00	0	0	24.
6000	0.00	0.00	0	0	25.
6000	0.00	0.00	26,029	12,000	26.
6000	0.50	1.00	98,000	50,000	27.
6000	0.00	0.00	0	0	28.
6000	0.00	0.00	900	0	29.
	0.50	1.00	124,929	62,000	30.
	11.50	10.50	2,454,922	2,323,876	31.

		Prior FY	Budget FY
6000		25,000	25,000
6000		0	0
6000		45,000	45,000
6000		0	0
		70,000	70,000

**OTHER FUNDS**

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

**INTERNAL SERVICE FUNDS 950-989**

1. 9\_\_ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9\_\_ OPEB
4. 901 \_\_\_\_\_

		Prior FY	Budget FY
6000		250,000	250,000
6000		0	0
6000		0	0
6000		107,000	107,000
6000		350,000	350,000
6000		150,000	150,000
6000		200,000	200,000
6000		150,000	150,000
6000		350,000	350,000
6000		225,000	225,000
6000		2,300	2,300
6000		0	0
6000		0	0
6000		36,330	36,330
6000		25,000	25,000
6000		24,000	24,000
6000		75,000	75,000
6000		0	0
6000		100	100
6000		100	100
6000		0	0
6000		0	0
6000		256,000	256,000
6000		0	0
6000		700	700
6000		0	0
6000		10,000	10,000
6000		200	200
6000		19,000	19,000
6000		1,700,000	1,700,000
6000		0	0
6000			2,000
6000		15,000	15,000

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



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

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2021 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 8,646,090	\$ 0
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 684,876	
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	104,067	
(c) Total DAA (line 2.a minus 2.b)	\$ 580,809	580,809
*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	1,300,000	
(b) Unrestricted Capital Outlay		750,000
(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)	958,568	
(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		
(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)	60,000	
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)	\$ 10,964,658	
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)		\$ 1,330,809

\* 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) \$ 2,690,010
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.) \$ 2,690,010
3. Adjusted Amount Available for FY 2020 Capital Expenditures (line A.1 + A.2) \$ 2,690,010
4. Amount Budgeted in Fund 610 in FY 2020 (from FY 2020 latest revised Budget, page 4, line 10) \$ 2,690,010
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 \$ 2,690,010
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) \$ 695,000
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. \$ 1,995,010
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) \$ 1,330,809
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) \$ 3,325,819

**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)	209,714	488,471	440,863	1,139,048
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	167,871	351,748	279,395	799,014
3. Unexpended Budget Balance (line B.1 minus B.2)	41,843	136,723	161,468	340,034
4. Interest Earned in the Classroom Site Fund in FY 2020	2,150	5,729	1,714	9,593
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.	135,575.00	271,150.00	271,150.00	677,875.00
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)	179,568	413,602	434,332	1,027,502

(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 070298000  
VERSION Revised #1

I certify that the Budget of Fountain Hills Unified School District, Maricopa County for fiscal year 2021 was officially revised by the Governing Board on August 12th, 2020, and that the complete Revised Expenditure Budget may be reviewed by contacting Robert Allen at the District Office, telephone 480-664-5060 during normal business hours.

**President of the Governing Board**

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>
<b>2019 ADM</b>	<b>2020 ADM</b>	<b>2021 ADM</b>	
1,324,832	1,314,053	1,273,700	
<b>Prior FY</b>		<b>Est. Budget FY</b>	
1,6000		1,8371	
<b>2. Tax Rates:</b>			
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		0.7600	0.7600
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			
<b>3. Budgeted Expenditures and Budget Limits:</b>			
<b>Budgeted Expenditures</b>		<b>Budget Limit</b>	
Maintenance & Operation Fund		10,964,658	10,964,658
Classroom Site Fund		1,027,502	1,027,502
Unrestricted Capital Outlay Fund		3,325,819	3,325,819
<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>			
1. Average salary of all teachers employed in FY 2021 (budget year)			51,972
2. Average salary of all teachers employed in FY 2020 (prior year)			49,498
3. Increase in average teacher salary from the prior year			2,474
4. Percentage increase			5%
Comments on average salary calculation (Optional): The average teacher salary calculation includes the teacher base salary plus the following supplemental amounts: hard-to-fill stipend if eligible (SPED, HS Math/Science), Classroom Site funds except for performance pay, and Instructional Improvement Fund amounts. The FY21 base salary for all returning certified teachers was increased by 5% but all supplemental amounts remained unchanged from FY20			
5. Average salary of all teachers employed in FY 2018			42,660
6. Total percentage increase in average teacher salary since FY 2018			22%

**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	3,652,852	3,595,291	183,000	132,278	3,835,852	3,727,569	-2.8%
2000 Support Services							
2100 Students	521,563	532,664	3,150	4,284	524,713	536,948	2.3%
2200 Instructional Staff	233,595	242,038	19,100	19,482	252,695	261,520	3.5%
2300, 2400, 2500 Administration	1,364,658	1,367,605	194,580	165,601	1,559,238	1,533,206	-1.7%
2600 Oper./Maint. of Plant	486,265	478,065	1,467,456	1,370,380	1,953,721	1,848,445	-5.4%
2900 Other	0	0	323,304	305,270	323,304	305,270	-5.6%
3000 Oper. of Noninstructional Services	0	0	25,200	9,000	25,200	9,000	-64.3%
610 School-Sponsored Cocurric. Activities	0	0	3,150	3,150	3,150	3,150	0.0%
620 School-Sponsored Athletics	0	0	26,000	26,210	26,000	26,210	0.8%
630, 700, 800, 900 Other Programs	0	0	8,122	8,284	8,122	8,284	2.0%
<b>Regular Education Subsection Subtotal</b>	<b>6,258,933</b>	<b>6,215,663</b>	<b>2,253,062</b>	<b>2,043,939</b>	<b>8,511,995</b>	<b>8,259,602</b>	<b>-3.0%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	919,550	918,166	226,205	226,200	1,145,755	1,144,366	-0.1%
2000 Support Services							
2100 Students	474,600	495,210	202,300	202,300	676,900	697,510	3.0%
2200 Instructional Staff	27,445	29,349	3,000	3,060	30,445	32,409	6.5%
2300, 2400, 2500 Administration	0	0	0	0	0	0	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%
<b>Special Education Subsection Subtotal</b>	<b>1,421,595</b>	<b>1,442,725</b>	<b>431,505</b>	<b>431,560</b>	<b>1,853,100</b>	<b>1,874,285</b>	<b>1.1%</b>
<b>400 Pupil Transportation</b>							
510 Desegregation	637,766	586,725	182,500	167,500	820,266	754,225	-8.1%
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	73,207	76,546	0	0	73,207	76,546	4.6%
<b>TOTAL EXPENDITURES</b>	<b>8,391,501</b>	<b>8,321,659</b>	<b>2,867,067</b>	<b>2,642,999</b>	<b>11,258,568</b>	<b>10,964,658</b>	<b>-2.6%</b>

Fund	TOTAL EXPENDITURES BY FUND			% Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Budgeted Expenditures	Budget FY	\$ Increase/(Decrease) from Prior FY		
Maintenance & Operation	11,258,568	10,964,658	(293,910)	-2.6%	
Instructional Improvement	70,000	70,000	0	0.0%	
English Language Learner	0	0	0	0.0%	
Compensatory Instruction	0	0	0	0.0%	
Classroom Site	1,139,048	1,027,502	(111,546)	-9.8%	
Federal Projects	2,329,993	2,261,876	(68,117)	-2.9%	
State Projects	124,929	62,000	(62,929)	-50.4%	
Unrestricted Capital Outlay	2,690,010	3,325,819	635,809	23.6%	
New School Facilities	0	0	0	0.0%	
Adjacent Ways	0	0	0	0.0%	
Debt Service	1,700,000	1,700,000	0	0.0%	
School Plant Fund	107,000	107,000	0	0.0%	
Auxiliary Operations	150,000	150,000	0	0.0%	
Bond Building	667,255	159,127	(508,128)	-76.2%	
Food Service	350,000	350,000	0	0.0%	
Other	1,711,730	1,713,730	2,000	0.1%	

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	1,853,100	1,874,285
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
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	0	1,874,285

PROPOSED STAFFING SUMMARY

Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	6	6	1 to 212.3
Teachers	1	82	83	1 to 15.3
Other	0	11	11	1 to 115.8
Subtotal	1	99	100	1 to 12.7
Classified --				
Managers, Supervisors, Directors	0	5	5	1 to 254.7
Teachers Aides	0	20	20	1 to 63.7
Other	0	45	45	1 to 28.3
Subtotal	0	70	70	1 to 18.2
TOTAL	1	169	170	1 to 7.5
Special Education --				
Teacher	0	10	10	1 to 10.0
Staff	0	19	19	1 to 7.0

FY 2021 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

- 1. FY 2021 Truth in Taxation Base Limit (from FY 2020 TNT work sheet, line 3 + line 11) \$ 0
- 2. Deduction for discontinued programs \$ 0
- 3. Adjusted FY 2021 TNT Base Limit \$ 0

**FY 2021 Budgeted Expenditures**

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

**Adjustments for FY 2020 Expenditures**

- 8. Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center
  - a. FY 2020 Total Actual Expenditures for programs above \$ 0
  - b. Sum of FY 2020 original budget amounts for programs above (from FY 2020 TNT work sheet, sum of lines 4, 5, and 6) 0
  - c. Expenditures over/(under) original budget (line 8.a minus line 8.b) \$ 0
- 9. Small School Adjustment
  - a. FY 2020 final budget for Small School Adjustment \$ 0
  - b. FY 2020 original budget for Small School Adjustment (from FY 2020 TNT work sheet, line 7) \$ 0
  - c. Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)
- 10. Total (add lines 4 through 7 and line 8.c. and line 9.c.) \$ 0
- 11. Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.) \$ 0
- 12. Amount to be Levied in FY 2021 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)
- 13. Amount to be Levied in FY 2021 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)

**Calculations for Truth in Taxation Notice**

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

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.