



FY 2020
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2020 was

Proposed	<u>June 28, 2019</u>
Adopted	<u>July 11, 2019</u>
Revised	<u>May 7, 2020</u>
	Date

_____	Christine Lynch, President
_____	Teresa Sells-Gorman, Clerk
_____	Marcarlo Roanhorse, Member
_____	Wanda Begay, Member
_____	Judy James, Member

SIGNED

SIGNED

The FY 2020 budget file for the version described above will be uploaded via the Common Logon on ADE's website by May 8, 2020.

Type the Date as MM/DD/YYYY

Superintendent Signature	Business Manager Signature
Betsy Dobias	Gaylyn Johnson
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Gaylyn Johnson, Business Manager

Telephone: (928) 755-1048 Email: gaylyn.johnson@ganado.k12.az.us

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2019	\$	<u>26,578,000</u>
2. Estimated Revenues by Source for Fiscal Year 2020 (excluding property taxes)		
Local	1000 \$	<u>400,000</u>
Intermediate	2000 \$	<u>350,000</u>
State	3000 \$	<u>9,250,000</u>
Federal	4000 \$	<u>13,000,000</u>
TOTAL	\$	<u>23,000,000</u>

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Prior FY 2019	Est. Budget FY 2020
Primary Tax Rate:	2.0900	2.0900
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	0.0000	0.0000

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>11,401,914</u>	\$ <u>11,401,914</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>497,513</u>	\$ <u>497,513</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>2,974,247</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>14,873,674</u>

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

1. Average salary of all teachers employed in FY 2020 (budget year)	\$	<u>47,966</u>
2. Average salary of all teachers employed in FY 2019 (prior year)	\$	<u>46,249</u>
3. Increase in average teacher salary from the prior year	\$	<u>1,717</u>
4. Percentage increase		<u>4%</u>

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$	<u>43,605</u>
6. Total percentage increase in average teacher salary since FY 2018	\$	<u>10%</u>

DISTRICT NAME Ganado Unified School District #20

COUNTY Apache

CTD NUMBER 010220000

VERSION Revised #2

DISTRICT CONTACT INFORMATION

Superintendent
 Executive Assistant to Superintendent
 Chief Financial Officer
 Business Manager
 School District Employee Report (SDER) Coordinator
 SPED Data Reporting Coordinator
 AzEDS/ADM Data Coordinator
 Transportation Data Reporting Coordinator
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Dr.	Betsy	Dobias		betsy.dobias@ganado.k12.az.u	928-755-1011
Dr.	Betsy	Dobias		betsy.dobias@ganado.k12.az.u	928-755-1011
Mrs.	Gaylyn	Johnson		gaylyn.johnson@ganado.k12.a	928-755-1048
Mrs.	Gaylyn	Johnson		gaylyn.johnson@ganado.k12.a	928-755-1048
Ms.	Josephine	Kee		josephine.kee@ganado.k12.az.	928-755-1105
Mrs.	Lucy	Brown		lucy.browns@@ganado.k12.az	928-755-1028
Mrs.	Leola	Thompson		leola.thompson@ganado.k12.a	928-755-1047
Mr.	Freddie	Yazzie		freddie.yazzie@ganado.k12.az	928-755-1031
Mrs.	Teresa	Sells-Gorman			
Mrs.	Christine	Lynch			
Mr.	Marcarlo	Roanhorse			
Mrs.	Wanda	Begay			
Ms.	Judy	James			

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Tyler Technologies (Schoolmaster)

Accounting Information System

Infinite Visions

District's website home page address

www.ganado.k12.az.us

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 2019	Budget FY 2020		
		100 Regular Education										
1000 Instruction	1.	81.50	67.28	3,132,396	903,699	2,003	23,397	1,669	3,988,957	4,063,164	1.9%	1.
2000 Support Services												
2100 Students	2.	10.50	8.34	206,527	88,037	1,700	6,134	275	303,744	302,673	-0.4%	2.
2200 Instructional Staff	3.	5.00	3.98	207,236	57,501	453	1,497	0	266,687	266,687	0.0%	3.
2300 General Administration	4.	2.00	2.00	135,032	38,379	106,288	3,045	14,607	292,308	297,351	1.7%	4.
2400 School Administration	5.	10.00	9.00	426,186	135,757	2,921	8,938	4,680	580,685	578,482	-0.4%	5.
2500 Central Services	6.	13.50	14.50	570,905	368,255	105,843	61,516	6,541	1,113,936	1,113,060	-0.1%	6.
2600 Operation & Maintenance of Plant	7.	29.50	33.75	915,813	337,416	38,062	50,161	0	1,341,766	1,341,452	0.0%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	20,000		20,000	20,000	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	25,235	5,351	0	0	0	30,586	30,586	0.0%	10.
620 School-Sponsored Athletics	11.	1.00	1.00	188,098	44,047	16,356	14,200	44,043	307,244	306,744	-0.2%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0		0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00				0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	153.00	139.85	5,807,428	1,978,442	273,626	188,888	71,815	8,245,913	8,320,199	0.9%	14.
200 and 300 Special Education												
1000 Instruction	15.	26.00	32.09	918,182	396,723	142	635	0	1,391,595	1,315,682	-5.5%	15.
2000 Support Services												
2100 Students	16.	0.00	4.00	0	0	164,220	0		164,220	164,220	0.0%	16.
2200 Instructional Staff	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	3.00	3.00	85,424	27,895	0	0	0	224,923	113,319	-49.6%	19.
2500 Central Services	20.	0.00							0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%	21.
2900 Other	22.	0.00	0.00	0	0				0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00			0				0	0	0.0%	23.
Subtotal (lines 15-23)	24.	29.00	39.09	1,003,606	424,618	164,362	635	0	1,780,738	1,593,221	-10.5%	24.
400 Pupil Transportation	25.	26.50	28.00	730,001	267,258	52,941	396,046	0	1,446,246	1,446,246	0.0%	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%	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.	0.00	0.00	0	0	0	42,248	0	48,351	42,248	-12.6%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	208.50	206.94	7,541,035	2,670,318	490,929	627,817	71,815	11,521,248	11,401,914	-1.0%	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	1,396,618	1,188,940	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)	384,120	404,281	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)	1,780,738	1,593,221	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 6
 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	101.00	114.00
Number of FTE - Certified Purchased Services Personnel		4.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	28000
All Funds - Federal	6330	<u>2,500</u>

FY 2020 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) \$ 30,000

(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 2019	Budget FY 2020	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	302,441	35,511				286,380	337,952	18.0%
2100 Support Services - Students	2.	501	145				646	646	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	302,942	35,656				287,026	338,598	18.0%
200 and 300 Special Education									
1000 Instruction	5.	5,250	1,004				6,254	6,254	0.0%
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.	5,250	1,004				6,254	6,254	0.0%
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%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	308,192	36,660				293,280	344,852	17.6%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	460,948	142,994				567,194	603,942	6.5%
2100 Support Services - Students	15.	21,119	3,526				24,644	24,645	0.0%
2200 Support Services - Instructional Staff	16.						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	482,067	146,520				591,838	628,587	6.2%
200 and 300 Special Education									
1000 Instruction	18.	61,139	6,500				67,639	67,639	0.0%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	61,139	6,500				67,639	67,639	0.0%
Other Programs (Specify) _____									
1000 Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	543,206	153,020				659,477	696,226	5.6%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	791,869	139,341				742,950	931,210	25.3%
2100 Support Services - Students	28.	501	145				646	646	0.0%
2200 Support Services - Instructional Staff	29.						0	0	0.0%
Program 100 Subtotal (lines 27-29)	30.	792,370	139,486	0	0		743,596	931,856	25.3%
200 and 300 Special Education									
1000 Instruction	31.	73,700	994				74,694	74,694	0.0%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	73,700	994	0	0		74,694	74,694	0.0%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	866,070	140,480	0	0		818,290	1,006,550	23.0%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	1,717,468	330,160	0	0	0	1,771,047	2,047,628	15.6%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		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 2019	Budget FY 2020	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		497,513	0				253,886	497,513	96.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			0				0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.			0				0	0	0.0%
2600 Operation & Maintenance of Plant	5.			0				0	0	0.0%
2700 Student Transportation	6.			0				0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
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	497,513	0	0	0	0	253,886	497,513	96.0%

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	492,569
6643 Instructional Aids	4,944
673X Furniture and Equipment	0
673X Vehicles	0
673X Tech Hardware & Software	0

(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.	253,886	497,513	0		0		0		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		0		0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	0	0	0		0		0		7.
673X Vehicles	8.	0	0	0		0		0		8.
673X Technology Hardware & Software	9.	0	0	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	0	0	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	0		0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	0	0	0	0	0	0	0	0	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2020 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	3.00	1.00	1,192,244	1,130,928	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	0.00	136,416	172,597	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	60,000	0	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	135,048	200,297	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	30,118	57,938	5.
6.	200 ESEA Title VII - Indian Education	6000	5.75	5.75	285,422	279,751	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	0.00	0.00	373,380	450,616	8.
9.	230 Johnson-O'Malley	6000	0.75	1.50	118,143	254,403	9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	59,611	62,603	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14.	290 Medicaid Reimbursement	6000	0.00	0.00	28,358	28,358	14.
15.	374 E-Rate	6000	0.00	0.00	336,386	336,386	15.
16.	378 Impact Aid	6000	24.00	24.00	12,072,299	12,037,042	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	1,520	370	17.
18.	Total Federal Project Funds (lines 1-17)		33.50	32.25	14,828,945	15,011,289	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	19,859	18,263	19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	9,000	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	0	21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	456 College Credit Exam Incentives	6000	0.00		0		26.
27.	457 Results-based Funding	6000	0.00		0		27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	0.00	0.00	15,371	234,904	29.
30.	Total State Project Funds (lines 19-29)		0.00	0.00	44,230	253,167	30.
31.	Total Special Projects (lines 18 and 30)		33.50	32.25	14,873,175	15,264,456	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY	
1.	Teacher Compensation Increases	17,678	17,678
2.	Class Size Reduction	0	
3.	Dropout Prevention Programs (M&O purposes)	0	
4.	Instructional Improvement Programs (M&O purposes)	17,678	17,678
5.	Total Instructional Improvement Fund (lines 1-4)	35,356	35,356

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	0		1.
2.	071 English Language Learner (1)	6000	18,623	51,003	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	24,135	45,000	4.
5.	510 Food Service	6000	1,111,253	1,500,000	5.
6.	515 Civic Center	6000	73,230	85,000	6.
7.	520 Community School	6000	0	500	7.
8.	525 Auxiliary Operations	6000	33,165	35,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	2,838	10,000	9.
10.	530 Gifts and Donations	6000	5,093	25,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	3,105	5,000	11.
12.	540 Fingerprint	6000	0		12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	403,585	350,000	14.
15.	555 Textbooks	6000	0	10,000	15.
16.	565 Litigation Recovery	6000	0	1,500	16.
17.	570 Indirect Costs	6000	106,364	100,000	17.
18.	575 Unemployment Insurance	6000	0		18.
19.	580 Teacherage	6000	432,623	430,000	19.
20.	585 Insurance Refund	6000	0		20.
21.	590 Grants and Gifts to Teachers	6000	0		21.
22.	595 Advertisement	6000	0		22.
23.	596 Career Technical Education	6000	203,579	200,784	23.
24.	639 Impact Aid Revenue Bond Building	6000	0		24.
25.	650 Gifts and Donations-Capital	6000	0		25.
26.	660 Condemnation	6000	0		26.
27.	665 Energy and Water Savings	6000	0		27.
28.	686 Emergency Deficiencies Correction	6000	0		28.
29.	691 Building Renewal Grant	6000	0	257,676	29.
30.	700 Debt Service	6000	0	0	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0		31.
32.	Other <u>855/697</u>	6000	60,000	648,881	32.

INTERNAL SERVICE FUNDS 950-989

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

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

**CALCULATION OF FY 2020 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 2020 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ <u>10,923,801</u>	\$ <u>10,923,801</u>	\$ <u>0</u>
*2. (a) FY 2020 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ <u>697,435</u>		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	<u>225,182</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>472,253</u>		<u>472,253</u>
*3. FY 2020 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)		<u>0</u>	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>412,715</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2018 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2019 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>65,398</u>	
11. FY 2020 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u><u>11,401,914</u></u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u><u>472,253</u></u>

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

**CALCULATION OF FY 2020 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 2019 Unrestricted Capital Budget Limit (UCBL) (from FY 2019 latest revised Budget, page 8, line A.12)	\$	253,886
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	(690)
3. Adjusted Amount Available for FY 2019 Capital Expenditures (line A.1 + A.2)	\$	253,196
4. Amount Budgeted in Fund 610 in FY 2019 (from FY 2019 latest revised Budget, page 4, line 10)	\$	253,886
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	253,196
6. FY 2019 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	227,968
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.	\$	25,228
8. Interest Earned in Fund 610 in FY 2019	\$	32
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 2020 (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)	\$	472,253
12. FY 2020 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	497,513

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2019 Classroom Site Fund Budget Limit (from FY 2019 latest revised Budget, page 8, line B.7)	293,280	659,477	818,290	1,771,047
2. FY 2019 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	105,864	275,361	130,505	511,730
3. Unexpended Budget Balance (line B.1 minus B.2)	187,416	384,116	687,785	1,259,317
4. Interest Earned in the Classroom Site Fund in FY 2019	3,539	4,316	10,971	18,826
5. FY 2020 Classroom Site Fund Allocation (provided by ADE, based on \$434) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	153,897.23	307,794.47	307,794.47	769,486.17
6. Adjustments to FY 2020 Classroom Site Fund Budget Limit (2)				0
7. FY 2020 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	344,852	696,226	1,006,550	2,047,630

- (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 2019	Budget FY 2020	
	Expenditures										
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	1.00	38,387	12,616					18,623	51,003	173.9%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00			0	0			0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00			0				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.	1.00	38,387	12,616	0	0		0	18,623	51,003	173.9%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00	0	0					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	0	0	0		0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 010220000
 VERSION Revised #2

I certify that the Budget of Ganado Unified School District, Apache County for fiscal year 2020 was officially revised by the Governing Board on May 7, 2020, and that the complete Revised Expenditure Budget may be reviewed by contacting Gaylyn Johnson at the District Office, telephone (928) 755-1048 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)	
	2018 ADM	2019 ADM	2020 ADM	1. Average salary of all teachers employed in FY 2020 (budget year)	47,966
Attending	1,374,423	1,341,923	1,318,595	2. Average salary of all teachers employed in FY 2019 (prior year)	46,249
2. Tax Rates:				3. Increase in average teacher salary from the prior year	1,717
		Prior FY	Est. Budget FY	4. Percentage increase	4%
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.0900	2.0900	Comments on average salary calculation (Optional):	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		11,401,914	11,401,914	5. Average salary of all teachers employed in FY 2018	43,605
Classroom Site Fund		2,047,628	2,047,630	6. Total percentage increase in average teacher salary since FY 2018	10%
Unrestricted Capital Outlay Fund		497,513	497,513		

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	3,959,574	4,036,095	29,383	27,069	3,988,957	4,063,164	1.9%
2000 Support Services							
2100 Students	294,565	294,564	9,179	8,109	303,744	302,673	-0.4%
2200 Instructional Staff	264,737	264,737	1,950	1,950	266,687	266,687	0.0%
2300, 2400, 2500 Administration	1,668,714	1,674,514	318,215	314,379	1,986,929	1,988,893	0.1%
2600 Oper./Maint. of Plant	1,253,229	1,253,229	88,537	88,223	1,341,766	1,341,452	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	20,000	20,000	20,000	20,000	0.0%
610 School-Sponsored Cocurric. Activities	30,586	30,586	0	0	30,586	30,586	0.0%
620 School-Sponsored Athletics	232,145	232,145	75,099	74,599	307,244	306,744	-0.2%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	7,703,550	7,785,870	542,363	534,329	8,245,913	8,320,199	0.9%
200 and 300 Special Education							
1000 Instruction	1,390,818	1,314,905	777	777	1,391,595	1,315,682	-5.5%
2000 Support Services							
2100 Students	0	0	164,220	164,220	164,220	164,220	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	224,923	113,319	0	0	224,923	113,319	-49.6%
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	1,615,741	1,428,224	164,997	164,997	1,780,738	1,593,221	-10.5%
400 Pupil Transportation	997,979	997,259	448,267	448,987	1,446,246	1,446,246	0.0%
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	0	0	48,351	42,248	48,351	42,248	-12.6%
TOTAL EXPENDITURES	10,317,270	10,211,353	1,203,978	1,190,561	11,521,248	11,401,914	-1.0%

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

CTD NUMBER 010220000
 VERSION Revised #2

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	11,521,248	11,401,914	(119,334)	-1.0%
Instructional Improvement	35,356	35,356	0	0.0%
English Language Learner	18,623	51,003	32,380	173.9%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,771,047	2,047,628	276,581	15.6%
Federal Projects	14,828,945	15,011,289	182,344	1.2%
State Projects	44,230	253,167	208,937	472.4%
Unrestricted Capital Outlay	253,886	497,513	243,627	96.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	24,135	45,000	20,865	86.5%
Auxiliary Operations	33,165	35,000	1,835	5.5%
Bond Building	0	0	0	0.0%
Food Service	1,111,253	1,500,000	388,747	35.0%
Other	1,290,417	2,124,341	833,924	64.6%

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	1,396,618	1,188,940
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	384,120	404,281
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	1,780,738	1,593,221

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	8	8	1 to 164.8
Teachers	0	99	99	1 to 13.3
Other	4	8	12	1 to 109.9
Subtotal	4	115	119	1 to 11.1
Classified --				
Managers, Supervisors, Directors	0	10	10	1 to 131.9
Teachers Aides	0	27	27	1 to 48.8
Other	0	103	103	1 to 12.8
Subtotal	0	140	140	1 to 9.4
TOTAL	4	255	259	1 to 5.1
Special Education --				
Teacher	0	12	12	1 to 6.1
Staff	4	12	16	1 to 6.5

FY 2020 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2020 Truth in Taxation Base Limit (from FY 2019 TNT work sheet, line 3 + line 11)	\$	<u>0</u>
2.	Deduction for discontinued programs		<u> </u>
3.	Adjusted FY 2020 TNT Base Limit	\$	<u><u>0</u></u>

**Primary Property Tax Rate
Related to Budgeted
Expenditures**

FY 2020 Budgeted Expenditures

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

Adjustments for FY 2019 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2019 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2019 original budget amounts for programs above (from FY 2019 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2019 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2019 original budget for Small School Adjustment (from FY 2019 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2020 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be Levied in FY 2020 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

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