



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

Proposed

Version

BY THE GOVERNING BOARD

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

Proposed June 18, 2019
Adopted _____
Revised _____
Date

SIGNED _____ SIGNED _____

The FY 2020 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by June 21, 2019.
Type the Date as MM/DD/YYYY

Superintendent Signature Business Manager Signature
Michael Robert Colleen Toscano
Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Colleen Toscano

Telephone: 602-707-2022 Email: ctoscano@osbornsd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2019	\$	<u>26,834,507</u>
2. Estimated Revenues by Source for Fiscal Year 2020 (excluding property taxes)		
Local	1000	\$ <u>1,500,000</u>
Intermediate	2000	\$ <u>0</u>
State	3000	\$ <u>7,500,000</u>
Federal	4000	\$ <u>4,875,000</u>
TOTAL		\$ <u>13,875,000</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:	<u>2.0518</u>	<u>2.0518</u>
Secondary Tax Rates:		
M&O Override	<u>0.5018</u>	<u>0.5018</u>
Special Program Override		
Capital Override	<u>0.3236</u>	<u>0.3236</u>
Class A Bonds		
Class B Bonds	<u>1.4007</u>	<u>1.4007</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>2.2261</u>	<u>2.2261</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>19,726,395</u>	\$ <u>19,726,395</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>2,906,774</u>	\$ <u>2,906,774</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>4,873,000</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>27,506,169</u>

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

1. Average salary of all teachers employed in FY 2020 (budget year)	\$ <u>50,260</u>
2. Average salary of all teachers employed in FY 2019 (prior year)	\$ <u>47,857</u>
3. Increase in average teacher salary from the prior year	\$ <u>2,403</u>
4. Percentage increase	<u>5%</u>

Comments on average salary calculation (Optional): Average salary calculation includes all certified teaching staff base salary amounts without longevity, endorsements, etc. All returning teachers received 5% salary increase for FY20. Classified staff, psychologist, therapists and other professionals received 10% salary increase. Bringing all employee groups (except administration) to a combined 15% increase over past two years.

5. Average salary of all teachers employed in FY 2018	\$ <u>43,581</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>15%</u>

DISTRICT NAME Osborn Elementary School District

COUNTY Maricopa

CTD NUMBER 070408000

VERSION Proposed

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
	Michael	Robert		mrobert@osbornsd.org	602-707-2000
	Lisa	Nye		lnye@osbornsd.org	602-707-2000
	Colleen	Toscano		ctoscano@osbornsd.org	602-707-2022
	Colleen	Toscano		ctoscano@osbornsd.org	602-707-2022
	Kathy	Brooks		kbrooks@osbornsd.org	602-707-2037
	Virginia	Shuss		vshuss@osbornsd.org	602-707-2000
	Rose	Buruato		rburuato@osbornsd.org	602-707-2000
	John	Bachler		jbachler@osbornsd.org	602-707-2050
	Ylenia	Aguiar			
	Katie	Paetz			
	Sam	Richards			
	Sue	Corbin			
	Maxine	Radtke			

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

District's website home page address

www.osbornnet.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 2019	Budget FY 2020		
		100 Regular Education										
1000 Instruction	1.	125.00	125.00	6,072,160	1,597,628	145,000	100,000	17,000	7,442,988	7,931,788	6.6%	1.
2000 Support Services												
2100 Students	2.	12.00	12.00	274,176	110,000	0	15,000	0	377,000	399,176	5.9%	2.
2200 Instructional Staff	3.	15.00	16.00	336,000	130,000	16,000	5,500	2,000	464,500	489,500	5.4%	3.
2300 General Administration	4.	2.00	2.00	220,500	60,000	45,000	1,000	22,000	333,000	348,500	4.7%	4.
2400 School Administration	5.	11.00	11.00	736,848	200,000	0	2,000	2,000	875,250	940,848	7.5%	5.
2500 Central Services	6.	8.20	8.20	479,808	130,000	145,000	20,000	55,000	791,000	829,808	4.9%	6.
2600 Operation & Maintenance of Plant	7.	32.00	32.00	822,528	325,000	825,000	775,000	5,500	2,961,500	2,753,028	-7.0%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	75,000	0	0	75,000	75,000	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	13,000	2,500	5,500	0	600	21,600	21,600	0.0%	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.	205.20	206.20	8,955,020	2,555,128	1,256,500	918,500	104,100	13,341,838	13,789,248	3.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	60.00	72.00	2,333,760	600,000	220,000	2,000	0	2,894,500	3,155,760	9.0%	15.
2000 Support Services												
2100 Students	16.	13.70	13.70	793,800	215,000	200,000	38,000	1,000	1,185,000	1,247,800	5.3%	16.
2200 Instructional Staff	17.	2.40	2.40	149,100	50,000	3,000	3,000	1,000	191,750	206,100	7.5%	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.	0.00	0.00	0	0	2,500	0	0	2,500	2,500	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	500	0	0	500	500	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.	76.10	88.10	3,276,660	865,000	426,000	43,000	2,000	4,274,250	4,612,660	7.9%	24.
400 Pupil Transportation	25.	30.88	30.00	652,800	250,000	110,000	120,000	8,000	1,071,500	1,140,800	6.5%	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.	3.00	3.00	137,765	45,922				184,164	183,687	-0.3%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	315.18	327.30	13,022,245	3,716,050	1,792,500	1,081,500	114,100	18,871,752	19,726,395	4.5%	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	4,032,890	4,337,660	1.
2. Gifted Education	239,360	275,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	2,000	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	4,274,250	4,612,660	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 13
 Staff-Pupil 1 to 9

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	175.00	175.00
Number of FTE - Certified Purchased Services Personnel		0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>25000</u>
All Funds - Federal	<i>6330</i>	<u></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) \$ 75,000

(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	231,870	50,000				255,337	281,870	10.4%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	27,000	5,000				20,000	32,000	60.0%
Program 100 Subtotal (lines 1-3)	258,870	55,000				275,337	313,870	14.0%
200 and 300 Special Education								
1000 Instruction	90,000	20,000				80,000	110,000	37.5%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	90,000	20,000				80,000	110,000	37.5%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	348,870	75,000				355,337	423,870	19.3%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	789,953	130,000				810,888	919,953	13.5%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	80,000	8,000				68,000	88,000	29.4%
Program 100 Subtotal (lines 14-16)	869,953	138,000				878,888	1,007,953	14.7%
200 and 300 Special Education								
1000 Instruction	150,000	17,000				155,000	167,000	7.7%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	150,000	17,000				155,000	167,000	7.7%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	1,019,953	155,000				1,033,888	1,174,953	13.6%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	556,405	125,000				585,193	681,405	16.4%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	30,000	7,000				27,000	37,000	37.0%
Program 100 Subtotal (lines 27-29)	586,405	132,000	0	0		612,193	718,405	17.3%
200 and 300 Special Education								
1000 Instruction	100,000	25,000				105,000	125,000	19.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	100,000	25,000	0	0		105,000	125,000	19.0%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	686,405	157,000	0	0		717,193	843,405	17.6%
Total Classroom Site Funds (lines 13, 26, and 39)	2,055,228	387,000	0	0	0	2,106,418	2,442,228	15.9%

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

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

· 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	1,000,000	500,000	0	0		1,500,000	1,500,000	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		1,650,000	516,774				1,751,815	2,166,774	23.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		200,000	200,000				230,000	400,000	73.9%
2300, 2400, 2500, 2900 Administration	4.			100,000				75,000	100,000	33.3%
2600 Operation & Maintenance of Plant	5.			120,000				90,000	120,000	33.3%
2700 Student Transportation	6.			120,000				75,000	120,000	60.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.							25,000	0	-100.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,850,000	1,056,774	0	0	0	2,246,815	2,906,774	29.4%

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

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

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 150,000
6642 Textbooks	2,000,000
6643 Instructional Aids	650,000
673X Furniture and Equipment	236,774
673X Vehicles	120,000
673X Tech Hardware & Software	1,200,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, and interest on bonds of _____.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS	
		Fund 610		Fund 630		Fund 695		Fund 620 (2)	
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1.	2,246,815	2,906,774	47,000,000	47,000,000	0		0	
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0		80,000	80,000	0		0	
6200 Employee Benefits	3.	0		20,000	20,000	0		0	
6450 Construction Services	4.	25,000		43,300,000	43,300,000	0		0	
6710 Land and Improvements	5.	0		0	0	0		0	
6720 Buildings and Improvements	6.	0		0	0	0		0	
673X Furniture and Equipment	7.	200,000	236,774	0	0	0		0	
673X Vehicles	8.	105,000	120,000	600,000	600,000	0		0	
673X Technology Hardware & Software	9.	666,213	1,200,000	3,000,000	3,000,000	0		0	
6831, 6832 Redemption of Principal	10.	0		0	0	0		0	
6841, 6842, 6850 Interest	11.	0		0	0	0		0	
Total (lines 2-11)	12.	996,213	1,556,774	47,000,000	47,000,000	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0		43,400,000	43,400,000			0	
New Construction	14.	0		0	0	0		0	
Other	15.	996,213		3,600,000	3,600,000	0		0	
Total (lines 13-15, must equal line 12)	16.	996,213	Check line 12	47,000,000	47,000,000	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 2020 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	25.00	25.00	2,125,000	2,125,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	0.00	240,000	240,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	1.00	0.00	0	120,000	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	0.50	0.50	96,000	96,000	5.
6.	200 ESEA Title VII - Indian Education	6000	0.50	0.50	30,000	32,000	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	15.00	15.00	706,000	700,000	8.
9.	230 Johnson-O'Malley	6000	0.50	0.50	18,000	30,000	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	0.00	0.00	0	0	12.
13.	280 ESEA Title X - Homeless Education	6000	0.75	0.50	40,000	30,000	13.
14.	290 Medicaid Reimbursement	6000	1.00	10.00	600,000	800,000	14.
15.	374 E-Rate	6000	0.00	0.00	700,000	700,000	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	15.00	0.00	565,000	0	17.
18.	Total Federal Project Funds (lines 1-17)		59.25	52.00	5,120,000	4,873,000	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		0		19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		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	135,000	27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	0.00		300,000	300,000	29.
30.	Total State Project Funds (lines 19-29)		0.00	0.00	300,000	435,000	30.
31.	Total Special Projects (lines 18 and 30)		59.25	52.00	5,420,000	5,308,000	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY	
1.	Teacher Compensation Increases	230,000	230,000
2.	Class Size Reduction	0	0
3.	Dropout Prevention Programs (M&O purposes)	40,000	40,000
4.	Instructional Improvement Programs (M&O purposes)	230,000	230,000
5.	Total Instructional Improvement Fund (lines 1-4)	500,000	500,000

OTHER FUNDS

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	0
2.	071 English Language Learner (1)	6000	80,632	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	560,000	576,000
5.	510 Food Service	6000	2,750,000	2,750,000
6.	515 Civic Center	6000	178,000	204,000
7.	520 Community School	6000	17,000	15,000
8.	525 Auxiliary Operations	6000	32,000	31,000
9.	526 Extracurricular Activities Fees Tax Credit	6000	318,000	290,000
10.	530 Gifts and Donations	6000	108,000	105,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0
12.	540 Fingerprint	6000	13,000	14,000
13.	545 School Opening	6000	0	0
14.	550 Insurance Proceeds	6000	10,000	29,000
15.	555 Textbooks	6000	15,000	15,000
16.	565 Litigation Recovery	6000	4,000	4,000
17.	570 Indirect Costs	6000	255,000	322,000
18.	575 Unemployment Insurance	6000	88,000	86,000
19.	580 Teacherage	6000	0	0
20.	585 Insurance Refund	6000	0	3,000
21.	590 Grants and Gifts to Teachers	6000	0	0
22.	595 Advertisement	6000	0	0
23.	596 Career Technical Education	6000	0	0
24.	639 Impact Aid Revenue Bond Building	6000	0	0
25.	650 Gifts and Donations-Capital	6000	0	0
26.	660 Condemnation	6000	0	0
27.	665 Energy and Water Savings	6000	34,000	42,000
28.	686 Emergency Deficiencies Correction	6000	0	0
29.	691 Building Renewal Grant	6000	0	0
30.	700 Debt Service	6000	6,432,085	6,800,297
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0
32.	Other	6000	0	0
INTERNAL SERVICE FUNDS 950-989				
1.	9__ Self-Insurance	6000	0	0
2.	955 Intergovernmental Agreements	6000	0	0
3.	9__ OPEB	6000	0	0
4.	9__ _____	6000	0	0

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

(2) Indicate amount budgeted in Fund 500 for M&O purposes \$ 104,000

**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)	\$ 16,148,275	\$ 16,148,275	\$ 0
*2. (a) FY 2020 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 1,204,992		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	386,803		
(c) Total DAA (line 2.a minus 2.b)	\$ 818,189	455,000	363,189
*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		2,422,241	
(b) Unrestricted Capital Outlay			1,500,000
(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		7,000	
(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)		578,079	
(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)		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)		115,800	
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)		\$ 19,726,395	
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)			\$ 1,863,189

* 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)	\$ 2,246,815
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted Amount Available for FY 2019 Capital Expenditures (line A.1 + A.2)	\$ 2,246,815
4. Amount Budgeted in Fund 610 in FY 2019 (from FY 2019 latest revised Budget, page 4, line 10)	\$ 2,246,815
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 2,246,815
6. FY 2019 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,213,230
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.	\$ 1,033,585
8. Interest Earned in Fund 610 in FY 2019	\$ 10,000
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)	\$ 1,863,189
12. FY 2020 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 2,906,774

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)	355,337	1,033,888	717,193	2,106,418
2. FY 2019 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	250,000	500,000	514,853	1,264,853
3. Unexpended Budget Balance (line B.1 minus B.2)	105,337	533,888	202,340	841,565
4. Interest Earned in the Classroom Site Fund in FY 2019	0	4,000	4,000	8,000
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.	318,532.39	637,064.78	637,064.78	1,592,661.95
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)	423,870	1,174,953	843,405	2,442,227

- (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	1.00								80,632	0	-100.0%
2000 Support Services											
2100 Students	2.00								0	0	0.0%
2200 Instructional Staff	3.00								0	0	0.0%
2300 General Administration	4.00								0	0	0.0%
2400 School Administration	5.00								0	0	0.0%
2500 Central Services	6.00								0	0	0.0%
2600 Operation & Maintenance of Plant	7.00								0	0	0.0%
2700 Student Transportation	8.00								0	0	0.0%
2900 Other	9.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.00	0.00	0	0	0	0		0	80,632	0	-100.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.00								0	0	0.0%
2000 Support Services											
2100 Students	12.00								0	0	0.0%
2200 Instructional Staff	13.00								0	0	0.0%
2300 General Administration	14.00								0	0	0.0%
2400 School Administration	15.00								0	0	0.0%
2500 Central Services	16.00								0	0	0.0%
2600 Operation & Maintenance of Plant	17.00								0	0	0.0%
2700 Student Transportation	18.00								0	0	0.0%
2900 Other	19.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.00	0.00	0	0	0	0		0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070408000
 VERSION Proposed

I certify that the Budget of Osborn School District, Maricopa County for fiscal year 2020 was officially proposed by the Governing Board on June 18, 2019, and that the complete Proposed Expenditure Budget may be reviewed by contacting Colleen Toscano at the District Office, telephone 602-707-2022 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)
Attending	2018 ADM	2019 ADM	2020 ADM	
	2,721,428	2,663,300	2,673,246	1. Average salary of all teachers employed in FY 2020 (budget year) 50,260
2. Tax Rates:				2. Average salary of all teachers employed in FY 2019 (prior year) 47,857
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year 2,403
		2.0518	2.0518	4. Percentage increase 5%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)				Comments on average salary calculation (Optional): Average salary calculation includes all certified teaching staff base salary amounts without longevity, endorsements, etc. All returning teachers received 5% salary increase for FY20. Classified staff, psychologist, therapists and other professionals received 10% salary increase. Bringing all employee groups (except administration) to a combined 15% increase over past two years.
		2.2261	2.2261	
3. Budgeted Expenditures and Budget Limits:		Budgeted		5. Average salary of all teachers employed in FY 2018 43,581
		Expenditures	Budget Limit	
Maintenance & Operation Fund		19,726,395	19,726,395	
Classroom Site Fund		2,442,228	2,442,227	
Unrestricted Capital Outlay Fund		2,906,774	2,906,774	6. Total percentage increase in average teacher salary since FY 2018 15%

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	7,180,988	7,669,788	262,000	262,000	7,442,988	7,931,788	6.6%
2000 Support Services							
2100 Students	362,000	384,176	15,000	15,000	377,000	399,176	5.9%
2200 Instructional Staff	441,000	466,000	23,500	23,500	464,500	489,500	5.4%
2300, 2400, 2500 Administration	1,707,250	1,827,156	292,000	292,000	1,999,250	2,119,156	6.0%
2600 Oper./Maint. of Plant	1,046,000	1,147,528	1,915,500	1,605,500	2,961,500	2,753,028	-7.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	75,000	75,000	75,000	75,000	0.0%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	15,500	15,500	6,100	6,100	21,600	21,600	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	10,752,738	11,510,148	2,589,100	2,279,100	13,341,838	13,789,248	3.4%
200 and 300 Special Education							
1000 Instruction	2,172,500	2,933,760	722,000	222,000	2,894,500	3,155,760	9.0%
2000 Support Services							
2100 Students	946,000	1,008,800	239,000	239,000	1,185,000	1,247,800	5.3%
2200 Instructional Staff	184,750	199,100	7,000	7,000	191,750	206,100	7.5%
2300, 2400, 2500 Administration	0	0	2,500	2,500	2,500	2,500	0.0%
2600 Oper./Maint. of Plant	0	0	500	500	500	500	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	3,303,250	4,141,660	971,000	471,000	4,274,250	4,612,660	7.9%
400 Pupil Transportation	833,500	902,800	238,000	238,000	1,071,500	1,140,800	6.5%
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	184,164	183,687	0	0	184,164	183,687	-0.3%
TOTAL EXPENDITURES	15,073,652	16,738,295	3,798,100	2,988,100	18,871,752	19,726,395	4.5%

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

CTD NUMBER 070408000
 VERSION Proposed

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	18,871,752	19,726,395	854,643	4.5%
Instructional Improvement	500,000	500,000	0	0.0%
English Language Learner	80,632	0	(80,632)	-100.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,106,418	2,442,228	335,810	15.9%
Federal Projects	5,120,000	4,873,000	(247,000)	-4.8%
State Projects	300,000	435,000	135,000	45.0%
Unrestricted Capital Outlay	2,246,815	2,906,774	659,959	29.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	6,432,085	6,800,297	368,212	5.7%
School Plant Fund	560,000	576,000	16,000	2.9%
Auxiliary Operations	32,000	31,000	(1,000)	-3.1%
Bond Building	47,000,000	47,000,000	0	0.0%
Food Service	2,750,000	2,750,000	0	0.0%
Other	1,040,000	1,129,000	89,000	8.6%

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	4,032,890	4,337,660
Gifted Education	239,360	275,000
Remedial Education	0	0
ELL Incremental Costs	2,000	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	4,274,250	4,612,660

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	11	11	1 to 243.0
Teachers	0	175	175	1 to 15.3
Other	0	15	15	1 to 178.2
Subtotal	0	201	201	1 to 13.3
Classified --				
Managers, Supervisors, Directors	0	5	5	1 to 534.6
Teachers Aides	0	70	70	1 to 38.2
Other	0	94	94	1 to 28.4
Subtotal	0	169	169	1 to 15.8
TOTAL	0	370	370	1 to 7.2
Special Education --				
Teacher	0	21	21	1 to 13.0
Staff	0	28	28	1 to 9.0