Fiscal Year 2021-2022
Revision #1
Expenditure Budget

September 13, 2021

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CFO
Purpose

• Arizona Revised Statutes 15-901.05 allows districts to revise their budgets by September 15 for changes in law that impact budget calculations in their adopted budget.
• Governing Board approved Fiscal Year 2021-2022 budget on June 22, 2021.
• State budget signed by Governor Ducey on June 30, 2021.
# Significant Changes – Average Daily Membership Estimate

<table>
<thead>
<tr>
<th></th>
<th>Preschool Disabilities</th>
<th>K-8</th>
<th>9-12th</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Adopted</strong></td>
<td>39.40</td>
<td>12,563.00</td>
<td>8,268.06</td>
<td>20,870.46</td>
</tr>
<tr>
<td><strong>Budget Revision 1 (ADM not available, based on 10-day headcount)</strong></td>
<td>39.40</td>
<td>12,610.00</td>
<td>8,196.00</td>
<td>20,845.40</td>
</tr>
<tr>
<td><strong>Difference</strong></td>
<td>-</td>
<td>47.00</td>
<td>(72.06)</td>
<td>(25.06)</td>
</tr>
</tbody>
</table>
Significant Changes - Budget

• Base Level increase from $4,359.55 to $4,445.53 an increase of $85.98 per pupil.

• Additional weight for multiple disabilities self-contained and autism resource.
  • Increased from 5.883 to 5.988, an increase of 0.105

• Additional weight for developmental disability, emotional disability, specific learning disability, speech/language impairment and other health impairment.
  • Increased from 0.003 to 0.093, an increase of 0.09.

• New weight for gifted students who score at or above the 97th percentile on a test adopted by School Board of Education.
  • Weight is 0.007, we do not currently have an estimate on the average daily membership.
Significant Changes – Maintenance and Operations

- Budget increased from $174,970,673 to $177,901,242 an increase of $2,930,569.
  - Increase in base level amount additional $85.98 per weighted count
  - Increase in Group B weights
  - Decrease in Average Daily Member Estimate (25.06)
  - Additional students in Scottsdale Online Learning
    - Adopted estimated ADM at 77.058, Revised estimated at 311, for an increase of 233.942
    - Scottsdale Online Learning is funded at 95%.
Significant Changes – Other Funds

• District Additional Assistance and Capital Override increased $1,772,190
  • District Additional Assistance $1,276,936
  • Capital Override $495,254
• Classroom Site Fund increased $19,057 due to carryforward
• State Grants increased $436,849
  • Increase due to allocation amount for Results Based Funding
Questions?