



GP EMC Update

ADE School Finance

01/26/2024



Agenda

FY2023 SAFR

ADM Updates

Payment Updates

Budget Updates

Transportation Updates



GPEMC Meeting Update

Superintendent's Annual Report



ARIZONA DEPARTMENT OF
EDUCATION

Superintendent's Annual Report

- [ARS 15-255](#) requires ADE to submit a report to the governor and legislature each year and defines the information that must be included.
- The Superintendent's Annual Report largely compiles district and charter data from the School Finance new budget and payment systems, but also includes information from counties, state agency and other ADE units.

Superintendent's Annual Report

- Can be accessed from the School Finance website
- <https://www.azed.gov/finance/data-collection-reporting-budget>

Budget Resources

Tools for Annual Financial Report, Expenditure Budgets, Expenditure and Over Expenditure Budget Reports (Budg25 and Budg75), Federal reporting (NPEFS, F33 & SLFS), K3 Reading Budget/AFR, Superintendent's Annual Financial Report (SAFR), and more.

[Training & Support Hub](#)

[Forms](#)

[Data Collection & Reporting](#)

Superintendent's Annual Reports

The Superintendent's Annual Report contains a broad summary of statewide financial and student data pursuant to [ARS 15-255](#). Earlier versions of the Superintendent's Annual Report are available online through the [State Library](#).

- [FY 2023 Superintendent's Annual Report Vol. 1 | Vol. 2](#)
- [FY 2022 Superintendent's Annual Report Vol. 1 | Vol. 2](#)
- [FY 2021 Superintendent's Annual Report Vol. 1 | Vol. 2](#)
- [FY 2020 Superintendent's Annual Report Vol. 1 | Vol. 2](#)
- [FY 2019 Superintendent's Annual Report Vol. 1 | Vol. 2](#)
- [FY 2018 Superintendent's Annual Report Vol. 1 | Vol. 2](#)
- [FY 2017 Superintendent's Annual Report Vol. 1 | Vol. 2](#)
- [FY 2016 Superintendent's Annual Report Vol. 1 | Vol. 2](#)

SAFR Digital Data

The Superintendent's Annual Report digital data was stored in a Microsoft Access database that contained the underlying values used to compile the SAFR for fiscal years 2006-2023. Beginning in fiscal year 2023, School Finance changed databases that contained data relating to SAFR and will now be providing the data in Excel format for easier use.

- [\(Database Information FY2023\)](#)
- [\(Database FY2006-2022\)](#)

Superintendent's Annual Report

- New changes for SAFR digital copy.

			Programs 100-630					
			Function 1000—Instruction					
			Salaries	Employee Benefits	Purchased Services	Supplies 6600	Dues and Fees	Charges for District Services & Miscellaneous
Fiscal Year	Name	CTDS	6100	6200	6300, 6400, 6500 (excluding tuition)		6810	6885 and 6890
2023	St Johns Unified District	010201000	3796758	1132519	172858	238005	36678	2447
2023	Window Rock Unified District	010208000	8079663	2442451	193964	1306813	39800	50605
2023	Round Valley Unified District	010210000	5474801	1669255	499613	1071767	2996	158870
2023	Sanders Unified District	010218000	3766429	913780	165679	264796	10709	44891
2023	Ganado Unified School District	010220000	5646178	1754538	30125	239078	1360	17190
2023	Chinle Unified District	010224000	20932586	6415591.4	684132.27	1557371.33	52322.26	110476.03
2023	Red Mesa Unified District	010227000	3132208	853766	221988	220348	32451	0
2023	Concho Elementary District	010306000	984488	343410	813508	149078	1454	0
2023	Alpine Elementary District	010307000	454111	242589	180711	42947	0	621
2023	Vernon Elementary District	010309000	714084	253636	498813	54005	0	-865

Maintenance and Operation Fund Expenditures by Year

The \$8,997,707,093 total expenditures for Maintenance and Operation (M&O)* for FY 2023 represents a 8.5% change over FY 2022 M&O expenditures.

Fiscal Year	M&O Expenditures*	Dollar Change	Percent Change
2013-14 Districts	\$5,262,939,817	\$41,477,341	0.8%
2013-14 Charters	\$1,008,468,261	\$82,554,544	8.9%
2013-14 Total	\$6,271,408,078	\$124,031,885	2.0%
2014-15 Districts	\$5,337,019,742	\$74,079,925	1.4%
2014-15 Charters	\$1,073,951,698	\$65,483,437	6.5%
2014-15 Total	\$6,410,971,440	\$139,563,362	2.2%
2015-16 Districts	\$5,374,427,598	\$37,407,856	0.7%
2015-16 Charters	\$1,172,760,103	\$98,808,405	9.2%
2015-16 Total	\$6,547,187,701	\$136,216,261	2.1%
2016-17 Districts	\$5,668,979,645	\$294,552,047	5.5%
2016-17 Charters	\$1,290,150,277	\$117,390,174	10.0%
2016-17 Total	\$6,959,129,922	\$411,942,221	6.3%
2017-18 Districts	\$5,733,676,610	\$64,696,966	1.1%
2017-18 Charters	\$1,400,432,565	\$110,282,288	8.5%
2017-18 Total	\$7,134,109,175	\$174,979,254	2.5%

2018-19 Districts	\$6,124,329,305	\$390,652,695	6.8%
2018-19 Charters	\$1,525,642,155	\$125,209,590	8.9%
2018-19 Total	\$7,649,971,460	\$515,862,285	7.2%
2019-20 Districts	\$6,256,540,818	\$132,211,512	2.2%
2019-20 Charters	\$1,609,095,898	\$83,453,743	5.5%
2019-20 Total	\$7,865,636,716	\$215,665,255	2.8%
2020-21 Districts	\$6,156,476,916	-\$100,063,902	-1.6%
2020-21 Charters	\$1,642,443,152	\$33,347,254	2.1%
2020-21 Total	\$7,798,920,068	-\$66,716,648	-0.8%
2021-22 Districts	\$6,513,430,301	\$356,953,385	5.8%
2021-22 Charters	\$1,775,771,590	\$133,328,438	8.1%
2021-22 Total	\$8,289,201,890	\$490,281,823	6.3%
2022-23 Districts	\$7,042,031,218	\$528,600,917	8.1%
2022-23 Charters	\$1,955,675,875	\$179,904,285	10.1%
2022-23 Total	\$8,997,707,093	\$708,505,203	8.5%

* Charter Schools are not required to distinguish expenditures for capital from those expenditures made for M&O purposes. District Total M&O Expenditures do not include capital purchases.

Resident ADM History and Distribution

Fiscal Year	Preschool Disabled ADM	Elementary ADM *	Secondary ADM	Total ADM *	Percent Change
2014-15 Districts	4,228	614,306	303,006	921,540	
2014-15 Charter Schools		116,688	44,448	161,136	
2014-15 Total	4,228	730,994	347,454	1,082,676	3.86%
2015-16 Districts	4,388	607,941	305,963	918,292	
2015-16 Charter Schools		118,323	46,028	164,351	
2015-16 Total	4,388	726,264	351,991	1,082,643	0.00%
2016-17 Districts	4,727	604,625	308,635	917,987	
2016-17 Charter Schools		128,618	51,051	179,669	
2016-17 Total	4,727	733,243	359,686	1,097,656	1.37%
2017-18 Districts	4,892	598,934	312,095	915,921	
2017-18 Charter Schools		133,147	53,556	186,703	
2017-18 Total	4,892	732,081	365,651	1,102,624	0.45%
2018-19 Districts	4,909	589,910	313,189	908,008	
2018-19 Charter Schools		142,421	56,616	199,037	
2018-19 Total	4,909	732,331	369,805	1,107,045	0.40%

2019-20 Districts	5,204	586,366	317,800	909,370	
2019-20 Charter Schools		144,729	57,904	202,633	
2019-20 Total	5,204	731,095	375,704	1,112,003	0.45%
2020-21 Districts	4,075	544,722	310,505	859,302	
2020-21 Charter Schools		160,716	60,045	220,761	
2020-21 Total	4,075	705,438	370,550	1,080,063	-2.96%
2021-22 Districts	4,189	550,072	323,455	877,716	
2021-22 Charter Schools		160,503	60,336	220,839	
2021-22 Total	4,189	710,575	383,791	1,098,555	1.68%
2022-23 Districts	4,434	545,100	325,430	874,965	
2022-23 Charter Schools		161,022	63,315	224,337	
2022-23 Total	4,434	706,122	388,746	1,099,302	0.07%

* Elementary ADM spans grades K - 8.

Arizona School District State Summary of Financial Data

Arizona

Finances by Fund	July 1, 2022 Balance	Revenues	Transfers	Expenditures		June 30, 2023 Balance
				Budget	Actual	
Maintenance & Operations (M&O)	\$1,125,494,865	\$7,307,314,998	(\$9,418,555)	\$8,085,474,146	\$7,042,031,216	\$1,381,360,090
Clstrm St-CSF & Ins Imp Funds- IIF	\$525,813,534	\$833,624,247	\$0	\$1,269,933,267	\$674,228,782	\$685,208,999
Unrestricted Capital Outlay	\$655,148,632	\$613,553,961	\$8,116,096	\$1,265,535,349	\$558,646,711	\$718,171,980
Emergency Deficiencies Correction	(\$124,200)	\$174,034	\$0	\$837,185	\$522,123	(\$472,289)
Building Renewal	(\$37,120,941)	\$166,671,428	\$16,101	\$359,976,510	\$196,660,234	(\$67,093,646)
New School Facilities	(\$9,586,482)	\$72,823,775	\$0	\$168,846,960	\$68,864,379	(\$5,627,086)
Adjacent Ways	\$80,652,912	\$46,780,908	(\$2)	\$98,867,783	\$32,378,592	\$95,055,226
Debt Service	\$256,550,416	\$873,855,729	(\$10,727,217)	\$813,633,860	\$796,498,252	\$323,180,677
School Plant	\$119,490,385	\$14,177,909	\$14,249,365	\$111,884,495	\$36,839,651	\$111,078,008
Federal Projects	\$276,851,079	\$2,005,236,232	(\$94,269,815)	\$3,273,409,568	\$1,933,352,251	\$254,465,243
State Projects	\$94,286,866	\$134,001,808	(\$110,850)	\$168,226,373	\$114,040,192	\$114,137,631
Food Service	\$272,522,798	\$479,693,602	(\$29,071,072)	\$567,684,336	\$469,652,874	\$253,492,454
Other	\$813,707,102	\$607,237,233	\$131,631,490	\$965,414,976	\$631,950,591	\$920,621,423
Bond Building	\$1,103,909,065	\$313,613	\$699,976,759	\$1,262,623,480	\$735,066,031	\$1,069,133,406
Deduction for Bond Principal	\$0	\$0	\$0	\$0	(\$586,653,593)	\$586,653,593
Total	\$5,277,596,029	\$13,155,459,478	\$710,392,302	\$18,412,348,288	\$12,704,078,289	\$6,439,365,709
Fiduciary & Internal Service Funds	\$349,698,460	\$397,410,067	(\$5,648,257)	\$490,305,950	\$349,964,170	\$391,496,101

Revenues Received by Source	Local	County	State	Federal	Total Revenue
Maintenance & Operations (M&O)	\$2,906,337,103	\$11,806,172	\$4,389,186,889	\$4,929	\$7,307,335,094
Unrestricted Capital Outlay	\$271,296,147	\$955,096	\$341,302,714	\$0	\$613,553,960
Classroom Site & Ins Improv Funds-CSF & IIF	\$9,955,255	\$0	\$822,253,952	\$0	\$833,624,247
School Facilities	\$0	\$0	\$239,669,237	\$0	\$239,669,237
Adjacent Ways	\$46,780,908	\$0	\$0	\$0	\$46,780,908
Debt Service	\$871,470,241	\$0	\$0	\$2,386,438	\$873,856,679
Other: See Definitions for Description	\$597,447,652	\$0	\$137,112,421	\$2,421,458,943	\$3,156,019,016
Total By Source	\$4,703,287,306	\$12,761,271	\$5,929,525,213	\$2,423,850,310	\$13,069,424,101
Percentage of Total Revenues	35.99 %	0.10 %	45.37 %	18.55 %	100%

Special Education Expenditures	Budget	Actual
Total All Disability Classifications	\$1,212,943,455	\$1,109,783,670
Gifted Education	\$57,095,286	\$54,718,096
ELL Program (Incr. & Comp. Instr)	\$0	\$0
Remedial Education	\$872,030	\$1,068,042
VoTech Education (Non-CTED)	\$21,951,349	\$20,043,731
Career Education	\$534,054	\$963,522
Career Technical Education (CTED)	\$222,297,442	\$167,445,534
Total	\$1,558,266,506	\$1,392,380,218

Capital Assets as of 6/30/2023	
Bonds Outstanding	\$5,547,149,025
Land & Improvements	\$3,069,804,422
Building & Improvements	\$20,455,805,018
Furniture, Equip, Vehicles	\$2,136,010,558
Construction in Progress	\$908,799,665

Gifted Program Duplicated Counts															
KG	1	2	3	4	5	6	7	8	K-8	9	10	11	12	9-12	K-12
1,180	2,369	3,873	5,332	5,395	6,002	6,449	6,522	6,042	0	6,316	7,161	8,086	7,369	0	72,096

Avg Daily Membership	Total Resident	Attending Resident	Other Attending	Total Attending
20-21 Elem	548,671.2850	547,399.3340	3,067.3380	550,466.6720
20-21 HS	310,406.3060	307,457.1830	8,538.1990	315,995.3820
20-21 Total	859,077.5910	854,856.5170	11,605.5370	866,462.0540
21-22 Elem	554,261.0410	552,977.2860	4,362.3600	557,339.6460
21-22 HS	323,454.7190	320,578.5370	10,111.1090	330,689.6460
21-22 Total	877,715.7600	873,555.8230	14,473.4690	888,029.2920
22-23 Elem	549,534.3961	548,172.6997	4,722.2001	552,894.8998
22-23 HS	325,430.2923	322,862.3267	9,743.2011	332,605.5278
22-23 Total	874,964.6884	871,035.0264	14,465.4012	885,500.4276

Gifted Program Actual Expenditures	
K-8	\$38,180,277
9-12	\$14,176,182

	Tax Rates	Valuation
Primary	513.9761	\$167,656,008,904
Secondary	176.8815	\$218,883,603,113
S.R.P and/or GPLET		\$3,078,786,084

Certified Staff	Certified FTE	Students Per Staff	Classified Staff	Classified FTE	Students Per Staff
Admin	3,495.90	256.32	Managers	3,454.10	259.42
Teachers	48,339.84	18.54	Teacher Aides	14,390.99	62.27
Others	6,315.10	141.89	Others	30,150.03	29.72
Subtotal	58,150.84	15.41	Subtotal	47,995.12	18.67
Total FTE		106,145.96	Total Students Per Staff		8.44

Teacher Salary	Prior FY	Current FY	Change	Change %
Year End FTE	51,496.49	51,676.98	180.49	0.35 %
Year End Salary	\$3,088,364,697	\$3,249,686,969	\$161,322,272	5.22 %
Average Salary	\$59,972	\$62,885	\$2,912	4.86 %

Superintendent's Salary		\$26,115,653	
Fall 2022 Enrollment	896,071	Number of Schools	1,610



GPEMC Meeting Update

Average Daily Membership



ARIZONA DEPARTMENT OF
EDUCATION

ADM Update

Average Daily Membership - January 15th

	FY 2024 1/15/2024	FY 2023 1/15/2023	% Change This Time Last Year
Regular ADM	1,080,505	1,097,158	-1.5%
SPED ADM	138,688	135,794	2.1%
ELL ADM	90,989	86,811	4.8%

ADM Update

Average Daily Membership - Final

	FY 2024 1/15/2024	FY 2023 Final	% Change Final FY 2023
Regular ADM	1,080,505	1,096,554	-1.5%
SPED ADM	138,688	136,732	1.4%
ELL ADM	90,989	87,782	3.7%

ADM Update

Regular ADM by Entity Type - January 15th

	FY 2024 1/15/2024	FY 2023 1/15/2023	% Change This Time Last Year
District	859,072	875,055	-1.8%
Charter	221,242	221,930	-0.3%
Secure Care	191	173	10.2%
Total	1,080,505	1,097,158	-1.5%

ADM Update

Regular ADM by Entity Type - Final

	FY 2024 1/15/2024	FY 2023 Final	% Change Final FY 2023
District	859,072	874,962	-1.8%
Charter	221,242	221,411	-0.1%
Secure Care	191	182	4.9%
Total	1,080,505	1,096,554	-1.5%

GPEMC Meeting Update

Payment Updates



Payment Updates

- **Free Reduced Price Lunch Add-on**
 - FRPL add-on funding will be distributed by the new payment system through BSA55 by March payment.
 - FY 2024 FRPL report is now available in AzED [portal](#).
 - FRPL 20 - district level report
 - FRPL 30 – school site level report

FRPL20 - Free and Reduced-Price Lunch
Summary ADM Report

FRPL30 - Free and Reduced-Price Lunch
Site Summary ADM Report



Payment Updates

- **FY24 Gifted Add-on**

- This manual payment adjustment has been included as a base support level adjustment through the January payment.
- <https://www.azed.gov/finance/fy-2024-gifted-add-payment>

- **300M one time supplemental**

- The first \$150M payment was distributed in early December.
- The remaining \$150M will be paid in May.
- Added a new line in Budget 25 report



GPEMC Meeting Update

Budget Updates



ARIZONA DEPARTMENT OF
EDUCATION

Budget Updates

- **BUDG75 letters will be available in early February**
 - FY23 over-expenditures.
 - Please reach out to the SF budget team: SFBudgetTeam@azed.gov if a revision is needed.
- **Financial and Compliance Audit Reports**
 - Currently available in the new budget system
 - Check out Hot topic from School Finance Website:
 - <https://www.azed.gov/finance/audit-pdf-upload>



GPEMC Meeting Update

Transportation



Transportation

- **Transportation data is collected in ADEConnect**
- **Transportation – route data window**
 - The window is open now and will be closed by the end of this fiscal year (6/30/2024).
- **Transportation – vehicle inventory window**
 - The window will open from 5/1/24 – 7/15/24.
 - Districts that fail to submit vehicle inventory will not have TSL calculated for FY2025.

Contact Us

School Finance

- (602) 542-5695
- SchoolFinance@azed.gov
- <http://www.azed.gov/finance/>

SF Account Analysts
Phone Option 3

- <http://helpdeskexternal.azed.gov>
 - Student Data
 - School District Employee Report
 - Instructional Calendars
 - Transportation Reporting
 - 915s

SF Payments Team
Phone Option 1

- SFPaymentTeam@azed.gov
 - BSA District
 - BSA Charter
 - CSF
 - IIF

SF Budget Team
Phone Option 2

- SFBudgetTeam@azed.gov
 - Expenditure Budgets
 - Annual Financial Reports
 - BUDG25, BUDG75, BUDGAGD





Thank You

Xin Liu, Deputy Associate Superintendent
Xin.Liu@azed.gov
(602) 364-2262