FY 2020 School District Annual Expenditure Budget Package

Summary of Significant Changes

General—All applicable amounts for the base level, transportation support level, classroom site fund allocation, qualifying tax rate, and Arizona State Retirement System contribution rates in the forms and instructions have been updated for FY 2020.

Submission and Publication Instructions

Revised instructions for linking to the district's budget posted on ADE's website to remind districts that ADE's proposed budget application was discontinued in FY 2019. All districts need to ensure they remove any existing links to: www.ade.az.gov/schoolfinance/Forms/Budgets/ProposedBudget/EntitySelection.aspx. Districts should refer to the step-by-step instructions for posting a link to the correct location on ADE's website.

Cover & Summary Page 1—Average Teacher Salaries

Added lines below the existing average teacher salary table and comment box to calculate the average teacher salary percentage increase from FY 2018.

Page 2—Estimated FTE Certified Employees

Added a line to report contract employees (i.e., purchased services personnel) separately from traditional district employees.

Page 6—Other Funds and Supplement

Updated the name of Fund 071 to the English Language Learner Fund from the Structured English Immersion Fund, as amended by Laws 2019, Ch. 3 §5.

Summary Page 2—Proposed Staffing Summary

Added columns to report purchased services personnel FTE separately from traditional district employee FTE and the total combined FTE.

Worksheets—Budget Calculations from Previously Lettered Worksheets A-S

- **Combined** the expenditure budget forms and worksheet calculations into 1 file, the 2020EXPBUD.xls file.
- **Reformatted** the previously lettered worksheets into 3 tabs:
  - **Data Entry tab**–Districts will enter all amounts and information needed for the worksheet calculations.
  - **Calculations tab**–Displays automatically calculated amounts that are not already shown on the APOR tab such as the M&O Fund Budget Balance Carryforward calculations.
  - **APOR55 tab**–Displays automatically calculated amounts in a format consistent with ADE's APOR 55-1 Report.

A video reviewing the significant changes described above, including more detail on the reformatting of the budget worksheets is posted on the Auditor General's website at https://www.azauditor.gov/reports-publications/school-districts/forms.