

Exhibit 1
FY'22 Budget: Summary By Major Category

Major Budget Category	FY'21 Budget	Proposed FY'22 Budget	Incremental Change (\$)	Incremental Change (%)
Total Salaries	30,480,987	30,295,316	(185,672)	-0.61%
Special Education (non-salary)	1,375,954	1,639,042	263,088	19.12%
Utilities	1,046,846	1,048,554	1,708	0.16%
Operations and Maintenance (non-salary)	551,200	531,200	(20,000)	-3.63%
All other non-salary	4,043,366	3,984,241	(59,125)	-1.46%
TOTAL	37,498,353	37,498,353	(0)	0.00%

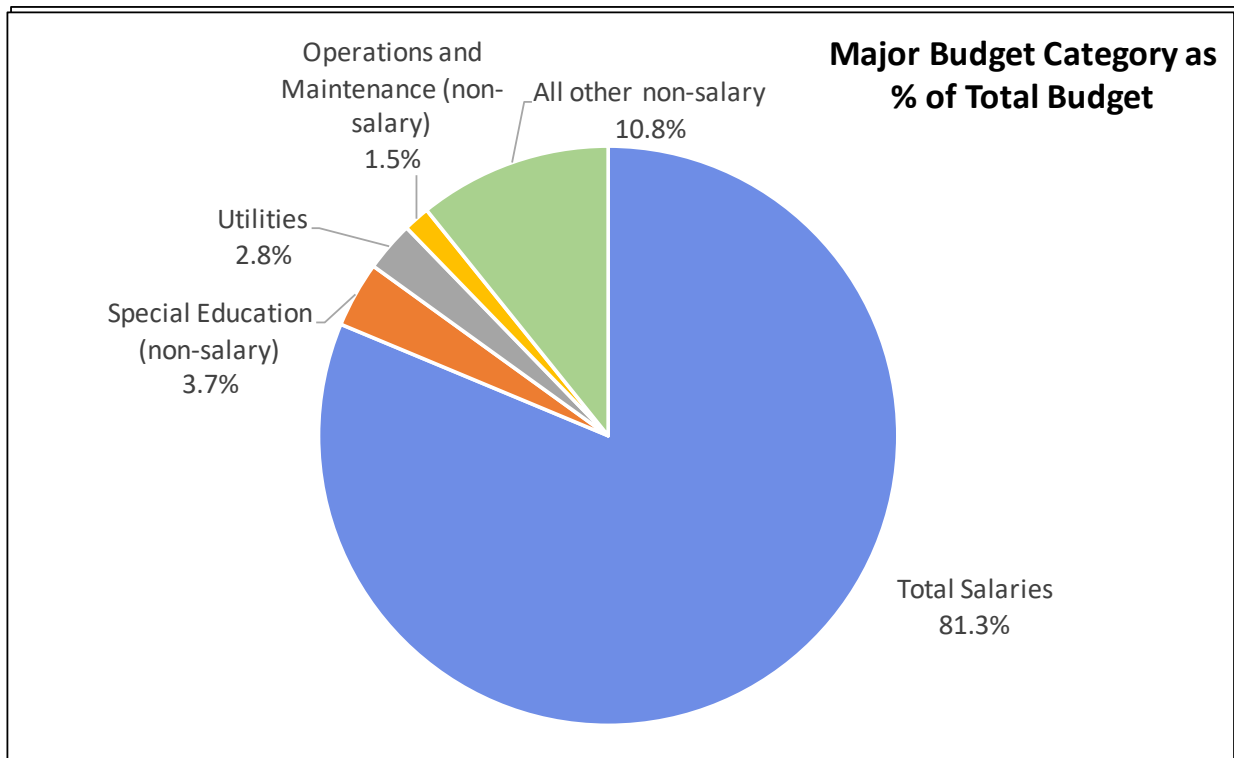


Exhibit 2
FY'22 Budget: Summary by Object Code*

Object Code	Final FY'21 Budget	FY'22 Budget Request	FY'22 Revenue/Grant Offset	FY'22 Total Operating Budget	Increase/Decrease (\$): FY'21 to FY'22	Increase/Decrease (%): FY'21 to FY'22
1 - Professional Salaries	25,618,527	25,999,246	(541,147)	25,458,099	(160,428)	-0.63%
2 - Administrative Salaries	804,867	882,663	(54,000)	828,663	23,796	2.96%
3 - Other Salaries	4,057,593	4,449,786	(441,232)	4,008,554	(49,039)	-1.21%
4 - Contract Services	5,697,089	7,459,760	(1,577,000)	5,882,760	185,671	3.26%
5 - Supplies and Materials	886,402	1,149,902	(263,500)	886,402	-	0.00%
6 - Other Expenses	433,875	448,875	(15,000)	433,875	-	0.00%
TOTAL	37,498,353	40,390,232	(2,891,879)	37,498,353	(0)	0.00%

*** What is an object code?**

2415	5	202	06	2	1	Chandler Art Supplies
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Object Codes, such as the one circled above, define the category of goods or services purchased (as assigned by the Department of Elementary and Secondary Education). Each school account number is assigned one of the following object codes:

- 1 – Professional Salaries
- 2 – Administrative Salaries
- 3 – Other Salaries
- 4 – Contract Services
- 5 – Supplies and Materials (note the example above)
- 6 – Other Expenses

Exhibit 3
FY'22 Budget: Expanded Summary

Budget Drivers	FY'21 Budget	Proposed FY'22 Budget	Percent of Total Budget	Incremental Change (\$)	Incremental Change (%)
Salary Categories					
Salaries - Teachers and Administrators	20,183,909	20,166,968	53.78%	(16,941)	-0.08%
Salaries - Para Professional and Administrative	1,944,791	1,904,654	5.08%	(40,138)	-2.06%
Salaries - SPED Teachers and Administrators	4,283,755	4,366,683	11.64%	82,928	1.94%
Salaries - SPED Para Professional/Administrative	1,325,742	1,333,288	3.56%	7,546	0.57%
Salaries - Pre-School Professional	427,267	412,020	1.10%	(15,247)	-3.57%
Salaries - Pre-School Para Professional/Administrative	55,769	60,236	0.16%	4,467	8.01%
Salaries - Short and Long-Term Subs, Lane Changes, Retirement Incentive	591,959	377,500	1.01%	(214,459)	-36.23%
Salaries - Athletics	492,167	509,813	1.36%	17,646	3.59%
Salaries - Operations and Maintenance	1,175,628	1,164,153	3.10%	(11,475)	-0.98%
Subtotal:	30,480,987	30,295,316	80.79%	(185,672)	-0.61%
Expense Categories					
Athletics	49,914	49,914	0.13%	-	0.00%
Integrated Pre-School	6,823	6,823	0.02%	-	0.00%
Operations and Maintenance (excluding utilities)	551,200	531,200	1.42%	(20,000)	-3.63%
Utilities (gas, electric, water, telephone)	1,046,846	1,048,554	2.80%	1,708	0.16%
Transportation: Regular Day (including homeless)	1,469,856	1,461,250	3.90%	(8,606)	-0.59%
SPED: Transportation	462,000	405,402	1.08%	(56,598)	-12.25%
SPED: Out-of-District Tuition	578,449	898,135	2.40%	319,686	55.27%
SPED: Other Non-Salary Costs	335,505	335,505	0.89%	-	0.00%
Technology	840,333	840,333	2.24%	-	-
Alden School	133,241	133,241	0.36%	-	0.00%
Chandler School	109,393	109,393	0.29%	-	0.00%
Middle School	149,865	155,057	0.41%	5,192	3.46%
High School (excluding Athletics)	345,277	340,085	0.91%	(5,192)	-1.50%
District Administration/Instructional Leadership	422,129	422,129	1.13%	-	0.00%
District Health Services	28,000	28,000	0.07%	-	0.00%
District - Out of District Vocational Education	488,535	438,016	1.17%	(50,519)	-10.34%
Subtotal:	7,017,366	7,203,037	19.21%	185,671	2.65%
TOTAL	37,498,353	37,498,353	100.00%	(0)	0.00%

Exhibit 4
FY'22 Budget: Summary By Location

Location	FY'21	Proposed FY'22 Budget	Incremental Change (\$)	Incremental Change (%)
Alden	4,120,680	4,113,208	(7,472)	-0.18%
Chandler	3,495,180	3,555,591	60,411	1.73%
Middle School	4,962,493	4,959,675	(2,818)	-0.06%
High School	8,328,645	8,214,397	(114,248)	-1.37%
Special Education	6,985,451	7,339,013	353,563	5.06%
Integrated Pre-School	489,859	479,080	(10,779)	-2.20%
District Technology	1,436,362	1,415,762	(20,599)	-1.43%
District Health	47,950	48,129	179	0.37%
District Administration	3,570,933	3,372,038	(198,895)	-5.57%
Instructional Leadership	798,592	819,537	20,945	2.62%
Operations & Maintenance	2,773,674	2,743,907	(29,767)	-1.07%
Vocational Education	488,535	438,016	(50,519)	-10.34%
TOTAL	37,498,353	37,498,353	(0)	0.00%

Exhibit 5
FY'22 Budget: FTE Summary
By Cost Center

Cost Center	Cost Center Number	FY'21 FTE Count	FY'22 FTE Count	Change (+/-)
Alden School	1	50.08	47.08	(3.00)
Chandler School	2	57.01	54.51	(2.50)
DMS - Administration	3	4.00	4.00	-
DMS - Art	4	1.20	1.00	(0.20)
	5	8.00	8.00	-
DMS - Family and Consumer Science	6	-	-	-
DMS - Guidance	7	4.00	4.00	-
DMS - Health Education	8	2.00	1.80	(0.20)
DMS - Health Services	9	1.00	1.00	-
DMS - Library/Media	10	0.50	0.50	-
DMS - Mathematics	11	7.00	6.60	(0.40)
DMS - Music	12	2.42	2.22	(0.20)
DMS - Physical Education	13	3.00	2.80	(0.20)
DMS - Psychologists	14	2.00	1.00	(1.00)
DMS - Reading	15	1.00	1.00	-
DMS - Science	16	6.60	6.50	(0.10)
DMS - Social Studies	17	6.00	6.00	-
DMS - Technology Education	18	1.00	1.00	-
DMS - World Language	19	5.70	5.40	(0.30)
DMS Subtotal:		55.42	52.82	(2.60)
DHS - Administration	24	6.00	6.00	-
DHS - Art	25	2.00	2.00	-
DHS - Athletics	26	1.50	1.50	-
DHS - English	27	10.20	9.40	(0.80)
DHS - Family and Consumer Science	28	2.00	2.00	-
DHS - Guidance	29	8.20	8.20	-
DHS - Health Education	30	-	-	-
DHS - Health Services	31	1.50	1.50	-
DHS - Library/Media	32	1.50	0.50	(1.00)
DHS - Mathematics	33	11.20	10.20	(1.00)
DHS - Music	34	4.10	4.00	(0.10)
DHS - Occ. and Vocational Education	35	-	-	-
DHS - Physical Education	36	5.00	4.50	(0.50)
DHS - Psychologists	37	2.00	2.00	-
DHS - Reading	38	-	-	-
DHS - Science	39	10.50	9.20	(1.30)
DHS - Social Studies	40	11.40	10.70	(0.70)
DHS - Technology Education	41	2.00	2.30	0.30
DHS - World Language	42	10.10	9.70	(0.40)
DHS Subtotal:		89.20	83.70	(5.50)
Special Education	47	99.10	96.10	(3.00)
Integrated Preschool	48	9.30	9.30	-
Technology	49	7.00	6.00	(1.00)
District - Health Services	50	-	-	-
District Administration	51	14.00	14.00	-
Instructional Leadership	52	7.40	7.40	-
Operations and Maintenance	53	23.50	22.50	(1.00)
Vocational Education	54	-	-	-
TOTAL		412.01	393.41	(18.60)

Exhibit 6
FY'22 Budget: Revenue Offsets

Budget Offset	FY'21	FY'22	Incremental Change (\$)	Location in Budget of Offset
SPED Stabilization Fund	-	-	-	Cost Center 47 - District Special Education Tuition In-State
SPED "Pre-Paid" Tuition	-	-	-	Cost Center 47 - District Special Education Tuition In-State
SPED Circuit Breaker Reimbursement	875,000	800,000	(75,000)	Cost Center 47 - District Special Education Tuition In-State
Bus Fee Revolving Account	212,000	212,000	-	Cost Center 51 - District School Bus Contracted Services (\$200,000); Cost Center 53: District Management of Grounds (\$12,000).
High School Parking Fee Revolving	12,000	12,000	-	Cost Center 53: District Management of Grounds
Kindergarten Fee Revolving Account	537,944	537,944	-	Cost Center 2: Chandler Kindergarten Teachers, Chandler Kindergarten Instructional Assistants
Pre-School Tuition Revolving Account	61,494	61,494	-	Cost Center 48: Chandler Pre-School Teachers (\$17,990); Chandler Pre-School Instructional Assistants (\$43,504)
Early Childhood Education Grant 262	14,832	14,832	-	Cost Center 48: Chandler Pre-School Teachers
Athletic Fee Revolving	392,285	392,609	324	Cost Center 26: Athletic Office Assistant, Coaching Stipends, and Supplies
SPED Tuition In Revolving Account	-	65,000	65,000	Cost Center 37: DHS Psychologists
High School Co-Curricular Fee Revolving	45,000	45,000	-	Cost Center 24: DHS Co-Curricular Stipends
Middle School Co-Curricular Fee Revolving	25,000	25,000	-	Cost Center 3: DMS Co-Curricular Stipends
SPED Entitlement Grant 240	686,000	686,000	-	Cost Center 47: SPED Administrative Assistants, District Medical Therapeutic, District Instructional Assistants, District Medical Therapy Contracted Services, and District SPED Collaborative Tuition
Safer Schools and Communities Grant	-	-	-	Cost Center 53: One time competitive grant allocation to offset District Security Supply Expense
School Lunch Revolving	20,000	40,000	20,000	Cost Centers 1,2: Revenue from School Lunch program used to offset salary costs to administer program
TOTAL	2,881,555	2,891,879	10,324	

The two largest offsets are the **Special Education Circuit Breaker** and the **Federal Special Education Entitlement Grant (240)**. Definitions for both are below.



The state's Special Education **Circuit Breaker** program reimburses local school districts for a portion of their costs for educating severely high-needs special education students. The state reimburses a portion of district costs above a certain threshold and the precise reimbursement formula changes year-to-year depending on the total amount allocated for this line item in a given fiscal year and on the level of claims statewide.



The purpose of the **IDEA Federal Special Education Entitlement Grant (240)** is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.