

Exhibit 1
FY'21 Budget: Summary By Major Category

Major Budget Category	FY'20 Budget	Proposed FY'21 Budget	Incremental Change (\$)	Incremental Change (%)
Total Salaries	29,739,989	30,641,093	901,104	3.03%
Special Education (non-salary)	1,702,372	1,441,304	(261,068)	-15.34%
Utilities	1,017,760	1,046,846	29,086	2.86%
Operations and Maintenance (non-salary)	599,509	611,200	11,691	1.95%
All other non-salary	3,877,317	4,043,366	166,049	4.28%
TOTAL	36,936,947	37,783,809	846,862	2.29%

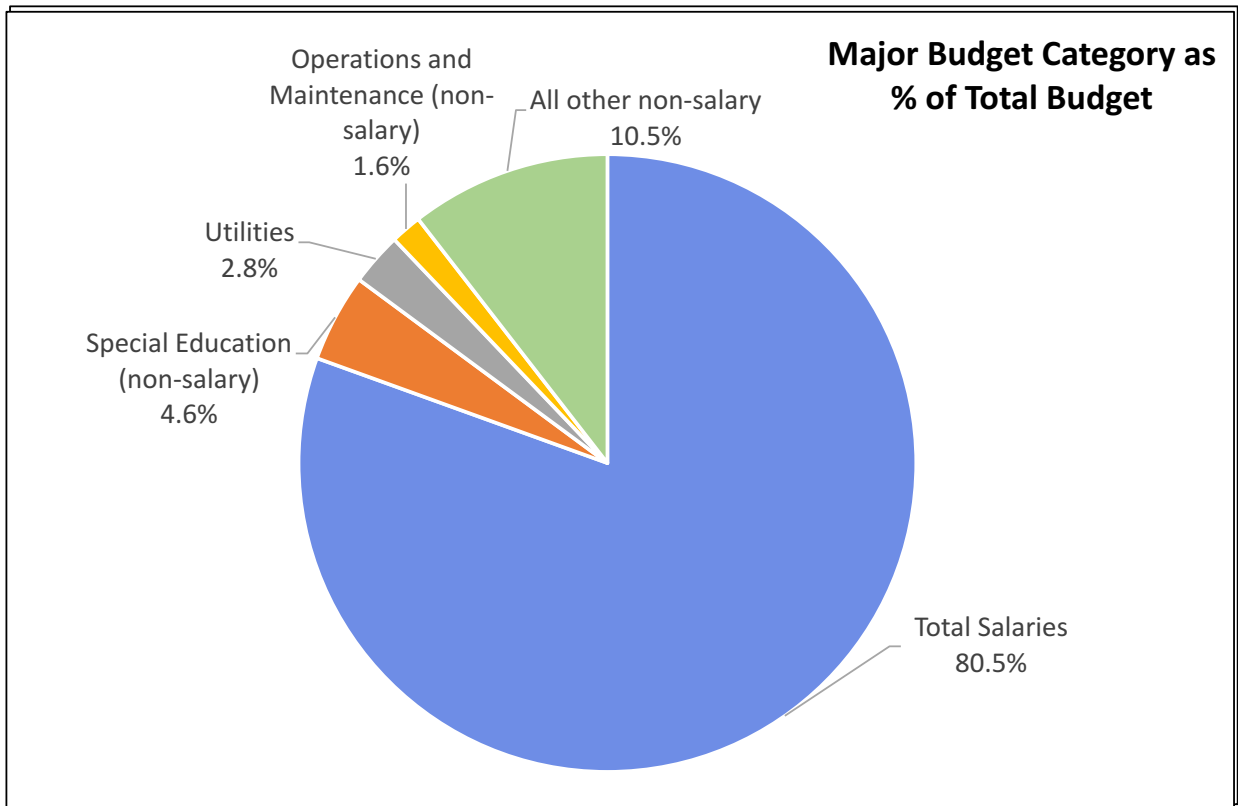


Exhibit 2
FY'21 Budget: Summary by Object Code*

Object Code	Final FY'20 Budget	FY'21 Budget Request	FY'21 Revenue/Grant Offset	FY'21 Total Operating Budget	Increase/Decrease (\$): FY'20 to FY'21	Increase/Decrease (%): FY'20 to FY'21
1 - Professional Salaries	24,770,357	26,213,947	(476,147)	25,737,800	967,443	3.91%
2 - Administrative Salaries	892,409	864,763	(54,000)	810,763	(81,646)	-9.15%
3 - Other Salaries	4,087,222	4,533,438	(440,908)	4,092,530	5,308	0.13%
4 - Contract Services	5,905,242	7,469,089	(1,632,000)	5,837,089	(68,153)	-1.15%
5 - Supplies and Materials	871,728	1,135,252	(263,500)	871,752	24	0.00%
6 - Other Expenses	409,988	448,875	(15,000)	433,875	23,887	5.83%
TOTAL	36,936,947	40,665,364	(2,881,555)	37,783,809	846,862	2.29%

* 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'21 Budget: Expanded Summary

Budget Drivers	FY'20 Budget	Proposed FY'21 Budget	Percent of Total Budget	Incremental Change (\$)	Incremental Change (%)
Salary Categories					
Salaries - Teachers and Administrators	19,738,346	20,523,550	54.32%	785,204	3.98%
Salaries - Para Professional and Administrative	2,069,847	1,969,551	5.21%	(100,296)	-4.85%
Salaries - SPED Teachers and Administrators	4,021,509	4,288,874	11.35%	267,365	6.65%
Salaries - SPED Para Professional/Administrative	1,285,874	1,281,409	3.39%	(4,465)	-0.35%
Salaries - Pre-School Professional	378,599	439,621	1.16%	61,022	16.12%
Salaries - Pre-School Para Professional/Administrative	51,494	55,769	0.15%	4,275	8.30%
Salaries - Short and Long-Term Subs, Lane Changes, Retirement Incentive	502,530	353,147	0.93%	(149,383)	-29.73%
Salaries - Athletics	489,906	493,141	1.31%	3,234	0.66%
Salaries - Operations and Maintenance	1,201,884	1,236,031	3.27%	34,147	2.84%
Subtotal:	29,739,989	30,641,093	81.10%	901,104	3.03%
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)	599,509	611,200	1.62%	11,691	1.95%
Utilities (gas, electric, water, telephone)	1,017,760	1,046,846	2.77%	29,086	2.86%
Transportation: Regular Day (including homeless)	1,445,295	1,469,856	3.89%	24,561	1.70%
SPED: Transportation	466,901	462,000	1.22%	(4,901)	-1.05%
SPED: Out-of-District Tuition	842,907	578,449	1.53%	(264,458)	-31.37%
SPED: Other Non-Salary Costs	392,564	400,855	1.06%	8,291	2.11%
Technology	876,333	840,333	2.22%	(36,000)	
Alden School	133,241	133,241	0.35%	-	0.00%
Chandler School	109,393	109,393	0.29%	-	0.00%
Middle School	155,382	154,765	0.41%	(617)	-0.40%
High School (excluding Athletics)	328,777	340,377	0.90%	11,600	3.53%
District Administration/Instructional Leadership	378,028	422,129	1.12%	44,101	11.67%
District Health Services	28,000	28,000	0.07%	-	0.00%
District - Out of District Vocational Education	366,131	488,535	1.29%	122,404	33.43%
Subtotal:	7,196,958	7,142,716	18.90%	(54,242)	-0.75%
TOTAL	36,936,947	37,783,809	100.00%	846,862	2.29%

Exhibit 4
FY'21 Budget: Summary By Location

Location	FY'20	Proposed FY'21 Budget	Incremental Change (\$)	Incremental Change (%)
Alden	4,057,221	4,155,935	98,714	2.43%
Chandler	3,499,107	3,596,992	97,886	2.80%
Middle School	4,787,080	5,003,184	216,104	4.51%
High School	8,219,421	8,521,653	302,232	3.68%
Special Education	7,009,755	7,011,587	1,832	0.03%
Integrated Pre-School	436,916	502,213	65,297	14.94%
District Technology	1,477,075	1,455,594	(21,481)	-1.45%
District Health	47,777	47,950	173	0.36%
District Administration	3,426,015	3,295,076	(130,939)	-3.82%
Instructional Leadership	791,296	811,012	19,716	2.49%
Operations & Maintenance	2,819,153	2,894,077	74,924	2.66%
Vocational Education	366,131	488,535	122,404	33.43%
TOTAL	36,936,947	37,783,809	846,862	2.29%

Exhibit 5
FY'21 Budget: FTE Summary
By Cost Center

Cost Center	Cost Center Number	FY'20 FTE Count	FY'21 FTE Count	Change (+/-)
Alden School	1	50.08	49.08	(1.00)
Chandler School	2	57.51	57.01	(0.50)
DMS - Administration	3	4.00	4.00	-
DMS - Art	4	1.30	1.20	(0.10)
	5	8.00	8.00	-
DMS - Family and Consumer Science	6	-	-	-
DMS - Guidance	7	4.00	4.00	-
DMS - Health Education	8	2.00	2.00	-
DMS - Health Services	9	1.00	1.00	-
DMS - Library/Media	10	0.50	0.50	-
DMS - Mathematics	11	7.00	7.00	-
DMS - Music	12	2.42	2.42	-
DMS - Physical Education	13	3.00	3.00	-
DMS - Psychologists	14	1.00	2.00	1.00
DMS - Reading	15	1.00	1.00	-
DMS - Science	16	6.80	6.60	(0.20)
DMS - Social Studies	17	6.00	6.00	-
DMS - Technology Education	18	1.20	1.20	-
DMS - World Language	19	5.80	5.70	(0.10)
DMS Subtotal:		55.02	55.62	0.60
DHS - Administration	24	6.00	6.00	-
DHS - Art	25	2.00	2.00	-
DHS - Athletics	26	1.50	1.50	-
DHS - English	27	10.60	10.60	-
DHS - Family and Consumer Science	28	2.00	2.00	-
DHS - Guidance	29	6.70	6.70	-
DHS - Health Education	30	-	-	-
DHS - Health Services	31	1.50	1.50	-
DHS - Library/Media	32	1.50	1.50	-
DHS - Mathematics	33	11.20	11.20	-
DHS - Music	34	4.10	4.10	-
DHS - Occ. and Vocational Education	35	1.00	1.00	-
DHS - Physical Education	36	5.00	5.00	-
DHS - Psychologists	37	2.00	2.00	-
DHS - Reading	38	-	-	-
DHS - Science	39	10.40	10.40	-
DHS - Social Studies	40	10.90	10.90	-
DHS - Technology Education	41	2.20	2.70	0.50
DHS - World Language	42	11.70	10.10	(1.60)
DHS Subtotal:		90.30	89.20	(1.10)
Special Education	47	99.10	98.10	(1.00)
Integrated Preschool	48	9.30	9.30	-
Technology	49	7.00	7.00	-
District - Health Services	50	-	-	-
District Administration	51	14.50	13.50	(1.00)
Instructional Leadership	52	7.40	7.40	-
Operations and Maintenance	53	23.50	23.50	-
Vocational Education	54	-	-	-
TOTAL		413.71	409.71	(4.00)

Exhibit 6
FY'21 Budget: Revenue Offsets

Budget Offset	FY'20	FY'21	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	800,000	875,000	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	391,971	392,285	314	Cost Center 26: Athletic Office Assistant, Coaching Stipends, and Supplies
SPED Tuition In Revolving Account	64,250	-	(64,250)	Cost Center 37: DHS Psychologists
High School Co-Curricular Fee Revolving	30,000	45,000	15,000	Cost Center 24: DHS Co-Curricular Stipends
Middle School Co-Curricular Fee Revolving	15,000	25,000	10,000	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	60,000	-	(60,000)	Cost Center 53: One time competitive grant allocation to offset District Security Supply Expense
School Lunch Revolving	-	20,000	20,000	Cost Centers 1,2: Revenue from School Lunch program used to offset salary costs to administer program
TOTAL	2,885,491	2,881,555	(3,936)	

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.