

FY 2021 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 2021.

District Contact Information

- **Added** lines for additional district personnel in the district contact information table.
- **Added** a line to identify any bookstore cash receipting systems used.

Page 3—Classroom Site Funds

- **Added** lines for expenditures for teacher liability premiums in Function 2310—Support Services—Governing Board, if any.
- **Added** lines for allowable expenditures for salaries and related expenses in Function 3300—Community Service Operations, if any.

Page 6—Federal Projects and Other Funds

- **Added** a link on line 17 to additional instructions for Funds 300-399 Other Federal Projects. Districts should include budgets for Fund 326—Elementary and Secondary School Emergency Relief (ESSER) and Fund 327—Governor’s Emergency Education Relief (GEER) for monies received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act on this line.
- **Added** a line for Fund 597—Arizona Industry Credentials Incentive Fund. Arizona Revised Statutes (A.R.S.) §15-249.15
- **Added** a line for Fund 850—Student Activities, as it is no longer a fiduciary fund. GASB Statement No. 84

Page 7—Calculation of the General Budget Limit

- **Updated** the instruction for line 10 for the FY 2021 increase to Prop 123 additional funding. 2016 Prop 123 and Laws 2015, 1st Special Session, Ch. 1, §6.

Summary Page 2

- **Added** lines for Fund 597—Arizona Industry Credentials Incentive Fund and Fund 850—Student Activities.

Data Entry

- **Added** a checkbox for districts to indicate if FY 2020 daily route mileage was lower than FY 2019 daily route mileage due to the FY 2020 State-wide school closure.