

# Expenditure Budget



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- Critical Dates
  - Propose by July 5<sup>th</sup>
  - Adopted by July 15<sup>th</sup>
  - Revision? – December 15<sup>th</sup>
  - Final Revision – May 15<sup>th</sup>



# Expenditure Budget

- Preparation
  - Law changes affecting financial items
  - Staffing changes/increases
  - M&C Items
  - Special Needs enrollment or cost projections
  - Utility rate changes
  - Medical, ASRS or other payroll tax or expense changes
  - Capital or Adjacent Ways needs
  - Others?



# Expenditure Budget

- Expenditure Budget Tabs
  - Start with “Data Entry” Tab
    - Student Counts & Special Needs Disciplines
    - Teacher Experience Index
    - Transportation Data
    - Assessed Property Figures
    - Budget Balance Carryforward
    - Small School Adjustment



# Expenditure Budget

- Expenditure Budget Tabs

- “APOR 55-1” Tab

- Input data from your APOR 55-1 located on the ADE School Finance website

- “Calculations” Tab self-calculates

- “Data Entry” and “APOR 55-1” Tabs

- Page 7 – Partially self populates from the other 3 tabs already completed

- M&O and the M&O amount (if any) transferring to District Additional Assistance (DAA)

- Page 8 – DAA & Classroom Site Fund (CSF)

- Cover Page – Signatures from Board upon approval

- Page 1 – Detail of M&O Budgeted Expenses



# Expenditure Budget

- Expenditure Budget Tabs
  - Page 2 – Special Needs and District Data
  - Page 3 – Classroom Site Fund
  - Page 4 – DAA & Override
  - Page 5 – Other capital items - Bond, SFB and Adjacent Ways funds
  - Page 6 – Grants and other District Funds
  - Supplement – EL and Compensatory Instruction
  - Summary Page 1 – M&O - Board signature upon approval
  - Summary Page 2 – Other Funds
  - Truth in Taxation Worksheet



- Thanks for watching!

