



FY 2019  
STATE OF ARIZONA  
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET  
DISTRICTWIDE BUDGET

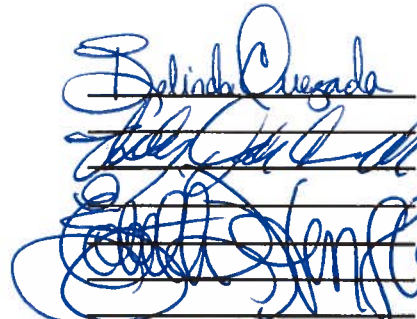
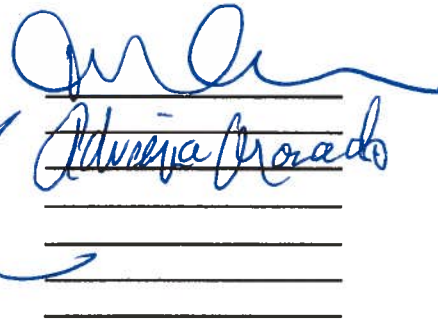
Adopted

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2019 was

Proposed	<u>June 13, 2018</u>
Adopted	<u>July 11, 2018</u>
Revised	<u>                    </u>
	Date

 _____ SIGNED	 _____ SIGNED
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The FY 2019 budget file for the version described above will be uploaded via the Common Logon on ADE's website by July 12, 2018

Type the Date as MM/DD/YYYY



Superintendent Signature

Lupita Hightower EDD.

Superintendent Name (Typed Name)



Business Manager Signature

James S. Serbin, CPA

Business Manager Name (Typed Name)

District Contact Employee: James Serbin

Telephone: 623-533-3930

Email: jserbin@tesd17.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018	\$	<u>27,557,900</u>
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)		
Local	1000	\$ <u>3,767,644</u>
Intermediate	2000	\$ <u>830,939</u>
State	3000	\$ <u>13,968,143</u>
Federal	4000	\$ <u>5,104,451</u>
TOTAL		\$ <u>23,671,177</u>

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Prior FY 2018	Est. Budget FY 2019
Primary Tax Rate:	2.2129	2.5230
Secondary Tax Rates:		
M&O Override	1.2868	1.3310
Special Program Override		
Capital Override	0.4298	0.4070
Class A Bonds		
Class B Bonds	0.6291	1.2200
CTED		
Desegregation		
Total Secondary Tax Rate	2.3457	2.9580

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>19,285,789</u>	\$ <u>19,285,788</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>1,550,199</u>	\$ <u>1,550,199</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>2,355,042</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>23,191,029</u>

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)

1. Average salary of all teachers employed in FY 2019 (budget year)	\$ <u>50,584</u>
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ <u>45,685</u>
3. Increase in average teacher salary from the prior year	\$ <u>4,899</u>
4. Percentage increase	<u>11%</u>

Comments on average salary calculation (Optional):

District used annualized base salary for all classroom teachers (function 1000-object 6112) employed 100 days or greater in FY18. For FY19, District used classroom teacher contracts issued to date.

**DISTRICT CONTACT INFORMATION**

Superintendent  
 Executive Assistant to Superintendent  
 Chief Financial Officer  
 Business Manager  
 School District Employee Report (SDER) Coordinator  
 SPED Data Reporting Coordinator  
 AzEDS/ADM Data Coordinator  
 Transportation Data Reporting Coordinator  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Dr.	Lupita	Hightower	Ed.D	lhightower@tesd17.org	623-533-3904
Ms.	Sonia	Pratt		spratt@tesd17.org	623-533-3905
Mr.	James	Serbin	CPA	jserbin@tesd17.org	623-533-3930
Mr.	James	Serbin	CPA	jserbin@tesd17.org	623-533-3930
Ms.	Cheryl	Honnie		<a href="mailto:shonnie@tesd17.org">shonnie@tesd17.org</a>	623-533-3911
Ms.	Katherine	Rogers		krogers@tesd17.org	623-533-3917
Ms.	Katherine	Rogers		krogers@tesd17.org	623-533-3917
Mr.	David	Suder		dsuder@tesd17.org	623-533-3932
Mr.	Dale	Crandell		dcrandell@tesd17.org	623-533-3900
Ms.	Tida	Garcia		tgarcia@tesd17.org	623-533-3900
Ms.	Elizabeth	Hunsaker		ehunsaker@tesd17.org	623-533-3900
Ms.	Adriana	Morado		amorado@tesd17.org	623-533-3900
Ms.	Belinda	Quezada		bquezada@tesd17.org	623-533-3900

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System



District's website home page address

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease		
	Prior FY	Budget FY						Prior FY 2018	Budget FY 2019			
	100 Regular Education											
1000 Instruction	1.	143.50	133.94	6,318,099	1,729,897	431,400	126,255	28,036	8,131,304	8,633,687	6.2%	1.
2000 Support Services												
2100 Students	2.	11.00	10.76	563,955	113,156	600	8,357	150	668,429	686,218	2.7%	2.
2200 Instructional Staff	3.	11.00	11.57	621,403	180,924	17,000	12,501	1,640	670,689	833,468	24.3%	3.
2300 General Administration	4.	2.00	2.00	217,211	64,096	58,545	2,750	14,800	406,280	357,402	-12.0%	4.
2400 School Administration	5.	12.75	10.83	717,926	205,512	21,000	33,529	3,000	1,014,242	980,967	-3.3%	5.
2500 Central Services	6.	7.08	14.23	860,914	241,439	104,635	18,150	11,700	756,738	1,236,838	63.4%	6.
2600 Operation & Maintenance of Plant	7.	12.37	11.20	451,669	152,059	765,090	652,017	8,800	2,289,691	2,029,635	-11.4%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00				36,000	36,000		62,000	72,000	16.1%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00				1,395	2,600	1,400	19,413	5,395	-72.2%	10.
620 School-Sponsored Athletics	11.	0.00				25,000	3,900	10,000	66,064	38,900	-41.1%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	199.70	194.53	9,751,177	2,687,083	1,460,665	896,059	79,526	14,084,850	14,874,510	5.6%	14.
200 and 300 Special Education												
1000 Instruction	15.	50.10	54.23	1,776,451	607,857	210,000	2,050		2,287,907	2,596,358	13.5%	15.
2000 Support Services												
2100 Students	16.	13.00	13.00	712,928	205,216	600	400		1,033,337	919,144	-11.1%	16.
2200 Instructional Staff	17.	1.75	1.25	65,756	19,178		1,600		149,359	86,534	-42.1%	17.
2300 General Administration	18.	0.25	0.75	83,192	20,189				32,958	103,381	213.7%	18.
2400 School Administration	19.	0.00							0	0	0.0%	19.
2500 Central Services	20.	0.00				0			1,500	0	-100.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	65.10	69.23	2,638,327	852,440	210,600	4,050	0	3,505,061	3,705,417	5.7%	24.
400 Pupil Transportation	25.	9.36	8.35	305,356	106,872	37,450	65,000	150	531,727	514,828	-3.2%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.51	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	0.51	5.17	64,844	12,872	0	113,318		210,789	191,034	-9.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	275.18	277.28	12,759,704	3,659,267	1,708,715	1,078,427	79,676	18,332,427	19,285,789	5.2%	30.

The district has budgeted greater in the M&O Fund than the General Budget Limit as calculated on page 7 of 8 by \$1.

**SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)**

(A.R.S. §§ 15-761 and 15-903)

- 1. Total All Disability Classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technical Education (non-CTED)
- 7. Career Education (non-CTED)
- 8. Career Technical Education (CTED)
- 9. Total (lines 1 through 8. Must equal total of line 24, page 1)

Prior FY	Budget FY
3,061,086	3,205,429
87,245	90,540
0	
356,730	409,448
0	
0	
0	
0	
3,505,061	3,705,417

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20  
 Staff-Pupil 1 to 7

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
189.00	211.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>39450</u>
All Funds - Federal	<b>6330</b>	<u>4,000</u>

**FY 2019 Performance Pay (A.R.S. §15-920)**

Amount Budgeted in M&O Fund for a Performance Pay Component \_\_\_\_\_

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

**Expenditures Budgeted in the M&O Fund for Food Service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 72,000

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2018	Budget FY 2019	
<b>Classroom Site Fund 011 - Base Salary</b>									
100 Regular Education									
1000 Instruction	1.	431,922	41,710				481,709	473,632	-1.7%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	15,000	2,925				17,925	17,925	0.0%
Program 100 Subtotal (lines 1-3)	4.	446,922	44,635				499,634	491,557	-1.6%
200 and 300 Special Education									
1000 Instruction	5.	31,500	6,143				37,643	37,643	0.0%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	31,500	6,143				37,643	37,643	0.0%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	478,422	50,778				537,277	529,200	-1.5%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	14.	1,050,540	104,433				1,287,097	1,154,973	-10.3%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	1,050,540	104,433				1,287,097	1,154,973	-10.3%
200 and 300 Special Education									
1000 Instruction	18.	72,000	14,040				86,040	86,040	0.0%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	72,000	14,040				86,040	86,040	0.0%
Other Programs (Specify) _____									
1000 Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	1,122,540	118,473				1,373,137	1,241,013	-9.6%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	27.	1,640,182	307,643	10,000	12,000		1,328,139	1,969,825	48.3%
2100 Support Services - Students	28.	16,943					0	16,943	--
2200 Support Services - Instructional Staff	29.	431,323	109,566	181,300	2,115		867,515	724,304	-16.5%
Program 100 Subtotal (lines 27-29)	30.	2,088,448	417,209	191,300	14,115		2,195,654	2,711,072	23.5%
200 and 300 Special Education									
1000 Instruction	31.	63,716	12,821				181,551	76,537	-57.8%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.			12,500			12,500	12,500	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	63,716	12,821	12,500	0		194,051	89,037	-54.1%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	2,152,164	430,030	203,800	14,115		2,389,705	2,800,109	17.2%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	3,753,126	599,281	203,800	14,115	0	4,300,119	4,570,322	6.3%

The district has budgeted an amount in Fund 011 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 012 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

**FUND 610 UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2018	Budget FY 2019	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	400,000	463,000				750,000	863,000	15.1%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>									
1000 Instruction	2.	420,250	687,055				691,320	1,107,305	60.2%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	28,800	95,500			2,500	163,564	126,800	-22.5%
2300, 2400, 2500, 2900 Administration	4.		221,044				261,341	221,044	-15.4%
2600 Operation & Maintenance of Plant	5.		81,550				140,835	81,550	-42.1%
2700 Student Transportation	6.		3,500				158,501	3,500	-97.8%
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%
4000 Facilities Acquisition and Construction	8.					10,000	71,815	10,000	-86.1%
5000 Debt Service	9.						0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	449,050	1,088,649	0	0	1,487,376	1,550,199	4.2%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$28,800
6642 Textbooks	400,000
6643 Instructional Aids	20,250
673X Furniture and Equipment	131,094
673X Vehicles	0
673X Tech Hardware & Software	738,055

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on capital leases of \_\_\_\_\_, and principal on bonds of \_\_\_\_\_.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on capital leases of \_\_\_\_\_, and interest on bonds of \_\_\_\_\_.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>Total Fund Expenditures</b>	1.	1,487,376	1,550,199	15,195,460	14,329,136	0		160,160	285,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		0	22,752	0		0		2.
6200 Employee Benefits	3.	0		0	6,384	0		0		3.
6450 Construction Services	4.	71,815	10,000	15,077,361	14,300,000	0		160,885	285,000	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	190,005	131,094	62,748		0		0		7.
673X Vehicles	8.	34,130	0	0		0		0		8.
673X Technology Hardware & Software	9.	725,564	738,055	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	1,021,514	879,149	15,140,109	14,329,136	0	0	160,885	285,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	260,156	0	114,283	13,169,136			160,885		13.
New Construction	14.	1,664	0	15,025,826	1,160,000	0		0	285,000	14.
Other	15.	1,162,194	879,149	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	1,424,014	879,149	15,140,109	14,329,136	0	0	160,885	285,000	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2019 \$ 150,000

**SPECIAL PROJECTS**

**FEDERAL PROJECTS**

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	11.00	8.50	1,038,198	801,257
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	0.00	166,258	71,890
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	81,000	60,000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	91,844	61,815
6.	200 ESEA Title VII - Indian Education	6000	0.00		0	
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	
8.	220 IDEA Part B	6000	0.00	0.00	493,826	437,126
9.	230 Johnson-O'Malley	6000	0.00		0	
10.	240 Workforce Investment Act	6000	0.00		0	
11.	250 AEA - Adult Education	6000	0.00		0	
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0	
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	25,000	20,376
14.	290 Medicaid Reimbursement	6000	0.00	0.00	155,217	126,738
15.	374 E-Rate	6000	0.00	0.00	192,216	100,000
16.	378 Impact Aid	6000	0.00		0	
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	3.00	3.00	578,122	675,840
18.	Total Federal Project Funds (lines 1-17)		14.00	11.50	2,821,681	2,355,042

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00		0	
20.	410 Early Childhood Block Grant	6000	0.00		0	
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	
22.	425 Adult Basic Education	6000	0.00		0	
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	
24.	435 Academic Contests	6000	0.00		0	
25.	450 Gifted Education	6000	0.00		0	
26.	456 College Credit Exam Incentives	6000	0.00		0	
27.	457 Results-based Funding	6000	0.00		0	
28.	460 Environmental Special Plate	6000	0.00		0	
29.	465-499 Other State Projects	6000	10.75	4.00	681,570	174,468
30.	Total State Project Funds (lines 19-29)		10.75	4.00	681,570	174,468
31.	Total Special Projects (lines 18 and 30)		24.75	15.50	3,503,251	2,529,510

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	0	1.
2.	Class Size Reduction	6000	122,497	2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	122,498	4.
5.	Total Instructional Improvement Fund (lines 1-4)		244,995	180,000

**OTHER FUNDS**

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	1.
2.	071 Structured English Immersion (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	102,370	83,910
5.	510 Food Service	6000	3,836,594	4,061,756
6.	515 Civic Center	6000	241,014	189,599
7.	520 Community School	6000	319,389	54,137
8.	525 Auxiliary Operations	6000	59,740	16,057
9.	526 Extracurricular Activities Fees Tax Credit	6000	106,416	68,202
10.	530 Gifts and Donations	6000	128,219	78,594
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	
12.	540 Fingerprint	6000	1,953	1,601
13.	545 School Opening	6000	0	
14.	550 Insurance Proceeds	6000	51,735	51,297
15.	555 Textbooks	6000	14,358	14,298
16.	565 Litigation Recovery	6000	21,799	20,089
17.	570 Indirect Costs	6000	831,234	189,323
18.	575 Unemployment Insurance	6000	0	
19.	580 Teacherage	6000	0	
20.	585 Insurance Refund	6000	34,870	34,870
21.	590 Grants and Gifts to Teachers	6000	5,540	5,540
22.	595 Advertisement	6000	0	
23.	596 Career Technical Education	6000	0	
24.	639 Impact Aid Revenue Bond Building	6000	0	
25.	650 Gifts and Donations-Capital	6000	0	
26.	660 Condemnation	6000	0	
27.	665 Energy and Water Savings	6000	0	
28.	686 Emergency Deficiencies Correction	6000	0	
29.	691 Building Renewal Grant	6000	51,025	13,000
30.	700 Debt Service	6000	1,990,506	2,216,181
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	
32.	Other _____	6000	0	

**INTERNAL SERVICE FUNDS 950-989**

1.	950 Self-Insurance	6000	2,796,925	1,167,786
2.	955 Intergovernmental Agreements	6000	95,377	52,496
3.	9__ OPEB	6000	0	
4.	956-958 Interdistrict Agreements	6000	6,922	6,575

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes \$ 25,000



**CALCULATION OF FY 2019 GENERAL BUDGET LIMIT  
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2019 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ <u>16,306,618</u>	\$ <u>16,306,618</u>	\$ <u>0</u>
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>1,345,083</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>874,304</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>470,779</u>		<u>470,779</u>
*3. FY 2019 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(a) Maintenance and Operation		<u>2,445,993</u>	
(b) Unrestricted Capital Outlay			<u>750,000</u>
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local (Do <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.M, as amended by Laws 2018, Ch. 283, §2)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		<u>408,427</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2017 (A.R.S. §15-910.N, as amended by Laws 2018, Ch. 283, §2)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2018 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		<u>0</u>	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>124,750</u>	
11. FY 2019 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>19,285,788</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u>1,220,779</u>

\* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

**CALCULATION OF FY 2019 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT  
 (A.R.S. §15-947.D and A.R.S. §15-978)**

**UNRESTRICTED CAPITAL BUDGET LIMIT**

A. 1. FY 2018 Unrestricted Capital Budget Limit (UCBL) (from FY 2018 latest revised Budget, page 8, line A.12)	\$	<u>1,487,375</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>                    </u>
3. Adjusted Amount Available for FY 2018 Capital Expenditures (line A.1 + A.2)	\$	<u>1,487,375</u>
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$	<u>1,487,376</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>1,487,375</u>
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>1,159,070</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	<u>                    </u>
8. Interest Earned in Fund 610 in FY 2018	\$	<u>1,115</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	<u>                    </u>
10. Adjustment to UCBL for FY 2019 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	<u>                    </u>
(b) ADM/Transportation Audit Adjustment	\$	<u>                    </u>
(c) Other:	\$	<u>                    </u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>1,220,779</u>
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u><u>1,550,199</u></u>

**CLASSROOM SITE FUND BUDGET LIMIT**

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2018 Classroom Site Fund Budget Limit (from FY 2018 latest revised Budget, page 8, line B.7)	537,277	1,373,137	2,389,705	4,300,119
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	306,527	729,024	181,375	1,216,926
3. Unexpended Budget Balance (line B.1 minus B.2)	230,750	644,113	2,208,330	3,083,193
4. Interest Earned in the Classroom Site Fund in FY 2018	5,987	11,975	6,854	24,816
5. FY 2019 Classroom Site Fund Allocation (provided by ADE, based on \$423) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	292,462.20	584,924.40	584,924.40	1,462,311.00
6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)				0
7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	529,200	1,241,013	2,800,109	4,570,320

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.