



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

Proposed

Version

BY THE GOVERNING BOARD

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

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

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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 June 14, 2018

Type the Date as MM/DD/YYYY

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Superintendent Signature

Lupita Hightower EdD.
Superintendent Name (Typed Name)

[Handwritten Signature]

Business Manager Signature

James S. Serbin, CPA
Business Manager Name (Typed Name)

District Contact Employee: James Serbin

Telephone: 623-533-3930

Email: jsrbin@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)	\$ 19,285,789	\$ 19,285,788
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 1,550,199	\$ 1,550,199
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 2,355,042
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)	\$ 50,584
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ 45,685
3. Increase in average teacher salary from the prior year	\$ 4,899
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.

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)

	Prior FY	Budget FY	
1. Total All Disability Classifications	3,061,086	3,205,429	1.
2. Gifted Education	87,245	90,540	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	356,730	409,448	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	3,505,061	3,705,417	9.

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	6350	39450
All Funds - Federal	6330	4,000

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	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	431,922	41,710				481,709	473,632	-1.7%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	15,000	2,925				17,925	17,925	0.0%
Program 100 Subtotal (lines 1-3)	446,922	44,635				499,634	491,557	-1.6%
200 and 300 Special Education								
1000 Instruction	31,500	6,143				37,643	37,643	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	31,500	6,143				37,643	37,643	0.0%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	478,422	50,778				537,277	529,200	-1.5%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	1,050,540	104,433				1,287,097	1,154,973	-10.3%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	1,050,540	104,433				1,287,097	1,154,973	-10.3%
200 and 300 Special Education								
1000 Instruction	72,000	14,040				86,040	86,040	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	72,000	14,040				86,040	86,040	0.0%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	1,122,540	118,473				1,373,137	1,241,013	-9.6%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	1,640,182	307,643	10,000	12,000		1,328,139	1,969,825	48.3%
2100 Support Services - Students	16,943					0	16,943	--
2200 Support Services - Instructional Staff	431,323	109,566	181,300	2,115		867,515	724,304	-16.5%
Program 100 Subtotal (lines 27-29)	2,088,448	417,209	191,300	14,115		2,195,654	2,711,072	23.5%
200 and 300 Special Education								
1000 Instruction	63,716	12,821				181,551	76,537	-57.8%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff			12,500			12,500	12,500	0.0%
Program 200 and 300 Subtotal (lines 31-33)	63,716	12,821	12,500	0		194,051	89,037	-54.1%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	2,152,164	430,030	203,800	14,115	0	2,389,705	2,800,109	17.2%
Total Classroom Site Funds (lines 13, 26, and 39)	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	
Unrestricted Capital Outlay Override (1)	1.	400,000	463,000				750,000	863,000	15.1%
Unrestricted Capital Outlay Fund 610 (6)									
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.

\$0.08

(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	
Total Fund Expenditures	1.	1,487,376	1,550,199	15,195,460	14,329,136	0		160,160	285,000	1.
Select Object Codes Detail (1)										
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	2.
3.	072 Compensatory Instruction (1)	6000	0	3.
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 not 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.



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2019**

	WORK SHEET TITLE	PAGE
A.	Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional)	1
B.	Support Level Weights and PSD-12 Weighted Student Counts.	2
C.	Base Support Level and Base Revenue Control Limit	3
C2.	Weighted Student Count: AOI Students	4
D.	Transportation Support Level and Transportation Revenue Control Limit	5
E.	District Support Level and Revenue Control Limit	6
F.	Consolidation/Unification Assistance.	6
G.	District Additional Assistance High School Student Count (Type 03)	6
H.	District Additional Assistance	7
J.	Equalization Base and Assistance	8
K.	Small School Adjustment Phase Down Limit	9
K2.	Maximum Override for a District No Longer Eligible for Small School Adjustment	10
L.	Impact Aid Fund (ESEA, Title VIII)	11
M.	Maintenance and Operation Fund Budget Balance Carryforward	12
O.	Tuition Out for High School Students	13
S.	Equalization Assistance for an Accommodation School	14

B. WORK SHEET FOR FY 2019 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §§15-943 and 15-943.02)

A. Unweighted Student Count

All districts must complete lines A.1 through A.5 below.

Districts will use prior year ADM (line A.1) on Work Sheet H to calculate DAA in accordance with A.R.S.

§15-961. Districts will use estimated current year ADM (lines A.2 through A.5) to calculate the Group A weighted student count on this work sheet that will be included in the calculation of the Base Support Level on Work Sheet C.

Prior Year ADM (A.R.S. §15-901)

1. FY 2018 100th-Day ADM (to Work Sheet H)

Current Year ADM (A.R.S. §15-943)

- 2. FY 2019 Estimated Non-AOI Student Count
- 3. FY 2019 Estimated AOI Full-Time Student Count
- 4. FY 2019 Estimated AOI Part-Time Student Count
- 5. Total FY 2019 Estimated Student Count

PSD	K-8	9-12	TOTAL
21.320	2,962.714		2,984.034
21.320	2,978.680		3,000.000
			0.000
			0.000
21.320	2,978.680	0.000	3,000.000

B. Support Level Weights for Districts (Group A Weights)	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.5) Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.5) Support Level Weight			1.158	1.268
Career Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT
Section A student count multiplied by Section B support level weight.

- 1. PSD
- 2. K-8
- 3. 9-12
- 4. Total Group A Weighted Student Count (to Work Sheet C and C2)

Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Section B Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
21.320			x 1.450	= 30.914		
2,978.680	0.000	0.000	x 1.158	= 3,449.311	0.000	0.000
0.000	0.000	0.000	x	= 0.000	0.000	0.000
3,000.000	0.000	0.000		3,480.225	0.000	0.000

C. WORK SHEET FOR FY 2019 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 15-943, 15-943.02, and 15-944.E)

WEIGHTED STUDENT COUNT

Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
3,000.000				3,480.225

I. A. FY 2019 Non-AOI Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

5.460	x	4.771	=	26.050
1,187.905	x	0.060	=	71.274
1,187.905	x	0.040	=	47.516
324.172	x	0.115	=	37.280
6.775	x	6.024	=	40.813
26.110	x	5.833	=	152.300
4.000	x	7.947	=	31.788
0.070	x	3.158	=	0.221
2.970	x	6.773	=	20.116
2.330	x	3.595	=	8.376
269.450	x	0.003	=	0.808
4.510	x	4.822	=	21.747
10.490	x	4.421	=	46.376
0.000	x	4.806	=	0.000
3,032.147				504.665
				3,984.890
				<small>(I.A + I.B.15, this column)</small>

II. FY 2019 Non-AOI Weighted Student Count

III. FY 2019 AOI FT Weighted Student Count (from Work Sheet C2, line II)
 IV. FY 2019 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
0.000	x	95%	=	0.000
0.000	x	85%	=	0.000

CALCULATION OF BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)		3,984.890
VI. A. Base Level Amount <u>\$3,960.07</u> - To include Teacher Compensation, use Base Level of <u>\$4,009.57</u> (A.R.S. §§15-901, as amended by Laws 2018, Ch. 285, §9, and 15-952)		\$ 4,009.57
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04) Check here <input type="checkbox"/> to calculate.		\$
C. Adjusted FY 2019 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)		\$ 4,009.57
VII. Result (line V x VI.C)		\$ 15,977,695.40
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)		1.0027
IX. Result (line VII x VIII)		\$ 16,020,835.18
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)		\$
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)		\$
XII. FY 2017 Nonfederal Audit Service Actual Expenditures (1) \$ <u>32,200.00</u> x 1.00 =		\$ 32,200.00
XIII. FY 2019 BSL and BRCL (sum lines IX through XII) (to Work Sheet E, line I)		\$ 16,053,035.18

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts:	K-3	\$ 286,549.69
	K-3 Reading	\$ 191,033.13

(1) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year.

Enter the FY 2017 **nonfederal** audit expenditures on line XII.

Enter the FY 2017 **federal** audit expenditures from all funds to the right (should agree to FY 2017 AFR).

\$ 3,950.00

Enter the **total** FY 2017 audit expenditures from all funds to the right.

\$ 36,150.00

Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the amounts reported on Line XII or in this footnote.

D. WORK SHEET FOR FY 2019 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2018, Ch. 285, §11, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2019 State Support Level per Route Mile
I. 0.5 or Less	2.64
II. More than 0.5, through 1.0	2.16
III. More than 1.0	2.64

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported		
A. FY 2018 Approved Daily Route Miles		260.000
B. Number of Eligible Students Transported in FY 2018		301.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		0.864
II. To and From School Support Level		
A. Annual Route Miles (Line I.A x 180 or 200, as applicable)	<input type="checkbox"/> Check here if approved for 200 Days of Instruction	46,800.000
B. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.16
C. 1. FY 2018 Annual Expenditure for Bus Tokens		\$ 0.00
2. FY 2018 Annual Expenditure for Bus Passes		\$ 0.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ 101,088.00
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level		
A. Factor from Table II (based on I.C and district type)		0.100
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)		\$ 10,108.80
IV. Extended School Year Support Level for Pupils with Disabilities		
A. Actual Route Miles traveled in July and August 2017 to Transport Pupils w/Disabilities for Extended School Year		0.000
B. Estimated Route Miles Traveled in June 2018 to Transport Pupils w/Disabilities for Extended School Year		\$
C. Total Extended School Year Route Miles (IV.A + IV.B)		0.000
D. State Support Level per Route Mile (use Table I based on I.C)		\$
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ 0.00
V. FY 2019 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)		\$ 111,196.80
VI. Support Level Change		
A. FY 2018 Transportation Support Level		\$ 107,127.84
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)		\$ 4,068.96

TRCL CALCULATION

VII. FY 2018 Transportation Revenue Control Limit		\$ 253,583.00
VIII. FY 2019 Transportation Revenue Control Limit		
A. Preliminary FY 2019 Transportation Revenue Control Limit (VI.B + VII)		\$ 257,651.96
B. 120% of FY 2019 Transportation Support Level (V x 1.20)		\$ 133,436.16
C. Adjusted FY 2019 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)		\$ 253,583.00
D. FY 2019 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)		\$ 253,583.00

E. WORK SHEET FOR FY 2019 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947, 15-905.J, and 15-951)

CALCULATION OF THE DSL

I. FY 2019 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XIII)	\$ <u>16,053,035.18</u>
II. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ <u>0.00</u>
III. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ <u>0.00</u>
IV. FY 2019 Transportation Support Level (from Work Sheet D, line V)	\$ <u>111,196.80</u>
V. FY 2019 District Support Level (sum of lines I through IV)	\$ <u>16,164,231.98</u>

CALCULATION OF THE RCL

VI. FY 2019 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>16,053,035.18</u>
VII. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ <u>0.00</u>
VIII. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ <u>0.00</u>
IX. FY 2019 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ <u>253,583.00</u>
X. FY 2019 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1)	\$ <u>16,306,618.18</u>

F. WORK SHEET FOR FY 2019 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	<u>0.00</u>
II. FY 2019 District Support Level (line I + Work Sheet E, line V)	\$ <u>0.00</u>
III. FY 2019 Revenue Control Limit (line I + Work Sheet E, line X) [to Budget, page 7, line 1]	\$ <u>0.00</u>

G. WORK SHEET FOR FY 2019 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.C)

I. High School Student Count Tuitioned Out (from Work Sheet O, Part I or Part III, line 6)	<u>0.000</u>
II. High School Student Count Transported by District of Residence to District of Attendance	<u>0.000</u>
III. 50% of High School Student Count Transported by District of Residence to District of Attendance (Line II x .5) (to Work Sheet H, line V.A column 9-12)	<u>0.000</u>

H. WORK SHEET FOR FY 2019 DISTRICT ADDITIONAL ASSISTANCE (DAA)
 (A.R.S. §§ 15-951.C, 15-961, 15-962.01, and 15-963.B, and Laws 2018, Ch. 285, §27)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. Student Count: .001 - 99.999 (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		
DAA per Student Count	\$ 544.58	\$ 601.24
II. Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
III. Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
IV. Student Count: 600.000 or More & CTED (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		
DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. District Additional Assistance			
A. FY 2019 Student Count (2018 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line III for type 03 districts)	21.320	2,962.714	0.000
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 0.00
C. Unadjusted DAA (V.A x V.B)	= \$ 9,610.20	= \$ 1,335,472.96	= \$ 0.00
VI. District Additional Assistance Growth Factor			
A. FY 2019 Student Count (2018 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		2,984.034	
B. FY 2018 Student Count (2017 ADM)		÷ 2,912.628	
C. FY 2019 DAA Growth Factor (VI.A ÷ VI.B)		= 1.0245	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 9,610.20	\$ 1,335,472.96	\$ 0.00
B. DAA Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000	x 1.0000
C. FY 2019 DAA with growth factor applied (VII.A x VII.B)	= \$ 9,610.20	= \$ 1,335,472.96	= \$ 0.00
D. DAA for High School Textbooks			
1. FY 2019 9-12 Student Count (2018 ADM) (from Work Sheet B, line A.1)			0.000
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 0.00
E. 9-12 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2019 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)			= \$ 0.00
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$ 0.00
3. FY 2019 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 0.00
F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2019 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$ 1,345,083.16
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$ 874,304.05
3. FY 2019 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 470,779.11
G. Capital Transportation Adjustment A.R.S. §15-963.B	\$	\$	\$

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §§15-971.A and .B and 15-992)

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2019 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	30.914	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	3,449.311	
B. Total FY 2019 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	3,480.225 <small>(I.A.1 + I.A.2)</small>	0.000 <small>(from Work Sheet B, line C.3)</small>
C. Total FY 2019 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		3,480.225
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	1.0000	0.0000
II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line V or X, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		\$ 16,164,231.98
B. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)	-	\$ 0.00
C. Adjusted DSL/RCL (II.A - II.B)		\$ 16,164,231.98
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 16,164,231.98	\$ 0.00
E. FY 2019 District Additional Assistance (from Work Sheet H)	\$ 470,779.11 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 0.00 <small>(from Work Sheet H, line VII.E.3)</small>
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)		\$ 0.00
G. FY 2019 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 16,635,011.09	\$ 0.00
III. A. 2018 Primary Assessed Valuation ÷ 100	\$ 1,809,697.58	\$
B. 2018 Salt River Project (SRP) Valuation ÷ 100	\$ 28,000.00	\$
C. 2018 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$ 0.00	\$
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 1,837,697.58	\$ 0.00
E. Qualifying Tax Rate	x \$ 1.9679	x \$ 1.9679
F. Qualifying Levy (III.D x III.E)	\$ 3,616,405.07	\$ 0.00
G. FY 2019 Equalization Assistance (II.G - III.F)	\$ 13,018,606.02	\$ 0.00
IV. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (50% of line III.F - II.G)		\$ 0.00
V. Additional State Aid to Education (ASAE) Information for Department of Revenue		
A. Dropout Prevention Program (from page 1, line 27)		\$ 0.00
B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B)		\$ 0.00
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)		\$ 0.00
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)		\$ 0.00
E. Vocational M&O Expenses (from page 1, line 28)		\$ 0.00
F. Adjacent Ways (from TNT Work Sheet, line 12)		\$ 150,000.00
G. Phase Down Small School Budget Limit Exemption (based on Work Sheet K, only if \$50,000 option is used without an election)		\$ 0.00

**M. WORK SHEET FOR CALCULATION OF THE FY 2019 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2018 latest revised Budget, page 7, line 11)	\$ 18,332,427.00
	b.	Adjustments to the GBL from FY 2018 BUDG75	\$
	c.	Adjusted GBL	\$ 18,332,427.00
2.	a.	Budgeted M&O expenditures (from FY 2018 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 18,332,427.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 18,332,427.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 18,332,427.00
4.		M&O actual expenditures	\$ 17,924,000.00
5.		Budget Balance (line 3 minus line 4) (If negative, use zero, and do not complete the remainder of this Work Sheet. Any negative amount is shown here in parentheses.)	\$ 408,427.00

Note: For lines 6.a through 6.f deduct the FY 2018 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2018 Budget	-	Actual	=	Unexpended Budget	
6.	a.	\$ 0.00	-	\$	=	\$ 0.00	
	b.	\$ 0.00	-	\$	=	\$ 0.00	
	c.	\$ 0.00	-	\$	=	\$ 0.00	
	d.	\$ 0.00	-	\$	=	\$ 0.00	
	e.	\$ 0.00	-	\$	=	\$ 0.00	
	f.	\$ 0.00	-	\$	=	\$ 0.00	
	g.	Total Budget Balance Deductions [Add lines 6.a through 6.f.]				=	\$ 0.00
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.g)					\$ 408,427.00
8.		Enter the amount of Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 7 or the FY 2018 M&O Fund ending cash balance)					\$
9.		Actual Budget Balance Carryforward to be used in M&O Fund (line 7 minus line 8) [to Budget, page 7, line 8(c)]					\$ 408,427.00