



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 19, 2018</u>
Adopted	<u>July 16, 2018</u>
Revised	<u> </u>
	Date

	<u>President</u>
<u>Sean Husmel</u>	<u>Member</u>
	<u>Member</u>
SIGNED	SIGNED

The FY 2019 budget file for the version described above will be uploaded via the Common Logon on ADE's website by July 17, 2018

Type the Date as MM/DD/YYYY

	
<u>Superintendent Signature</u>	<u>Business Manager Signature</u>
<u>Jodi Gunning</u>	<u>Wendy D. Qualls</u>
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Wendy D. Qualls

Telephone: (623) 535-6032 Email: qualls@lesd.k12.az.us

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018	\$ <u>77142356</u>
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)	
Local	1000 \$ <u> </u>
Intermediate	2000 \$ <u>4,523,089</u>
State	3000 \$ <u>40,707,801</u>
Federal	4000 \$ <u> </u>
TOTAL	\$ <u>45,230,890</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:	2.0354	2.0100
Secondary Tax Rates:		
M&O Override	0.7390	1.0899
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.7019	0.8167
CTED		
Desegregation		
Total Secondary Tax Rate	1.4409	1.9066

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>72,029,930</u>	\$ <u>72,029,930</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>15,066,363</u>	\$ <u>15,066,363</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>7,504,390</u>	\$ <u>7,504,390</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>94,600,683</u>	\$ <u>94,600,683</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>57,638</u>
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ <u>51,143</u>
3. Increase in average teacher salary from the prior year	\$ <u>6,495</u>
4. Percentage increase	<u>13%</u>

Comments on average salary calculation (Optional):

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
 Governing Board Member

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Mrs.	Jodi	Gunning		gunning@lesd.k12.az.us	623-535-6017
Mrs.	Gina	Decoste		decoste@lesd.k12.az.us	623-535-6005
Mrs.	Wendy D.	Qualls		qualls@lesd.k12.az.us	623-535-6032
Mrs.	Wendy D.	Qualls		qualls@lesd.k12.az.us	623-535-6032
Mrs.	Monica	Sanders		sandersm@lesd.k12.az.us	623-535-6018
Mrs.	Melissa	McComb		mccomb@lesd.k12.az.us	623-535-6064
Mrs.	Kim	Savage		savage@lesd.k12.az.us	623-535-6055
Mr.	Tommy	Sims		sims@lesd.k12.az.us	623-547-1575
Mr.	Steven	Yamamori		steven.yamamori@lesd.k12.az.us	
Mrs.	Danielle	Clymer		danielle.clymer@lesd.k12.az.us	
Dr.	Tawnya	Pfitzer		tawnya.pfitzer@lesd.k12.az.us	
Mr.	Sean	Husmoe		sean.husmoe@lesd.k12.az.us	
Mrs.	Kimberly	Moran		kimberly.moran@lesd.k12.az.us	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

District's website home page address

www.lesd.k12.az.us

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.	488.31	478.85	25,015,101	8,039,462	1,325,617	537,011	28,200	31,149,060	34,945,391	12.2%
2000 Support Services											
2100 Students	2.	50.50	51.22	2,163,465	714,376	152,000	17,000	500	2,687,341	3,047,341	13.4%
2200 Instructional Staff	3.	23.06	22.25	1,448,410	443,036	49,000	8,000	2,250	1,650,696	1,950,696	18.2%
2300 General Administration	4.	6.50	4.50	460,000	124,000	71,100	8,500	26,200	1,335,303	689,800	-48.3%
2400 School Administration	5.	39.13	40.16	2,256,624	698,018	3,500	30,000	10,500	2,932,642	2,998,642	2.3%
2500 Central Services	6.	38.50	31.90	1,667,220	596,118	301,000	40,200	15,700	2,499,238	2,620,238	4.8%
2600 Operation & Maintenance of Plant	7.	92.49	93.52	2,899,194	1,266,911	2,264,048	2,716,500	3,500	8,712,153	9,150,153	5.0%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00						0	0	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	63,250	15,962				72,312	79,212	9.5%
620 School-Sponsored Athletics	11.	0.00	0.00	93,225	18,645	24,500	1,700	2,000	123,100	140,070	13.8%
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	738.49	722.40	36,066,489	11,916,528	4,190,765	3,358,911	88,850	51,161,845	55,621,543	8.7%
200 and 300 Special Education											
1000 Instruction	15.	170.29	180.91	5,207,058	1,790,257	485,000	26,200	1,000	6,106,803	7,509,515	23.0%
2000 Support Services											
2100 Students	16.	40.60	43.10	2,122,506	617,737	1,077,000	61,000	6,000	3,166,996	3,884,243	22.6%
2200 Instructional Staff	17.	1.50	7.38	400,277	155,502	21,300	3,500	2,500	505,427	583,079	15.4%
2300 General Administration	18.	0.50	1.00	121,103	25,456	25,500	500	500	113,059	173,059	53.1%
2400 School Administration	19.	0.50	0.50	42,343	12,397	300	500	500	54,240	56,040	3.3%
2500 Central Services	20.	0.00	0.00	2,722	544	17,500	500	2,000	35,266	23,266	-34.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00			6,400	7,000		13,400	13,400	0.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	213.39	232.89	7,896,009	2,601,893	1,633,000	99,200	12,500	9,995,191	12,242,602	22.5%
400 Pupil Transportation	25.	55.85	59.35	1,956,362	911,095	204,000	531,600	6,000	3,342,636	3,609,057	8.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	26.88	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	26.88		410,000	146,728				589,995	556,728	-5.6%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,061.49	1,014.64	46,328,860	15,576,244	6,027,765	3,989,711	107,350	65,089,667	72,029,930	10.7%

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

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	9,270,191	11,447,602	1.
2. Gifted Education	25,000	25,000	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	700,000	770,000	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)	9,995,191	12,242,602	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 16
 Staff-Pupil 1 to 6

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
559.80	585.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>24905</u>
All Funds - Federal	<i>6330</i>	<u>4,395</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) \$ -
 (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	1.	1,249,427	250,051				1,298,461	1,499,478	15.5%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	1,249,427	250,051				1,298,461	1,499,478	15.5%
200 and 300 Special Education									
1000 Instruction	5.	145,286	29,057				146,570	174,343	18.9%
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.	145,286	29,057				146,570	174,343	18.9%
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.	1,394,713	279,108				1,445,031	1,673,821	15.8%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	2,711,776	542,355				2,849,526	3,254,131	14.2%
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.	2,711,776	542,355				2,849,526	3,254,131	14.2%
200 and 300 Special Education									
1000 Instruction	18.	324,736	64,947				326,828	389,683	19.2%
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.	324,736	64,947				326,828	389,683	19.2%
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.	3,036,512	607,302				3,176,354	3,643,814	14.7%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	2,548,394	509,679				2,681,363	3,058,073	14.0%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.						0	0	0.0%
Program 100 Subtotal (lines 27-29)	30.	2,548,394	509,679	0	0		2,681,363	3,058,073	14.0%
200 and 300 Special Education									
1000 Instruction	31.	253,072	50,614				247,078	303,686	22.9%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	253,072	50,614	0	0		247,078	303,686	22.9%
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.	2,801,466	560,293	0	0		2,928,441	3,361,759	14.8%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	7,232,691	1,446,703	0	0	0	7,549,826	8,679,394	15.0%

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		Rentals 6440	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.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		837,000	686,820				1,237,130	1,523,820	23.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		90,000	10,000				130,000	100,000	-23.1%
2300, 2400, 2500, 2900 Administration	4.			255,000				340,000	255,000	-25.0%
2600 Operation & Maintenance of Plant	5.			69,500				3,670,000	69,500	-98.1%
2700 Student Transportation	6.			6,062,410				1,250,000	6,062,410	385.0%
3000 Operation of Noninstructional Services (5)	7.			125,000				122,000	125,000	2.5%
4000 Facilities Acquisition and Construction	8.			681,000			6,249,633	7,976,252	6,930,633	-13.1%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	927,000	7,889,730	0	0	6,249,633	14,725,382	15,066,363	2.3%

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 90,000
6642 Textbooks	287,000
6643 Instructional Aids	550,000
673X Furniture and Equipment	1,231,320
673X Vehicles	6,008,410
673X Tech Hardware & Software	650,000

(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)]

\$ 125,000

(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.

\$ 50,000

(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.	14,725,382	15,066,363	20,327,461	18,567,593	0		1,260,815	1,145,499	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	11,001,252	6,249,633	19,532,991	18,067,593	0		1,260,815	1,145,499	4.
6710 Land and Improvements	5.	0	0	0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	1,213,795	1,231,320	0		0		0		7.
673X Vehicles	8.	1,210,000	6,008,410	744,470	500,000	0		0		8.
673X Technology Hardware & Software	9.	660,870	650,000	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.	14,085,917	14,139,363	20,277,461	18,567,593	0	0	1,260,815	1,145,499	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	3,575,000	6,249,633	2,231,216	1,101,000			0		13.
New Construction	14.	7,976,252		17,301,775	16,966,593	0		1,260,815	1,145,499	14.
Other	15.	2,534,665	7,889,730	744,470	500,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	14,085,917	14,139,363	20,277,461	18,567,593	0	0	1,260,815	1,145,499	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 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	19.24	24.63	1,320,000	1,320,000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	1.00	1.00	170,000	170,000
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	25,000	25,000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	1.00	1.00	105,000	105,000
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0
8.	220 IDEA Part B	6000	26.13	34.62	1,736,000	1,736,000
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	0
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	6000	1.75	3.81	3,068,377	3,548,390
15.	374 E-Rate	6000	0.00	0.00	556,388	600,000
16.	378 Impact Aid	6000	0.94	0.00	561,646	625,023
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	0	0
18.	Total Federal Project Funds (lines 1-17)		50.06	65.06	7,542,411	8,129,413

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	0	0
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0
22.	425 Adult Basic Education	6000	0.00	0.00	0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0
24.	435 Academic Contests	6000	0.00	0.00	0	0
25.	450 Gifted Education	6000	0.00	0.00	0	0
26.	456 College Credit Exam Incentives	6000	0.00	0.00	0	0
27.	457 Results-based Funding	6000	0.00	1.50	173,004	168,630
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0
29.	465-499 Other State Projects	6000	0.00	0.00	15,000	15,000
30.	Total State Project Funds (lines 19-29)		0.00	1.50	188,004	183,630
31.	Total Special Projects (lines 18 and 30)		50.06	66.56	7,730,415	8,313,043

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY
1. Teacher Compensation Increases	466,942	419,038
2. Class Size Reduction	0	
3. Dropout Prevention Programs (M&O purposes)	0	
4. Instructional Improvement Programs (M&O purposes)	937,165	716,476
5. Total Instructional Improvement Fund (lines 1-4)	1,404,107	1,135,514

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	0	0
2.	071 Structured English Immersion (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	20,597	22,774
5.	510 Food Service	6000	6,439,640	6,750,034
6.	515 Civic Center	6000	3,391,524	3,440,011
7.	520 Community School	6000	5,785,693	5,495,218
8.	525 Auxiliary Operations	6000	246,774	227,110
9.	526 Extracurricular Activities Fees Tax Credit	6000	619,542	610,283
10.	530 Gifts and Donations	6000	2,740,605	2,686,897
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0
12.	540 Fingerprint	6000	0	0
13.	545 School Opening	6000	0	0
14.	550 Insurance Proceeds	6000	125,785	97,799
15.	555 Textbooks	6000	13,558	9,996
16.	565 Litigation Recovery	6000	0	0
17.	570 Indirect Costs	6000	5,461,929	5,539,700
18.	575 Unemployment Insurance	6000	0	0
19.	580 Teacherage	6000	0	0
20.	585 Insurance Refund	6000	235,872	232,650
21.	590 Grants and Gifts to Teachers	6000	0	0
22.	595 Advertisement	6000	0	0
23.	596 Career Technical Education	6000	0	0
24.	639 Impact Aid Revenue Bond Building	6000	0	0
25.	650 Gifts and Donations-Capital	6000	141,691	141,467
26.	660 Condemnation	6000	0	0
27.	665 Energy and Water Savings	6000	174,571	180,992
28.	686 Emergency Deficiencies Correction	6000	0	0
29.	691 Building Renewal Grant	6000	300,000	3,795,873
30.	700 Debt Service	6000	5,463,450	6,500,000
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0
32.	Other	6000	205,651	205,651

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0	0
2.	955 Intergovernmental Agreements	6000	0	0
3.	951 OPEB	6000	0	60,000
4.	952 Internal Services	6000	50,529	50,000

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

(2) Indicate amount budgeted in Fund 500 for M&O purposes

	Prior FY	Budget FY
1.	0	0
2.	0	0
3.	0	0
4.	20,597	22,774
5.	6,439,640	6,750,034
6.	3,391,524	3,440,011
7.	5,785,693	5,495,218
8.	246,774	227,110
9.	619,542	610,283
10.	2,740,605	2,686,897
11.	0	0
12.	0	0
13.	0	0
14.	125,785	97,799
15.	13,558	9,996
16.	0	0
17.	5,461,929	5,539,700
18.	0	0
19.	0	0
20.	235,872	232,650
21.	0	0
22.	0	0
23.	0	0
24.	0	0
25.	141,691	141,467
26.	0	0
27.	174,571	180,992
28.	0	0
29.	300,000	3,795,873
30.	5,463,450	6,500,000
31.	0	0
32.	205,651	205,651

\$ -

**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)	\$ 59,685,237	\$ 59,635,237	\$ 50,000
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 4,850,753		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	3,152,990		
(c) Total DAA (line 2.a minus 2.b)	\$ 1,697,763		1,697,763
*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		8,934,693	
(b) Unrestricted Capital Outlay			
(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)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		3,600,000	
(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)		0	
(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		(140,000)	
(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)			464,663
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)		\$ 72,029,930	
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)			\$ 2,212,426

* 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>14,725,382</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>14,725,382</u>
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$	<u>14,725,382</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>14,725,382</u>
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>2,006,445</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>12,718,937</u>
8. Interest Earned in Fund 610 in FY 2018	\$	<u>135,000</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>2,212,426</u>
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u><u>15,066,363</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)	1,445,031	3,176,354	2,928,441	7,549,826
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	831,439	1,652,997	1,678,139	4,162,575
3. Unexpended Budget Balance (line B.1 minus B.2)	613,592	1,523,357	1,250,302	3,387,251
4. Interest Earned in the Classroom Site Fund in FY 2018	5,000	10,000	1,000	16,000
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.	1,055,228.49	2,110,456.98	2,110,456.98	5,276,142.45
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)	<u>1,673,821</u>	<u>3,643,814</u>	<u>3,361,759</u>	<u>8,679,394</u>

(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.

**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2018	Budget FY 2019	
Expenditures											
Structured English Immersion Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%