



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

Revised #3

Version

BY THE GOVERNING BOARD

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

| | |
|----------|----------------------|
| Proposed | <u>June 14, 2018</u> |
| Adopted | <u>June 26, 2018</u> |
| Revised | <u>May 14, 2019</u> |
| | Date |

[Handwritten signatures]

SIGNED

SIGNED

The FY 2019 budget file for the version described above will be uploaded via the Common Logon on ADE's website by 05/15/2019

Type the Date as MM/DD/YYYY

Please enter upload by date

[Handwritten signature: Mary Kamerzell]

Superintendent Signature

Mary Kamerzell

Superintendent Name (Typed Name)

[Handwritten signature: Lisa Taetle]

Business Manager Signature

Lisa Taetle

Business Manager Name (Typed Name)

District Contact Employee:

Lisa Taetle

Telephone: 520-209-7521

Email: ltaetle@cfsd16.org

REVENUES AND PROPERTY TAXATION

| | | |
|---|---------|-------------------|
| 1. Total Budgeted Revenues for Fiscal Year 2018 | \$ | <u>62,823,428</u> |
| 2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes) | | |
| Local | 1000 \$ | <u>7,507,170</u> |
| Intermediate | 2000 \$ | <u>353,395</u> |
| State | 3000 \$ | <u>13,700,100</u> |
| Federal | 4000 \$ | <u>1,533,290</u> |
| TOTAL | \$ | <u>23,093,955</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: | 4.1180 | 3.9825 |
| Secondary Tax Rates: | | |
| M&O Override | 0.4140 | 0.4423 |
| Special Program Override | 0.1313 | 0.1458 |
| Capital Override | 0.3328 | 0.3259 |
| Class A Bonds | 0.0000 | 0.0000 |
| Class B Bonds | 0.6700 | 0.5531 |
| CTED | | |
| Desegregation | | |
| Total Secondary Tax Rate | 1.5481 | 1.4671 |

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>33,034,994</u> | \$ <u>33,034,994</u> |
| 2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12) | \$ <u>5,299,232</u> | \$ <u>5,299,232</u> |
| 3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16) | \$ | \$ <u>1,744,397</u> |
| 4. Total Aggregate School District Budget Limit (sum of lines 1 through 3) | | \$ <u>40,078,623</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>51,324</u> |
| 2. Average salary of all teachers employed in FY 2018 (prior year) | \$ | <u>46,381</u> |
| 3. Increase in average teacher salary from the prior year | \$ | <u>4,943</u> |
| 4. Percentage increase | | <u>11%</u> |

Comments on average salary calculation (Optional):



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

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

Proposed June 14, 2018

Adopted June 26, 2018

Revised May 14, 2019

Date

SIGNED

SIGNED

The FY 2019 budget file for the version described above will be uploaded via the Common Logon on ADE's website by May 15, 2019.
Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Mary Kamerzell

Lisa Taetle

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Lisa Taetle

Telephone: 520-209-7521

Email: lsaetle@cfsd16.org

REVENUES AND PROPERTY TAXATION

| | | |
|---|---------|------------|
| 1. Total Budgeted Revenues for Fiscal Year 2018 | \$ | 62,823,428 |
| 2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes) | | |
| Local | 1000 \$ | 7,507,170 |
| Intermediate | 2000 \$ | 353,395 |
| State | 3000 \$ | 13,700,100 |
| Federal | 4000 \$ | 1,533,290 |
| TOTAL | \$ | 23,093,955 |

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: | 4.1180 | 3.9825 |
| Secondary Tax Rates: | | |
| M&O Override | 0.4140 | 0.4423 |
| Special Program Override | 0.1313 | 0.1458 |
| Capital Override | 0.3328 | 0.3259 |
| Class A Bonds | 0.0000 | 0.0000 |
| Class B Bonds | 0.6700 | 0.5531 |
| CTED | | |
| Desegregation | | |
| Total Secondary Tax Rate | 1.5481 | 1.4671 |

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) | \$ 33,034,994 | \$ 33,034,994 |
| 2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12) | \$ 5,299,232 | \$ 5,299,232 |
| 3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16) | \$ 1,744,397 | \$ 1,744,397 |
| 4. Total Aggregate School District Budget Limit (sum of lines 1 through 3) | \$ 40,078,623 | \$ 40,078,623 |

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) | \$ | 51,324 |
| 2. Average salary of all teachers employed in FY 2018 (prior year) | \$ | 46,381 |
| 3. Increase in average teacher salary from the prior year | \$ | 4,943 |
| 4. Percentage increase | | 11% |

Check this box if your district is a CTED with no teachers

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 |
|--------|------------|-----------|--------|-----------------------|------------------|
| Dr. | Mary | Kamerzell | | mkam@cfsd16.org | 520-209-7537 |
| Ms. | Margie | Jones | | mjones@cfsd16.org | 520-209-7537 |
| Ms. | Lisa | Taetle | | ltaetle@cfsd16.org | 520-209-7521 |
| Ms. | Lisa | Taetle | | ltaetle@cfsd16.org | 520-209-7521 |
| Ms. | Elsa | Young | | eyoung@cfsd16.org | 520-209-7534 |
| Dr. | Erin | Matyjasik | | ematyjasik@cfsd16.org | 520-209-8082 |
| Mr. | Joshua | Shoffner | | jshoffner@cfsd16.org | 520-209-7511 |
| Ms. | Vicki | Heald | | vheald@cfsd16.org | 520-209-7527 |
| Ms. | Eileen | Jackson | | ejackson@cfsd16.org | 520-209-7537 |
| Ms. | Amy | Bhola | | abhola@cfsd16.org | 520-209-7537 |
| Ms. | Carole | Siegler | | csiegler@cfsd16.org | 520-209-7537 |
| Ms. | Amy | Krauss | | akrauss@cfsd16.org | 520-209-7537 |
| Mr. | Doug | Hadley | | dhadley@cfsd16.org | 520-209-7537 |
| | | | | | |
| | | | | | |

SELECT from Dropdown

Student Information Systems (SIS) Vendor
 Accounting Information System
 District's website home page address

Edupoint (Synergy)

Munis

www.cfsd16.org

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. | 231.00 | 236.00 | 12,210,207 | 3,128,624 | 590,000 | 122,000 | 1,800 | 13,295,185 | 16,052,631 | 20.7% |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 2. | 19.98 | 20.00 | 980,000 | 313,000 | 12,000 | 18,000 | 950 | 1,136,050 | 1,323,950 | 16.5% |
| 2200 Instructional Staff | 3. | 29.25 | 29.25 | 1,190,000 | 382,000 | 140,000 | 14,000 | 2,000 | 1,590,910 | 1,728,000 | 8.6% |
| 2300 General Administration | 4. | 4.00 | 4.00 | 443,200 | 111,000 | 150,000 | 1,000 | 15,000 | 710,000 | 720,200 | 1.4% |
| 2400 School Administration | 5. | 34.92 | 35.00 | 1,600,000 | 480,000 | 1,000 | 4,000 | 1,600 | 1,983,300 | 2,086,600 | 5.2% |
| 2500 Central Services | 6. | 19.50 | 19.50 | 1,060,000 | 315,000 | 390,000 | 20,000 | 44,000 | 1,698,000 | 1,829,000 | 7.7% |
| 2600 Operation & Maintenance of Plant | 7. | 29.83 | 30.00 | 815,000 | 301,000 | 2,200,000 | 1,100,000 | 200 | 4,623,200 | 4,416,200 | -4.3% |
| 2900 Other | 8. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services | 9. | 0.00 | | | | 18,000 | 600 | | 23,200 | 18,600 | -26.2% |
| 610 School-Sponsored Cocurricular Activities | 10. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 620 School-Sponsored Athletics | 11. | 0.75 | | 105,000 | 15,000 | 18,000 | 11,000 | 8,500 | 137,700 | 157,500 | 14.4% |
| 630 Other Instructional Programs | 12. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 700, 800, 900 Other Programs | 13. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| Regular Education Subsection Subtotal (lines 1-13) | 14. | 369.25 | 373.75 | 18,403,407 | 5,045,624 | 3,519,000 | 1,290,600 | 74,050 | 25,199,545 | 28,332,681 | 12.4% |
| 200 and 300 Special Education | | | | | | | | | | | |
| 1000 Instruction | 15. | 48.96 | 50.00 | 1,725,000 | 535,000 | 277,400 | 2,000 | 1,000 | 2,214,450 | 2,540,400 | 14.7% |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 16. | 7.78 | 8.00 | 371,000 | 115,000 | 5,000 | 3,200 | 80 | 445,665 | 494,280 | 10.9% |
| 2200 Instructional Staff | 17. | 2.40 | 2.50 | 120,000 | 38,500 | 10,000 | 2,200 | 300 | 161,810 | 171,000 | 5.7% |
| 2300 General Administration | 18. | 0.00 | | | | 0 | | | 4,652 | 0 | -100.0% |
| 2400 School Administration | 19. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2500 Central Services | 20. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2600 Operation & Maintenance of Plant | 21. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2900 Other | 22. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services | 23. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| Subtotal (lines 15-23) | 24. | 59.14 | 60.50 | 2,216,000 | 688,500 | 292,400 | 7,400 | 1,380 | 2,826,577 | 3,205,680 | 13.4% |
| 400 Pupil Transportation | 25. | 0.00 | | | | 1,137,156 | 230,000 | | 1,195,680 | 1,367,156 | 14.3% |
| 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. | 2.10 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 550 K-3 Reading Program | 29. | 2.10 | 2.00 | 97,474 | 27,403 | 4,000 | 600 | | 113,200 | 129,477 | 14.4% |
| Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11) | 30. | 432.59 | 436.25 | 20,716,881 | 5,761,527 | 4,952,556 | 1,528,600 | 75,430 | 29,335,002 | 33,034,994 | 12.6% |

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 | 2,431,577 | 2,777,680 | 1. |
| 2. Gifted Education | 95,000 | 104,000 | 2. |
| 3. Remedial Education | 0 | | 3. |
| 4. ELL Incremental Costs | 66,000 | 69,000 | 4. |
| 5. ELL Compensatory Instruction | 0 | | 5. |
| 6. Vocational and Technical Education (non-CTED) | 0 | | 6. |
| 7. Career Education (non-CTED) | 0 | 0 | 7. |
| 8. Career Technical Education (CTED) | 234,000 | 255,000 | 8. |
| 9. Total (lines 1 through 8. Must equal total of line 24, page 1) | 2,826,577 | 3,205,680 | 9. |

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
 Staff-Pupil 1 to 6

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

| Prior FY | Budget FY |
|----------|-----------|
| 306.00 | 309.00 |

Expenditures Budgeted for Audit Services

| | | |
|-----------------------|------|-------|
| M&O Fund - Nonfederal | 6350 | 42000 |
| All Funds - Federal | 6330 | |

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) \$ 25,000

(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 |
|---|------------------|---------------------------|--|------------------|--|-------------------|-------------------|----------------------------|
| | | | | | | Fiscal FY 2018 | Budget FY 2019 | |
| Classroom Site Fund 011 - Base Salary | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Instruction | 535,399 | 107,298 | | | | 548,060 | 642,697 | 17.3% |
| 2100 Support Services - Students | 22,507 | 4,500 | | | | 27,309 | 27,016 | -26.8% |
| 2200 Support Services - Instructional Staff | 12,350 | 3,075 | | | | 12,528 | 18,425 | 47.1% |
| Program 100 Subtotal (lines 1-3) | 570,256 | 114,873 | | | | 581,553 | 688,138 | 18.3% |
| 200 and 300 Special Education | | | | | | | | |
| 1000 Instruction | 57,784 | 11,577 | | | | 59,636 | 69,361 | 16.3% |
| 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) | 57,784 | 11,577 | | | | 59,636 | 69,361 | 16.3% |
| 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) | 631,049 | 126,450 | | | | 641,322 | 757,499 | 18.7% |
| Classroom Site Fund 012 - Performance Pay | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Instruction | 877,853 | 175,939 | | | | 704,701 | 1,053,792 | 49.4% |
| 2100 Support Services - Students | 28,978 | 5,806 | | | | 30,262 | 34,784 | 14.9% |
| 2200 Support Services - Instructional Staff | 6,717 | 1,740 | | | | 404,724 | 8,083 | -99.0% |
| Program 100 Subtotal (lines 14-16) | 913,548 | 183,485 | | | | 999,737 | 1,096,659 | 9.3% |
| 200 and 300 Special Education | | | | | | | | |
| 1000 Instruction | 67,248 | 13,473 | | | | 74,227 | 80,721 | 8.7% |
| 2100 Support Services - Students | 19,406 | 3,983 | | | | 18,996 | 23,438 | 23.4% |
| 2200 Support Services - Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Program 200 and 300 Subtotal (lines 18-20) | 86,734 | 17,377 | | | | 91,183 | 104,111 | 11.7% |
| 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) | 1,000,282 | 200,463 | | | | 1,092,960 | 1,200,780 | 9.9% |
| Classroom Site Fund 013 - Other | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Instruction | 1,198,943 | 240,024 | | | | 1,257,715 | 1,438,969 | 14.4% |
| 2100 Support Services - Students | 56,132 | 11,236 | | | | 48,442 | 61,378 | 39.1% |
| 2200 Support Services - Instructional Staff | 35,461 | 7,105 | | | | 27,044 | 42,566 | 57.4% |
| Program 100 Subtotal (lines 27-29) | 1,290,536 | 258,365 | 0 | 0 | | 1,333,201 | 1,542,913 | 16.2% |
| 200 and 300 Special Education | | | | | | | | |
| 1000 Instruction | 136,783 | 27,404 | | | | 134,255 | 164,187 | 22.3% |
| 2100 Support Services - Students | | | | | | 0 | 0 | 0.0% |
| 2200 Support Services - Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Program 200 and 300 Subtotal (lines 31-33) | 136,783 | 27,404 | 0 | 0 | | 134,255 | 164,187 | 22.3% |
| 500 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) | 1,427,519 | 285,769 | 0 | 0 | | 1,461,456 | 1,713,107 | 18.9% |
| Total Classroom Site Funds (lines 13, 26, and 39) | 1,035,841 | 642,188 | 0 | 0 | | 1,301,939 | 1,501,249 | 14.9% |

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. | | 1,014,381 | 2,536,142 | 551,661 | 5,461 | | 4,171,705 | 4,107,645 | -1.5% |
| Unrestricted Capital Outlay Fund 610 (6) | | | | | | | | | | |
| 1000 Instruction | 2. | 112,000 | 1,340,164 | 3,232,546 | | | | 5,793,536 | 4,684,710 | -19.1% |
| 2000 Support Services | | | | | | | | | | |
| 2100, 2200 Students and Instructional Staff | 3. | 4,400 | | 10,000 | | | | 10,000 | 14,400 | 44.0% |
| 2300, 2400, 2500, 2900 Administration | 4. | 30,000 | | 10,000 | | | | 10,000 | 40,000 | 300.0% |
| 2600 Operation & Maintenance of Plant | 5. | | | 3,000 | | | | 2,500 | 3,000 | 20.0% |
| 2700 Student Transportation | 6. | | | | | | | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services (5) | 7. | | | | | | | 0 | 0 | 0.0% |
| 4000 Facilities Acquisition and Construction | 8. | | | | | | | 0 | 0 | 0.0% |
| 5000 Debt Service | 9. | | | | 551,661 | 5,461 | | 557,122 | 557,122 | 0.0% |
| Total Unrestricted Capital Outlay Fund (lines 2-9) | 10. | 146,400 | 1,340,164 | 3,255,546 | 551,661 | 5,461 | 0 | 6,373,158 | 5,299,232 | -16.9% |

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 | \$ 150,000 |
| 6642 Textbooks | 500,000 |
| 6643 Instructional Aids | 350,000 |
| 673X Furniture and Equipment | 1,500,000 |
| 673X Vehicles | |
| 673X Tech Hardware & Software | |

(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 \$ 551,661, and principal on bonds of \$ 2,605,000 .

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 5,461, and interest on bonds of \$ 1,498,075 .

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. | 6,373,158 | 5,299,232 | 3,000,000 | 4,300,000 | 0 | 0 | 0 | 0 |
| Select Object Codes Detail (1) | | | | | | | | | |
| 6150 Classified Salaries | 2. | 0 | | 73,324 | 76,990 | 0 | | 0 | |
| 6200 Employee Benefits | 3. | 0 | | 14,470 | 18,212 | 0 | | 0 | |
| 6450 Construction Services | 4. | 0 | | 3,412,206 | 4,204,798 | 0 | | 0 | |
| 6710 Land and Improvements | 5. | 0 | | 0 | | 0 | | 0 | |
| 6720 Buildings and Improvements | 6. | 0 | | 0 | | 0 | | 0 | |
| 673X Furniture and Equipment | 7. | 1,000,000 | 1,500,000 | 0 | | 0 | | 0 | |
| 673X Vehicles | 8. | 0 | 0 | 0 | | 0 | | 0 | |
| 673X Technology Hardware & Software | 9. | 2,000,000 | 0 | 0 | | 0 | | 0 | |
| 6831, 6832 Redemption of Principal | 10. | 0 | | 0 | | 0 | | 0 | |
| 6841, 6842, 6850 Interest | 11. | 0 | | 0 | | 0 | | 0 | |
| Total (lines 2-11) | 12. | 3,000,000 | 1,500,000 | 3,500,000 | 4,300,000 | 0 | 0 | 0 | 0 |
| Total amounts reported on lines 2-11 above for: | | | | | | | | | |
| Renovation | 13. | 0 | | 3,500,000 | 4,300,000 | | | 0 | |
| New Construction | 14. | 0 | | 0 | | 0 | | 0 | |
| Other | 15. | 3,000,000 | 1,500,000 | 0 | | 0 | | 0 | |
| Total (lines 13-15, must equal line 12) | 16. | 3,000,000 | 1,500,000 | 3,500,000 | 4,300,000 | 0 | 0 | 0 | 0 |

(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 | 4.00 | 3.63 | 249,918 | 257,138 |
| 2. | 140-150 ESEA Title II - Prof. Dev. and Technology | 6000 | 0.00 | | 90,663 | 81,797 |
| 3. | 160 ESEA Title IV - 21st Century Schools | 6000 | 0.00 | | 0 | 0 |
| 4. | 170-180 ESEA Title V - Promote Informed Parent Choice | 6000 | 0.00 | | 0 | 0 |
| 5. | 190 ESEA Title III - Limited Eng. & Immigrant Students | 6000 | 0.80 | 0.80 | 25,705 | 23,318 |
| 6. | 200 ESEA Title VII - Indian Education | 6000 | 0.00 | | 0 | 0 |
| 7. | 210 ESEA Title VI - Flexibility and Accountability | 6000 | 0.00 | | 0 | 0 |
| 8. | 220 IDEA Part B | 6000 | 22.43 | 24.60 | 946,574 | 1,028,293 |
| 9. | 230 Johnson-O'Malley | 6000 | 0.00 | | 0 | 0 |
| 10. | 240 Workforce Investment Act | 6000 | 0.00 | | 0 | 0 |
| 11. | 250 AEA - Adult Education | 6000 | 0.00 | | 0 | 0 |
| 12. | 260-270 Vocational Education - Basic Grants | 6000 | 0.00 | 0.50 | 42,485 | 46,607 |
| 13. | 280 ESEA Title X - Homeless Education | 6000 | 0.00 | | 0 | 0 |
| 14. | 290 Medicaid Reimbursement | 6000 | 0.00 | | 299 | 299 |
| 15. | 374 E-Rate | 6000 | 0.00 | | 320,325 | 307,244 |
| 16. | 378 Impact Aid | 6000 | 0.00 | | 0 | 0 |
| 17. | 300-399 Other Federal Projects (Besides E-Rate & Impact Aid) | 6000 | 0.00 | | 0 | 0 |
| 18. | Total Federal Project Funds (lines 1-17) | | 27.23 | 29.53 | 1,675,969 | 1,744,397 |

STATE PROJECTS

| | | | | | | |
|-----|--|------|-------|-------|-----------|-----------|
| 19. | 400 Vocational Education | 6000 | 0.00 | 0.50 | 76,573 | 70,584 |
| 20. | 410 Early Childhood Block Grant | 6000 | 0.00 | | 0 | 0 |
| 21. | 420 Ext. School Yr. - Pupils with Disabilities | 6000 | 0.00 | | 0 | 0 |
| 22. | 425 Adult Basic Education | 6000 | 0.00 | | 0 | 0 |
| 23. | 430 Chemical Abuse Prevention Programs | 6000 | 0.00 | | 0 | 0 |
| 24. | 435 Academic Contests | 6000 | 0.00 | | 0 | 0 |
| 25. | 450 Gifted Education | 6000 | 0.00 | | 0 | 5,673 |
| 26. | 456 College Credit Exam Incentives | 6000 | 0.00 | | 0 | 0 |
| 27. | 457 Results-based Funding | 6000 | 0.00 | | 952,848 | 1,785,860 |
| 28. | 460 Environmental Special Plate | 6000 | 0.00 | | 0 | 0 |
| 29. | 465-499 Other State Projects | 6000 | 0.00 | | 0 | 0 |
| 30. | Total State Project Funds (lines 19-29) | | 0.00 | 0.50 | 1,029,421 | 1,862,117 |
| 31. | Total Special Projects (lines 18 and 30) | | 27.23 | 30.03 | 2,705,390 | 3,606,514 |

INSTRUCTIONAL IMPROVEMENT FUND (020)

| | Prior FY | Budget FY |
|--|----------|-----------|
| 1. Teacher Compensation Increases | 0 | 0 |
| 2. Class Size Reduction | 0 | 0 |
| 3. Dropout Prevention Programs (M&O purposes) | 110,312 | 85,547 |
| 4. Instructional Improvement Programs (M&O purposes) | 71,341 | 101,564 |
| 5. Total Instructional Improvement Fund (lines 1-4) | 182,153 | 187,111 |

OTHER FUNDS

| | | | | |
|-----|--|------|-----------|-----------|
| 1. | 050 County, City, and Town Grants | 6000 | 0 | 0 |
| 2. | 071 Structured English Immersion (1) | 6000 | 19,208 | 11,312 |
| 3. | 072 Compensatory Instruction (1) | 6000 | 0 | 0 |
| 4. | 500 School Plant (2) | 6000 | 2,500 | 2,500 |
| 5. | 510 Food Service | 6000 | 1,250,000 | 1,100,000 |
| 6. | 515 Civic Center | 6000 | 31,000 | 30,000 |
| 7. | 520 Community School | 6000 | 3,800,000 | 4,000,000 |
| 8. | 525 Auxiliary Operations | 6000 | 860,000 | 910,000 |
| 9. | 526 Extracurricular Activities Fees Tax Credit | 6000 | 260,000 | 415,000 |
| 10. | 530 Gifts and Donations | 6000 | 380,000 | 300,000 |
| 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 | 11,000 | 28,000 |
| 15. | 555 Textbooks | 6000 | 6,300 | 15,000 |
| 16. | 565 Litigation Recovery | 6000 | 0 | 0 |
| 17. | 570 Indirect Costs | 6000 | 25,000 | 20,000 |
| 18. | 575 Unemployment Insurance | 6000 | 0 | 0 |
| 19. | 580 Teacherage | 6000 | 0 | 0 |
| 20. | 585 Insurance Refund | 6000 | 0 | 0 |
| 21. | 590 Grants and Gifts to Teachers | 6000 | 0 | 0 |
| 22. | 595 Advertisement | 6000 | 0 | 0 |
| 23. | 596 Career Technical Education | 6000 | 580,000 | 510,000 |
| 24. | 639 Impact Aid Revenue Bond Building | 6000 | 0 | 0 |
| 25. | 650 Gifts and Donations-Capital | 6000 | 0 | 0 |
| 26. | 660 Condemnation | 6000 | 0 | 0 |
| 27. | 665 Energy and Water Savings | 6000 | 0 | 0 |
| 28. | 686 Emergency Deficiencies Correction | 6000 | 0 | 0 |
| 29. | 691 Building Renewal Grant | 6000 | 20,000 | 804,000 |
| 30. | 700 Debt Service | 6000 | 4,026,381 | 4,103,075 |
| 31. | 720 Impact Aid Revenue Bond Debt Service | 6000 | 0 | 0 |
| 32. | Other 080 Student Success | 6000 | 20,000 | 6,000 |

INTERNAL SERVICE FUNDS 950-989

| | | | | |
|----|----------------------------------|------|---|---|
| 1. | 9 Self-Insurance | 6000 | 0 | 0 |
| 2. | 955 Intergovernmental Agreements | 6000 | 0 | 0 |
| 3. | 9 OPEB | 6000 | 0 | 0 |
| 4. | 9 _____ | 6000 | 0 | 0 |

- (1) From Supplement, line 10 and line 20, respectively.
- (2) Indicate amount budgeted in Fund 500 for M&O purposes

**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>27,373,097</u> | \$ <u>27,349,255</u> |
| *2. | (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1) | \$ <u>2,430,645</u> | |
| | (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2) | <u>1,579,919</u> | |
| | (c) Total DAA (line 2.a minus 2.b) | \$ <u>850,726</u> | <u>0</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>2,713,563</u> | |
| | (b) Unrestricted Capital Outlay | | <u>2,000,000</u> |
| | (c) Special Program | <u>894,728</u> | |
| *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 | <u>30,000</u> | |
| | (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>973,222</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>223,500</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>33,034,994</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>2,023,842</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>6,373,158</u> |
| 2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.) | \$ <u>(49,360)</u> |
| 3. Adjusted Amount Available for FY 2018 Capital Expenditures (line A.1 + A.2) | \$ <u>6,323,798</u> |
| 4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10) | \$ <u>6,373,158</u> |
| 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 | \$ <u>6,323,798</u> |
| 6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ <u>3,139,543</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>3,184,255</u> |
| 8. Interest Earned in Fund 610 in FY 2018 | \$ <u>91,135</u> |
| 9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F) | \$ _____ |
| 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: _____ | \$ _____ |
| (b) ADM/Transportation Audit Adjustment | \$ _____ |
| (c) Other: _____ | \$ _____ |
| 11. Amount to be Used for Capital Expenditures (from page 7, line 12) | \$ <u>2,023,842</u> |
| 12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) | \$ <u><u>5,299,232</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) | 641,523 | 1,092,960 | 1,467,456 | 3,201,939 |
| 2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | 407,000 | 942,669 | 804,511 | 2,154,180 |
| 3. Unexpended Budget Balance (line B.1 minus B.2) | 234,523 | 150,291 | 662,945 | 1,047,759 |
| 4. Interest Earned in the Classroom Site Fund in FY 2018 | 900 | 6,307 | 6,003 | 13,210 |
| 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. | 522,075.60 | 1,044,151.20 | 1,044,151.20 | 2,610,378.00 |
| 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) | 757,499 | 1,200,750 | 1,713,100 | 3,671,347 |

- (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 | Employee Benefits | Purchased Services 6300, 6400, 6500 | Supplies | Property | Other | Totals | | % Increase/ Decrease |
|---|----------|-----------|----------|-------------------|---|----------|----------|-------|---------------|----------------|-------------------------|
| | Prior FY | Budget FY | | | | | | | Prior FY 2018 | Budget FY 2019 | |
| Expenditures | | | 6100 | 6200 | 6500 | 6600 | 6700 | 6800 | | | |
| Structured English Immersion Fund 071 (A.R.S. §15-756.04) | | | | | | | | | | | |
| 1000 Instruction | 1. | 0.00 | 0.20 | 8,849 | 2,463 | | | | 19,208 | 11,312 | -41.1% |
| 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 | 0.20 | 8,849 | 2,463 | 0 | 0 | 0 | 19,208 | 11,312 | -41.1% |
| 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% |

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100216000
VERSION Revised #3

I certify that the Budget of Catalina Foothills Unified School No. 16 District, Pima County for fiscal year 2019 was officially proposed by the Governing Board on June 14, 2018, and that the complete Proposed Expenditure Budget may be reviewed by contacting Sandra N. Thompson at the District Office, telephone 520-209-7528 during normal business hours.

President of the Governing Board

| | | | | |
|---|-----------------|------------------------------|-----------------------|---|
| 1. Average Daily Membership: | | Prior Year | Budget Year | 4. Average Teacher Salaries (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10) |
| Attending | 2017 ADM | 2018 ADM | 2019 ADM | |
| | 4,938,866 | 5,098,025 | 5,132,960 | |
| 2. Tax Rates: | | Prior FY | Est. Budget FY | 1. Average salary of all teachers employed in FY 2019 (budget year) <u>51,324</u> |
| Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate) | | 4.1180 | 3.9825 | 2. Average salary of all teachers employed in FY 2018 (prior year) <u>46,381</u> |
| Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable) | | 1.5481 | 1.4671 | 3. Increase in average teacher salary from the prior year <u>4,943</u> |
| 3. Budgeted Expenditures and Budget Limits: | | Budgeted Expenditures | Budget Limit | 4. Percentage increase <u>11%</u> |
| Maintenance & Operation Fund | | 33,034,994 | 33,034,994 | Comments on average salary calculation (Optional): |
| Classroom Site Fund | | 3,671,349 | 3,671,347 | |
| Unrestricted Capital Outlay Fund | | 5,299,232 | 5,299,232 | |

| | MAINTENANCE AND OPERATION EXPENDITURES | | | | | | % Inc./(Decr.) from Prior FY |
|--|--|-------------------|------------------|------------------|-------------------|-------------------|------------------------------|
| | Salaries and Benefits | | Other | | TOTAL | | |
| | Prior FY | Budget FY | Prior FY | Budget FY | Prior FY | Budget FY | |
| 100 Regular Education | | | | | | | |
| 1000 Instruction | 12,467,385 | 15,338,831 | 827,800 | 713,800 | 13,295,185 | 16,052,631 | 20.7% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 1,120,000 | 1,293,000 | 16,050 | 30,950 | 1,136,050 | 1,323,950 | 16.5% |
| 2200 Instructional Staff | 1,475,000 | 1,572,000 | 115,910 | 156,000 | 1,590,910 | 1,728,000 | 8.6% |
| 2300, 2400, 2500 Administration | 3,785,000 | 4,009,200 | 606,300 | 626,600 | 4,391,300 | 4,635,800 | 5.6% |
| 2600 Oper./Maint. of Plant | 1,061,000 | 1,116,000 | 3,562,200 | 3,300,200 | 4,623,200 | 4,416,200 | -4.5% |
| 2900 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Oper. of Noninstructional Services | 0 | 0 | 25,200 | 18,600 | 25,200 | 18,600 | -26.2% |
| 610 School-Sponsored Cocurric. Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 620 School-Sponsored Athletics | 114,000 | 120,000 | 23,700 | 37,500 | 137,700 | 157,500 | 14.4% |
| 630, 700, 800, 900 Other Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Regular Education Subsection Subtotal | 20,022,385 | 23,449,031 | 5,177,160 | 4,883,650 | 25,199,545 | 28,332,681 | 12.4% |
| 200 and 300 Special Education | | | | | | | |
| 1000 Instruction | 2,081,000 | 2,260,000 | 133,450 | 280,400 | 2,214,450 | 2,540,400 | 14.7% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 440,000 | 486,000 | 5,665 | 8,280 | 445,665 | 494,280 | 10.9% |
| 2200 Instructional Staff | 148,500 | 158,500 | 13,310 | 12,500 | 161,810 | 171,000 | 5.7% |
| 2300, 2400, 2500 Administration | 0 | 0 | 4,652 | 0 | 4,652 | 0 | -100.0% |
| 2600 Oper./Maint. of Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 2900 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Oper. of Noninstructional Services | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Special Education Subsection Subtotal | 2,669,500 | 2,904,500 | 157,077 | 301,180 | 2,826,577 | 3,205,680 | 13.4% |
| 400 Pupil Transportation | 0 | 0 | 1,195,680 | 1,367,156 | 1,195,680 | 1,367,156 | 14.3% |
| 510 Desegregation | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 530 Dropout Prevention Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 540 Joint Career and Technical Education and Vocational Education Center | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 550 K-3 Reading Program | 91,200 | 124,877 | 22,000 | 4,600 | 113,200 | 129,477 | 14.4% |
| TOTAL EXPENDITURES | 22,783,085 | 26,478,408 | 6,551,917 | 6,556,586 | 29,335,002 | 33,034,994 | 12.6% |

The table below calculates the total amount shown on the Total Expenditures by Fund, Other line. This table does not need to be printed as an official part of the budget forms.

| TOTAL EXPENDITURES BY FUND | | | | |
|------------------------------|-----------------------|------------|--------------------------------------|--------------------------------------|
| Fund | Budgeted Expenditures | | % Increase/ (Decrease) from Prior FY | % Increase/ (Decrease) from Prior FY |
| | Prior FY | Budget FY | | |
| Maintenance & Operation | 29,335,002 | 33,034,994 | 3,699,992 | 12.6% |
| Instructional Improvement | 182,153 | 187,111 | 4,958 | 2.7% |
| Structured English Immersion | 19,208 | 11,312 | (7,896) | -41.1% |
| Compensatory Instruction | 0 | 0 | 0 | 0.0% |
| Classroom Site | 3,201,939 | 3,671,349 | 469,410 | 14.7% |
| Federal Projects | 1,675,969 | 1,744,397 | 68,428 | 4.1% |
| State Projects | 1,029,421 | 1,862,117 | 832,696 | 80.9% |
| Unrestricted Capital Outlay | 6,373,158 | 5,299,232 | (1,073,926) | -16.9% |
| New School Facilities | 0 | 0 | 0 | 0.0% |
| Adjacent Ways | 0 | 0 | 0 | 0.0% |
| Debt Service | 4,026,381 | 4,103,075 | 76,694 | 1.9% |
| School Plant Fund | 2,500 | 2,500 | 0 | 0.0% |
| Auxiliary Operations | 860,000 | 910,000 | 50,000 | 5.8% |
| Bond Building | 3,000,000 | 4,300,000 | 1,300,000 | 43.3% |
| Food Service | 1,250,000 | 1,100,000 | (150,000) | -12.0% |
| Other | 5,133,300 | 6,128,000 | 994,700 | 19.4% |

| M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE | | |
|---|-----------|-----------|
| Program (A.R.S. §§15-761 and 15-903) | Prior FY | Budget FY |
| Total All Disability Classifications | 2,431,577 | 2,777,680 |
| Gifted Education | 95,000 | 104,000 |
| Remedial Education | 0 | 0 |
| ELL Incremental Costs | 66,000 | 69,000 |
| ELL Compensatory Instruction | 0 | 0 |
| Vocational and Technical Education (non-CTED) | 0 | 0 |
| Career Education (non-CTED) | 0 | 0 |
| Career Technical Education (CTED) | 234,000 | 255,000 |
| TOTAL | 2,826,577 | 3,205,680 |

| PROPOSED STAFFING SUMMARY | | |
|--|-----|-------------------|
| Staff Type | FTE | Staff-Pupil Ratio |
| Certified -- | | |
| Superintendent, Principals, Other Administrators | 16 | 1 to 320.8 |
| Teachers | 271 | 1 to 18.9 |
| Other | 29 | 1 to 177.0 |
| Subtotal | 316 | 1 to 16.2 |
| Classified -- | | |
| Managers, Supervisors, Directors | 7 | 1 to 733.3 |
| Teachers Aides | 31 | 1 to 165.6 |
| Other | 103 | 1 to 49.8 |
| Subtotal | 141 | 1 to 36.4 |
| TOTAL | 457 | 1 to 11.2 |
| Special Education -- | | |
| Teacher | 29 | 1 to 15.0 |
| Staff | 73 | 1 to 6.0 |

| From page 6, Other Funds | Prior FY | Budget FY |
|--|-----------|-----------|
| 050 County, City, and Town Grants | 0 | 0 |
| 515 Civic Center | 31,000 | 30,000 |
| 520 Community School | 3,800,000 | 4,000,000 |
| 526 Extracurricular Activities Fees Tax Credit | 260,000 | 415,000 |
| 530 Gifts and Donations | 380,000 | 300,000 |
| 535 Career & Tech. Ed. & Voc. Ed. Projects | 0 | 0 |
| 540 Fingerprint | 0 | 0 |
| 545 School Opening | 0 | 0 |
| 550 Insurance Proceeds | 11,000 | 28,000 |
| 555 Textbooks | 6,300 | 15,000 |
| 565 Litigation Recovery | 0 | 0 |
| 570 Indirect Costs | 25,000 | 20,000 |
| 575 Unemployment Insurance | 0 | 0 |
| 580 Teacherage | 0 | 0 |
| 585 Insurance Refund | 0 | 0 |
| 590 Grants and Gifts to Teachers | 0 | 0 |
| 595 Advertisement | 0 | 0 |
| 596 Career Technical Education | 580,000 | 510,000 |
| 639 Impact Aid Revenue Bond Building | 0 | 0 |
| 650 Gifts and Donations-Capital | 0 | 0 |
| 660 Condemnation | 0 | 0 |
| 665 Energy and Water Savings | 0 | 0 |
| 686 Emergency Deficiencies Correction | 0 | 0 |
| 691 Building Renewal Grant | 20,000 | 804,000 |
| 720 Impact Aid Revenue Bond Debt Service | 0 | 0 |
| Other | 20,000 | 6,000 |
| 9__ Self-Insurance | 0 | 0 |
| 955 Intergovernmental Agreements | 0 | 0 |
| 9__ OPEB | 0 | 0 |
| 9__ | 0 | 0 |
| Total | 5,133,300 | 6,128,000 |

FY 2019 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

| | | |
|----|--|-------------|
| 1. | FY 2019 Truth in Taxation Base Limit (from FY 2018 TNT work sheet, line 3 + line 11) | \$ <u>0</u> |
| 2. | Deduction for discontinued programs | \$ _____ |
| 3. | Adjusted FY 2019 TNT Base Limit | \$ <u>0</u> |

**primary property tax rate
Related to Budgeted
Expenditures**

FY 2019 Budgeted Expenditures

| | | |
|----|--|-------------|
| 4. | Desegregation (no longer a primary levy, must be zero) | \$ <u>0</u> |
| 5. | Dropout Prevention (from page 1, line 27) | \$ <u>0</u> |
| 6. | Joint Career and Technical Education and Vocational Education Center | \$ <u>0</u> |
| 7. | Small School Adjustment (from page 7, line 4, columns A and B) | \$ <u>0</u> |

Adjustments for FY 2018 Expenditures

| | | |
|-----|--|-------------|
| 8. | Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center | |
| a. | FY 2018 Total Actual Expenditures for programs above | \$ _____ |
| b. | Sum of FY 2018 original budget amounts for programs above (from FY 2018 TNT work sheet, sum of lines 4, 5, and 6) | \$ <u>0</u> |
| c. | Expenditures over/(under) original budget (line 8.a minus line 8.b) | \$ <u>0</u> |
| 9. | Small School Adjustment | |
| a. | FY 2018 final budget for Small School Adjustment | \$ _____ |
| b. | FY 2018 original budget for Small School Adjustment (from FY 2018 TNT work sheet, line 7) | \$ <u>0</u> |
| c. | Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b) | \$ <u>0</u> |
| 10. | Total (add lines 4 through 7 and line 8.c. and line 9.c.) | \$ <u>0</u> |
| 11. | Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.) | \$ <u>0</u> |
| 12. | Amount to be Levied in FY 2019 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1) | \$ _____ |
| 13. | Amount to be Levied in FY 2019 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1) | \$ _____ |

Calculations for Truth in Taxation Notice

| | | |
|------|---|--------------|
| A. | Sum of lines 11, 12, and 13 | \$ <u>0</u> |
| B.1. | Current Assessed Value | \$ _____ |
| B.2. | (Line 3 divided by line B.1) x \$10,000 | \$ _____ (2) |
| C.1. | Sum of lines 3, 11, 12, and 13 | \$ <u>0</u> |
| C.2. | (Line C.1 divided by line B.1) x \$10,000 | \$ _____ (2) |

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.



**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 |

WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)
(A.R.S. §§15-954 and 15-902.01)

NOTE 1: Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.

| | |
|--|-------|
| I. A. Base year (FY _____) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction. | |
| B. Factor of 5% | 0.05 |
| C. ADM loss required to qualify (line I.A x line I.B) | 0.000 |
| D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously | |

NOTE 2: If line I.C is greater than line I.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

| | |
|---|---------|
| E. Tuition received in base year | \$ |
| F. Tuition received in fiscal year after base year | \$ |
| G. Tuition loss (line I.E - line I.F) (If less than 0, enter 0) | \$ 0.00 |
| H. Enter the appropriate BSL adjustment factor: For the first year after the base year, the BSL adjustment is .75 For the second year after the base year, the BSL adjustment is .50 For the third year after the base year, the BSL adjustment is .25 | |
| I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X) | \$ 0.00 |

II. In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line XI:

- A. A district which loses at least 500 students may increase the BSL:
 1. By \$650,000 for the first year of the loss.
 2. By \$600,000 for the second year following the loss.
 3. By \$500,000 for the third year following the loss.
 4. By \$300,000 for the fourth year following the loss.
 5. By \$100,000 for the fifth year following the loss.

- B. A union high school district may increase the BSL:
 1. By \$100,000 if it loses at least 50 students in the first year.
 2. By \$200,000 if it loses an additional 50 students in the second year.
 3. By \$325,000 if it loses an additional 50 students in the third year.
 4. By \$200,000 in the fourth year if it was eligible for the third year loss.
 5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

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

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 |
|-------|-----------|-----------|-----------|
| 5.240 | 3,294.757 | 1,676.333 | 4,976.330 |
| 7.035 | 3,267.325 | 1,732.646 | 5,007.006 |
| | | | 0.000 |
| | | | 0.000 |
| 7.035 | 3,267.325 | 1,732.646 | 5,007.006 |

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 |
|-----------------------|-----------------------------|-----------------------------|--------------------------------|--------------------------------|--------------------------------------|--------------------------------------|
| 7.035 | | | x 1.450 | = 10.201 | | |
| 3,267.325 | 0.000 | 0.000 | x 1.158 | = 3,783.562 | 0.000 | 0.000 |
| 1,732.646 | 0.000 | 0.000 | x 1.268 | = 2,196.995 | 0.000 | 0.000 |
| 5,007.006 | 0.000 | 0.000 | | 5,990.758 | 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

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

| Non-AOI Student Count | Group B Support Level Weight | = | Non-AOI Weighted Student Count |
|-----------------------|------------------------------|---|--------------------------------|
| 5,007.006 | | | 5,990.758 |

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)

| | | | | |
|-----------|---|-------|---|-----------------------------|
| 1.000 | x | 4.771 | = | 4.771 |
| 1,223.131 | x | 0.060 | = | 73.388 |
| 1,223.131 | x | 0.040 | = | 48.925 |
| 89.140 | x | 0.115 | = | 10.251 |
| 58.735 | x | 6.024 | = | 353.820 |
| 3.000 | x | 5.833 | = | 17.499 |
| 0.000 | x | 7.947 | = | 0.000 |
| 5.000 | x | 3.158 | = | 15.790 |
| 0.000 | x | 6.773 | = | 0.000 |
| 0.000 | x | 3.595 | = | 0.000 |
| 349.643 | x | 0.003 | = | 1.049 |
| 0.000 | x | 4.822 | = | 0.000 |
| 2.000 | x | 4.421 | = | 8.842 |
| 0.500 | x | 4.806 | = | 2.403 |
| 2,955.280 | | | | 536.738 |
| | | | | 6,527.496 |
| | | | | (I.A + I.B.15, this column) |

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) | | | | 6,527.496 |
| VI. A. Base Level Amount | \$3,960.07 | - To include Teacher Compensation, use Base Level of | \$4,009.57 | |
| | (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) | | | | \$ 26,172,452.14 |
| VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000) | | | | 1.0000 |
| IX. Result (line VII x VIII) | | | | \$ 26,172,452.14 |
| 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) | \$ 38,431.00 | x | 1.00 | = \$ 38,431.00 |
| XIII. FY 2019 BSL and BRCL (sum lines IX through XII) (to Work Sheet E, line I) | | | | \$ 26,210,883.14 |

| | | |
|---|-------------|---------------|
| Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: | K-3 | \$ 294,254.32 |
| | K-3 Reading | \$ 196,168.21 |

(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).

\$ _____

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

\$ 38,431.00

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.

**C2. WORK SHEET FOR FY 2019 WEIGHTED STUDENT COUNT: AOI STUDENTS
(A.R.S. §§15-808, and 15-943)**

Note: To be completed by school districts that offer AOI instruction.

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

I. A. FY 2019 AOI FT 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)

II. FY 2019 AOI FT Weighted Student Count

| AOI FT Student Count | x | Group B Support Level Weight | = | AOI FT Weighted Student Count |
|----------------------|---|------------------------------|---|-------------------------------|
| 0.000 | | | | 0.000 |
| | x | 4.771 | = | 0.000 |
| | x | 0.060 | = | 0.000 |
| | x | 0.040 | = | 0.000 |
| | x | 0.115 | = | 0.000 |
| | x | 6.024 | = | 0.000 |
| | x | 5.833 | = | 0.000 |
| | x | 7.947 | = | 0.000 |
| | x | 3.158 | = | 0.000 |
| | x | 6.773 | = | 0.000 |
| | x | 3.595 | = | 0.000 |
| | x | 0.003 | = | 0.000 |
| | x | 4.822 | = | 0.000 |
| | x | 4.421 | = | 0.000 |
| | x | 4.806 | = | 0.000 |
| 0.000 | | | | 0.000 |
| | | | | 0.000 |
| | | | | (I.A + I.B.15, this column) |

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

III. A. FY 2019 AOI PT 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 (III.B.1 through III.B.14)

IV. FY 2019 AOI PT Weighted Student Count

| AOI PT Student Count | x | Group B Support Level Weight | = | AOI PT Weighted Student Count |
|----------------------|---|------------------------------|---|---------------------------------|
| 0.000 | | | | 0.000 |
| | x | 4.771 | = | 0.000 |
| | x | 0.060 | = | 0.000 |
| | x | 0.040 | = | 0.000 |
| | x | 0.115 | = | 0.000 |
| | x | 6.024 | = | 0.000 |
| | x | 5.833 | = | 0.000 |
| | x | 7.947 | = | 0.000 |
| | x | 3.158 | = | 0.000 |
| | x | 6.773 | = | 0.000 |
| | x | 3.595 | = | 0.000 |
| | x | 0.003 | = | 0.000 |
| | x | 4.822 | = | 0.000 |
| | x | 4.421 | = | 0.000 |
| | x | 4.806 | = | 0.000 |
| 0.000 | | | | 0.000 |
| | | | | 0.000 |
| | | | | (III.A + III.B.15, this column) |

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

| <u>Approved Daily Route Miles per Eligible Student Transported</u> | <u>FY 2019 State Support Level per Route Mile</u> |
|--|---|
| 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

| <u>Approved Daily Route Miles per Eligible Students Transported</u> | <u>Common School District within a High School District 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)</u> | <u>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)</u> | <u>High School District (Type 05)</u> |
|---|--|---|---------------------------------------|
| 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 | 1,748.000 |
| B. Number of Eligible Students Transported in FY 2018 | 2,715.000 |
| C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B) | 0.644 |
| 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 | 314,640.000 |
| 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 | \$ |
| 2. FY 2018 Annual Expenditure for Bus Passes | \$ |
| D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2] | \$ 679,622.40 |
| 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) | 0.150 |
| B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A) | \$ 101,943.36 |
| 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 | _____ |
| 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) | \$ 781,565.76 |
| VI. Support Level Change | |
| A. FY 2018 Transportation Support Level | \$ 724,524.84 |
| B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A) | \$ 57,040.92 |

TRCL CALCULATION

| | |
|--|-----------------|
| VII. FY 2018 Transportation Revenue Control Limit | \$ 1,162,213.59 |
| VIII. FY 2019 Transportation Revenue Control Limit | |
| A. Preliminary FY 2019 Transportation Revenue Control Limit (VI.B + VII) | \$ 1,219,254.51 |
| B. 120% of FY 2019 Transportation Support Level (V x 1.20) | \$ 937,878.91 |
| 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.) | \$ 1,162,213.59 |
| D. FY 2019 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX) | \$ 1,162,213.59 |

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>\$ 26,210,883.14</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>\$ 781,565.76</u> |
| V. FY 2019 District Support Level (sum of lines I through IV) | <u>\$ 26,992,448.90</u> |

CALCULATION OF THE RCL

| | |
|--|-------------------------|
| VI. FY 2019 Base Support Level/Base Revenue Control Limit (from line I above) | <u>\$ 26,210,883.14</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>\$ 1,162,213.59</u> |
| X. FY 2019 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1) | <u>\$ 27,373,096.73</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 | \$ <u>544.58</u> | \$ <u>601.24</u> |
| II. Student Count: 100.000 - 499.999 | | |
| A. Student Count Constant | <u>500.000</u> | <u>500.000</u> |
| B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts) | - <u>0.000</u> | - <u>0.000</u> |
| C. Difference | = <u>0.000</u> | = <u>0.000</u> |
| D. Weight Adjustment Factor | x <u>0.0003</u> | x <u>0.0004</u> |
| E. Support Level Weight Increase | = <u>0.000</u> | = <u>0.000</u> |
| F. Support Level Weight | + <u>1.278</u> | + <u>1.398</u> |
| G. Adjusted Support Level Weight | = <u>0.000</u> | = <u>0.000</u> |
| H. Support Level Amount | x \$ <u>389.25</u> | x \$ <u>405.59</u> |
| I. DAA per Student Count | = \$ <u>0.00</u> | = \$ <u>0.00</u> |
| III. Student Count: 500.000 - 599.999 | | |
| A. Student Count Constant | <u>600.000</u> | <u>600.000</u> |
| B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts) | - <u>0.000</u> | - <u>0.000</u> |
| C. Difference | = <u>0.000</u> | = <u>0.000</u> |
| D. Weight Adjustment Factor | x <u>0.0012</u> | x <u>0.0013</u> |
| E. Support Level Weight Increase | = <u>0.000</u> | = <u>0.000</u> |
| F. Support Level Weight | + <u>1.158</u> | + <u>1.268</u> |
| G. Adjusted Support Level Weight | = <u>0.000</u> | = <u>0.000</u> |
| H. Support Level Amount | x \$ <u>389.25</u> | x \$ <u>405.59</u> |
| I. DAA per Student Count | = \$ <u>0.00</u> | = \$ <u>0.00</u> |
| 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 | \$ <u>450.76</u> | \$ <u>492.94</u> |

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) | <u>5.240</u> | <u>3,294.757</u> | <u>1,676.333</u> |
| B. DAA per Student Count (from Table above) | x \$ <u>450.76</u> | x \$ <u>450.76</u> | x \$ <u>492.94</u> |
| C. Unadjusted DAA (V.A x V.B) | = \$ <u>2,361.98</u> | = \$ <u>1,485,144.67</u> | = \$ <u>826,331.59</u> |
| 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) | | <u>4,976.330</u> | |
| B. FY 2018 Student Count (2017 ADM) | | ÷ <u>4,843.736</u> | |
| C. FY 2019 DAA Growth Factor (VI.A ÷ VI.B) | | = <u>1.0274</u> | |
| VII. District Additional Assistance | | | |
| A. Unadjusted DAA (from line V.C) | \$ <u>2,361.98</u> | \$ <u>1,485,144.67</u> | \$ <u>826,331.59</u> |
| 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 <u>1.0000</u> | x <u>1.0000</u> | x <u>1.0000</u> |
| C. FY 2019 DAA with growth factor applied (VII.A x VII.B) | = \$ <u>2,361.98</u> | = \$ <u>1,485,144.67</u> | = \$ <u>826,331.59</u> |
| D. DAA for High School Textbooks | | | |
| 1. FY 2019 9-12 Student Count (2018 ADM) (from Work Sheet B, line A.1) | | | <u>1,676.333</u> |
| 2. Support Level Amount for Textbooks | | | x \$ <u>69.68</u> |
| 3. DAA for Textbooks (VII.D.1 x VII.D.2) | | | = \$ <u>116,806.88</u> |
| 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) | | | = \$ <u>943,138.47</u> |
| 2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b) | | | - \$ <u>613,040.01</u> |
| 3. FY 2019 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E) | | | = \$ <u>330,098.46</u> |
| 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) | | | = \$ <u>1,487,506.65</u> |
| 2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b) | | | - \$ <u>966,879.32</u> |
| 3. FY 2019 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E) | | | = \$ <u>520,627.33</u> |
| 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) | <u>10,201</u> | |
| 2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts) | <u>3,783,562</u> | |
| B. Total FY 2019 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts) | <u>3,793,763</u> (I.A.1 + I.A.2) | <u>2,196,995</u> (from Work Sheet B, line C.3) |
| C. Total FY 2019 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column) | | <u>5,990,758</u> |
| D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C) | <u>0.6333</u> | <u>0.3667</u> |
| 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) | | <u>\$ 26,992,448.90</u> |
| 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 | - \$ 0.00 | |
| C. Adjusted DSL/RCL (II.A - II.B) | | <u>\$ 26,992,448.90</u> |
| D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C) | <u>\$ 17,094,317.89</u> | <u>\$ 9,898,131.01</u> |
| E. FY 2019 District Additional Assistance (from Work Sheet H) | <u>\$ 520,627.33</u> (from Work Sheet H, line VII.F.3) | <u>\$ 330,098.46</u> (from Work Sheet H, line VII.E.3) |
| 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 | | <u>\$ 0.00</u> |
| G. FY 2019 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only)) | <u>\$ 17,614,945.22</u> | <u>\$ 10,228,229.47</u> |
| III. A. 2018 Primary Assessed Valuation ÷ 100 | <u>\$ 6,009,585.16</u> | <u>\$ 6,009,585.16</u> |
| B. 2018 Salt River Project (SRP) Valuation ÷ 100 | <u>\$</u> | <u>\$</u> |
| C. 2018 Government Property Lease Excise Tax Assessed Valuation ÷ 100 | <u>\$</u> | <u>\$</u> |
| D. TOTAL Valuation (III.A + III.B + III.C) | <u>\$ 6,009,585.16</u> | <u>\$ 6,009,585.16</u> |
| E. Qualifying Tax Rate | <u>x \$ 1.9679</u> | <u>x \$ 1.9679</u> |
| F. Qualifying Levy (III.D x III.E) | <u>\$ 11,826,262.64</u> | <u>\$ 11,826,262.64</u> |
| G. FY 2019 Equalization Assistance (II.G - III.F) | <u>\$ 5,788,682.58</u> | <u>\$ 0.00</u> |
| 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) | | <u>\$ 0.00</u> |
| V. Additional State Aid to Education (ASAE) Information for Department of Revenue | | |
| A. Dropout Prevention Program (from page 1, line 27) | | <u>\$ 0.00</u> |
| B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B) | | <u>\$ 0.00</u> |
| C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI) | | <u>\$ 0.00</u> |
| D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13) | | <u>\$ 0.00</u> |
| E. Vocational M&O Expenses (from page 1, line 28) | | <u>\$ 0.00</u> |
| F. Adjacent Ways (from TNT Work Sheet, line 12) | | <u>\$ 0.00</u> |
| G. Phase Down Small School Budget Limit Exemption (based on Work Sheet K, only if \$50,000 option is used without an election) | | <u>\$ 0.00</u> |

**K. WORK SHEET FOR FY 2019 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT
(A.R.S. §§15-481 and 15-949)**

This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to Work Sheet K2.

If in FY 2019, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a). **For purposes of small school adjustment, the FY 2019 student count is the 2018 ADM.**

| | | | |
|--|---|-----------------|-------------------|
| I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows: | | | |
| A. Phase down base | | \$ | <u>150,000.00</u> |
| B. FY 2019 K-8 student count | | | |
| C. Small school student count limit | - | <u>125.000</u> | |
| D. Student count above the small school limit (I.B - I.C) | = | <u>0.000</u> | |
| E. Adjusted Support Level Weight (See Table A below to calculate) | x | <u> </u> | |
| F. Weighted student count above small school limit (I.D x I.E) | = | <u>0.000</u> | |
| G. Base Level Amount (from Work Sheet C, line VI.C) | x | <u>0.00</u> | |
| H. Phase down reduction factor (I.F x I.G) | - | \$ <u>0.00</u> | |
| I. Grades K-8 small school adjustment phase down limit (I.A - I.H) | | \$ | <u>0.00</u> |
| II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows: | | | |
| A. Phase down base | | \$ | <u>350,000.00</u> |
| B. FY 2019 9-12 student count | | | |
| C. Small school student count limit | - | <u>100.000</u> | |
| D. Student count above the small school limit (II.B - II.C) | = | <u>0.000</u> | |
| E. Adjusted Support Level Weight (See Table B below to calculate) | x | <u> </u> | |
| F. Weighted student count above small school limit (II.D x II.E) | = | <u>0.000</u> | |
| G. Base Level Amount (from Work Sheet C, line VI.C) | x | <u>0.00</u> | |
| H. Phase down reduction factor (line II.F x II.G) | - | \$ <u>0.00</u> | |
| I. Grades 9-12 small school adjustment phase down limit (II.A - II.H) | | \$ | <u>0.00</u> |
| III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). | | \$ | |
| IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III) | | \$ | <u>0.00</u> |
| V. 10% of the District's Total RCL | | \$ | |
| VI. Maximum override, subject to an election (Greater of line IV or line V) | | \$ | <u>0.00</u> |

TABLE A: GRADES K-8

| | <u>SMALL ISOLATED</u> | | <u>SMALL</u> |
|---|---------------------------|---------------|----------------|
| Student Count Constant | <u>500.000</u> | | <u>500.000</u> |
| FY 2019 Student Count (line I.B above) | - | <u>0.000</u> | - |
| Difference | = | <u>0.000</u> | = |
| Weight Adjustment Factor | x | <u>0.0005</u> | x |
| Support Level Weight Increase | = | <u>0.000</u> | = |
| Support Level Weight | + | <u>1.358</u> | + |
| FY 2019 Adjusted Support Level Weight (Enter on line I.E above) | = | <u>0.000</u> | = |

TABLE B: GRADES 9-12

| | | | |
|--|----------------|---------------|----------------|
| Student Count Constant | <u>500.000</u> | | <u>500.000</u> |
| FY 2019 Student Count (line II.B above) | - | <u>0.000</u> | - |
| Difference | = | <u>0.000</u> | = |
| Weight Adjustment Factor | x | <u>0.0005</u> | x |
| Support Level Weight Increase | = | <u>0.000</u> | = |
| Support Level Weight | + | <u>1.468</u> | + |
| FY 2019 Adjusted Support Level Weight (Enter on line II.E above) | = | <u>0.000</u> | = |

**K2. WORK SHEET FOR FY 2019 COMPUTING MAXIMUM OVERRIDE FOR A DISTRICT
NO LONGER ELIGIBLE FOR SMALL SCHOOL ADJUSTMENT
(A.R.S. §§15-481 and 15-949)**

This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to Work Sheet K.

If in FY 2019, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. **For purposes of small school adjustment, the FY 2019 student count is the 2018 ADM.**

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

| | | | |
|---|---|----------------|----------------|
| A. FY 2019 K-8 student count | | | |
| B. Small school student count limit | - | <u>125.000</u> | |
| C. Student count above the small school limit (I.A - I.B) | = | <u>0.000</u> | |
| D. Phase-down factor | x | <u>0.0045</u> | |
| E. Result (Line I.C x I.D) | = | <u>0.0000</u> | |
| F. Maximum Percent Increase to apply to RCL (.35 - Line I.E) | | <u>0.0000</u> | |
| G. K-8 Revenue Control Limit | x | | |
| H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero) | | | \$ <u>0.00</u> |

II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

| | | | |
|--|---|----------------|----------------|
| A. FY 2019 9-12 student count | | | |
| B. Small school student count limit | - | <u>100.000</u> | |
| C. Student count above the small school limit (II.A - II.B) | = | <u>0.000</u> | |
| D. Phase-down factor | x | <u>0.0065</u> | |
| E. Result (Line II.C x II.D) | = | <u>0.0000</u> | |
| F. Maximum Percent Increase to apply to RCL (.65 - Line II.E) | | <u>0.0000</u> | |
| G. 9-12 Revenue Control Limit | x | | |
| H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero) | | | \$ <u>0.00</u> |

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

| | | |
|--|--|-------------|
| IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III) | | <u>0.00</u> |
| V. 10% of the District's Total RCL | | <u>0.00</u> |
| VI. Maximum override, subject to an election (Greater of Line IV or Line V) | | <u>0.00</u> |

**L. WORK SHEET FOR FY 2019 IMPACT AID FUND
(A.R.S. §15-905.R)
(For school districts that receive Federal Impact Aid monies.)**

| | | | | |
|------|---|------------|----|------------------|
| I. | FY 2019 Impact Aid revenue | | \$ | <hr/> |
| II. | Impact Aid revenue deposited in FY 2019 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments | | - | \$ <hr/> |
| III. | A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V) | \$ 380,648 | | <hr/> |
| | B. Impact Aid revenue transferred in FY 2019 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A | | - | \$ <hr/> |
| IV. | Impact Aid revenue transferred in FY 2019 to the M&O Fund to reduce or eliminate taxes | | - | \$ <hr/> |
| V. | FY 2018 Ending Cash Balance in the Impact Aid Fund | | + | \$ <hr/> |
| VI. | FY 2019 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, Federal Projects line 16) | | = | \$ <hr/> 0 <hr/> |

**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) | \$ 29,335,002.00 |
| | b. | Adjustments to the GBL from FY 2018 BUDG75 | \$ 18,172.00 |
| | c. | Adjusted GBL | \$ 29,353,174.00 |
| 2. | a. | Budgeted M&O expenditures (from FY 2018 latest revised Budget, page 1, line 30, Total Budget Year Column) | \$ 29,335,002.00 |
| | b. | Adjustments to the GBL (from line 1.b) | \$ 18,172.00 |
| | c. | Adjusted Budgeted Expenditures | \$ 29,353,174.00 |
| 3. | | Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c) | \$ 29,353,174.00 |
| 4. | | M&O actual expenditures | \$ 28,379,952.00 |
| 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 _____) | \$ 973,222.00 |

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. | \$ 789,426.00 | | \$ 789,426.00 | | \$ 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) | | | | | \$ 973,222.00 |
| 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)] | | | | | \$ 973,222.00 |

O. WORK SHEET FOR FY 2019 TUITION OUT FOR HIGH SCHOOL STUDENTS
 (A.R.S. §§15-910.M, as amended by Laws 2018, Ch. 283, §2, 15-448.J, and 15-951)
 For Common School Districts NOT within a High School District (Type 03)

COMPLETE PARTS III AND IV FOR BUDGET REVISIONS ONLY

COMPLETE PARTS I AND II FOR BUDGET ADOPTION

Part I-Increase to GBL for Debt Service Tuition Outside the RCL

| Attending District Name | Attending District CTD Number | A | B | C | D | Increase to GBL (A x D) |
|-------------------------|---|-------------------------------|------------------------------------|--------------------------------|---|-------------------------|
| | | Tuition Out High School Count | Debt Service Per Pupil Tuition (1) | Debt Service Tuition Limit (2) | Per Pupil Tuition in Excess of Debt Service Limit (B - C) | |
| 1. | | | | | 0.00 | 0.00 |
| 2. | | | | | 0.00 | 0.00 |
| 3. | | | | | 0.00 | 0.00 |
| 4. | | | | | 0.00 | 0.00 |
| 5. | | | | | 0.00 | 0.00 |
| 6. | Total HS Count: | | 0.00 | | | |
| 7. | Increase to GBL for Debt Service Tuition Outside the RCL (to line 14): | | | | | 0.00 |

Part II-Increase to DSL and RCL for Tuition

| Attending District Name | E | F | Increase to DSL and RCL (A x F) |
|-------------------------|---|---|---------------------------------|
| | M&O & UCO, Per Pupil Tuition | Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C) | |
| 8. | 0 | 0.00 | 0.00 |
| 9. | 0 | 0.00 | 0.00 |
| 10. | 0 | 0.00 | 0.00 |
| 11. | 0 | 0.00 | 0.00 |
| 12. | 0 | 0.00 | 0.00 |
| 13. | Increase to DSL and RCL for Tuition (to Work Sheet E, lines II and VII): | | 0.00 |

Part III-REVISED Increase to GBL for Debt Service Tuition Outside the RCL

| Attending District Name | Attending District CTD Number | A | B | C | D | Increase to GBL (A x D) |
|-------------------------|---|-------------------------------|------------------------------------|--------------------------------|---|-------------------------|
| | | Tuition Out High School Count | Debt Service Per Pupil Tuition (1) | Debt Service Tuition Limit (2) | Per Pupil Tuition in Excess of Debt Service Limit (B - C) | |
| 1. | 0 | 0 | | | 0.00 | 0.00 |
| 2. | 0 | 0 | | | 0.00 | 0.00 |
| 3. | 0 | 0 | | | 0.00 | 0.00 |
| 4. | 0 | 0 | | | 0.00 | 0.00 |
| 5. | 0 | 0 | | | 0.00 | 0.00 |
| 6. | Total HS Count: | | 0.00 | | | |
| 7. | Revised Total Increase to GBL for Debt Service Tuition Outside the RCL (to line 14): | | | | | 0.00 |

Part IV-REVISED Increase to DSL and RCL for Tuition

| Attending District Name | E | F | (A x F) |
|-------------------------|--|---|---------|
| | M&O & UCO, Per Pupil Tuition | Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C) | |
| 8. | 0 | 0.00 | 0.00 |
| 9. | 0 | 0.00 | 0.00 |
| 10. | 0 | 0.00 | 0.00 |
| 11. | 0 | 0.00 | 0.00 |
| 12. | 0 | 0.00 | 0.00 |
| 13. | Revised Increase to DSL and RCL for Tuition (to line 15): | | 0.00 |

14. **Adopted or Revised Increase to GBL for Debt Service Tuition Outside the RCL (from Part I or Part III, line 7)**
 [to Budget, page 7, line 8(b)]
15. **Total Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision**
 (Part IV, line 13 minus Part II, line 13) (to Work Sheet E, lines III and VIII)

(1) Not to exceed \$750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)

For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.

(2) Enter \$150 if the district pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.F)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

**S. WORK SHEET FOR FY 2019 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

| | | | | |
|----|---|----|-------------|------------------|
| A. | Lesser of FY 2019 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A) | \$ | <u>0.00</u> | |
| B. | District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3) | + | <u>0.00</u> | |
| C. | FY 2019 Equalization Assistance (Lines A + B) | | | = \$ <u>0.00</u> |

PART II. CASH BALANCE CARRYFORWARD

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

| | | | | |
|-------|---|----|-------------|----------------|
| A. 1. | Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2018 | | \$ | |
| 2. | Actual Budget Balance Carryforward (from Work Sheet M, line 9) | | - | <u>\$ 0.00</u> |
| 3. | Remaining M&O Cash Balance (line A.1 minus A.2) | | = | <u>\$ 0.00</u> |
| | | | | |
| B. | Maximum RCL Addition that may be Authorized by County School Superintendent : | | | |
| 1. | The amount on line A.3 or | \$ | <u>0.00</u> | |
| 2. | 10% of the FY 2019 RCL calculated using the districts 2018 ADM | \$ | | |
| 3. | Up to 5% of the FY 2019 RCL calculated pursuant to A.R.S. §15-482.B | + | \$ | |
| 4. | Line B.2 plus B.3 | = | \$ | <u>0.00</u> |
| 5. | The lesser of line B.1 or B.4 | | | \$ <u>0.00</u> |