



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

Adopted
Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 14, 2018</u>
Adopted	<u>June 26, 2018</u>
Revised	<u> </u>
	Date

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SIGNED

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The FY 2019 budget file for the version described above will be uploaded via the Common Logon on ADE's website by June 27, 2018.
Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Mary Kamerzell

Sandra N. Thompson

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Sandra N. Thompson

Telephone: 520-209-7528

Email: SThompson@cfsd16.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018	\$	<u>50,940,840</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:	<u>4.1180</u>	<u>4.1100</u>
Secondary Tax Rates:		
M&O Override	<u>0.4140</u>	<u>0.4100</u>
Special Program Override	<u>0.1313</u>	<u>0.1300</u>
Capital Override	<u>0.3328</u>	<u>0.3300</u>
Class A Bonds	<u>0.0000</u>	<u>0.0000</u>
Class B Bonds	<u>0.6700</u>	<u>0.6700</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>1.5481</u>	<u>1.5400</u>

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>32,016,682</u>	\$ <u>32,016,682</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>6,209,564</u>	\$ <u>6,209,564</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>1,503,227</u>	\$ <u>1,503,227</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>39,729,473</u>	\$ <u>39,729,473</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>51,057</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>4,676</u>
4. Percentage increase		<u>10%</u>

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

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Superintendent	Dr.	Mary	Kamerzell		mkam@cfsd16.org	520-209-7537
Executive Assistant to Superintendent	Ms.	Margie	Jones		mjones@cfsd16.org	520-209-7537
Chief Financial Officer	Ms.	Sandra	Thompson		sthompson@cfsd16.org	520-209-7528
Business Manager	Ms.	Sandra	Thompson		sthompson@cfsd16.org	520-209-7528
School District Employee Report (SDER) Coordinator	Ms.	Elsa	Young		eyoung@cfsd16.org	520-209-7534
SPED Data Reporting Coordinator	Ms.	Erin	Matyjasik		ematyjasik@cfsd16.org	520-209-8082
AzEDS/ADM Data Coordinator	Mr.	Joshua	Shoffner		jshoffner@cfsd16.org	520-209-7511
Transportation Data Reporting Coordinator	Ms.	Lisa	Taetle		ltaetle@cfsd16.org	520-209-7537
Governing Board Member	Ms.	Eileen	Jackson		ejackson@cfsd16.org	520-209-7537
Governing Board Member	Ms.	Amy	Bhola		abhola@cfsd16.org	520-209-7537
Governing Board Member	Ms.	Carole	Siegler		csiegler@cfsd16.org	520-209-7537
Governing Board Member	Ms.	Amy	Krauss		akrauss@cfsd16.org	520-209-7537
Governing Board Member	Mr.	Doug	Hadley		dhadley@cfsd16.org	520-209-7537
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

District's website home page address

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2018	Budget FY 2019	
100 Regular Education											
1000 Instruction	1.	231.00	236.00	11,426,719	2,943,000	700,000	140,000	1,000	13,295,185	15,210,719	14.4%
2000 Support Services											
2100 Students	2.	19.98	20.00	930,000	298,000	10,000	9,000	100	1,136,050	1,247,100	9.8%
2200 Instructional Staff	3.	29.25	29.25	1,190,000	382,000	100,000	16,000	1,500	1,590,910	1,689,500	6.2%
2300 General Administration	4.	4.00	4.00	443,200	111,000	150,000	2,000	15,000	710,000	721,200	1.6%
2400 School Administration	5.	34.92	35.00	1,600,000	480,000	2,000	6,000	2,500	1,983,300	2,090,500	5.4%
2500 Central Services	6.	19.50	19.50	1,060,000	315,000	365,000	20,000	40,000	1,698,000	1,800,000	6.0%
2600 Operation & Maintenance of Plant	7.	29.85	30.00	815,000	301,000	2,200,000	1,200,000	1,200	4,623,200	4,517,200	-2.3%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00							25,200	0	-100.0%
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%
620 School-Sponsored Athletics	11.	0.75		105,000	15,000	15,000	2,500	7,500	137,700	145,000	5.3%
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	17,569,919	4,845,000	3,542,000	1,395,500	68,800	25,199,545	27,421,219	8.8%
200 and 300 Special Education											
1000 Instruction	15.	48.96	50.00	1,725,000	535,000	160,000	2,700	1,000	2,214,450	2,423,700	9.4%
2000 Support Services											
2100 Students	16.	7.78	8.00	371,000	115,000	2,200	3,100	100	445,665	491,400	10.3%
2200 Instructional Staff	17.	2.40	2.50	120,000	38,500	10,000	3,200	225	161,810	171,925	6.3%
2300 General Administration	18.	0.00				5,000			4,652	5,000	7.5%
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	177,200	9,000	1,325	2,826,577	3,092,025	9.4%
400 Pupil Transportation	25.	0.00				1,137,156	236,000		1,195,680	1,373,156	14.8%
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	4,905	500		113,200	130,282	15.1%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	432.59	436.25	19,883,393	5,560,903	4,861,261	1,641,000	70,125	29,335,002	32,016,682	9.1%

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	2,661,025	1.
2. Gifted Education	95,000	104,000	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	66,000	72,000	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	234,000	255,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	2,826,577	3,092,025	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) \$ 24,550
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2018	Budget FY 2019	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	525,063	105,196				548,060	630,259	15.0%
2100 Support Services - Students	2.	22,507	4,509				21,299	27,016	26.8%
2200 Support Services - Instructional Staff	3.	15,350	3,075				12,528	18,425	47.1%
Program 100 Subtotal (lines 1-3)	4.	562,920	112,780				581,887	675,700	16.1%
200 and 300 Special Education									
1000 Instruction	5.	57,784	11,577				59,636	69,361	16.3%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	57,784	11,577				59,636	69,361	16.3%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	620,704	124,357				641,523	745,061	16.1%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	857,197	171,739				704,791	1,028,936	46.0%
2100 Support Services - Students	15.	28,978	5,806				30,262	34,784	14.9%
2200 Support Services - Instructional Staff	16.	6,717	1,346				264,724	8,063	-97.0%
Program 100 Subtotal (lines 14-16)	17.	892,892	178,891				999,777	1,071,783	7.2%
200 and 300 Special Education									
1000 Instruction	18.	67,248	13,473				74,227	80,721	8.7%
2100 Support Services - Students	19.	19,486	3,904				18,956	23,390	23.4%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	86,734	17,377				93,183	104,111	11.7%
Other Programs (Specify) _____									
1000 Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	979,626	196,268				1,092,960	1,175,894	7.6%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	1,259,800	252,401				1,257,715	1,512,201	20.2%
2100 Support Services - Students	28.	56,132	11,246				48,442	67,378	39.1%
2200 Support Services - Instructional Staff	29.	35,461	7,105				27,044	42,566	57.4%
Program 100 Subtotal (lines 27-29)	30.	1,351,393	270,752	0	0		1,333,201	1,622,145	21.7%
200 and 300 Special Education									
1000 Instruction	31.	136,783	27,404				134,255	164,187	22.3%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	136,783	27,404	0	0		134,255	164,187	22.3%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	1,488,176	298,156	0	0		1,467,456	1,786,332	21.7%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	3,088,506	618,781	0	0	0	3,201,939	3,701,287	15.8%

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

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

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- 40.

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)		1,014,381	1,742,878	551,661	5,461		4,171,705	3,314,381	-20.6%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	112,000	1,340,164	4,142,878				5,793,536	5,595,042	-3.4%
2000 Support Services									
2100, 2200 Students and Instructional Staff	4,400		10,000				10,000	14,400	44.0%
2300, 2400, 2500, 2900 Administration	30,000		10,000				10,000	40,000	300.0%
2600 Operation & Maintenance of Plant			3,000				2,500	3,000	20.0%
2700 Student Transportation							0	0	0.0%
3000 Operation of Noninstructional Services (5)							0	0	0.0%
4000 Facilities Acquisition and Construction							0	0	0.0%
5000 Debt Service				551,661	5,461		557,122	557,122	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	146,400	1,340,164	4,165,878	551,661	5,461	0	6,373,158	6,209,564	-2.6%

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 150,000
6642 Textbooks	500,000
6643 Instructional Aids	350,000
673X Furniture and Equipment	1,500,000
675X Vehicles	
675X Tech Hardware & Software	

(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)]

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

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

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	6,373,158	6,209,564	3,000,000	4,000,000	0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		73,324	76,990	0		0		2.
6200 Employee Benefits	3.	0		14,470	18,212	0		0		3.
6450 Construction Services	4.	0		3,412,206	3,904,798	0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	1,000,000	1,500,000	0		0		0		7.
673X Vehicles	8.	0	0	0		0		0		8.
673X Technology Hardware & Software	9.	2,000,000	0	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	3,000,000	1,500,000	3,500,000	4,000,000	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		3,500,000	4,000,000			0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	3,000,000	1,500,000	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	3,000,000	1,500,000	3,500,000	4,000,000	0	0	0	0	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2019 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	4.00	4.00	249,918	193,397
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		90,663	82,707
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		0	
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.80	0.80	25,705	22,559
6.	200 ESEA Title VII - Indian Education	6000	0.00		0	
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	
8.	220 IDEA Part B	6000	22.43	22.50	946,574	866,589
9.	230 Johnson-O'Malley	6000	0.00		0	
10.	240 Workforce Investment Act	6000	0.00		0	
11.	250 AEA - Adult Education	6000	0.00		0	
12.	260-270 Vocational Education - Basic Grants	6000	0.00		42,485	30,731
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	
14.	290 Medicaid Reimbursement	6000	0.00		299	
15.	374 E-Rate	6000	0.00		320,325	307,244
16.	378 Impact Aid	6000	0.00		0	
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		0	
18.	Total Federal Project Funds (lines 1-17)		27.23	27.30	1,675,969	1,503,227

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		76,573	45,661
20.	410 Early Childhood Block Grant	6000	0.00		0	
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	
22.	425 Adult Basic Education	6000	0.00		0	
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	
24.	435 Academic Contests	6000	0.00		0	
25.	450 Gifted Education	6000	0.00		0	
26.	456 College Credit Exam Incentives	6000	0.00		0	
27.	457 Results-based Funding	6000	0.00		952,848	950,000
28.	460 Environmental Special Plate	6000	0.00		0	
29.	465-499 Other State Projects	6000	0.00		0	
30.	Total State Project Funds (lines 19-29)		0.00	0.00	1,029,421	995,661
31.	Total Special Projects (lines 18 and 30)		27.23	27.30	2,705,390	2,498,888

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000	0		
2.	Class Size Reduction	6000	0		
3.	Dropout Prevention Programs (M&O purposes)	6000	110,312		85,547
4.	Instructional Improvement Programs (M&O purposes)	6000	71,841		101,564
5.	Total Instructional Improvement Fund (lines 1-4)		182,153		187,111

OTHER FUNDS

		Prior FY	Budget FY		
1.	050 County, City, and Town Grants	6000	0	0	1.
2.	071 Structured English Immersion (1)	6000	19,208	10,181	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	2,500	2,500	4.
5.	510 Food Service	6000	1,250,000	1,250,000	5.
6.	515 Civic Center	6000	31,000	33,000	6.
7.	520 Community School	6000	3,800,000	4,000,000	7.
8.	525 Auxiliary Operations	6000	860,000	950,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	260,000	260,000	9.
10.	530 Gifts and Donations	6000	380,000	400,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	0	0	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	11,000	13,000	14.
15.	555 Textbooks	6000	6,300	10,000	15.
16.	565 Litigation Recovery	6000	0	0	16.
17.	570 Indirect Costs	6000	25,000	20,000	17.
18.	575 Unemployment Insurance	6000	0	0	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	0	0	20.
21.	590 Grants and Gifts to Teachers	6000	0	0	21.
22.	595 Advertisement	6000	0	0	22.
23.	596 Career Technical Education	6000	580,000	500,000	23.
24.	639 Impact Aid Revenue Bond Building	6000	0	0	24.
25.	650 Gifts and Donations-Capital	6000	0	0	25.
26.	660 Condemnation	6000	0	0	26.
27.	665 Energy and Water Savings	6000	0	0	27.
28.	686 Emergency Deficiencies Correction	6000	0	0	28.
29.	691 Building Renewal Grant	6000	20,000	75,000	29.
30.	700 Debt Service	6000	4,026,381	4,103,075	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	31.
32.	Other 080 Student Success	6000	20,000	11,000	32.
INTERNAL SERVICE FUNDS 950-989					
1.	9__ Self-Insurance	6000	0		1.
2.	955 Intergovernmental Agreements	6000	0		2.
3.	9__ OPEB	6000	0		3.
4.	9__	6000	0		4.

(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)	\$ 27,135,634	\$ 27,135,634	\$ 0
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,418,304		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,571,898		
(c) Total DAA (line 2.a minus 2.b)	\$ 846,406		846,406
*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		2,713,563	
(b) Unrestricted Capital Outlay			2,000,000
(c) Special Program		894,728	
*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		30,000	
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.M, as amended by Laws 2018, Ch. 283, §2)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		1,019,257	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2017 (A.R.S. §15-910.N, as amended by Laws 2018, Ch. 283, §2)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2018 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			

*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)	<u>223,500</u>	<u> </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>32,016,682</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>2,846,406</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.)	\$ _____
3.	Adjusted Amount Available for FY 2018 Capital Expenditures (line A.1 + A.2)	\$ <u>6,373,158</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>6,373,158</u>
6.	FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>3,085,000</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>3,288,158</u>
8.	Interest Earned in Fund 610 in FY 2018	\$ <u>75,000</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>2,846,406</u>
12.	FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u><u>6,209,564</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	940,842	705,000	2,052,842
3.	Unexpended Budget Balance (line B.1 minus B.2)			
	234,523	152,118	762,456	1,149,097
4.	Interest Earned in the Classroom Site Fund in FY 2018			
	450	3,600	3,700	7,750

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.

510,088.00	1,020,176.00	1,020,176.00	2,550,440.00
			0

6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)

7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)

745,061	1,175,894	1,786,332	3,707,287
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- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700
	Prior FY	Budget FY					
Expenditures							
Structured English Immersion Fund 071 (A.R.S. §15-756.04)							
1000 Instruction	1.	0.00	8,000	2,181			
2000 Support Services							
2100 Students	2.	0.00					
2200 Instructional Staff	3.	0.00					
2300 General Administration	4.	0.00					
2400 School Administration	5.	0.00					
2500 Central Services	6.	0.00					
2600 Operation & Maintenance of Plant	7.	0.00					
2700 Student Transportation	8.	0.00					
2900 Other	9.	0.00					
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	8,000	2,181	0	0	
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)							
1000 Instruction	11.	0.00					
2000 Support Services							
2100 Students	12.	0.00					
2200 Instructional Staff	13.	0.00					
2300 General Administration	14.	0.00					
2400 School Administration	15.	0.00					
2500 Central Services	16.	0.00					
2600 Operation & Maintenance of Plant	17.	0.00					
2700 Student Transportation	18.	0.00					
2900 Other	19.	0.00					
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0	0	0	0	

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Other 6800	Totals		% Increase/ Decrease
	Prior FY 2018	Budget FY 2019	
	19,208	10,181	-47.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
0	19,208	10,181	-47.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100216000
VERSION Adopted

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 2018 ADM	Budget Year 2019 ADM	4. Average Teacher Salaries (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)	
Attending	2017 ADM	5,068,981	5,087,000	1. Average salary of all teachers employed in FY 2019 (budget year)	51,057
	4,938,866			2. Average salary of all teachers employed in FY 2018 (prior year)	46,381
				3. Increase in average teacher salary from the prior year	4,676
				4. Percentage increase	10%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.1180	4.1100		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.5481	1.5400		
3. Budgeted Expenditures and Budget Limits:		budgeted			
		Expenditures	Budget Limit		
Maintenance & Operation Fund		32,016,682	32,016,682		
Classroom Site Fund		3,707,287	3,707,287		
Unrestricted Capital Outlay Fund		6,209,564	6,209,564		

	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	14,369,719	827,800	841,000	13,295,185	15,210,719	14.4%
2000 Support Services							
2100 Students	1,120,000	1,228,000	16,050	19,100	1,136,050	1,247,100	9.8%
2200 Instructional Staff	1,475,000	1,572,000	115,910	117,500	1,590,910	1,689,500	6.2%
2300, 2400, 2500 Administration	3,785,000	4,009,200	606,300	602,500	4,391,300	4,611,700	5.0%
2600 Oper./Maint. of Plant	1,061,000	1,116,000	3,562,200	3,401,200	4,623,200	4,517,200	-2.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	25,200	0	25,200	0	-100.0%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	114,000	120,000	23,700	25,000	137,700	145,000	5.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	20,022,385	22,414,919	5,177,160	5,006,300	25,199,545	27,421,219	8.8%
200 and 300 Special Education							
1000 Instruction	2,081,000	2,260,000	133,450	163,700	2,214,450	2,423,700	9.4%
2000 Support Services							
2100 Students	440,000	486,000	5,665	5,400	445,665	491,400	10.3%
2200 Instructional Staff	148,500	158,500	13,310	13,425	161,810	171,925	6.3%
2300, 2400, 2500 Administration	0	0	4,652	5,000	4,652	5,000	7.5%
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	187,525	2,826,577	3,092,025	9.4%
400 Pupil Transportation	0	0	1,195,680	1,373,156	1,195,680	1,373,156	14.8%
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	5,405	113,200	130,282	15.1%
TOTAL EXPENDITURES	22,783,085	25,444,296	6,551,917	6,572,386	29,335,002	32,016,682	9.1%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 100216000

VERSION Adopted

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	32,016,682	2,681,680	9.1%
Instructional Improvement	182,153	187,111	4,958	2.7%
Structured English Immersion	19,208	10,181	(9,027)	-47.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,201,939	3,707,287	505,348	15.8%
Federal Projects	1,675,969	1,503,227	(172,742)	-10.3%
State Projects	1,029,421	995,661	(33,760)	-3.3%
Unrestricted Capital Outlay	6,373,158	6,209,564	(163,594)	-2.6%
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	950,000	90,000	10.5%
Bond Building	3,000,000	4,000,000	1,000,000	33.3%
Food Service	1,250,000	1,250,000	0	0.0%
Other	5,133,300	5,322,000	188,700	3.7%

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	2,661,025
Gifted Education	95,000	104,000
Remedial Education	0	0
ELL Incremental Costs	66,000	72,000
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	3,092,025

PROPOSED STAFFING SUMMARY			
Staff Type	FTE	Staff-Pupil Ratio	
Certified --			
Superintendent, Principals, Other Administrators	16	1 to	317.9
Teachers	271	1 to	18.8
Other	29	1 to	175.4
Subtotal	316	1 to	16.1
Classified --			
Managers, Supervisors, Directors	7	1 to	726.7
Teachers Aides	31	1 to	164.1
Other	103	1 to	49.4
Subtotal	141	1 to	36.1
TOTAL	457	1 to	11.1
Special Education --			
Teacher	29	1 to	15.0
Staff	73	1 to	6.0

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.

From page 6, Other Funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	31,000	33,000
520 Community School	3,800,000	4,000,000
526 Extracurricular Activities Fees Tax Credit	260,000	260,000
530 Gifts and Donations	380,000	400,000
535 Career & Tech. Ed. & Voc. Ed. Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	11,000	13,000
555 Textbooks	6,300	10,000
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	500,000
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	75,000
720 Impact Aid Revenue Bond Debt Service	0	0
Other _____	20,000	11,000
9__ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9__ _____	0	0
Total	5,133,300	5,322,000

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	<u> </u>
3.	Adjusted FY 2019 TNT Base Limit	<u><u>0</u></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	\$ <u> </u>
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	\$ <u> </u>
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><u>0</u></u>
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	<u><u>0</u></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)	\$ <u>0</u>
13.	Amount to be Levied in FY 2019 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	<u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ <u>0</u>
B.1.	Current Assessed Value	\$ <u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u> </u> (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	\$ <u> </u> (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
1. FY 2018 100th-Day ADM (to Work Sheet H)	5.240	3,264.129	1,678.937	4,948.306
2. FY 2019 Estimated Non-AOI Student Count	6.000	3,270.000	1,690.000	4,966.000
3. FY 2019 Estimated AOI Full-Time Student Count				0.000
4. FY 2019 Estimated AOI Part-Time Student Count				0.000
5. Total FY 2019 Estimated Student Count	6.000	3,270.000	1,690.000	4,966.000

B. Support Level Weights for Districts (Group A Weights)

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12

Student Count 0.001-99.999 (from line A.5) Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.5) Support Level Weight			1.158	1.268
Career Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

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

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

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Section B Support Level Weight	=	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD	6.000			x 1.450	=	8.700		
2. K-8	3,270.000	0.000	0.000	x 1.158	=	3,786.660	0.000	0.000
3. 9-12	1,690.000	0.000	0.000	x 1.268	=	2,142.920	0.000	0.000
4. Total Group A Weighted Student Count (to Work Sheet C and C2)	4,966.000	0.000	0.000			5,938.280	0.000	0.000

C. WORK SHEET FOR FY 2019 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)

(A.R.S. §§15-808, 15-943, 15-943.02, and 15-944.E)

WEIGHTED STUDENT COUNT

Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
4,966.000				5,938.280

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

B. Student Count Add-ons

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

1.000	x	4.771	=	4.771
1,217.526	x	0.060	=	73.052
1,217.526	x	0.040	=	48.701
87.755	x	0.115	=	10.092
57.735	x	6.024	=	347.796
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
348.654	x	0.003	=	1.046
0.000	x	4.822	=	0.000
2.000	x	4.421	=	8.842
0.500	x	4.806	=	2.403
2,940.696				529.992
				6,468.272
				(I.A + I.B.15, this column)

II. FY 2019 Non-AOI Weighted Student Count

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

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)

CALCULATION OF BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)

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)

B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04) Check here to calculate.

C. Adjusted FY 2019 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)

VII. Result (line V x VI.C)

VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)

IX. Result (line VII x VIII)

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 =

XIII. FY 2019 BSL and BRCL (sum lines IX through XII) (to Work Sheet E, line I)

6,468.272
\$ 4,009.57
\$ 4,009.57
\$ 25,934,989.36
1.0000
\$ 25,934,989.36
\$
\$
\$ 38,431.00
\$ 25,973,420.36

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts:

K-3	\$ 292,907.11
K-3 Reading	\$ 195,270.07

(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.

Total Weighted Student Count

	K-3	K-3 R
Non AOI	73.052	48.701
AOI FT*	0.000	0.000
AOI PT*	0.000	0.000
Total	73.052	48.701

*AOI counts shown reflect applicable full-time or part-time funding ratio.

**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

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

TABLE II FACTORS

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

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported		
A. FY 2018 Approved Daily Route Miles		1,959.000
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)		0.722
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		352,620.000
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]		\$ 761,659.20
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)		\$ 114,248.88
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)		\$ 875,908.08
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)		\$ 151,383.24

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)		\$ 1,313,596.83
B. 120% of FY 2019 Transportation Support Level (V x 1.20)		\$ 1,051,089.70
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>25,973,420.36</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>875,908.08</u>
V. FY 2019 District Support Level (sum of lines I through IV)	\$ <u>26,849,328.44</u>

CALCULATION OF THE RCL

VI. FY 2019 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>25,973,420.36</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>27,135,633.95</u>

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

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

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

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

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

TABLE TO CALCULATE DAA PER STUDENT COUNT

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

CALCULATIONS FOR DAA

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. District Additional Assistance			
A. FY 2019 Student Count (2018 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line III for type 03 districts)	5,240	3,264.129	1,678.937
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. Unadjusted DAA (V.A x V.B)	= \$ 2,361.98	= \$ 1,471,338.79	= \$ 827,615.20
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)		4,948.306	
B. FY 2018 Student Count (2017 ADM)		÷ 4,843.736	
C. FY 2019 DAA Growth Factor (VI.A ÷ VI.B)		= 1.0216	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 2,361.98	\$ 1,471,338.79	\$ 827,615.20
B. DAA Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000	x 1.0000
C. FY 2019 DAA with growth factor applied (VII.A x VII.B)	= \$ 2,361.98	= \$ 1,471,338.79	= \$ 827,615.20
D. DAA for High School Textbooks			
1. FY 2019 9-12 Student Count (2018 ADM) (from Work Sheet B, line A.1)			1,678.937
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 116,988.33
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)			= \$ 944,603.53

2.	9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$	613,992.29
3.	FY 2019 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$	<u>330,611.24</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>1,473,700.77</u>
2.	PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$	957,905.50
3.	FY 2019 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$	<u>515,795.27</u>
G.	Capital Transportation Adjustment A.R.S. §15-963.B	\$	<u> </u>	\$	<u> </u>

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>8.700</u>	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	<u>3,786.660</u>	
B. Total FY 2019 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	<u>3,795.360</u> <small>(I.A.1 + I.A.2)</small>	<u>2,142.920</u> <small>(from Work Sheet B, line C.3)</small>
C. Total FY 2019 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)	<u>5,938.280</u>	
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	<u>0.6391</u>	<u>0.3609</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>\$ #####</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	<u>- \$ 0.00</u>	
C. Adjusted DSL/RCL (II.A - II.B)	<u>\$ #####</u>	
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	<u>\$ 17,159,405.81</u>	<u>\$ 9,689,922.63</u>
E. FY 2019 District Additional Assistance (from Work Sheet H)	<u>\$ 515,795.27</u> <small>(from Work Sheet H, line VII.F.3)</small>	<u>\$ 330,611.24</u> <small>(from Work Sheet H, line VII.E.3)</small>
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget		<u>\$ 0.00</u>
G. FY 2019 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	<u>\$ 17,675,201.08</u>	<u>\$ 10,020,533.87</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>\$ 5,848,938.44</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	<u> </u>	
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	<u> </u>	
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)

\$ 0.00

V. 10% of the District's Total RCL

\$

VI. Maximum override, subject to an election (Greater of line IV or line V)

\$ 0.00

TABLE A: GRADES K-8

	SMALL ISOLATED	SMALL
Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2019 Student Count (line I.B above)	- <u>0.000</u>	- <u>0.000</u>
Difference	= <u>0.000</u>	= <u>0.000</u>

Weight Adjustment Factor	x	<u>0.0005</u>	x	<u>0.0003</u>
Support Level Weight Increase	=	<u>0.000</u>	=	<u>0.000</u>
Support Level Weight	+	<u>1.358</u>	+	<u>1.278</u>
FY 2019 Adjusted Support Level Weight (Enter on line I.E above)	=	<u><u>0.000</u></u>	=	<u><u>0.000</u></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>	-	<u>0.000</u>
Difference	=	<u>0.000</u>	=	<u>0.000</u>
Weight Adjustment Factor	x	<u>0.0005</u>	x	<u>0.0004</u>
Support Level Weight Increase	=	<u>0.000</u>	=	<u>0.000</u>
Support Level Weight	+	<u>1.468</u>	+	<u>1.398</u>
FY 2019 Adjusted Support Level Weight (Enter on line II.E above)	=	<u><u>0.000</u></u>	=	<u><u>0.000</u></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	<u> </u>	
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	<u> </u>	
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> </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		\$	<u> </u>
II.	Impact Aid revenue deposited in FY 2019 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		- \$	<u> </u>
III.	A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$ 286,306		<u> </u>
	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		- \$	<u> </u>
IV.	Impact Aid revenue transferred in FY 2019 to the M&O Fund to reduce or eliminate taxes		- \$	<u> </u>
V.	FY 2018 Ending Cash Balance in the Impact Aid Fund		+ \$	<u> </u>
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)		= \$	<u> 0</u>

**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)	\$	#####
	b.	Adjustments to the GBL from FY 2018 BUDG75	\$	
	c.	Adjusted GBL	\$	#####
2.	a.	Budgeted M&O expenditures (from FY 2018 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$	#####
	b.	Adjustments to the GBL (from line 1.b)	\$	0.00
	c.	Adjusted Budgeted Expenditures	\$	#####
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$	#####
4.		M&O actual expenditures	\$	#####
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 _____)	\$	1,019,257.00

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)				\$	1,019,257.00
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)]				\$	1,019,257.00

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 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

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)] 0.00

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) 0.00

- (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)

COMPLETE PARTS III AND IV FOR BUDGET REVISIONS ONLY

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

**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>