



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

Revised #1

Version

BY THE GOVERNING BOARD

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

Table with 2 columns: Status (Proposed, Adopted, Revised) and Date (June 12, 2018, June 26, 2018, December 11, 2018)

Signed lines for Superintendent and Business Manager

The FY 2019 budget file for the version described above will be uploaded via

the Common Logon on ADE's website by December 12, 2018
Type the Date as MM/DD/YYYY

Superintendent Signature: Michael A. Penca
Business Manager Signature: Scott Walmer

District Contact Employee: Ginger Stevens

Telephone: 928.527.6043
Email: gstevens@fusd1.org

REVENUES AND PROPERTY TAXATION

Table showing Total Budgeted Revenues for Fiscal Year 2018 (\$11,339,325) and Estimated Revenues by Source for Fiscal Year 2019 (Local, Intermediate, State, Federal, TOTAL)

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

Table comparing Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), and Total Secondary Tax Rate for Prior FY 2018 and Est. Budget FY 2019

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

Table showing Budgeted Expenditures and Budget Limit for Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects, and Total Aggregate School District Budget Limit

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

Table showing Average salary of all teachers employed in FY 2019 and FY 2018, Increase in average teacher salary, and Percentage increase (11%)

Comments on average salary calculation (Optional):

Empty box for comments on average salary calculation

**DISTRICT CONTACT INFORMATION**

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

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Mr.	Michael	<b>Penca</b>		mpenca@fusd1.org	928-527-6002
Ms.	Kim	Branges		kbranges@fusd1.org	928-527-6002
Mr.	Scott	Walmer		swalmer@fusd1.org	928-527-6044
Ms.	Ginger	Stevens		gstevens@fusd1.org	928-527-6043
Mr.	Lional	Dodge		ldodge@fusd1.org	928-527-6013
Ms.	Debbie	Kelsey		dkelsey@fusd1.org	928-527-6170
Ms.	Lynette	Hammit		lhammit@fusd1.org	928-527-6151
Mr.	Joe	Martin		martin2@fusd1.org	928-773-4190
Ms.	Kara	Kelty		kkelty@fusd1.org	928-527-6002
Dr.	Carol	Haden		chaden@fusd1.org	928-527-6002
Ms.	Kathryn	Kozak		kkozak@fusd1.org	928-527-6002
Ms.	Christine	Fredericks		cfredericks@fusd1.org	928-527-6002
Dr.	Carole	Gilmore		cgilmore@fusd1.org	928-527-6002

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

PowerSchool BusinessPlus

District's website home page address

www.fusd1.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.	0.00	19,455,774	6,492,219	540,500	280,000	76,500	26,921,496	26,844,993	-0.3%	
2000 Support Services											
2100 Students	2.	0.00	2,045,930	750,621	49,000	7,400		2,443,000	2,852,951	16.8%	
2200 Instructional Staff	3.	0.00	1,740,582	570,064	267,000	66,000	1,200	2,348,750	2,644,846	12.6%	
2300 General Administration	4.	0.00	621,500	168,801	260,000	3,800	63,500	1,133,800	1,117,601	-1.4%	
2400 School Administration	5.	0.00	3,041,836	935,521	76,100	250	6,500	3,599,350	4,060,207	12.8%	
2500 Central Services	6.	0.00	1,713,028	564,452	239,000	53,100	81,700	2,460,000	2,651,280	7.8%	
2600 Operation & Maintenance of Plant	7.	0.00	2,042,466	800,217	3,978,000	2,716,000	7,000	9,880,000	9,543,683	-3.4%	
2900 Other	8.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	9.	0.00	87,753	33,446	3,700	8,600	2,300	137,750	135,799	-1.4%	
610 School-Sponsored Cocurricular Activities	10.	0.00	88,592	14,339				95,000	102,931	8.3%	
620 School-Sponsored Athletics	11.	0.00	211,364	30,530	6,400	2,000	5,800	234,500	256,094	9.2%	
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.	0.00	0.00	31,048,825	10,360,210	5,419,700	3,137,150	244,500	49,253,646	50,210,385	1.9%
200 and 300 Special Education											
1000 Instruction	15.	0.00	4,597,855	2,073,863	187,000	31,500		5,652,500	6,890,218	21.9%	
2000 Support Services											
2100 Students	16.	0.00	2,522,066	747,751	193,000		5,000	3,680,000	3,467,817	-5.8%	
2200 Instructional Staff	17.	0.00	857,269	268,032	157,000	100	296,000	1,387,500	1,578,401	13.8%	
2300 General Administration	18.	0.00						0	0	0.0%	
2400 School Administration	19.	0.00						0	0	0.0%	
2500 Central Services	20.	0.00			250			0	250	--	
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.	0.00	0.00	7,977,190	3,089,646	537,250	31,600	301,000	10,720,000	11,936,686	11.3%
400 Pupil Transportation	25.	0.00	3,429,313	1,514,340	423,000	870,000	1,500	5,310,101	6,238,153	17.5%	
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	34.37	0.00	1,609,965	562,042	44,315	25,000	0	2,241,322	2,241,322	0.0%
530 Dropout Prevention Programs	27.	0.00	88,300	27,570				115,870	115,870	0.0%	
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0.0%	
550 K-3 Reading Program	29.	0.00	304,117	91,354				399,836	395,471	-1.1%	
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	34.37	0.00	44,457,710	15,645,162	6,424,265	4,063,750	547,000	68,040,775	71,137,887	4.6%

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)

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

Prior FY	Budget FY
9,700,000	10,868,205
70,000	73,333
0	0
0	0
0	0
950,000	995,148
0	0
0	0
10,720,000	11,936,686

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 17  
 Staff-Pupil 1 to 6

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
655.93	656.27

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	45000
All Funds - Federal	6330	<u>10,000</u>

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

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

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

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

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 70,000

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

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2018	Budget FY 2019	
<b>Classroom Site Fund 011 - Base Salary</b>								
100 Regular Education								
1000 Instruction	1,493,135	422,500				1,794,216	1,915,635	6.8%
2100 Support Services - Students	18,360	5,508				23,868	23,868	0.0%
2200 Support Services - Instructional Staff	7,242	2,173				9,415	9,415	0.0%
Program 100 Subtotal (lines 1-3)	1,518,737	430,181				1,827,499	1,948,918	6.6%
200 and 300 Special Education								
1000 Instruction	72,420	21,726				94,146	94,146	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	72,420	21,726				94,146	94,146	0.0%
Other Programs (Specify) _____								
1000 Instruction	16,320	4,896				21,216	21,216	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)	16,320	4,896				21,216	21,216	0.0%
Total Expenditures (lines 4, 8, and 12)	1,607,477	456,803				1,942,861	2,064,280	6.2%
<b>Classroom Site Fund 012 - Performance Pay</b>								
100 Regular Education								
1000 Instruction	2,123,166	596,435				3,080,555	2,719,601	-11.7%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	2,123,166	596,435				3,080,555	2,719,601	-11.7%
200 and 300 Special Education								
1000 Instruction	571,200	49,000				620,200	620,200	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	571,200	49,000				620,200	620,200	0.0%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	2,694,366	645,435				3,700,755	3,339,801	-9.8%
<b>Classroom Site Fund 013 - Other</b>								
100 Regular Education								
1000 Instruction	2,688,002	684,226				3,126,976	3,372,228	7.8%
2100 Support Services - Students	45,900	13,770				59,670	59,670	0.0%
2200 Support Services - Instructional Staff	15,300	4,590				19,890	19,890	0.0%
Program 100 Subtotal (lines 27-29)	2,749,202	702,586	0	0		3,206,536	3,451,788	7.6%
200 and 300 Special Education								
1000 Instruction	482,234	144,670				626,904	626,904	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	482,234	144,670	0	0		626,904	626,904	0.0%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	3,231,436	847,256	0	0		3,833,440	4,078,692	6.4%
Total Classroom Site Funds (lines 13, 26, and 39)	7,533,279	1,949,494	0	0	0	9,477,056	9,482,773	0.1%

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 which is less than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$1.

**FUND 610**

**UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2018	Budget FY 2019	
<b>Unrestricted Capital Outlay Override (1)</b>	1.						0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>									
1000 Instruction	2.	1,105,966	120,000				2,226,021	1,225,966	-44.9%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	150,000	350,000				89,452	500,000	459.0%
2300, 2400, 2500, 2900 Administration	4.		800,000				81,628	800,000	880.1%
2600 Operation & Maintenance of Plant	5.		350,000				786,326	350,000	-55.5%
2700 Student Transportation	6.		200,000				0	200,000	--
3000 Operation of Noninstructional Services (5)	7.		20,000				131,056	20,000	-84.7%
4000 Facilities Acquisition and Construction	8.		50,000				1,099,530	50,000	-95.5%
5000 Debt Service	9.						0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,255,966	1,890,000	0	0	4,414,013	3,145,966	-28.7%

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	\$ 55,000
6642 Textbooks	1,175,000
6643 Instructional Aids	25,966
673X Furniture and Equipment	535,000
673X Vehicles	155,000
673X Tech Hardware & Software	1,200,000

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

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

(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.

\$ 100,000

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

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

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>Total Fund Expenditures</b>	1.	4,414,013	3,145,966	8,590,000	3,300,000	0		750,000	750,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		40,000	40,000	0		0		2.
6200 Employee Benefits	3.	0		12,000	12,000	0		0		3.
6450 Construction Services	4.	0		5,438,000	2,198,000	0		0	750,000	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	1,939,657	535,000	0		0		0		7.
673X Vehicles	8.	118,721	155,000	1,000,000	450,000	0		0		8.
673X Technology Hardware & Software	9.	878,825	1,200,000	2,100,000	600,000	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.	2,937,203	1,890,000	8,590,000	3,300,000	0	0	0	750,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	5,438,000	2,600,000			0	750,000	13.
New Construction	14.	0		0		0		0		14.
Other	15.	2,937,203	1,890,000	3,152,000	700,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	2,937,203	1,890,000	8,590,000	3,300,000	0	0	0	750,000	16.

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

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

**SPECIAL PROJECTS**

**FEDERAL PROJECTS**

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00		3,000,000	2,000,000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		500,000	300,000
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		500,000	250,000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		150,000	80,000
6.	200 ESEA Title VII - Indian Education	6000	0.00		525,000	550,000
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	
8.	220 IDEA Part B	6000	0.00		2,325,000	2,125,000
9.	230 Johnson-O'Malley	6000	0.00		200,000	175,000
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		200,000	175,000
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	
14.	290 Medicaid Reimbursement	6000	0.00		3,000,000	3,000,000
15.	374 E-Rate	6000	0.00		1,000,000	275,000
16.	378 Impact Aid	6000	0.00		1,425,000	1,500,000
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		1,500,000	150,000
18.	Total Federal Project Funds (lines 1-17)		0.00	0.00	14,325,000	10,580,000

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00		105,000	75,000
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		12,000	12,000
25.	450 Gifted Education	6000	0.00		0	
26.	456 College Credit Exam Incentives	6000	0.00		0	
27.	457 Results-based Funding	6000	0.00		0	
28.	460 Environmental Special Plate	6000	0.00		0	
29.	465-499 Other State Projects	6000	0.00		700,000	700,000
30.	Total State Project Funds (lines 19-29)		0.00	0.00	817,000	787,000
31.	Total Special Projects (lines 18 and 30)		0.00	0.00	15,142,000	11,367,000

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	0	750,000
2.	Class Size Reduction	6000	230,000	
3.	Dropout Prevention Programs (M&O purposes)	6000	240,000	300,000
4.	Instructional Improvement Programs (M&O purposes)	6000	0	
5.	Total Instructional Improvement Fund (lines 1-4)		470,000	1,050,000

**OTHER FUNDS**

1.	050 County, City, and Town Grants	6000	0	
2.	071 Structured English Immersion (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	700,000	700,000
5.	510 Food Service	6000	3,500,000	3,500,000
6.	515 Civic Center	6000	750,000	750,000
7.	520 Community School	6000	1,600,000	1,600,000
8.	525 Auxiliary Operations	6000	830,000	830,000
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,200,000	1,100,000
10.	530 Gifts and Donations	6000	1,100,000	900,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	
12.	540 Fingerprint	6000	50,000	40,000
13.	545 School Opening	6000	0	
14.	550 Insurance Proceeds	6000	250,000	200,000
15.	555 Textbooks	6000	25,000	20,000
16.	565 Litigation Recovery	6000	50,000	5,000
17.	570 Indirect Costs	6000	500,000	500,000
18.	575 Unemployment Insurance	6000	100,000	75,000
19.	580 Teacherage	6000	0	
20.	585 Insurance Refund	6000	0	
21.	590 Grants and Gifts to Teachers	6000	0	
22.	595 Advertisement	6000	0	
23.	596 Career Technical Education	6000	1,100,000	1,100,000
24.	639 Impact Aid Revenue Bond Building	6000	0	
25.	650 Gifts and Donations-Capital	6000	0	
26.	660 Condemnation	6000	0	
27.	665 Energy and Water Savings	6000	300,000	250,000
28.	686 Emergency Deficiencies Correction	6000	0	
29.	691 Building Renewal Grant	6000	200,000	200,000
30.	700 Debt Service	6000	5,328,065	5,505,750
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	
32.	Other _____	6000	130,000	350,000

**INTERNAL SERVICE FUNDS 950-989**

1.	9__ Self-Insurance	6000	0	
2.	955 Intergovernmental Agreements	6000	370,000	375,000
3.	9__ OPEB	6000	0	
4.	9__ _____	6000	0	

	Prior FY	Budget FY	
1.	0		1.
2.	0	0	2.
3.	0	0	3.
4.	700,000	700,000	4.
5.	3,500,000	3,500,000	5.
6.	750,000	750,000	6.
7.	1,600,000	1,600,000	7.
8.	830,000	830,000	8.
9.	1,200,000	1,100,000	9.
10.	1,100,000	900,000	10.
11.	0		11.
12.	50,000	40,000	12.
13.	0		13.
14.	250,000	200,000	14.
15.	25,000	20,000	15.
16.	50,000	5,000	16.
17.	500,000	500,000	17.
18.	100,000	75,000	18.
19.	0		19.
20.	0		20.
21.	0		21.
22.	0		22.
23.	1,100,000	1,100,000	23.
24.	0		24.
25.	0		25.
26.	0		26.
27.	300,000	250,000	27.
28.	0		28.
29.	200,000	200,000	29.
30.	5,328,065	5,505,750	30.
31.	0		31.
32.	130,000	350,000	32.
1.	0		1.
2.	370,000	375,000	2.
3.	0		3.
4.	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)	\$ 55,598,216	\$ 55,598,216	\$ 0
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 4,532,974		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	2,946,433		
(c) Total DAA (line 2.a minus 2.b)	\$ 1,586,541		1,586,541
*3. FY 2019 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(a) Maintenance and Operation		8,522,844	
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts		125,000	
(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)		2,241,322	
* (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)		4,107,287	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		115,870	
(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			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		427,348	
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)		\$ 71,137,887	
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)			\$ 1,586,541

\* 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>4,414,013</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>(1)</u>
3. Adjusted Amount Available for FY 2018 Capital Expenditures (line A.1 + A.2)	\$	<u>4,414,012</u>
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$	<u>4,414,013</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>4,414,012</u>
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>2,931,715</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	<u>--</u>
8. Interest Earned in Fund 610 in FY 2018	\$	<u>77,128</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	<u>0</u>
10. Adjustment to UCBL for FY 2019 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	<u>_____</u>
(b) ADM/Transportation Audit Adjustment	\$	<u>_____</u>
(c) Other:	\$	<u>_____</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>1,586,541</u>
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u>3,145,966</u>

**CLASSROOM SITE FUND BUDGET LIMIT**

	<b>Fund 011</b>	<b>Fund 012</b>	<b>Fund 013</b>	<b>Total Fund 010</b>
B. 1. FY 2018 Classroom Site Fund Budget Limit (from FY 2018 latest revised Budget, page 8, line B.7)	1,942,862	3,700,755	3,833,441	9,477,058
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	866,207	2,330,767	1,729,327	4,926,301
3. Unexpended Budget Balance (line B.1 minus B.2)	1,076,655	1,369,988	2,104,114	4,550,757
4. Interest Earned in the Classroom Site Fund in FY 2018	13,808	22,179	26,945	62,932
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.	973,816.76	1,947,633.52	1,947,633.52	4,869,083.80
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)	2,064,280	3,339,801	4,078,693	9,482,773

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

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

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

I certify that the Budget of Flagstaff Unified School District, Coconino County for fiscal year 2019 was officially proposed by the Governing Board on June 12, 2018, and that the complete Proposed Expenditure Budget may be reviewed by contacting Ginger Stevens at the District Office, telephone 928.527.6043 during normal business hours.

\_\_\_\_\_  
President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)</b>
	<b>2017 ADM</b>	<b>2018 ADM</b>	<b>2019 ADM</b>	
<b>Attending</b>	9,343.722	9,376.620	9,172.912	1. Average salary of all teachers employed in FY 2019 (budget year) 48,639
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	2. Average salary of all teachers employed in FY 2018 (prior year) 43,638
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		4.0535	3.8173	3. Increase in average teacher salary from the prior year 5,001
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.1281	1.3302	4. Percentage increase 11%
<b>3. Budgeted Expenditures and Budget Limits:</b>		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>	Comments on average salary calculation (Optional):
<b>Maintenance &amp; Operation Fund</b>		71,137,887	71,137,887	
<b>Classroom Site Fund</b>		9,482,773	9,482,773	
<b>Unrestricted Capital Outlay Fund</b>		3,145,966	3,145,966	

	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	
<b>100 Regular Education</b>							
<b>1000 Instruction</b>	26,240,996	25,947,993	680,500	897,000	26,921,496	26,844,993	-0.3%
<b>2000 Support Services</b>							
<b>2100 Students</b>	2,435,000	2,796,551	8,000	56,400	2,443,000	2,852,951	16.8%
<b>2200 Instructional Staff</b>	2,125,000	2,310,646	223,750	334,200	2,348,750	2,644,846	12.6%
<b>2300, 2400, 2500 Administration</b>	6,355,000	7,045,138	838,150	783,950	7,193,150	7,829,088	8.8%
<b>2600 Oper./Maint. of Plant</b>	2,650,000	2,842,683	7,230,000	6,701,000	9,880,000	9,543,683	-3.4%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	90,000	121,199	47,750	14,600	137,750	135,799	-1.4%
<b>610 School-Sponsored Cocurric. Activities</b>	95,000	102,931	0	0	95,000	102,931	8.3%
<b>620 School-Sponsored Athletics</b>	230,000	241,894	4,500	14,200	234,500	256,094	9.2%
<b>630, 700, 800, 900 Other Programs</b>	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	40,220,996	41,409,035	9,032,650	8,801,350	49,253,646	50,210,385	1.9%
<b>200 and 300 Special Education</b>							
<b>1000 Instruction</b>	5,312,500	6,671,718	340,000	218,500	5,652,500	6,890,218	21.9%
<b>2000 Support Services</b>							
<b>2100 Students</b>	3,155,000	3,269,817	525,000	198,000	3,680,000	3,467,817	-5.8%
<b>2200 Instructional Staff</b>	1,085,000	1,125,301	302,500	453,100	1,387,500	1,578,401	13.8%
<b>2300, 2400, 2500 Administration</b>	0	0	0	250	0	250	--
<b>2600 Oper./Maint. of Plant</b>	0	0	0	0	0	0	0.0%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	9,552,500	11,066,836	1,167,500	869,850	10,720,000	11,936,686	11.3%
<b>400 Pupil Transportation</b>	4,300,000	4,943,653	1,010,101	1,294,500	5,310,101	6,238,153	17.5%
<b>510 Desegregation</b>	2,172,007	2,172,007	69,315	69,315	2,241,322	2,241,322	0.0%
<b>530 Dropout Prevention Programs</b>	115,870	115,870	0	0	115,870	115,870	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	399,836	395,471	0	0	399,836	395,471	-1.1%
<b>TOTAL EXPENDITURES</b>	56,761,209	60,102,872	11,279,566	11,035,015	68,040,775	71,137,887	4.6%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	68,040,775	71,137,887	3,097,112	4.6%
Instructional Improvement	470,000	1,050,000	580,000	123.4%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	9,477,056	9,482,773	5,717	0.1%
Federal Projects	14,325,000	10,580,000	(3,745,000)	-26.1%
State Projects	817,000	787,000	(30,000)	-3.7%
Unrestricted Capital Outlay	4,414,013	3,145,966	(1,268,047)	-28.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	750,000	750,000	0	0.0%
Debt Service	5,328,065	5,505,750	177,685	3.3%
School Plant Fund	700,000	700,000	0	0.0%
Auxiliary Operations	830,000	830,000	0	0.0%
Bond Building	8,590,000	3,300,000	(5,290,000)	-61.6%
Food Service	3,500,000	3,500,000	0	0.0%
Other	7,725,000	7,465,000	(260,000)	-3.4%

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	9,700,000	10,868,205
Gifted Education	70,000	73,333
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	950,000	995,148
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	10,720,000	11,936,686

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	37	1 to 247.9
Teachers	578	1 to 15.9
Other	41	1 to 223.7
Subtotal	656	1 to 14.0
Classified --		
Managers, Supervisors, Directors	25	1 to 366.9
Teachers Aides	160	1 to 57.3
Other	319	1 to 28.8
Subtotal	504	1 to 18.2
TOTAL	1,160	1 to 7.9
Special Education --		
Teacher	85	1 to 17.0
Staff	226	1 to 6.0

**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>2,357,192</u>
2.	Deduction for discontinued programs		<u>2,357,192</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>	<u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)		<u>115,870</u>	<u>0.0001</u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u>0.0000</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>2,357,192</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>2,357,192</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>115,870</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>115,870</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>	<u>0.0000</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>	<u>0.0000</u>

**Calculations for Truth in Taxation Notice**

A.	Sum of lines 11, 12, and 13	\$	<u>115,870</u>
B.1.	Current Assessed Value	\$	<u>1,216,314,746</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>0.0000 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>115,870</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>0.9526 (2)</u>

(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.