



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

Proposed

Version

BY THE GOVERNING BOARD

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

Proposed June 12, 2018

Adopted _____

Revised _____

Date

SIGNED

SIGNED

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

the Common Logon on ADE's website by June 13, 2018

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Michael A. Penca

Scott Walmer

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Ginger Stevens

Telephone: 928.527.6043 Email: gstevens@fusd1.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018 \$ 11,339,325

2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)

Local	1000	\$	<u>125,000</u>
Intermediate	2000	\$	<u>2,381,003</u>
State	3000	\$	<u>8,430,000</u>
Federal	4000	\$	<u> </u>
TOTAL		\$	<u>10,936,003</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>4.0535</u>	<u>3.8416</u>
Secondary Tax Rates:		
M&O Override	<u>0.7120</u>	<u>0.7070</u>
Special Program Override	<u> </u>	<u> </u>
Capital Override	<u> </u>	<u> </u>
Class A Bonds	<u> </u>	<u> </u>
Class B Bonds	<u>0.4161</u>	<u>0.4526</u>
CTED	<u> </u>	<u> </u>
Desegregation	<u> </u>	<u>0.1843</u>
Total Secondary Tax Rate	<u>1.1281</u>	<u>1.3439</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>70,889,313</u>	\$ <u>70,889,313</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>3,081,674</u>	\$ <u>3,081,674</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>9,080,000</u>	\$ <u>9,080,000</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>83,050,987</u>	\$ <u>83,050,987</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>48,639</u>
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ <u>43,638</u>
3. Increase in average teacher salary from the prior year	\$ <u>5,001</u>
4. Percentage increase	<u>11%</u>

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

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

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Mr.	Michael	Penca		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.	Chris	Grove		cgrove@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
Ms.	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	20,838,737	6,600,970	300,500	325,000	55,000	26,921,496	28,120,207	4.5%	
2000 Support Services											
2100 Students	2.	0.00	1,907,194	657,663	2,500	5,500		2,443,000	2,572,857	5.3%	
2200 Instructional Staff	3.	0.00	1,705,879	533,380	140,000	83,000	750	2,348,750	2,463,009	4.9%	
2300 General Administration	4.	0.00	576,032	158,517	401,000	1,800	26,000	1,133,800	1,163,349	2.6%	
2400 School Administration	5.	0.00	2,827,794	869,287	40,000	850	8,500	3,599,350	3,746,431	4.1%	
2500 Central Services	6.	0.00	1,695,283	517,845	255,000	29,000	76,000	2,460,000	2,573,128	4.6%	
2600 Operation & Maintenance of Plant	7.	0.00	2,039,638	750,875	4,500,000	2,700,000	30,000	9,880,000	10,020,513	1.4%	
2900 Other	8.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	9.	0.00	65,000	25,000	40,000	7,500	250	137,750	137,750	0.0%	
610 School-Sponsored Cocurricular Activities	10.	0.00	80,000	15,000				95,000	95,000	0.0%	
620 School-Sponsored Athletics	11.	0.00	200,000	30,000	2,000		2,500	234,500	234,500	0.0%	
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	31,935,557	10,158,537	5,681,000	3,152,650	199,000	49,253,646	51,126,744	3.8%
200 and 300 Special Education											
1000 Instruction	15.	0.00	3,979,235	1,612,483	10,000	30,000	300,000	5,652,500	5,931,718	4.9%	
2000 Support Services											
2100 Students	16.	0.00	2,648,880	678,377	525,000			3,680,000	3,852,257	4.7%	
2200 Instructional Staff	17.	0.00	900,619	243,387	2,500		300,000	1,387,500	1,446,506	4.3%	
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						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.	0.00	0.00	7,528,734	2,534,247	537,500	30,000	600,000	10,720,000	11,230,481	4.8%
400 Pupil Transportation	25.	0.00	3,355,248	1,380,920	160,000	849,101	1,000	5,310,101	5,746,269	8.2%	
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	87,860	28,010				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	323,856	104,771				399,836	428,627	7.2%	
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	34.37	0.00	44,841,220	14,768,527	6,422,815	4,056,751	800,000	68,040,775	70,889,313	4.2%

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	10,162,000	1.
70,000	73,333	2.
0	0	3.
0	0	4.
0	0	5.
950,000	995,148	6.
0	0	7.
0	0	8.
10,720,000	11,230,481	9.

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	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)]

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	651.73

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	1,476,037	419,080				1,794,216	1,895,117	5.6%
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)	1,501,639	426,761				1,827,499	1,928,400	5.5%
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)	1,590,379	453,383				1,942,861	2,043,762	5.2%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	2,410,604	653,922				3,080,555	3,064,526	-0.5%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	2,410,604	653,922				3,080,555	3,064,526	-0.5%
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)	2,981,804	702,922				3,700,755	3,684,726	-0.4%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	2,650,960	676,817				3,126,976	3,327,777	6.4%
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)	2,712,160	695,177	0	0		3,206,536	3,407,337	6.3%
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)	3,194,394	839,847	0	0		3,833,440	4,034,241	5.2%
Total Classroom Site Funds (lines 13, 26, and 39)	7,766,577	1,996,152	0	0	0	9,477,056	9,762,729	3.0%

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

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

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

FUND 610 UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2018	Budget FY 2019	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	25,000	500,000	783,960			2,226,021	1,308,960	-41.2%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.		70,666				89,452	70,666	-21.0%
2300, 2400, 2500, 2900 Administration	4.		65,498				81,628	65,498	-19.8%
2600 Operation & Maintenance of Plant	5.	250,000	419,630				786,326	669,630	-14.8%
2700 Student Transportation	6.						0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.		99,369				131,056	99,369	-24.2%
4000 Facilities Acquisition and Construction	8.		867,551				1,099,530	867,551	-21.1%
5000 Debt Service	9.						0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	275,000	500,000	2,306,674	0	0	4,414,013	3,081,674	-30.2%

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 50,000
6642 Textbooks	425,000
6643 Instructional Aids	25,000
673X Furniture and Equipment	1,331,674
673X Vehicles	75,000
673X Tech Hardware & Software	900,000

(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		
Total Fund Expenditures	1.	4,414,013	3,081,674	8,590,000	3,300,000	0	0	750,000	750,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		40,000	40,000	0	0	0	0	2.
6200 Employee Benefits	3.	0		12,000	12,000	0	0	0	0	3.
6450 Construction Services	4.	0		5,438,000	2,198,000	0	0	0	750,000	4.
6710 Land and Improvements	5.	0		0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0		0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	1,939,657	1,331,674	0	0	0	0	0	0	7.
673X Vehicles	8.	118,721	75,000	1,000,000	450,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	878,825	900,000	2,100,000	600,000	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0		0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0		0	0	0	0	0	0	11.
Total (lines 2-11)	12.	2,937,203	2,306,674	8,590,000	3,300,000	0	0	0	750,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	697,810	5,438,000	2,600,000			0	750,000	13.
New Construction	14.	0		0	0			0	0	14.
Other	15.	2,937,203	1,608,864	3,152,000	700,000	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	2,937,203	2,306,674	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
2. 140-150 ESEA Title II - Prof. Dev. and Technology 6000
3. 160 ESEA Title IV - 21st Century Schools 6000
4. 170-180 ESEA Title V - Promote Informed Parent Choice 6000
5. 190 ESEA Title III - Limited Eng. & Immigrant Students 6000
6. 200 ESEA Title VII - Indian Education 6000
7. 210 ESEA Title VI - Flexibility and Accountability 6000
8. 220 IDEA Part B 6000
9. 230 Johnson-O'Malley 6000
10. 240 Workforce Investment Act 6000
11. 250 AEA - Adult Education 6000
12. 260-270 Vocational Education - Basic Grants 6000
13. 280 ESEA Title X - Homeless Education 6000
14. 290 Medicaid Reimbursement 6000
15. 374 E-Rate 6000
16. 378 Impact Aid 6000
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid) 6000
18. Total Federal Project Funds (lines 1-17) 6000

STATE PROJECTS

19. 400 Vocational Education 6000
20. 410 Early Childhood Block Grant 6000
21. 420 Ext. School Yr. - Pupils with Disabilities 6000
22. 425 Adult Basic Education 6000
23. 430 Chemical Abuse Prevention Programs 6000
24. 435 Academic Contests 6000
25. 450 Gifted Education 6000
26. 456 College Credit Exam Incentives 6000
27. 457 Results-based Funding 6000
28. 460 Environmental Special Plate 6000
29. 465-499 Other State Projects 6000
30. Total State Project Funds (lines 19-29) 6000
31. Total Special Projects (lines 18 and 30) 6000

INSTRUCTIONAL IMPROVEMENT FUND (020)

1. Teacher Compensation Increases 6000
2. Class Size Reduction 6000
3. Dropout Prevention Programs (M&O purposes) 6000
4. Instructional Improvement Programs (M&O purposes) 6000
5. Total Instructional Improvement Fund (lines 1-4) 6000

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
0.00		3,000,000	2,000,000
0.00		500,000	300,000
0.00		500,000	250,000
0.00		0	
0.00		150,000	80,000
0.00		525,000	550,000
0.00		0	
0.00		2,325,000	2,125,000
0.00		200,000	175,000
0.00		0	
0.00		0	
0.00		200,000	175,000
0.00		0	
0.00		3,000,000	3,000,000
0.00		1,000,000	275,000
0.00		1,425,000	1,500,000
0.00		1,500,000	150,000
0.00	0.00	14,325,000	10,580,000
0.00		105,000	75,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		12,000	12,000
0.00		0	
0.00		0	
0.00		0	
0.00		700,000	700,000
0.00	0.00	817,000	787,000
0.00	0.00	15,142,000	11,367,000

	Prior FY	Budget FY
0	750,000	
230,000		
240,000	300,000	
0		
470,000	1,050,000	

OTHER FUNDS

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

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 9__ _____

	Prior FY	Budget FY
0		
0	0	
0	0	
700,000	700,000	
3,500,000	3,500,000	
750,000	750,000	
1,600,000	1,600,000	
830,000	830,000	
1,200,000	1,100,000	
1,100,000	900,000	
0		
50,000	40,000	
0		
250,000	200,000	
25,000	20,000	
50,000	5,000	
500,000	500,000	
100,000	75,000	
0		
0		
1,100,000	1,100,000	
0		
0		
300,000	250,000	
0		
200,000	200,000	
5,328,065	5,505,750	
0		
130,000	350,000	
0		
370,000	375,000	
0		
0		

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

CALCULATION OF FY 2019 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2019 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 56,655,490	\$ 56,655,490	\$ 0
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 4,541,889		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	2,952,228		
(c) Total DAA (line 2.a minus 2.b)	\$ 1,589,661		1,589,661
*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		8,600,000	
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts		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)		2,721,631	
(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)		430,000	
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)		\$ 70,889,313	
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)			\$ 1,589,661

* 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.)	\$ _____
3. Adjusted Amount Available for FY 2018 Capital Expenditures (line A.1 + A.2)	\$ <u>4,414,013</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>4,414,013</u>
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,970,000</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>1,444,013</u>
8. Interest Earned in Fund 610 in FY 2018	\$ <u>48,000</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: _____	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other: _____	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>1,589,661</u>
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u>3,081,674</u>

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2018 Classroom Site Fund Budget Limit (from FY 2018 latest revised Budget, page 8, line B.7)	1,942,862	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.)	884,000	1,982,829	1,766,000	4,632,829
3. Unexpended Budget Balance (line B.1 minus B.2)	1,058,862	1,717,926	2,067,441	4,844,229
4. Interest Earned in the Classroom Site Fund in FY 2018	12,000	21,000	21,000	54,000
5. FY 2019 Classroom Site Fund Allocation (provided by ADE, based on \$423) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	972,900.00	1,945,800.00	1,945,800.00	4,864,500.00
6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)				0
7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	2,043,762	3,684,726	4,034,241	9,762,729

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

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

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

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 030201000

VERSION Proposed

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

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)
	2017 ADM	2018 ADM	2019 ADM	
Attending	9,343.722	9,372.757	9,300.000	1. Average salary of all teachers employed in FY 2019 (budget year) 48,639
2. Tax Rates:				2. Average salary of all teachers employed in FY 2018 (prior year) 43,638
		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year 5,001
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.0535	3.8416	4. Percentage increase 11%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.1281	1.3439	Comments on average salary calculation (Optional):
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures		
		Budget Limit		
Maintenance & Operation Fund		70,889,313	70,889,313	
Classroom Site Fund		9,762,729	9,762,729	
Unrestricted Capital Outlay Fund		3,081,674	3,081,674	

	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	26,240,996	27,439,707	680,500	680,500	26,921,496	28,120,207	4.5%
2000 Support Services							
2100 Students	2,435,000	2,564,857	8,000	8,000	2,443,000	2,572,857	5.3%
2200 Instructional Staff	2,125,000	2,239,259	223,750	223,750	2,348,750	2,463,009	4.9%
2300, 2400, 2500 Administration	6,355,000	6,644,758	838,150	838,150	7,193,150	7,482,908	4.0%
2600 Oper./Maint. of Plant	2,650,000	2,790,513	7,230,000	7,230,000	9,880,000	10,020,513	1.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	90,000	90,000	47,750	47,750	137,750	137,750	0.0%
610 School-Sponsored Cocurric. Activities	95,000	95,000	0	0	95,000	95,000	0.0%
620 School-Sponsored Athletics	230,000	230,000	4,500	4,500	234,500	234,500	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	40,220,996	42,094,094	9,032,650	9,032,650	49,253,646	51,126,744	3.8%
200 and 300 Special Education							
1000 Instruction	5,312,500	5,591,718	340,000	340,000	5,652,500	5,931,718	4.9%
2000 Support Services							
2100 Students	3,155,000	3,327,257	525,000	525,000	3,680,000	3,852,257	4.7%
2200 Instructional Staff	1,085,000	1,144,006	302,500	302,500	1,387,500	1,446,506	4.3%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	9,552,500	10,062,981	1,167,500	1,167,500	10,720,000	11,230,481	4.8%
400 Pupil Transportation	4,300,000	4,736,168	1,010,101	1,010,101	5,310,101	5,746,269	8.2%
510 Desegregation	2,172,007	2,172,007	69,315	69,315	2,241,322	2,241,322	0.0%
530 Dropout Prevention Programs	115,870	115,870	0	0	115,870	115,870	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	399,836	428,627	0	0	399,836	428,627	7.2%
TOTAL EXPENDITURES	56,761,209	59,609,747	11,279,566	11,279,566	68,040,775	70,889,313	4.2%

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	70,889,313	2,848,538	4.2%
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	9,762,729	285,673	3.0%
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	3,081,674	(1,332,339)	-30.2%
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	10,162,000
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	11,230,481

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	37	1 to 251.4
Teachers	571	1 to 16.3
Other	44	1 to 211.4
Subtotal	652	1 to 14.3
Classified --		
Managers, Supervisors, Directors	25	1 to 372.0
Teachers Aides	170	1 to 54.7
Other	322	1 to 28.9
Subtotal	517	1 to 18.0
TOTAL	1,169	1 to 8.0
Special Education --		
Teacher	81	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)	\$	2,357,192
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)	\$	0	<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.