



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 13, 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 14, 2018
Type the Date as MM/DD/YYYY

_____	_____
Superintendent Signature	Business Manager Signature
Dr. Patrick Sweeney	Dr. Robert Allen
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: _____ Robert Allen

Telephone: _____ 480-664-5060

Email: _____ rallen@fhUSD.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018	\$ 14,000,000
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)	
Local 1000	\$ 1,200,000
Intermediate 2000	\$ 0
State 3000	\$ 2,000,000
Federal 4000	\$ 3,700,000
TOTAL	\$ 6,900,000

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:	1.6869	1.6000
Secondary Tax Rates:		
M&O Override	0.2345	0.2300
Special Program Override		
Capital Override	0.1599	0.1600
Class A Bonds	0.0000	
Class B Bonds	0.3684	0.3700
CTED		
Desegregation		
Total Secondary Tax Rate	0.7628	0.7600

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

	<u>Budgeted Expenditures</u>	<u>Budget Limit</u>
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 10,352,925	\$ 10,352,925
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 2,330,800	\$ 2,330,800
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ 455,490	\$ 455,490
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		<u>\$ 13,139,215</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)	\$ 48,166
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ 42,660
3. Increase in average teacher salary from the prior year	\$ 5,506
4. Percentage increase	13%

Comments on average salary calculation (Optional):

The average salary calculation for FY18 includes certified staff base salaries and hard-to fill stipends paid from funds 001,220, and 013, Classroom Site fund increases from Funds 011 and 013, plus the 1.06% increase. Classroom Site Fund amounts do not include Pay for Performance from Fund 012. FY19 Calculations are the same except there is no separate 1.06% increase as that is included in the new FY19 base salary.

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.	54.50	62.00	2,539,348	939,559	120,000	30,000	0	3,216,180	3,628,907	12.8%
2000 Support Services											
2100 Students	2.	9.38	9.60	325,484	120,429	1,000	2,000	0	466,233	448,913	-3.7%
2200 Instructional Staff	3.	2.20	2.90	108,566	40,169	45,000	2,000	0	133,287	195,735	46.9%
2300 General Administration	4.	2.00	1.90	169,861	62,849	66,000	2,400	5,000	268,182	306,110	14.1%
2400 School Administration	5.	10.00	9.00	402,755	149,019	4,000	3,200	2,000	596,453	560,974	-5.9%
2500 Central Services	6.	7.25	8.25	331,361	122,604	79,000	12,000	2,000	574,098	546,965	-4.7%
2600 Operation & Maintenance of Plant	7.	11.88	11.80	338,036	125,073	750,000	520,000	115,798	1,751,110	1,848,907	5.6%
2900 Other	8.	0.00	0.00			0	0	0	709,030	0	-100.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00			24,000	0	0	24,000	24,000	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	3,000	0	0	19,804	3,000	-84.9%
620 School-Sponsored Athletics	11.	0.50	0.00	0	0		10,000	0	35,122	10,000	-71.5%
630 Other Instructional Programs	12.	0.00	0.00	0	0			8,122	0	8,122	--
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%
Regular Education Subtotal (lines 1-13)	14.	97.71	105.45	4,215,411	1,559,702	1,092,000	581,600	132,920	7,793,499	7,581,633	-2.7%
200 and 300 Special Education											
1000 Instruction	15.	22.50	24.50	790,897	292,632	179,000	2,100	0	1,108,165	1,264,629	14.1%
2000 Support Services											
2100 Students	16.	3.00	5.40	383,052	141,729	108,000	6,000	150	484,527	638,931	31.9%
2200 Instructional Staff	17.	0.13	0.13	11,183	4,138	17,200	0	0	14,593	32,521	122.9%
2300 General Administration	18.	0.00	0.00						0	0	0.0%
2400 School Administration	19.	0.00	0.00						0	0	0.0%
2500 Central Services	20.	0.00	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	25.63	30.03	1,185,132	438,499	304,200	8,100	150	1,607,285	1,936,081	20.5%
400 Pupil Transportation	25.	15.00	17.20	436,978	161,682	10,000	172,000	920	743,507	781,580	5.1%
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	0.00						0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	1.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	1.00	1.00	53,631					60,885	53,631	-11.9%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	140.34	153.68	5,891,152	2,159,883	1,406,200	761,700	133,990	10,205,176	10,352,925	1.4%

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	1,607,285	1,936,081	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,607,285	1,936,081	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 10
 Staff-Pupil 1 to 7

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
85.00	85.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	35500
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) \$ 24,000
 (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	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	179,950	35,990				247,013	215,940	-12.6%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	179,950	35,990				247,013	215,940	-12.6%
200 and 300 Special Education								
1000 Instruction						0	0	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)	0	0				0	0	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 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	179,950	35,990				247,013	215,940	-12.6%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	387,840	77,569				499,630	465,409	-6.8%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	387,840	77,569				499,630	465,409	-6.8%
200 and 300 Special Education								
1000 Instruction						0	0	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)	0	0				0	0	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)	387,840	77,569				499,630	465,409	-6.8%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	319,197	63,839				303,672	383,036	26.1%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	319,197	63,839	0	0		303,672	383,036	26.1%
200 and 300 Special Education								
1000 Instruction						0	0	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)	0	0	0	0		0	0	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)	319,197	63,839	0	0		303,672	383,036	26.1%
Total Classroom Site Funds (lines 13, 26, and 39)	886,987	177,398	0	0	0	1,050,315	1,064,385	1.3%

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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.		625,000	125,000				750,000	750,000	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		575,000	300,000				1,773,680	875,000	-50.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		50,000	130,000				130,000	180,000	38.5%
2300, 2400, 2500, 2900 Administration	4.			50,000				150,000	50,000	-66.7%
2600 Operation & Maintenance of Plant	5.			1,163,300				100,000	1,163,300	1063.3%
2700 Student Transportation	6.			50,000				2,500	50,000	1900.0%
3000 Operation of Noninstructional Services (5)	7.			12,500				12,500	12,500	0.0%
4000 Facilities Acquisition and Construction	8.			0				100,000	0	-100.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	625,000	1,705,800	0	0	0	2,268,680	2,330,800	2.7%

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.

(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)]

\$ 12,500

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 10,000
6642 Textbooks	300,000
6643 Instructional Aids	300,000
673X Furniture and Equipment	1,170,800
673X Vehicles	50,000
673X Tech Hardware & Software	500,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(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.	2,268,680	2,330,800	1,441,338	579,694	2,952		2,800		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		0		0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		750,000		0		0		6.
673X Furniture and Equipment	7.	800,000	1,170,800	0	579,694	0		0		7.
673X Vehicles	8.	150,000	50,000	0		0		0		8.
673X Technology Hardware & Software	9.	827,994	500,000	500,000		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.	1,777,994	1,720,800	1,250,000	579,694	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	1,170,800	600,000				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	1,777,994	550,000	650,000	579,694	0		0		15.
Total (lines 13-15, must equal line 12)	16.	1,777,994	1,720,800	1,250,000	579,694	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

	FTE		TOTAL ALL FUNCTIONS		
	Prior FY	Budget FY	Prior FY	Budget FY	
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	1.00	2.50	165,616	107,684
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	0.00	35,912	26,147
3. 160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	0	
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	0	
6. 200 ESEA Title VII - Indian Education	6000	0.00	0.00	60,000	
7. 210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	
8. 220 IDEA Part B	6000	0.00	8.50	280,819	221,659
9. 230 Johnson-O'Malley	6000	0.00	0.00	0	
10. 240 Workforce Investment Act	6000	0.00	0.00	0	
11. 250 AEA - Adult Education	6000	0.00	0.00	0	
12. 260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	
13. 280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	
14. 290 Medicaid Reimbursement	6000	0.00	0.00	46,000	60,000
15. 374 E-Rate	6000	0.00	0.00	40,000	40,000
16. 378 Impact Aid	6000	0.00	0.00	237,027	400,000
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	6,052	0
18. Total Federal Project Funds (lines 1-17)		1.00	11.00	871,426	855,490

STATE PROJECTS

19. 400 Vocational Education	6000	0.00	0.00	0	
20. 410 Early Childhood Block Grant	6000	0.00	0.00	0	
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	
22. 425 Adult Basic Education	6000	0.00	0.00	0	
23. 430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	
24. 435 Academic Contests	6000	0.00	0.00	0	
25. 450 Gifted Education	6000	0.00	0.00	0	
26. 456 College Credit Exam Incentives	6000	0.00	0.00	0	
27. 457 Results-based Funding	6000	0.00	0.00	0	
28. 460 Environmental Special Plate	6000	0.00	0.00	0	
29. 465-499 Other State Projects	6000	0.00	30,000.00	0	30,000
30. Total State Project Funds (lines 19-29)		0.00	30,000.00	0	30,000
31. Total Special Projects (lines 18 and 30)		1.00	30,011.00	871,426	885,490

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY	
1. Teacher Compensation Increases	6000	30,000	25,000
2. Class Size Reduction	6000	0	
3. Dropout Prevention Programs (M&O purposes)	6000	30,000	20,000
4. Instructional Improvement Programs (M&O purposes)	6000	0	
5. Total Instructional Improvement Fund (lines 1-4)		60,000	45,000

OTHER FUNDS

1. 050 County, City, and Town Grants	6000	85,000	100,000
2. 071 Structured English Immersion (1)	6000	0	0
3. 072 Compensatory Instruction (1)	6000	0	0
4. 500 School Plant (2)	6000	50,000	100,000
5. 510 Food Service	6000	350,000	350,000
6. 515 Civic Center	6000	185,000	150,000
7. 520 Community School	6000	50,000	50,000
8. 525 Auxiliary Operations	6000	300,000	25,000
9. 526 Extracurricular Activities Fees Tax Credit	6000	600,000	500,000
10. 530 Gifts and Donations	6000	200,000	100,000
11. 535 Career & Tech. Ed. & Voc. Ed. Projects	6000	2,300	2,300
12. 540 Fingerprint	6000	0	0
13. 545 School Opening	6000	0	0
14. 550 Insurance Proceeds	6000	36,000	36,000
15. 555 Textbooks	6000	25,000	25,000
16. 565 Litigation Recovery	6000	24,000	24,000
17. 570 Indirect Costs	6000	30,000	45,000
18. 575 Unemployment Insurance	6000	5,000	0
19. 580 Teacherage	6000	100	100
20. 585 Insurance Refund	6000	20	20
21. 590 Grants and Gifts to Teachers	6000	0	0
22. 595 Advertisement	6000	5	0
23. 596 Career Technical Education	6000	250,000	250,000
24. 639 Impact Aid Revenue Bond Building	6000	0	0
25. 650 Gifts and Donations-Capital	6000	700	700
26. 660 Condemnation	6000	0	0
27. 665 Energy and Water Savings	6000	10,000	10,000
28. 686 Emergency Deficiencies Correction	6000	14	300
29. 691 Building Renewal Grant	6000	500,000	200,000
30. 700 Debt Service	6000	1,620,000	1,450,000
31. 720 Impact Aid Revenue Bond Debt Service	6000	0	0
32. Other	6000	15,000	15,000

INTERNAL SERVICE FUNDS 950-989

1. 9 Self-Insurance	6000	0	
2. 955 Intergovernmental Agreements	6000	0	
3. 9 OPEB	6000	0	
4. 901 Extra Curric Trans	6000	0	49,000

(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)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2019 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 8,161,100	\$ 0
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 704,223	
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	457,745	
(c) Total DAA (line 2.a minus 2.b)	246,478	246,478
*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	1,300,000	
(b) Unrestricted Capital Outlay		750,000
(c) Special Program		
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)		
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)		
(a) Individuals and Other Private Sources		
(b) Other Arizona Districts		
(c) Out-of-State Districts and Other Governments		
State		
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)		
8. Budget Increase for:		
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.M, as amended by Laws 2018, Ch. 283, §2)	0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)	826,825	
(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		
(f) Other:		
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)	65,000	
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)	\$ 10,352,925	
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)		\$ 996,478

* 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) | \$ | 2,268,680 |
| 2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.) | \$ | 2,268,680 |
| 3. Adjusted Amount Available for FY 2018 Capital Expenditures (line A.1 + A.2) | \$ | 2,268,680 |
| 4. Amount Budgeted in Fund 610 in FY 2018
(from FY 2018 latest revised Budget, page 4, line 10) | \$ | 2,268,680 |
| 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 | \$ | 950,000 |
| 6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ | 1,318,680 |
| 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. | \$ | 15,642 |
| 8. Interest Earned in Fund 610 in FY 2018 | \$ | |
| 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: | \$ | 996,478 |
| (b) ADM/Transportation Audit Adjustment | \$ | 2,330,800 |
| (c) Other: | \$ | |
| 11. Amount to be Used for Capital Expenditures (from page 7, line 12) | \$ | |
| 12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) | \$ | |

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)	247,013	499,630	303,672	1,050,315
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	176,201	324,476	210,891	711,568
3. Unexpended Budget Balance (line B.1 minus B.2)	70,812	175,154	92,781	338,747
4. Interest Earned in the Classroom Site Fund in FY 2018	1,639	3,278	3,278	8,195
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.	143,488.40	286,976.80	286,976.80	717,442.00
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)	215,940	465,409	383,036	1,064,384
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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 are subject to 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 070298000
VERSION Proposed

I certify that the Budget of Fountain Hills Unified #98 District, Maricopa County for fiscal year 2019 was officially proposed by the Governing Board on June 13, 2018, and that the complete Proposed Expenditure Budget may be reviewed by contacting Dr. Robert Allen at the District Office, telephone 480-664-5060 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	1,443,943	1,302,000	1. Average salary of all teachers employed in FY 2019 (budget year) 48,166
	Prior FY	Est. Budget FY	2. Average salary of all teachers employed in FY 2018 (prior year) 42,660
	1,66869	1,60000	3. Increase in average teacher salary from the prior year 5,506
2. Tax Rates:			4. Percentage increase 13%
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)	1.68869	1.60000	Comments on average salary calculation (Optional):
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)	0.7628	0.7600	The average salary calculation for FY18 includes certified staff base salaries and hard-to fill stipends paid from funds 001,220, and 013, Classroom Site Fund increases do not include Pay for Performance from Fund 012. FY19 Calculations are the same except there is no separate 1.06% increase as that is included in the new FY19 base salary.
3. Budgeted Expenditures and Budget Limits:	Budgeted Expenditures	Budget Limit	
Maintenance & Operation Fund	10,352,925	10,352,925	
Classroom Site Fund	1,064,385	1,064,384	
Unrestricted Capital Outlay Fund	2,330,800	2,330,800	

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL		% Inc./.(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education	3,027,202	3,478,907	188,978	150,000	3,216,180	3,628,907	12.8%
1000 Instruction							
2000 Support Services	464,872	445,913	1,361	3,000	466,233	448,913	-3.7%
2100 Students	94,118	148,735	39,169	47,000	133,287	195,735	46.9%
2200 Instructional Staff	1,263,503	1,238,449	175,230	175,600	1,438,733	1,414,049	-1.7%
2300, 2400, 2500 Administration	404,961	463,109	1,346,149	1,385,798	1,751,110	1,848,907	5.6%
2600 Oper./Maint. of Plant	250,000	0	459,030	0	709,030	0	-100.0%
2900 Other	0	0	24,000	24,000	24,000	24,000	0.0%
3000 Oper. of Noninstructional Services	7,604	0	12,200	3,000	19,804	3,000	-84.9%
610 School-Sponsored Curric. Activities	18,000	0	17,122	10,000	35,122	10,000	-71.5%
620 School-Sponsored Athletics	0	0	0	8,122	8,122	0	-
630, 700, 800, 900 Other Programs	5,530,260	5,775,113	2,263,239	1,806,520	7,793,499	7,581,633	-2.7%
Regular Education Subsection Subtotal	873,201	1,083,529	234,964	181,100	1,108,165	1,264,629	14.1%
200 and 300 Special Education							
1000 Instruction	380,263	524,781	104,264	114,150	484,527	638,931	31.9%
2000 Support Services	14,441	15,321	152	17,200	14,593	32,521	122.9%
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
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	1,267,905	1,623,631	339,380	312,450	1,607,285	1,936,081	20.5%
400 Pupil Transportation	563,974	598,660	179,533	182,920	743,507	781,580	5.1%
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	60,885	53,631	0	0	60,885	53,631	-11.9%
TOTAL EXPENDITURES	7,423,024	8,051,035	2,782,152	2,301,890	10,205,176	10,352,925	1.4%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	10,205,176	10,352,925	147,749	1.4%
Instructional Improvement	60,000	45,000	(15,000)	-25.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,050,315	1,064,385	14,070	1.3%
Federal Projects	871,426	855,490	(15,936)	-1.8%
State Projects	0	30,000	30,000	--
Unrestricted Capital Outlay	2,268,680	2,330,800	62,120	2.7%
New School Facilities	2,952	0	(2,952)	-100.0%
Adjacent Ways	2,800	0	(2,800)	-100.0%
Debt Service	1,620,000	1,450,000	(170,000)	-10.5%
School Plant Fund	50,000	100,000	50,000	100.0%
Auxiliary Operations	300,000	25,000	(275,000)	-91.7%
Bond Building	1,441,338	579,694	(861,644)	-59.8%
Food Service	350,000	350,000	0	0.0%
Other	2,018,139	1,557,420	(460,719)	-22.8%

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	1,607,285	1,936,081
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	1,607,285	1,936,081

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	7	1 to 186.0
Teachers	84	1 to 15.5
Other	11	1 to 118.4
Subtotal	102	1 to 12.8
Classified --		
Managers, Supervisors, Directors Teachers Aides	5	1 to 260.4
Other	21	1 to 62.0
Subtotal	46	1 to 28.3
TOTAL	174	1 to 7.5
Special Education --		
Teacher	10	1 to 10.0
Staff	19	1 to 7.0

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)	\$	0	
2.	Deduction for discontinued programs	\$	0	
3.	Adjusted FY 2019 TNT Base Limit	\$	0	

FY 2019 Budgeted Expenditures				Primary Property Tax Rate Related to Budgeted Expenditures
4.	Desegregation (no longer a primary levy, must be zero)	\$	0	
5.	Dropout Prevention (from page 1, line 27)		0	
6.	Joint Career and Technical Education and Vocational Education Center		0	
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	0	

Adjustments for FY 2018 Expenditures

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

Calculations for Truth in Taxation Notice

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

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