



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

Proposed	<u>June 12, 2018</u>
Adopted	<u>July 10, 2018</u>
Revised	<u>May 14, 2019</u>
	Date

_____	<u>Mr. John Raeder, President</u>
_____	<u>Mr. Curtis Nielson, Member</u>
_____	<u>Dr. Pearlette Ramos, Member</u>
_____	<u>Mrs. Kathy Reyes, Member</u>
_____	<u>Mrs. Amy Soucinek, Member</u>
_____	_____
_____	_____
SIGNED	SIGNED

The FY 2019 budget file for the version described above will be uploaded via the Common Logon on ADE's website by May 16, 2019.
Type the Date as MM/DD/YYYY

_____	_____
Superintendent Signature	Business Manager Signature
<u>Dr. Roger S. Freeman</u>	<u>Phyllis Kinder</u>
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Phyllis Kinder

Telephone: 623-478-5610 Email: kinder.phyllis@littletonaz.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018	\$	<u>40,297,747</u>
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)		
Local	1000	\$ <u>1,503,790</u>
Intermediate	2000	\$ <u>1,576,675</u>
State	3000	\$ <u>29,363,868</u>
Federal	4000	\$ <u>6,031,847</u>
TOTAL		\$ <u>38,476,180</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:	2.4245	2.3358
Secondary Tax Rates:		
M&O Override	1.6716	1.8121
Special Program Override	0.0000	0.0000
Capital Override	0.8033	0.7805
Class A Bonds	0.0000	0.0000
Class B Bonds	0.9814	0.9240
CTED	0.0000	0.0000
Desegregation		0.0000
Total Secondary Tax Rate	3.4563	3.5166

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>36,915,935</u>	\$ <u>36,915,935</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>3,505,905</u>	\$ <u>3,505,905</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>3,259,570</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>43,681,410</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>43,500</u>
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ <u>39,432</u>
3. Increase in average teacher salary from the prior year	\$ <u>4,068</u>
4. Percentage increase	<u>10%</u>

Comments on average salary calculation (Optional):

Littleton ESD has chosen to use the definition of Teacher as applied with Prop 301 funds. Teachers defined as qualifying for Classroom Site Fund monies were used in the calculations above. In addition, Teachers as defined in Prop 301 were provided a 10% increase to their Base Level Position. Monies not included in the numbers above include the Prop 301 funds that are paid to LESD teacher in their Bi-Weekly checks as well as performance funds that are paid to Teachers through special pays. FY2017/2018 provided a total of \$2800 over and above their base pay in their regular Bi-Weekly paychecks, as well as the opportunity to earn \$3350 in performance pay. In FY2018/2019 Teachers will be provided a total of \$4050 over and above their base pay in their regular Bi-Weekly paychecks, as well as the opportunity to earn \$3800 in performance pay.

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
Dr.	Roger	Freeman		freeman.roger@littletonaz.org	623-478-5611
Ms.	Ada	Cillis		cillis.ada@littletonaz.org	623-478-5611
Ms.	Phyllis	Kinder		kinder.phyllis@littletonaz.org	623-478-5610
Ms.	Phyllis	Kinder		kinder.phyllis@littletonaz.org	623-478-5610
Ms.	Terri	Fisher		fisher.terri@littletonaz.org	623-478-5604
Ms.	Tina	Kauffman		kauffman.tina@littletonaz.org	623-478-5602
Ms.	Sue	Chyzy		chyzy.sue@littletonaz.org	623-478-5601
Ms.	Thelma	Whitbeck		whitbeck.thelma@littletonaz.org	623-478-5643
Mr.	John	Raeder	III	raeder.john@littletonaz.org	623-478-5611
Mr.	Curtis	Nielson		nielson.curtis@littletonaz.org	623-478-5611
Dr.	Pearlette	Ramos		ramos.pearlette@littletonaz.org	623-478-5611
Mrs.	Kathy	Reyes		reyes.kathy@littletonaz.org	623-478-5611
Mrs.	Amy	Soucinek		soucinek.amy@littletonaz.org	623-478-5611

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

District's website home page address

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2018	Budget FY 2019		
	100 Regular Education										
1000 Instruction	1.	285.73	288.75	11,655,640	4,209,682	576,876	147,891	23,644	14,770,417	16,613,733	12.5%
2000 Support Services											
2100 Students	2.	28.75	28.75	1,123,458	309,217	145,500	20,194	0	1,310,062	1,598,369	22.0%
2200 Instructional Staff	3.	23.00	20.00	986,853	300,159	67,920	38,280	25,582	1,438,829	1,418,794	-1.4%
2300 General Administration	4.	3.00	3.50	414,199	137,793	87,121	4,000	25,000	541,403	668,113	23.4%
2400 School Administration	5.	20.00	21.00	1,571,382	447,923	1,300	22,272	5,000	1,813,885	2,047,877	12.9%
2500 Central Services	6.	15.25	16.25	825,075	238,080	465,664	167,942	26,926	1,563,567	1,723,687	10.2%
2600 Operation & Maintenance	7.	42.50	44.50	1,389,492	419,996	1,036,270	927,366	5,000	3,306,095	3,778,124	14.3%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional	9.	1.00	1.00	65,438	28,488	0	6,710	0	207,161	100,636	-51.4%
610 School-Sponsored Cocurricular	10.	0.00	0.00	32,750	8,750				12,600	41,500	229.4%
620 School-Sponsored Athletics	11.	0.00	0.00	112,950	23,750	22,800	4,150	0	97,436	163,650	68.0%
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%
Regular Education Subsection St	14.	419.23	423.75	18,177,237	6,123,838	2,403,451	1,338,805	111,152	25,061,455	28,154,483	12.3%
200 and 300 Special Education											
1000 Instruction	15.	97.64	100.13	2,815,869	819,615	455,000	6,500	0	3,976,842	4,096,984	3.0%
2000 Support Services											
2100 Students	16.	11.00	12.00	1,152,274	297,453	972,332	2,100	1,000	2,226,358	2,425,159	8.9%
2200 Instructional Staff	17.	1.00	1.00	115,526	26,807	0	0	0	135,605	142,333	5.0%
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							5,000	0	-100.0%
2600 Operation & Maintenance	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional	23.	0.00		103,000	34,000				126,000	137,000	8.7%
Subtotal (lines 15-23)	24.	109.64	113.13	4,186,669	1,177,875	1,427,332	8,600	1,000	6,469,805	6,801,476	5.1%
400 Pupil Transportation	25.	31.50	36.50	967,006	294,775	111,300	244,575	625	1,389,635	1,618,281	16.5%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	1.20	1.05	292,352	43,488	5,855			317,420	341,695	7.6%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	561.57	574.43	23,623,264	7,639,976	3,947,938	1,591,980	112,777	33,238,315	36,915,935	11.1%

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	6,086,783	6,427,669	1.
2. Gifted Education	383,022	373,807	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)	6,469,805	6,801,476	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 14
 Staff-Pupil 1 to 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
360.00	368.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>44000</u>
All Funds - Federal	<i>6330</i>	<u> </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) \$ 237,636

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

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2018	Budget FY 2019	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	717,344	132,359				732,275	849,703	16.0%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	29,750	4,800				34,550	34,550	0.0%
Program 100 Subtotal (lines 1-3)	4.	747,094	137,159				766,825	884,253	15.3%
200 and 300 Special Education									
1000 Instruction	5.	37,980	7,696				44,500	45,676	2.6%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.	24,484	6,836				31,320	31,320	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	62,464	14,532				75,820	76,996	1.6%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	809,558	151,691				842,645	961,249	14.1%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	1,291,702	163,979				1,274,269	1,455,681	14.2%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.	20,000	8,200				28,200	28,200	0.0%
Program 100 Subtotal (lines 14-16)	17.	1,311,702	172,179				1,302,469	1,483,881	13.9%
200 and 300 Special Education									
1000 Instruction	18.	400,272	97,351				249,324	497,623	99.6%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.	6,001	300				6,300	6,301	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	406,273	97,651				255,624	503,924	97.1%
Other Programs (Specify) _____									
1000 Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	1,717,975	269,830				1,558,093	1,987,805	27.6%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	1,378,705	209,670				1,402,227	1,588,375	13.3%
2100 Support Services - Students	28.	7,800					7,800	7,800	0.0%
2200 Support Services - Instructional Staff	29.	109,415	28,582				47,500	137,997	190.5%
Program 100 Subtotal (lines 27-29)	30.	1,495,920	238,252	0	0		1,457,527	1,734,172	19.0%
200 and 300 Special Education									
1000 Instruction	31.	236,542	36,885				269,495	273,427	1.5%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.	75,415	15,083				0	90,498	-
Program 200 and 300 Subtotal (lines 31-33)	34.	311,957	51,968	0	0		269,495	363,925	35.0%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	1,807,877	290,220	0	0		1,727,022	2,098,097	21.5%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	4,335,410	711,741	0	0	0	4,127,760	5,047,151	22.3%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2018	Budget FY 2019	
Unrestricted Capital Outlay Override (1)	1.	0	1,073,840	497,407	0	0	186,396	2,199,370	1,757,643	-20.1%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		1,116,040	363,093				1,489,027	1,479,133	-0.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		60,000	42,700				75,440	102,700	36.1%
2300, 2400, 2500, 2900 Administration	4.			446,969				237,124	446,969	88.5%
2600 Operation & Maintenance of Plant	5.			46,271				81,021	46,271	-42.9%
2700 Student Transportation	6.			363,606				178,563	363,606	103.6%
3000 Operation of Noninstructional Services (5)	7.			72,150				107,200	72,150	-32.7%
4000 Facilities Acquisition and Construction	8.			0			701,803	920,680	701,803	-23.8%
5000 Debt Service	9.				225,000	68,273		293,273	293,273	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,176,040	1,334,789	225,000	68,273	701,803	3,382,328	3,505,905	3.7%

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)] \$ 72,150

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 60,000
6642 Textbooks	625,640
6643 Instructional Aids	490,400
673X Furniture and Equipment	445,685
673X Vehicles	339,309
673X Tech Hardware & Software	549,798

(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.	3,382,328	3,505,905	6,103,648	5,712,314	0	0	650,000	1,250,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0		2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0		3.
6450 Construction Services	4.	920,680	701,803	3,103,648	425,000	0	0	575,000	1,100,000	4.
6710 Land and Improvements	5.	0	0	3,000,000	4,726,505	0	0	0		5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0		6.
673X Furniture and Equipment	7.	299,538	445,685	0	0	0	0	0		7.
673X Vehicles	8.	154,263	339,309	0	330,809	0	0	0		8.
673X Technology Hardware & Software	9.	560,580	549,798	0	0	0	0	0		9.
6831, 6832 Redemption of Principal	10.	0	225,000	0	0	0	0	0		10.
6841, 6842, 6850 Interest	11.	0	68,273	0	0	0	0	0		11.
Total (lines 2-11)	12.	1,935,061	2,329,868	6,103,648	5,482,314	0	0	575,000	1,100,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	920,680	701,803	0	425,000			0		13.
New Construction	14.	0	0	2,353,648	0	0	0	0	1,100,000	14.
Other	15.	1,014,381	1,628,065	3,750,000	5,057,314	0	0	575,000		15.
Total (lines 13-15, must equal line 12)	16.	1,935,061	2,329,868	6,103,648	5,482,314	0	0	575,000	1,100,000	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 \$ 600,000

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	6.00	6.00	1,400,266	1,332,745	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	0.00	195,957	154,861	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	0	0	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	1.00	1.00	159,735	178,141	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	5.00	5.00	982,137	990,361	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	0	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0	13.
14.	290 Medicaid Reimbursement	6000	2.00	2.00	627,953	428,927	14.
15.	374 E-Rate	6000	0.00	0.00	173,263	34,251	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	137,793	140,284	17.
18.	Total Federal Project Funds (lines 1-17)		14.00	14.00	3,677,104	3,259,570	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		0		19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0	6,388	25.
26.	456 College Credit Exam Incentives	6000	0.00		0		26.
27.	457 Results-based Funding	6000	0.00		0		27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	0.00		176,000	396,000	29.
30.	Total State Project Funds (lines 19-29)		0.00	0.00	176,000	402,388	30.
31.	Total Special Projects (lines 18 and 30)		14.00	14.00	3,853,104	3,661,958	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	0	0	1.
2.	Class Size Reduction	6000	0	0	2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0	0	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	272,873	291,373	4.
5.	Total Instructional Improvement Fund (lines 1-4)		272,873	291,373	5.

OTHER FUNDS

			Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	2,340	2,779	1.
2.	071 Structured English Immersion (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	82,000	88,892	4.
5.	510 Food Service	6000	4,414,347	4,450,841	5.
6.	515 Civic Center	6000	198,885	209,224	6.
7.	520 Community School	6000	139,738	172,574	7.
8.	525 Auxiliary Operations	6000	333,909	387,801	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	104,972	130,813	9.
10.	530 Gifts and Donations	6000	180,219	199,163	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	6,000	6,000	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	38,000	32,000	14.
15.	555 Textbooks	6000	20,257	19,617	15.
16.	565 Litigation Recovery	6000	53,000	53,000	16.
17.	570 Indirect Costs	6000	616,653	612,932	17.
18.	575 Unemployment Insurance	6000	125,000	125,000	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	10,000	10,000	20.
21.	590 Grants and Gifts to Teachers	6000	0	0	21.
22.	595 Advertisement	6000	0	0	22.
23.	596 Career Technical Education	6000	0	0	23.
24.	639 Impact Aid Revenue Bond Building	6000	0	0	24.
25.	650 Gifts and Donations-Capital	6000	716,495	789,460	25.
26.	660 Condemnation	6000	0	0	26.
27.	665 Energy and Water Savings	6000	0	0	27.
28.	686 Emergency Deficiencies Correction	6000	0	0	28.
29.	691 Building Renewal Grant	6000	253,653	437,352	29.
30.	700 Debt Service	6000	2,498,408	2,719,119	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	31.
32.	Other _____	6000	0	0	32.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0	0	1.
2.	955 Intergovernmental Agreements	6000	109,700	110,769	2.
3.	9__ OPEB	6000	0	0	3.
4.	956__ Westside Impact Fiscal Agent _____	6000	62,376	78,875	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)	\$ <u>30,750,420</u>	\$ <u>30,750,420</u>	\$ <u>0</u>
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>2,523,694</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>1,630,654</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>893,040</u>		<u>893,040</u>
*3. FY 2019 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(a) Maintenance and Operation		<u>4,529,050</u>	
(b) Unrestricted Capital Outlay			<u>1,950,629</u>
(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)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		<u>1,397,429</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2017 (A.R.S. §15-910.N, as amended by Laws 2018, Ch. 283, §2)		<u>0</u>	
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2018 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		<u>0</u>	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</u>			
(c) <u>Increase for Energy and Water Savings Fund Transfer to M&O</u>			
(d) <u>Noncompliance Adjustment</u>			
(e) <u>ADM/Transportation Audit Adjustment</u>			
(f) <u>Other:</u>			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>239,036</u>	
11. FY 2019 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>36,915,935</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u>2,843,669</u>

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

**CALCULATION OF FY 2019 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
 (A.R.S. §15-947.D and A.R.S. §15-978)**

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2018 Unrestricted Capital Budget Limit (UCBL) (from FY 2018 latest revised Budget, page 8, line A.12)	\$	<u>3,382,328</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>3,382,328</u>
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$	<u>3,382,328</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>3,382,328</u>
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>2,720,529</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>661,799</u>
8. Interest Earned in Fund 610 in FY 2018	\$	<u>437</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	
10. Adjustment to UCBL for FY 2019 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	
_____	\$	
(b) ADM/Transportation Audit Adjustment	\$	
(c) Other: _____	\$	
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>2,843,669</u>
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u><u>3,505,905</u></u>

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2018 Classroom Site Fund Budget Limit (from FY 2018 latest revised Budget, page 8, line B.7)	842,645	1,558,093	1,727,022	4,127,760
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	432,976	671,163	732,228	1,836,367
3. Unexpended Budget Balance (line B.1 minus B.2)	409,669	886,930	994,794	2,291,393
4. Interest Earned in the Classroom Site Fund in FY 2018	3,469	4,654	7,082	15,205
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.	548,110.19	1,096,220.37	1,096,220.37	2,740,550.93
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)	<u>961,249</u>	<u>1,987,805</u>	<u>2,098,097</u>	<u>5,047,149</u>

- (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.