



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

Adopted

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 26, 2018</u>
Adopted	<u>July 10, 2018</u>
Revised	<u>                    </u>
	Date

_____	<u>Desiree Fowler, President</u>
_____	<u>Ed Franklin, Clerk</u>
_____	<u>Robert Candelaria, Member</u>
_____	<u>Deloris McKerry, Member</u>
_____	<u>Sandra Kidman, 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 July 11, 2018.  
Type the Date as MM/DD/YYYY

_____	_____
Superintendent Signature	Business Manager Signature
Dr. Robert Varner	Kevin L Dickerson
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Kevin L Dickerson

Telephone: (928) 608-4357 Email: kdickerson@pageud.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018	\$ <u>33,914,921</u>
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)	
Local 1000	\$ <u>786,500</u>
Intermediate 2000	\$ <u>1,678,000</u>
State 3000	\$ <u>4,723,000</u>
Federal 4000	\$ <u>11,043,885</u>
TOTAL	\$ <u>18,231,385</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>4.3703</u>	<u>3.9358</u>
Secondary Tax Rates:		
M&O Override	<u>0.0000</u>	<u>0.0000</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.0000</u>	<u>0.0000</u>
Class A Bonds	<u>0.0000</u>	<u>0.0000</u>
Class B Bonds	<u>0.0000</u>	<u>0.0000</u>
CTED	<u>0.0000</u>	<u>0.0000</u>
Desegregation	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>0.0000</u>	<u>0.0000</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>15,974,563</u>	\$ <u>15,974,563</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>286,869</u>	\$ <u>286,869</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>1,969,953</u>	\$ <u>1,969,953</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>18,231,385</u>	\$ <u>18,231,385</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>46,486</u>
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ <u>42,036</u>
3. Increase in average teacher salary from the prior year	\$ <u>4,450</u>
4. Percentage increase	<u>11%</u>

Comments on average salary calculation (Optional):

The raises were provided to general classroom teachers, reading specialists, special education teachers, and CTE teachers. Counselors, Student Achievement Teachers, and other certified support level positions were provided a 5% raise not listed in the above calculation. Certified administrators were provided a 3% raise not listed in the above calculation.

**DISTRICT CONTACT INFORMATION**

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

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Dr.	Robert	<b>Varner</b>		rvarner@pageud.org	(928) 608-4119
Ms.	Lynne	Hoffman		lhoffman@pageud.org	(928) 608-4117
Mr.	Kevin	Dickerson		<a href="mailto:kdickerson@pageud.org">kdickerson@pageud.org</a>	
Mr.	Kevin	Dickerson		kdickerson@pageud.org	(928) 608-4357
Dr.	Terry	Maurer		tmaurer@pageud.org	(928) 608-4108
Ms.	Beth	Jahsman		bjahsman@pageud.org	(928) 608-4154
Ms.	Suzanne	McClelland		smcclelland@pageud.org	(928) 608-4140
Mr.	Bill	Patterson		bpatterson@pageud.org	(928) 608-4121
Ms.	Desiree	Fowler		dfowler@pageud.org	
Mr.	Ed	Franklin		efranklin@pageud.org	(928) 608-4117
Mr.	Robert	Candelaria		<a href="mailto:rcandelaria@pageud.org">rcandelaria@pageud.org</a>	(928) 608-4117
Ms.	Deloris	McKerry		<a href="mailto:dmckerry@pageud.org">dmckerry@pageud.org</a>	(928) 608-4117
Ms.	Sandra	Kidman		<a href="mailto:skidman@pageud.org">skidman@pageud.org</a>	(928) 608-4117

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Pearson (Powerschool)

Accounting Information System

Infinite Visions

Trax for Bookstore

District's website home page address

[www.pageud.org](http://www.pageud.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.	87.78	80.41	3,296,543	1,318,617	104,463	98,194	1,110	5,289,869	4,818,927	-8.9%	1.
2000 Support Services												
2100 Students	2.	12.30	11.30	339,867	135,947	11,601	6,219	2,625	543,356	496,259	-8.7%	2.
2200 Instructional Staff	3.	2.25	2.50	108,822	43,529	15,690	11,277	1,809	185,960	181,127	-2.6%	3.
2300 General Administration	4.	3.18	3.25	237,160	94,864	118,475	2,709	24,732	496,819	477,940	-3.8%	4.
2400 School Administration	5.	11.00	11.00	713,537	285,415	51,020	2,525	4,256	916,662	1,056,753	15.3%	5.
2500 Central Services	6.	8.50	8.50	454,157	181,663	123,609	62,723	46,470	865,334	868,622	0.4%	6.
2600 Operation & Maintenance of Plant	7.	35.30	34.30	1,132,578	453,031	578,101	1,042,822	79	3,792,279	3,206,611	-15.4%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	1.00	28,531	11,412	75,000	439	0	106,017	115,382	8.8%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	25,564	10,226	7,371	2,114	7,299	60,609	52,574	-13.3%	10.
620 School-Sponsored Athletics	11.	2.00	2.00	254,088	101,635	8,590	22,656	42,622	398,718	429,591	7.7%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	163.31	154.26	6,590,847	2,636,339	1,093,920	1,251,678	131,002	12,655,623	11,703,786	-7.5%	14.
200 and 300 Special Education												
1000 Instruction	15.	46.37	31.87	787,456	314,982	62,940	30,108	0	1,157,328	1,195,486	3.3%	15.
2000 Support Services												
2100 Students	16.	31.50	22.80	803,720	321,488	177,539	12,610	975	1,583,623	1,316,332	-16.9%	16.
2200 Instructional Staff	17.	1.00	1.00	91,913	36,765	2,471	827	0	134,725	131,976	-2.0%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0.00	0.00	0	0	0	0	295	0	295	--	19.
2500 Central Services	20.	0.00	0.00	0	0	665	0	0	665	665	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	78.87	55.67	1,683,089	673,235	243,615	43,545	1,270	2,876,341	2,644,754	-8.1%	24.
400 Pupil Transportation	25.	29.00	21.50	639,308	255,723	127,492	489,683	2,132	1,670,097	1,514,338	-9.3%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	4.50	4.50	79,775	31,910	0	0	0	129,185	111,685	-13.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	275.68	235.93	8,993,019	3,597,207	1,465,027	1,784,906	134,404	17,331,246	15,974,563	-7.8%	30.

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	
1.	1,922,649	1,721,985	1.
2.	9,344	9,147	2.
3.	0	0	3.
4.	16,611	30,061	4.
5.	613,580	566,846	5.
6.	0	0	6.
7.	0	0	7.
8.	314,157	316,715	8.
9.	2,876,341	2,644,754	9.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 28  
 Staff-Pupil 1 to 15

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
175.00	168.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	41,485
All Funds - Federal	6330	<u>18,000</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) \$ 60,000

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

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2018	Budget FY 2019	
<b>Classroom Site Fund 011 - Base Salary</b>								
100 Regular Education								
1000 Instruction	1. 215,555	43,111				202,679	258,666	27.6%
2100 Support Services - Students	2. 8,202	1,641				3,863	9,843	154.8%
2200 Support Services - Instructional Staff	3. 0	0				0	0	0.0%
Program 100 Subtotal (lines 1-3)	4. 223,757	44,752				206,542	268,509	30.0%
200 and 300 Special Education								
1000 Instruction	5. 42,236	8,447				25,518	50,683	98.6%
2100 Support Services - Students	6. 4,995	999				1,421	5,994	321.8%
2200 Support Services - Instructional Staff	7. 0	0				0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8. 47,231	9,446				26,939	56,677	110.4%
Other Programs (Specify) _____								
1000 Instruction	9. 0	0				0	0	0.0%
2100 Support Services - Students	10. 0	0				0	0	0.0%
2200 Support Services - Instructional Staff	11. 0	0				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. 270,988	54,198				233,481	325,186	39.3%
<b>Classroom Site Fund 012 - Performance Pay</b>								
100 Regular Education								
1000 Instruction	14. 808,296	161,659				890,804	969,955	8.9%
2100 Support Services - Students	15. 19,076	3,815				778	22,891	2842.3%
2200 Support Services - Instructional Staff	16. 21,582	4,316				0	25,898	--
Program 100 Subtotal (lines 14-16)	17. 848,954	169,790				891,582	1,018,744	14.3%
200 and 300 Special Education								
1000 Instruction	18. 122,624	24,449				143,440	147,073	2.5%
2100 Support Services - Students	19. 13,228	2,646				778	15,874	1940.4%
2200 Support Services - Instructional Staff	20. 6,184	1,237				0	7,421	--
Program 200 and 300 Subtotal (lines 18-20)	21. 142,036	28,332				144,218	170,368	18.1%
Other Programs (Specify) _____								
1000 Instruction	22. 0	0				0	0	0.0%
2100 Support Services - Students	23. 0	0				0	0	0.0%
2200 Support Services - Instructional Staff	24. 0	0				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. 990,990	198,122				1,035,800	1,189,112	14.8%
<b>Classroom Site Fund 013 - Other</b>								
100 Regular Education								
1000 Instruction	27. 338,044	115,140	0	0		547,726	453,184	-17.3%
2100 Support Services - Students	28. 45,770	16,020	0	0		57,242	61,790	7.9%
2200 Support Services - Instructional Staff	29. 10,531	3,686	0	0		7,249	14,217	96.1%
Program 100 Subtotal (lines 27-29)	30. 394,345	134,846	0	0		612,217	529,191	-13.6%
200 and 300 Special Education								
1000 Instruction	31. 55,979	19,593	0	0		66,599	75,572	13.5%
2100 Support Services - Students	32. 23,571	8,250	0	0		21,156	31,821	50.4%
2200 Support Services - Instructional Staff	33. 1,500	525	0	0		1,776	2,025	14.0%
Program 200 and 300 Subtotal (lines 31-33)	34. 81,050	28,368	0	0		89,531	109,418	22.2%
530 Dropout Prevention Programs								
1000 Instruction	35. 0	0	0	0		0	0	0.0%
Other Programs (Specify) _____								
1000 Instruction	36. 0	0	0	0		0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37. 0	0	0	0		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. 475,395	163,214	0	0		701,748	638,609	-9.0%
Total Classroom Site Funds (lines 13, 26, and 39)	40. 1,737,373	415,534	0	0	0	1,971,029	2,152,907	9.2%

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	
<b>Unrestricted Capital Outlay Override (1)</b>	1.						0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>	2.						0	0	0.0%
1000 Instruction	2.						0	0	0.0%
2000 Support Services	3.						0	0	0.0%
2100, 2200 Students and Instructional Staff	3.						0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.						0	0	0.0%
2600 Operation & Maintenance of Plant	5.						0	0	0.0%
2700 Student Transportation	6.						0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%
4000 Facilities Acquisition and Construction	8.		286,869				192,946	286,869	48.7%
5000 Debt Service	9.						0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	286,869	0	0	0	192,946	286,869	48.7%

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)] \_\_\_\_\_

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	_____
6642 Textbooks	_____
6643 Instructional Aids	_____
673X Furniture and Equipment	286,869
673X Vehicles	_____
673X Tech Hardware & Software	_____

(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	
<b>Total Fund Expenditures</b>	1.	192,946	286,869	0	0	0	0	0	0	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	0	0	0	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	222,871	292,955	6.
673X Furniture and Equipment	7.	192,946	286,869	0	0	0	0	0	0	7.
673X Vehicles	8.	0	0	0	0	0	0	0	0	8.
673X Technology Hardware & Software	9.	0	0	0	0	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	192,946	286,869	0	0	0	0	222,871	292,955	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	0	0			0	0	13.
New Construction	14.	0	0	0	0	0	0	222,871	292,955	14.
Other	15.	192,946	286,869	0	0	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	192,946	286,869	0	0	0	0	222,871	292,955	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	9.75	11.60	675,198	544,601
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	2.50	0.00	88,687	61,354
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.50	76,748	60,000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.28	0.36	27,263	24,071
6.	200 ESEA Title VII - Indian Education	6000	8.48	10.70	380,562	380,562
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0
8.	220 IDEA Part B	6000	9.75	18.60	651,685	506,306
9.	230 Johnson-O'Malley	6000	1.50	2.50	162,088	132,901
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	47,385	34,976
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	6000	1.50	0.50	172,108	120,019
15.	374 E-Rate	6000	0.00	0.00	38,865	61,163
16.	378 Impact Aid	6000	88.80	89.25	9,633,651	9,230,342
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.92	8.95	119,238	44,000
18.	Total Federal Project Funds (lines 1-17)		123.48	142.96	12,073,478	11,200,295

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00	0.00	42,094	25,257
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0
22.	425 Adult Basic Education	6000	0.00	0.00	0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0
24.	435 Academic Contests	6000	0.00	0.00	0	0
25.	450 Gifted Education	6000	0.00	0.00	0	0
26.	456 College Credit Exam Incentives	6000	0.00	0.00	0	0
27.	457 Results-based Funding	6000	0.00	0.00	0	0
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0
29.	465-499 Other State Projects	6000	0.00	0.00	4,400	4,400
30.	Total State Project Funds (lines 19-29)		0.00	0.00	46,494	29,657
31.	Total Special Projects (lines 18 and 30)		123.48	142.96	12,119,972	11,229,952

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	0	0
2.	Class Size Reduction	6000	0	0
3.	Dropout Prevention Programs (M&O purposes)	6000	79,865	74,735
4.	Instructional Improvement Programs (M&O purposes)	6000	49,611	73,092
5.	Total Instructional Improvement Fund (lines 1-4)		129,476	147,827

**OTHER FUNDS**

			Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	765	2,087	1.
2.	071 Structured English Immersion (1)	6000	25,005	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	0	0	4.
5.	510 Food Service	6000	1,139,305	1,358,415	5.
6.	515 Civic Center	6000	693	699	6.
7.	520 Community School	6000	63,328	193,965	7.
8.	525 Auxiliary Operations	6000	155,296	176,407	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	30,235	32,357	9.
10.	530 Gifts and Donations	6000	19,205	21,323	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	6,539	10,087	11.
12.	540 Fingerprint	6000	509	1,182	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	14,274	14,565	14.
15.	555 Textbooks	6000	461	767	15.
16.	565 Litigation Recovery	6000	617	0	16.
17.	570 Indirect Costs	6000	356,406	356,406	17.
18.	575 Unemployment Insurance	6000	0	0	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	0	0	20.
21.	590 Grants and Gifts to Teachers	6000	0	42	21.
22.	595 Advertisement	6000	25	25	22.
23.	596 Career Technical Education	6000	640,882	640,882	23.
24.	639 Impact Aid Revenue Bond Building	6000	0	0	24.
25.	650 Gifts and Donations-Capital	6000	0	0	25.
26.	660 Condemnation	6000	0	0	26.
27.	665 Energy and Water Savings	6000	0	0	27.
28.	686 Emergency Deficiencies Correction	6000	0	0	28.
29.	691 Building Renewal Grant	6000	1,016,120	292,538	29.
30.	700 Debt Service	6000	0	0	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	128	134	2.
3.	9__ OPEB	6000	0	0	3.
4.	958 __CCAS _____	6000	1,235,915	1,021,123	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)	\$ 15,349,989	\$ 15,349,989	\$ 0
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 1,227,981		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	798,187		
(c) Total DAA (line 2.a minus 2.b)	\$ 429,794	335,657	94,137
*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		0	
(b) Unrestricted Capital Outlay			0
(c) Special Program		0	0
*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)		0	0
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local (Do <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources		0	0
(b) Other Arizona Districts		0	0
(c) Out-of-State Districts and Other Governments		44,480	0
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	0
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	0
*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)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		0	0
* (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)		120,537	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	0
(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)		0	0
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		0	0
* (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)		0	
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		0	
*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:		0	
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		0	
(c) Increase for Energy and Water Savings Fund Transfer to M&O		0	
(d) Noncompliance Adjustment		0	
(e) ADM/Transportation Audit Adjustment		0	
(f) Other:		0	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		123,900	0
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)		\$ 15,974,563	
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)			\$ 94,137

\* 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)	\$ 192,946
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2018 Capital Expenditures (line A.1 + A.2)	\$ 192,946
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$ 192,946
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 192,946
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 510
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.	\$ 192,436
8. Interest Earned in Fund 610 in FY 2018	\$ 296
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ 0
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:	\$ 0
(b) ADM/Transportation Audit Adjustment	\$ 0
(c) Other:	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 94,137
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 286,869

**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)	233,481	1,035,800	701,748	1,971,029
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	191,575	415,726	630,281	1,237,582
3. Unexpended Budget Balance (line B.1 minus B.2)	41,906	620,074	71,467	733,447
4. Interest Earned in the Classroom Site Fund in FY 2018	306	3,090	1,194	4,590
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.	282,973.89	565,947.78	565,947.78	1,414,869.44
6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)	0	0	0	0
7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	325,186	1,189,112	638,609	2,152,907

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

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2018	Budget FY 2019	
<b>Expenditures</b>											
<b>Structured English Immersion Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.00	0.00	0	0	0	0		0	52,550	0	-100.0%
2000 Support Services											
2100 Students	0.00	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional Staff	0.00	0.00	0	0	0	0		0	0	0	0.0%
2300 General Administration	0.00	0.00	0	0	0	0		0	0	0	0.0%
2400 School Administration	0.00	0.00	0	0	0	0		0	0	0	0.0%
2500 Central Services	0.00	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & Maintenance of Plant	0.00	0.00	0	0	0	0		0	0	0	0.0%
2700 Student Transportation	0.00	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	0.00	0.00	0	0	0	0		0	0	0	0.0%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	1.00	0.00	0	0	0	0		0	52,550	0	-100.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction	0.00	0.00	0	0	0	0		0	0	0	0.0%
2000 Support Services											
2100 Students	0.00	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional Staff	0.00	0.00	0	0	0	0		0	0	0	0.0%
2300 General Administration	0.00	0.00	0	0	0	0		0	0	0	0.0%
2400 School Administration	0.00	0.00	0	0	0	0		0	0	0	0.0%
2500 Central Services	0.00	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & Maintenance of Plant	0.00	0.00	0	0	0	0		0	0	0	0.0%
2700 Student Transportation	0.00	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	0.00	0.00	0	0	0	0		0	0	0	0.0%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	0.00	0.00	0	0	0	0		0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 030208000  
VERSION Adopted

I certify that the Budget of Page Unified School District, Coconino County for fiscal year 2019 was officially proposed by the Governing Board on June 26, 2018, and that the complete Proposed Expenditure Budget may be reviewed by contacting Kevin L Dickerson at the District Office, telephone (928) 608-4357 during normal business hours.

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

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)</b>
	<b>2017 ADM</b>	<b>2018 ADM</b>	<b>2019 ADM</b>	
<b>Attending</b>	3,085.335	3,021.873	3,344.845	1. Average salary of all teachers employed in FY 2019 (budget year) 46,486
<b>2. Tax Rates:</b>				2. Average salary of all teachers employed in FY 2018 (prior year) 42,036
		<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year 4,450
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		4.3703	3.9358	4. Percentage increase 11%
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000	Comments on average salary calculation (Optional):
<b>3. Budgeted Expenditures and Budget Limits:</b>				The raises were provided to general classroom teachers, reading specialists, special education teachers, and CTE teachers. Counselors, Student Achievement Teachers, and other certified support level positions were provided a 5% raise not listed in the above calculation. Certified administrators were provided a 3% raise no listed in the above calculation.
		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>	
<b>Maintenance &amp; Operation Fund</b>		15,974,563	15,974,563	
<b>Classroom Site Fund</b>		2,152,907	2,152,907	
<b>Unrestricted Capital Outlay Fund</b>		286,869	286,869	

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	
<b>100 Regular Education</b>							
1000 Instruction	5,158,284	4,615,160	131,585	203,767	5,289,869	4,818,927	-8.9%
2000 Support Services							
2100 Students	523,410	475,814	19,946	20,445	543,356	496,259	-8.7%
2200 Instructional Staff	160,143	152,351	25,817	28,776	185,960	181,127	-2.6%
2300, 2400, 2500 Administration	1,847,529	1,966,796	367,318	436,519	2,214,847	2,403,315	8.5%
2600 Oper./Maint. of Plant	1,697,438	1,585,609	2,094,841	1,621,002	3,792,279	3,206,611	-15.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	45,578	39,943	60,439	75,439	106,017	115,382	8.8%
610 School-Sponsored Cocurric. Activities	44,657	35,790	15,952	16,784	60,609	52,574	-13.3%
620 School-Sponsored Athletics	328,089	355,723	70,629	73,868	398,718	429,591	7.7%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	9,805,128	9,227,186	2,786,527	2,476,600	12,591,655	11,703,786	-7.1%
<b>200 and 300 Special Education</b>							
1000 Instruction	1,013,731	1,102,438	143,597	93,048	1,157,328	1,195,486	3.3%
2000 Support Services							
2100 Students	1,286,576	1,125,208	297,047	191,124	1,583,623	1,316,332	-16.9%
2200 Instructional Staff	131,427	128,678	736,213	3,298	867,640	131,976	-84.8%
2300, 2400, 2500 Administration	0	0	665	960	665	960	44.4%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	2,431,734	2,356,324	1,177,522	288,430	3,609,256	2,644,754	-26.7%
400 Pupil Transportation	911,651	895,031	758,446	619,307	1,670,097	1,514,338	-9.3%
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	129,185	111,685	0	0	129,185	111,685	-13.5%
<b>TOTAL EXPENDITURES</b>	<b>13,277,698</b>	<b>12,590,226</b>	<b>4,722,495</b>	<b>3,384,337</b>	<b>18,000,193</b>	<b>15,974,563</b>	<b>-11.3%</b>

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	17,331,246	15,974,563	(1,356,683)	-7.8%
Instructional Improvement	129,476	147,827	18,351	14.2%
Structured English Immersion	52,550	0	(52,550)	-100.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,971,029	2,152,907	181,878	9.2%
Federal Projects	12,073,478	11,200,295	(873,183)	-7.2%
State Projects	46,494	29,657	(16,837)	-36.2%
Unrestricted Capital Outlay	192,946	286,869	93,923	48.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	155,296	176,407	21,111	13.6%
Bond Building	0	0	0	0.0%
Food Service	1,139,305	1,358,415	219,110	19.2%
Other	3,386,102	2,588,182	(797,920)	-23.6%

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	1,922,649	1,721,985
Gifted Education	9,344	9,147
Remedial Education	0	0
ELL Incremental Costs	16,611	30,061
ELL Compensatory Instruction	613,580	566,846
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	316,715
<b>TOTAL</b>	<b>2,562,184</b>	<b>2,644,754</b>

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	15	1 to 223.0
Teachers	179	1 to 18.7
Other	31	1 to 107.9
Subtotal	225	1 to 14.9
Classified --		
Managers, Supervisors, Directors	9	1 to 371.6
Teachers Aides	46	1 to 72.7
Other	2	1 to #####
Subtotal	57	1 to 58.7
<b>TOTAL</b>	<b>282</b>	<b>1 to 11.9</b>
Special Education --		
Teacher	16	1 to 27.6
Staff	29	1 to 15.2

**FY 2019 Truth in Taxation Work Sheet (A.R.S. §15-905.01)**

1.	FY 2019 Truth in Taxation Base Limit (from FY 2018 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u>0</u>	
3.	Adjusted FY 2019 TNT Base Limit	<u><u>0</u></u>	
<b>Primary Property Tax Rate</b>			
<b>Related to Budgeted Expenditures</b>			
<b>FY 2019 Budgeted Expenditures</b>			
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	<u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)	<u>0</u>	<u>0.0000</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>
<b>Adjustments for FY 2018 Expenditures</b>			
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2018 Total Actual Expenditures for programs above	\$ <u>0</u>	
b.	Sum of FY 2018 original budget amounts for programs above (from FY 2018 TNT work sheet, sum of lines 4, 5, and 6)	<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u>0</u>	
9.	Small School Adjustment		
a.	FY 2018 final budget for Small School Adjustment	\$ <u>0</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>0</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u>0</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>50,000</u>	<u>0.0396</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>0</u>	<u>0.0000</u>
<b>Calculations for Truth in Taxation Notice</b>			
A.	Sum of lines 11, 12, and 13	\$ <u>50,000</u>	
B.1.	Current Assessed Value	\$ <u>1,263,895</u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u>0.0000</u> (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>50,000</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u>395.6025</u> (2)	

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

Page	Reference	Instructions	Revision Instructions
	General	<p>These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related form after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should complete the Work Sheets and Supplements, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General's Office, Accounting Services Division, or ADE, School Finance.</p>	
	General	<p>Amounts in the prior year columns should be recorded from the budget columns of the latest revised Budget for FY 2018. Amounts should be rounded to the nearest dollar.</p> <p>Districts should budget for FY 2019 retirement contributions at the rate of 11.64% and for long term disability at a rate of 0.16% for a total contribution rate of 11.80%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 10.53%.</p>	
	Budget Revision	<p>Instructions for budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show.</p> <p>Prior to May 15 of the budget year, districts <u>must</u> make all of the revisions described in these instructions that would result in a decrease in budget limits and districts <u>may</u> make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&amp;O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7 and 8 of the latest revised budget. Therefore, if the net change to any of these budget limits is a <u>decrease</u>, the district <u>must</u> reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an <u>increase</u>, the district <u>may</u> choose to revise budgeted expenditures in the related fund.</p>	Yes
	Budget Revision Continued	All districts must revise the FY 2019 budget, including the work sheets, to include the 2018 (prior year) and 2019 (current year) 100th-Day ADM from the applicable year's ADMS46-1 report, "Recalculated ADM State Aid Report."	Yes
Cover	District Tax Rates	District tax rates for FY 2018 should be the actual tax rates set by the County Board of Supervisors in August 2017. Tax rates for FY 2019 should be the district's best estimate. Districts should include detailed secondary tax rates for M&O, Special Program, and Capital Overrides; Class A Bonds; Class B Bonds; Career Technical Education District (CTED); and Desegregation. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.	

Page	Reference	Instructions	Revision Instructions
Cover	Average Teacher Salaries	In accordance with A.R.S. §15-903(E), as amended by Laws 2018, Ch. 285, §10, a district's budget must include the prominent display of the average salary of all teachers employed by the district for the budget and prior years, and the increase in the average salary of all teachers employed by the district for the budget year reported in dollars and percentage. Districts must also prominently post this information on their website home pages separate from their budgets. The law does not provide a definition of a teacher. Districts should be consistent in the type of salary information included in this table from year to year. An optional comment box is available to provide details on the average teacher salary calculation used by the district.  <b>Budget Revision</b> Districts should revise the average teacher salary information any time a revised budget is submitted to ADE.	Yes
District Contact Info		Fill in the contact information for all positions listed on this tab. If any of the positions don't exist at your district, please fill in the appropriate person to contact related to that topic.  <b>Budget Revision</b> Districts should revise contact information, if necessary, any time a revised budget is submitted to ADE.	Yes
1	Line 4	Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2019. This amount should also be included on page 7, line 8(h). Pre-approval by ADE is required. Contact ADE's School Finance payment team at the email address below.  <a href="mailto:SFPaymentTeam@azed.gov">SFPaymentTeam@azed.gov</a>	
1	Line 9	<b>Budget Revision</b> Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.	Yes
1	Line 27	A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2019 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.	
1	Line 28	A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center's expenditures on this line. A.R.S. §15-910.01 <b>This provision does not apply to CTEDs established pursuant to A.R.S. §15-392.</b>  A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. <b>Currently, no districts have been authorized by the SBE.</b>	
1	Line 29	Districts should budget for K-3 Reading Program expenditures on this line. The SBE must give approval to a district before any portion of the monies generated by the K-3 reading support level weight may be distributed to the district. A.R.S. §15-211  Contact ADE's Move on When Reading program area with questions concerning the K-3 Reading plan requirement and approval status at the link below.  <a href="http://www.azed.gov/mowr/">http://www.azed.gov/mowr/</a>	



Page	Reference	Instructions	Revision Instructions
2	Spec. Ed. by Type	All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (e.g., state equalization assistance and property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets. However, districts should budget total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications.	
2	Spec. Ed by Type - Lines 4 and 5	Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to ELL. See Supplement instructions for more information on English language learners (ELL).	
2	FTE Certified Employees	Include <b>all</b> certified employees filling certified positions at the district.	
2	Audit Services	Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from <u>all</u> funds.	
2	M&O for Food Service	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M&O Fund any amounts that will be expended during the 2019 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE’s Health & Nutrition Services at (602) 542-8700.  <b>Budget Revision</b> Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE’s Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.	Yes
3	General	The Classroom Site Funds (CSF) are budget-controlled funds that must be used to supplement, rather than supplant, existing monies and in accordance with Laws 2000, 5th S.S., Ch. 1, §62, must not be used for administrative purposes. See USFR Memorandum No. 194 for additional guidance on the use of CSF monies.	
3	Lines 13, 26, and 39	Include amounts budgeted for registered warrant expense in the Interest on Short-Term Debt column. Districts should budget up to the Classroom Site Fund Budget Limit (CSFBL) as calculated on page 8, line B.7.	
3	Line 40	The total amount budgeted on line 40 cannot exceed the CSFBL on page 8, Line B.7. The total amount budgeted in FY 2019 will affect the next year’s CSFBL. See A.R.S. §15-978 and calculation on page 8.	
4	Line 10	The amount budgeted in the UCO Fund cannot exceed the Unrestricted Capital Budget Limit (UCBL) on page 8, line A.12. The amount budgeted in Fund 610 in FY 2019 will affect the next year’s UCBL. See A.R.S. §15-947(D) and calculation on page 8.	

Page	Reference	Instructions	Revision Instructions
4	Footnote 5	<p>Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO Fund any amounts that will be expended during the 2019 school year for the food service program. Any questions related to the state matching requirements should be directed to ADE’s Health &amp; Nutrition Services at (602) 542-8700.</p> <p><b>Budget Revision</b> Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the UCO Fund on this line before May 15. ADE’s Health &amp; Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	Yes
5	Other Funds— Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	<p>In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) Funds. The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total budgeted expenditures for each fund should be included on line 1 of the table.</p> <p>In addition, these detailed expenditures reported on lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, total budgeted expenditures for the detailed object codes listed for each fund as reported on line 12 must agree to the total amounts reported on line 16, by fund. Amounts on lines 12 and 16 may be less than the amounts on line 1 for each fund.</p>	
5	Adjacent Ways Fund	<p>In accordance with A.R.S. §15-995, each adjacent ways project proposal must be filed with the School Facilities Board and include the project cost estimate. If the entire project cost for the adjacent ways project is greater than \$50,000, the expenditure cannot be made unless the School Facilities Board validates both of the following:</p> <ul style="list-style-type: none"> <li>-The project that is proposed to be funded by the assessment is in compliance with state laws relating to adjacent ways projects.</li> <li>-The proposal selected by the district does not contain any additional work that is not listed in the adjacent ways proposal submitted by the district.</li> </ul>	
6	Federal Projects, Line 16	<p>Districts that receive Impact Aid monies should deposit them in Fund 378—Impact Aid. Monies in the fund are federal monies not subject to legislative appropriation. All districts that receive Impact Aid revenue should complete Work Sheet L to calculate the amount available to be spent in the Impact Aid Fund.</p>	
6	State Projects, Line 26	<p>In accordance with A.R.S. §15-249.06, monies received from the college credit by examination incentive program should be deposited in Fund 456—College Credit Exam Incentives. At least 50% of the incentive bonus monies received from this program must be distributed to the associated classroom teacher for each student who passes a qualifying exam. The remainder of any bonus monies received from this program may be used for teacher professional development or student instructional support or materials.</p>	
6	State Projects, Line 27	<p>In accordance A.R.S. §15-249.08, monies received from the Results-based Funding Fund should be deposited in Fund 457—Results-based Funding. Monies received must be allocated directly to enhance, expand or replicate the school site that generated the results-based funding and must not supplant monies budgeted or received from any other source that are generally provided to that school. The majority of the monies received must be used for teacher salaries, to hire teachers and to provide for teacher professional development. A portion of the monies received may be used for the expansion and replication of that school site as a quality school model. The monies must be used to sustain and replicate results, to serve more students on a waiting list at a school with a letter grade designation of A or B and to increase salaries for teachers, other classroom staff and school leaders closing the achievement gap in high-poverty schools.</p>	

Page	Reference	Instructions	Revision Instructions
6	Other Funds, Lines 2 and 3	Funds 071 and 072 should be budgeted in detail on the Supplement. Fund totals will pull to these lines. See the instructions for the Supplement for additional information.	
6	Other Funds, Line 4	In accordance with A.R.S. §15-1102, the proceeds from the sale or lease of school district property should be deposited in the School Plant Fund (500). Expenditures made from the School Plant Fund (500) should be made in accordance with the requirements of A.R.S. §15-1102. Districts may establish sub funds for School Plant in funds 501-504 to account for monies received that are restricted to different purposes by statute, but one total budget for all related monies must be reported here in Fund 500.	
6	Other Funds, Line 32	Budgeted expenditures related to monies remaining in Fund 080—Student Success Fund should be reported on line 32—Other, along with any other funds not included elsewhere in the budget.	
6	Internal Service Funds, Line 2	Include all expenditures for Intergovernmental Agreements (IGAs) in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line.	
7	General	<p>For budget adoption, districts may apportion amounts on this page between the M&amp;O and UCO Funds. After original adoption, and prior to May 15 of the budget year, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions.</p> <p>Record in column A on this page all amounts budgeted for use in the M&amp;O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8).</p> <p><b>Budget Revision</b> When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. After the May 15 budget revision, amounts <b>cannot</b> be reallocated between M&amp;O and UCO.</p>	Yes
7	Line 1	<p>After completing Work Sheet E—FY 2019 District Support Level (DSL) and Revenue Control Limit (RCL), and Work Sheet F—FY 2019 Consolidation/Unification Assistance, if applicable, enter the amount of the district RCL from line X of Work Sheet E, or line III of Work Sheet F.</p> <p><b>Budget Revision</b> For budget revision, Work Sheets B, C, E, and F should be revised and the recalculated RCL should be reported on line 1. See budget revision instructions for those work sheets.</p>	Yes
7	Lines 2(a)-(c)	<p><b>Budget Revision</b> Compare the amount for District Additional Assistance (DAA) on lines 2(c) to the applicable amount calculated by ADE on page 1 of the most recent FY 2019 BUDG25 Report. The amounts on lines (a) and (b) can be reconciled to page 5 of the district's most recent FY 2019 APOR 55-1 report. Districts that include a reduction greater than the amount calculated by ADE on line (b), will reduce their budget capacity by that amount. Work Sheet H should be revised and the recalculated DAA reduction should be reported on line 2 (b). See budget revision instructions for Work Sheet H.</p>	Yes
7	Line 2(b)	Laws 2018, Ch. 285, §27 requires ADE to reduce DAA for FY 2019 for school districts with 2018 ADM of 1,100 or more. See the instructions for Work Sheet H.	

Page	Reference	Instructions	Revision Instructions
7	Line 3	<p>Do not include any overrides authorized to use excess Impact Aid cash on these lines.</p> <p>Districts should use prior year ADM to calculate the RCL for overrides (A.R.S. §15-943). Districts may recalculate their RCL based on prior year ADM in a separate copy of Work Sheets B, C, D, and E. <b>Do not</b> submit this separate copy of the Work Sheets to ADE. Alternatively, districts can get weighted student counts from page 4 of ADE's FY 2018 "APOR Equalization Report", APOR 55-1. ADE has also posted a link to an override calculation worksheet that may be used as a guide in estimating the override amount. The override calculation worksheet and instructions can be found at the link below.</p> <p>In accordance with A.R.S. §15-951(B), the RCL used to determine the maximum M&amp;O and Special Program overrides for Type 03 districts does not include the tuition paid by the district for high school students attending another district.</p>	
		<p><a href="http://www.azed.gov/finance/files/2018/05/2019budgetoverrideestimator.xls">http://www.azed.gov/finance/files/2018/05/2019budgetoverrideestimator.xls</a></p>	
7	Line 3(a)	<p>See Line 3 Instructions above.</p> <p>If the voters in the override election authorize the district to exceed the RCL, and the increase is to be <b>fully funded by revenues other than property taxes</b> [A.R.S. §15-481(F)], only revenues derived from the FY 2018 ending cash balance in the M&amp;O Fund [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(P) <b>Note: Districts will not be able to fund an override with Impact Aid monies in FY 2019, as Impact Aid monies are accounted for in the Impact Aid Fund.</b></p>	
7	Line 3(a) Continued	<p>The maximum amount a district may request for an M&amp;O budget override is 15% of the district's RCL. If the district also requests a Special Program override pursuant to A.R.S. §15-482, the maximum amount a district may request for an M&amp;O override is 10% of the RCL. A.R.S. §15-481(G)</p>	
7	Line 3(b)	<p>See Line 3 Instructions above.</p> <p>If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit or District Additional Assistance and the increase is to be <b>fully funded by revenues other than property taxes</b> [A.R.S. §15-481(M)], only revenues derived from the FY 2018 ending cash balance in the M&amp;O and UCO Funds [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(S) <b>Note: Districts will not be able to fund an override with Impact Aid monies in FY 2019, as Impact Aid monies are accounted for in the Impact Aid Fund.</b></p> <p>The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15-481(AA)</p>	
7	Line 3(c)	<p>See Line 3 Instructions above.</p> <p>A.R.S. §15-482 allows a district to request a budget override for programs designed for preschool students with disabilities and students enrolled in kindergarten through grade 12. The amount for the Special Program override may not exceed 5% of the RCL.</p> <p>If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(J)], the increase may only be budgeted and expended if sufficient monies are available in the M&amp;O Fund. A.R.S. §15-481(Q) <b>Note: Districts will not be able to fund an override with Impact Aid monies in FY 2019, as Impact Aid monies are accounted for in the Impact Aid Fund.</b></p>	

Page	Reference	Instructions	Revision Instructions
7	Lines 3(a)-(c)	<p><b>Budget Revision</b> If the RCL originally used to calculate an override was reduced after budget adoption, the district must recalculate the maximum M&amp;O, UCO, and Special Program override amounts in accordance with the instructions above. Arizona Attorney General Opinion I90-020 prohibits districts from recalculating overrides based on an increase in the RCL after secondary taxes have been levied for the applicable year. The amounts reported on lines 3(a) through (c) may not exceed the lesser of the original or recalculated maximum override amounts.</p>	Yes
7	Line 4	<p>Districts with a student count of 125 or less in grades K-8, or 100 or less in grades 9-12 must include an amount on this line if they choose to make a small school adjustment to ensure that page 1, line 30 does not exceed the GBL for M&amp;O. If the district previously qualified for a small school adjustment but has exceeded these student counts, see the instructions for Work Sheets K and K2. For the purposes of Small School Adjustment, districts should use prior year student count (2018 ADM). <b>Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.</b></p> <p><b>Budget Revision</b> If the district received approval from the county board of supervisors to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption in accordance with A.R.S. §15-949(A)(2), include the revised amount on this line and notify ADE of any approved increase via email at SFBudgetTeam@azed.gov.</p>	Yes
7	Line 5	<p>Districts charging tuition for full-day kindergarten and summer school should <u>not</u> include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520).</p> <p><b>Budget Revision</b> Districts should compare actual tuition revenues received or expected to be received by June 30 to the amounts reported on lines 5(a) through (d) to determine whether the amounts must be decreased or may be increased.</p> <p><b>The debt service portion of tuition revenues should not be included on lines 5(a) through (d); as those revenues should be reported in the Debt Service Fund (700).</b></p>	Yes
7	Line 5(d)	<p>The work sheets and instructions for calculating this amount will be issued in future ADE School Finance memorandums. The amount will include excess tuition paid to districts in an adjacent state for pupils who reside in the district but are precluded by distance or a lack of adequate transportation from attending a school in their district or county of residence (out-of-state CEC students). In addition, the amount will include funding for students who are precluded by distance or lack of adequate transportation facilities from attending a school in their district or county of residence or who reside in unorganized territories (CEC-A students). The amount will also include funding for students who are placed in a school district by an agency of this State or by a state or federal court of competent jurisdiction in a corrective institution, a foster home, a child care agency, a licensed institution, or a residential facility (CEC-B students).</p>	
7	Line 6	<p>Include assistance received from the State for students whose parents are employed by certain State institutions as described in A.R.S. §15-976. Also, include amounts paid to the school district through the special education voucher payment system such as payments for teaching students at the district instead of sending the student to the Arizona State Schools for the Deaf and the Blind.</p> <p><b>Budget Revision</b> Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2019 ADM15. The work sheets are available on ADE's website at the link below.</p>	Yes

Page	Reference	Instructions	Revision Instructions
		<a href="http://www.azed.gov/finance/certificates-of-educational-convenience/">http://www.azed.gov/finance/certificates-of-educational-convenience/</a>	
7	Line 7	<p>Districts should <u>not</u> include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p><b>Budget Revision</b> If the June 30, 2018, actual cash balance for the M&amp;O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised Work Sheet S, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2018 actual cash balance for the M&amp;O Fund was accurate, accommodation schools may recalculate Work Sheet S for other changes.</p> <p>In completing line I.A of Work Sheet S, use the lesser of the revised DSL or RCL from Work Sheet E (should agree to page 4 of the most recent FY 2018 APOR55-1 Report). Record the district’s actual cash balance for the M&amp;O Fund at June 30, 2018, on line II.A.1. On line II.A.2, record the “Allowed Budget Balance Carry Forward” as reported on page 2 of the most recent FY 2018 BUDG75 Report. Finally, districts should recalculate lines II.B.2 and 3 based on the revised RCL.</p> <p>Districts should compare the recalculated amount on line II.B.5 of Work Sheet S to line 7 to determine whether the amount must be decreased or may be increased.</p>	Yes
7	Line 8(a)	The total amount budgeted for desegregation expenditures in the M&O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should <u>not</u> include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.	
7	Line 8(b)	<p>Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p><b>Budget Revision</b> A common school district not within a high school district (Type 03) should report any adjustment for the excess debt service portion of actual tuition, as described in A.R.S. §§15-910(M), as amended by Laws 2018, Ch. 283, §2, and 15-951(A) and (F), on this line. (See Budget Revision instructions for Work Sheet O.)</p>	Yes
7	Line 8(c)	<p>Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that <b>have overexpended</b> in the FY 2018 M&amp;O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, <b>cannot record a budget balance carryforward.</b></p> <p>Districts should complete the Work Sheet for Calculation of the FY 2019 Maintenance and Operation Fund Budget Balance Carryforward (Work Sheet M). Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2018 M&amp;O Fund ending cash balance or the actual budget balance carryforward. The amount transferred will reduce the amount of the budget balance carryforward; therefore, the amount carried forward may not exceed the amount on Work Sheet M, line 9.</p> <p><b>Budget Revision</b> Districts should compare the amount on line 8(c) to the allowable amount on the FY 2018 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amount reported on page 2 of the BUDG75 Report.</p>	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 8(d)	A district authorized by ADE to continue participation in the Dropout Prevention Programs, in accordance with Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, for FY 2019 may record on this line an amount not to exceed the amount budgeted for the Dropout Prevention Programs in FY 1991. Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.	
7	Line 8(e)	A district may budget an amount less than or equal to interest expense for registering warrants or for net interest expense (interest expense minus interest income) on tax anticipation notes outside the FY 2019 RCL, <b>if both of the following conditions apply:</b>  --The County Treasurer pooled all school district monies for investment during FY 2017 as provided in A.R.S. §15-996.  --For those districts that received state aid in FY 2017, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15-973.	
7	Line 8(f)	For the first 3 years that a joint career and technical education and vocational education center is operating and serving students, all or a portion of the center's expenditures may be budgeted outside the RCL. A.R.S. §15-910.01 requires the State Board of Education approval prior to including an amount here. The district <u>must</u> notify the State Board of Education before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. <b>This provision does not apply to career technical education districts established pursuant to A.R.S. §15-392.</b>	
7	Line 8(g)	Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here.  <b>Budget Revision</b> Districts should compare the amount on this line to the applicable amounts on the FY 2018 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amounts reported on page 2 of the BUDG75 Report.	Yes
7	Line 8(h)	Record the amount of any judgments expected to be paid in FY 2019 for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214. This amount should also be included on page 1, line 4. Pre-approval by ADE is required. Contact ADE's School Finance payment team by email at SFPaymentTeam@azed.gov.	
7	Line 8(i)	Record the amount of reimbursements for unorganized territory mileage received from performance of a transportation services contract.  <b>Budget Revision</b> Districts should compare actual reimbursements for transportation services received or expected to be received by June 30 to the amount reported on this line. The amount on this line cannot exceed the actual amount received for providing these transportation services.	Yes
7	Line 9	Record adjustments to the General Budget Limit on these lines. If more than 1 year or type of adjustment is recorded on any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts that need assistance with the adjustments should contact ADE's budget team.  <b>Budget Revision</b> Districts should compare the budgeted adjustment amounts to the applicable ADE calculated values on page 1 of the most recent FY 2019 BUDG25, to determine if the amounts should be revised.	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 10	For FY 2019, 2016 Prop 123 and Laws 2015, 1st Special Session, Ch. 1, §6 provide total additional funding of \$50,000,000 to districts and charter schools on a pro rata basis. Districts should increase their budget limits by <b>estimating</b> their portion of the increase by multiplying the district's percentage of statewide weighted student count, as reported on page 1 of its most recent Classroom Site Fund Detail Report, by \$50,000,000. <b>However, actual amounts will vary and ADE will notify districts of the final amounts.</b> District CSF Detail Reports can be accessed at the link below.  <b>Budget Revision</b> Districts should compare actual additional funding received or expected to be received for the fiscal year to the amount reported on this line. The amount on this line cannot exceed the actual amount received for additional funding.	Yes
		<a href="http://apps.azed.gov/SchoolFinanceReports/Reports">http://apps.azed.gov/SchoolFinanceReports/Reports</a>	Yes
8	Line A.2	<b>Budget Revision</b> Line A.2, if required, should agree to the most recent FY 2018 BUDG75 Report, page 2, "Add to FY19 Expenditure Budget for (UNR), page 8, line A2" This line will also include any positive or negative A.R.S. §15-915 adjustments as approved by ADE. Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at SFBudgetTeam@azed.gov.	Yes
8	Lines A.3	<b>Budget Revision</b> Line A.3 should agree to the most recent FY 2018 BUDG75 Report, page 2 "Unrestricted Capital Available for FY18." Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at SFBudgetTeam@azed.gov.	Yes
8	Line A.6	<b>Budget Revision</b> This line should reflect total actual UCO Fund 610 expenditures as reported on the district's FY 2018 AFR, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2018 UCO budget (budget page 4, line 10).	Yes
8	Line A.8	<b>Budget Revision</b> Line A.8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2018 AFR for the UCO Fund.	Yes
8	Line A.9	The district should forward a copy of the award letter from the SFB stating the specific amount being deposited in Fund 610, to ADE's School Finance budget team at SFBudgetTeam@azed.gov.  <b>Budget Revision</b> Enter the amount of money, if any, received or expected to be received, by fiscal year end.	Yes
8	Line A.10	Record adjustments to the UCBL on these lines. If more than 1 year or type of adjustment is recorded for any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts should contact ADE's School Finance budget team at SFBudgetTeam@azed.gov before budgeting an amount on this line.	
8	Line A.10 continued	<b>Budget Revision</b> Districts should compare budgeted adjustment amounts to the applicable ADE calculated values on page 2 of the most recent FY 2019 BUDG25, to determine if the amounts should be revised.	Yes
8	Line B.2	<b>Budget Revision</b> Line B.2 should reflect total actual CSF expenditures as reported on the district's FY 2018 AFR.	Yes



Page	Reference	Instructions	Revision Instructions
8	Line B.4	<b>Budget Revision</b> This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2018 AFR for all three CSFs.	Yes
8	Line B.5	In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation. The FY 2019 allocation for the district is \$423 multiplied by the district's weighted student count (based on fundable students attending within the school district). The FY 2019 CSF actual payments detail reports will be available on ADE's website at the link below beginning in August 2018.  <a href="http://apps.azed.gov/SchoolFinanceReports/Reports">http://apps.azed.gov/SchoolFinanceReports/Reports</a>	
8	Line B.6	Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Districts that need assistance with the adjustment should contact ADE's budget team.	
Suppl	ELL General	A.R.S. §15-756.02 requires each school district to implement one or more Structured English Immersion (SEI) models, as previously approved by the ELL Task Force, to provide instruction to ELL students. A.R.S. §15-756.01 defined incremental costs as the costs that are associated with an SEI program pursuant to A.R.S. §15-752 or a program pursuant to A.R.S. §15-753 that are in addition to the normal costs of conducting programs for English proficient students. Further, incremental costs do not include costs that replace the same types of service provided to English proficient students or compensatory instruction.	
Suppl	ELL General Continued	SEI Fund 071 is used to account for monies received from ADE to provide for the incremental cost of instruction to ELLs and must be used to supplement existing programs. In accordance with A.R.S. §15-756.03 and .04, SEI monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English proficient students. Districts are required to submit a separate SEI Budget Request Form to ADE to request these monies for FY 2019.	
Suppl	ELL General Continued	In accordance with A.R.S. §15-756.11, the Compensatory Instruction Fund 072 is used to account for monies received from ADE for compensatory instruction programs in addition to normal classroom instruction as described above. Monies must be used to supplement existing programs and not supplant federal, state, or local monies, including desegregation monies levied pursuant to A.R.S. §15-910, used for ELLs or ELL compensatory instruction that were budgeted as of February 23, 2006. For FY 2019, there were no new monies available for compensatory instruction programs. ADE will allow districts to use the remaining monies but will deduct those amounts from future funding requests for compensatory instruction programs.	
Suppl	ELL General Continued	In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved SEI model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction.	

Page	Reference	Instructions	Revision Instructions
Suppl	ELL General Continued	Districts may have ELL costs, in funds other than Structured English Immersion Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved SEI model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160.	
Summary	Page 1	Districts should report total PSD-12 average daily membership for fiscal years 2017 and 2018 from the ADMS45-2 Report, available on ADE's website. Districts should estimate 2019 current fiscal year ADM.	
Truth in Taxation Work Sheet	General	In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation hearing on or before the adoption of the expenditure budget if the district budgets an amount that is higher than the truth in taxation base limit, levies any amount for adjacent ways pursuant to A.R.S. §15-995, or levies any amount for liabilities in excess of the budget pursuant to A.R.S. §15-907.	
Truth in Taxation Work Sheet	General Continued	All districts must complete the Truth in Taxation Work Sheet to calculate the district's truth in taxation base limit, to determine if a hearing is required, and to report the portion of the FY 2019 primary property tax rate related to each of the truth in taxation expenditure categories. Information from this Work Sheet is provided to the Department of Revenue, Property Tax Oversight Commission. If an amount on line 11, 12, or 13 is greater than zero, the district must publish a truth in taxation hearing notice and hold a hearing. The amounts calculated on lines A, B.2, and C.2 of the Work Sheet should be used, where indicated, on the sample truth in taxation hearing notice. Districts must submit the completed Work Sheet to ADE as part of the budget package and must notify ADE of any subsequent changes to the truth in taxation base limit. If a truth in taxation hearing is held, the Work Sheet must also be made available to the general public at the hearing. See Review, Submission, and Publication Instructions issued with the 2019 expenditure budget forms and A.R.S. §15-905.01 for further requirements.	
Truth in Taxation Work Sheet	General Continued	The truth in taxation work sheet and notice do not need to be completed for budget revisions. The impact of any revisions should be included in the following year's truth in taxation calculation.	
Truth in Taxation Work Sheet	Line 1	The prior year TNT Base Limit reported on line 1 is the total of the Adjusted FY 2018 TNT Base Limit and the 2018 Excess over TNT Limit. This calculation assumes that the district properly noticed any required TNT Hearing in 2018. If the district reported an amount on the Excess over Truth in Taxation Limit line in 2018 but did not provide the required notification of a TNT hearing, the 2018 Excess over TNT Limit amount should not be added here.	
Truth in Taxation Work Sheet	Line 2	Use this line to reduce the TNT Base limit (line 1) for programs that the district is no longer eligible to budget for. Districts that are no longer eligible to budget for any of the programs on lines 4 through 7, or if the expenditures for those programs will be made only in the Impact Aid Fund, should have a TNT base limit of zero after deducting amounts for discontinued programs on this line. Beginning in FY 2019, in accordance with A.R.S. §15-910, as amended by Laws 2018, Chapter 283, §2, desegregation is levied as a secondary tax, rather than a primary tax. Therefore, districts that levied a primary tax for desegregation in fiscal year 2018 must use this line in 2019 to decrease their TNT Base Limit by the 2018 desegregation budget amount. Districts should deduct the largest amount of desegregation expenditures that has been included on the TNT since 2001 (in most cases that would be the 2009 Adopted Budget). ADE will contact the impacted districts with the appropriate value based on the department's records.	
Truth in Taxation Work Sheet	Line 8.a	Use actual expenditures to date plus estimated amounts for the remainder of FY 2018.	