



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

Proposed

Version

BY THE GOVERNING BOARD

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

Proposed June 26, 2018

Adopted _____

Revised _____

Date

Dr. Mark Stegeman

Kristel Ann Foster

Michael Hicks

Adelita S. Grijalva

Rachael Sedgwick

SIGNED

SIGNED

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

the Common Logon on ADE's website by June 29, 2018

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Dr. Gabriel Trujillo

Renee Weatherless

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Renee Weatherless

Telephone: (520)225-6493

Email: renee.weatherless@tusdl.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018	\$	<u>345,033,500</u>
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)		
Local	1000	\$ <u>200,000</u>
Intermediate	2000	\$ <u>14,000,000</u>
State	3000	\$ <u>104,000,000</u>
Federal	4000	\$ <u>1,400,000</u>
TOTAL		\$ <u>119,600,000</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>6.3763</u>	<u>4.2753</u>
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds	<u>0.0000</u>	<u>0.0041</u>
Class B Bonds	<u>0.5455</u>	<u>0.5642</u>
CTED		
Desegregation		<u>1.9266</u>
Total Secondary Tax Rate	<u>0.5455</u>	<u>2.4949</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>318,605,590</u>	\$ <u>318,605,590</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>9,296,195</u>	\$ <u>9,296,195</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>63,446,907</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>391,348,692</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>45,303</u>
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ <u>41,495</u>
3. Increase in average teacher salary from the prior year	\$ <u>3,808</u>
4. Percentage increase	<u>9%</u>

Comments on average salary calculation (Optional):

Open Positions for non-RTW employees on TDR A 9.5 mo work calendar as of 6/18/18
FY19 = +2500 + \$500 Step + \$800 301 Supplemental
Average salary based on full-time FTE for full year contract

DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTD NUMBER 100201000

VERSION Proposed

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.	Gabriel	Trujillo		Gabriel.Trujillo@tusd1.org	520-225-6060
Ms.	Karen	Bynum		Karen.Bynum@tusd1.org	520-225-6060
Mrs.	Renee	Weatherless		Renee.Weatherless@tusd1.org	520-225-6493
Mrs.	Renee	Weatherless		Renee.Weatherless@tusd1.org	520-225-6493
Mrs.	Renee	Heusser		Renee.Heusser@tusd1.org	520-225-6667
Ms.	Maura	Clark-Ingle		Maura.ClarkIngle@tusd1.org	520-225-6610
Mr.	Andrew	Agnew		Andrew.Agnew@tusd1.org	520-225-5416
Ms.	Martha	Zamora		Martha.Zamora@tusd1.org	520-225-4700
Mr.	Michael	Hicks		Michael.Hicks@tusd1.org	520-225-6070
Dr.	Mark	Stegeman		markwstegeman@gmail.com	520-225-6070
Ms.	Kristel Ann	Foster		Kristel.Foster@tusd1.org	520-225-6070
Ms.	Adelita	Grijalva		adelitagrijalva@gmail.com	520-225-6070
Ms.	Rachael	Sedgwick		ms.sedgwick@gmail.com	520-225-6070

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

District's website home page address

www.tusd1.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.	1,715.17	68,282,574	20,840,965	2,912,448	1,184,572	10,000	82,257,943	93,230,559	13.3%	
2000 Support Services											
2100 Students	2.	295.44	10,211,094	3,075,565	150,334	102,726		11,461,726	13,539,719	18.1%	
2200 Instructional Staff	3.	121.15	3,623,797	524,830	203,274	103,377	448	5,081,147	4,455,726	-12.3%	
2300 General Administration	4.	22.20	1,761,138	521,320	138,226	34,178	237,500	3,046,025	2,692,362	-11.6%	
2400 School Administration	5.	245.00	13,269,186	3,956,759	59,750	174,243		17,346,055	17,459,938	0.7%	
2500 Central Services	6.	148.17	4,360,872	910,371	1,986,864	81,565	6,500	7,957,286	7,346,172	-7.7%	
2600 Operation & Maintenance of Plant	7.	666.49	17,789,281	5,214,723	10,364,786	16,282,199	35,784	44,789,175	49,686,773	10.9%	
2900 Other	8.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	9.	0.00						474,333	0	-100.0%	
610 School-Sponsored Cocurricular Activities	10.	3.12	278,900	55,780				382,278	334,680	-12.5%	
620 School-Sponsored Athletics	11.	14.67	973,659	226,746	71,108	110,000	135,934	2,316,970	1,517,447	-34.5%	
630 Other Instructional Programs	12.	0.00						0	0	0.0%	
700, 800, 900 Other Programs	13.	0.00						0	0	0.0%	
Regular Education Subsection Subtotal (lines 1-13)	14.	3,231.41	0.00	120,550,501	35,327,059	15,886,790	18,072,860	426,166	175,112,938	190,263,376	8.7%
200 and 300 Special Education											
1000 Instruction	15.	820.85	28,321,872	8,500,811	1,162,973	25,283		36,664,126	38,010,939	3.7%	
2000 Support Services											
2100 Students	16.	146.80	9,275,800	2,779,140	1,214,167	7,500		12,535,506	13,276,607	5.9%	
2200 Instructional Staff	17.	20.70	773,748	228,362	1,031,290	148,608	1,000	2,317,349	2,183,008	-5.8%	
2300 General Administration	18.	0.00						0	0	0.0%	
2400 School Administration	19.	2.00	125,818	37,746				163,564	163,564	0.0%	
2500 Central Services	20.	0.00	9,100	1,820	41,699	5,000		103,771	57,619	-44.5%	
2600 Operation & Maintenance of Plant	21.	1.00	51,418	15,425	26,237	6,100		95,491	99,180	3.9%	
2900 Other	22.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	23.	0.00						0	0	0.0%	
Subtotal (lines 15-23)	24.	991.35	0.00	38,557,756	11,563,304	3,476,366	192,491	1,000	51,879,807	53,790,917	3.7%
400 Pupil Transportation	25.	353.83	7,584,689	2,517,420	1,240,547	975,919		12,356,217	12,318,575	-0.3%	
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.01	39,403,350	9,671,847	7,258,614	4,109,902	545,399	60,320,831	60,989,111	1.1%
530 Dropout Prevention Programs	27.	13.00	555,787	162,736	10,000	26,387		754,910	754,910	0.0%	
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0.0%	
550 K-3 Reading Program	29.	0.00	345,000	73,701	20,000	50,000		502,844	488,701	-2.8%	
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	4,589.59	0.01	206,997,083	59,316,067	27,892,317	23,427,559	972,565	300,927,547	318,605,590	5.9%

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
42,163,450	44,254,632
1,392,447	1,723,909
0	0
6,402,979	6,964,077
0	0
1,854,886	781,299
0	
66,045	67,000
51,879,807	53,790,917

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
 Staff-Pupil 1 to 12

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
3,505.70	3,475.64

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>105000</u>
All Funds - Federal	6330	<u>20,000</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) \$ 474,333

(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.	4,653,224	1,023,750				5,640,278	5,676,974	0.7%
2100 Support Services - Students	2.	2,063	454				0	2,517	--
2200 Support Services - Instructional Staff	3.	18,988	4,177				0	23,165	--
Program 100 Subtotal (lines 1-3)	4.	4,674,275	1,028,381				5,640,278	5,702,656	1.1%
200 and 300 Special Education									
1000 Instruction	5.	893,961	196,672				1,443,203	1,090,633	-24.4%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.	3,075	677				0	3,752	--
Program 200 and 300 Subtotal (lines 5-7)	8.	897,036	197,349				1,443,203	1,094,385	-24.2%
Other Programs (Specify) _____ 610									
1000 Instruction	9.	183	39				0	222	--
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.	183	39				0	222	--
Total Expenditures (lines 4, 8, and 12)	13.	5,571,494	1,225,769				7,083,481	6,797,263	-4.0%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	6,643,378	1,328,676				9,770,753	7,972,054	-18.4%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.						362,760	0	-100.0%
Program 100 Subtotal (lines 14-16)	17.	6,643,378	1,328,676				10,133,513	7,972,054	-21.3%
200 and 300 Special Education									
1000 Instruction	18.	1,249,507	249,901				2,736,906	1,499,408	-45.2%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	1,249,507	249,901				2,736,906	1,499,408	-45.2%
Other Programs (Specify) _____									
1000 Instruction	22.						33,812	0	-100.0%
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				33,812	0	-100.0%
Total Expenditures (lines 17, 21, and 25)	26.	7,892,885	1,578,577				12,904,231	9,471,462	-26.6%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	7,393,289	1,749,736	246,785			9,841,296	9,389,810	-4.6%
2100 Support Services - Students	28.	2,235	492				0	2,727	--
2200 Support Services - Instructional Staff	29.	20,570	214,525				0	235,095	--
Program 100 Subtotal (lines 27-29)	30.	7,416,094	1,964,753	246,785	0		9,841,296	9,627,632	-2.2%
200 and 300 Special Education									
1000 Instruction	31.	968,458	213,061				1,772,401	1,181,519	-33.3%
2100 Support Services - Students	32.	3,332	733				0	4,065	--
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	971,790	213,794	0	0		1,772,401	1,185,584	-33.1%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____ 610									
1000 Instruction	36.	198	43				0	241	--
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	198	43	0	0		0	241	--
Total Expenditures (lines 30, 34, 35, and 38)	39.	8,388,082	2,178,590	246,785	0		11,613,697	10,813,457	-6.9%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	21,852,461	4,982,936	246,785	0	0	31,601,409	27,082,182	-14.3%

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	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	388,198	2,681,828	753,620				4,014,905	3,823,646	-4.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	328,927		1,367,208				1,892,094	1,696,135	-10.4%
2300, 2400, 2500, 2900 Administration	4.	103,823		1,801,718		25,000		2,956,953	1,930,541	-34.7%
2600 Operation & Maintenance of Plant	5.	97,663		513,398				660,200	611,061	-7.4%
2700 Student Transportation	6.	5,170		37,713				12,000	42,883	257.4%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.					39,000		241,500	39,000	-83.9%
5000 Debt Service	9.				1,100,697	52,232		5,311,214	1,152,929	-78.3%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	923,781	2,681,828	4,473,657	1,100,697	52,232	64,000	15,088,866	9,296,195	-38.4%

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	\$ 250,000
6642 Textbooks	198,500
6643 Instructional Aids	2,233,328
673X Furniture and Equipment	654,608
673X Vehicles	1,900,545
673X Tech Hardware & Software	1,918,504

(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.

\$ 1,498,600

(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.	15,088,866	9,296,195	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	191,500		0		0		1,000,000		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	701,033	654,608	0		0		0		7.
673X Vehicles	8.	0	1,900,545	0		0		0		8.
673X Technology Hardware & Software	9.	5,015,528	1,918,504	0		0		0		9.
6831, 6832 Redemption of Principal	10.	5,146,863		0		0		0		10.
6841, 6842, 6850 Interest	11.	164,351		0		0		0		11.
Total (lines 2-11)	12.	11,219,275	4,473,657	0	0	0	0	1,000,000	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	286,900	300,000	0				0		13.
New Construction	14.	0		0		0		1,000,000		14.
Other	15.	10,932,375	4,173,657	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	11,219,275	4,473,657	0	0	0	0	1,000,000	0	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2019 \$ 250,000

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS		
		Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	442.52	29,619,588		
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	27.60	4,822,808		
3.	160 ESEA Title IV - 21st Century Schools	6000	7.30	2,924,993		
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	10.30	832,779		
6.	200 ESEA Title VII - Indian Education	6000	6.70	410,617		
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0		
8.	220 IDEA Part B	6000	149.82	11,795,981		
9.	230 Johnson-O'Malley	6000	0.88	61,379		
10.	240 Workforce Investment Act	6000	0.00	0		
11.	250 AEA - Adult Education	6000	0.00	0		
12.	260-270 Vocational Education - Basic Grants	6000	43.85	3,843,703		
13.	280 ESEA Title X - Homeless Education	6000	1.00	100,000		
14.	290 Medicaid Reimbursement	6000	32.50	5,791,150		
15.	374 E-Rate	6000	0.00	3,281,147		
16.	378 Impact Aid	6000	29.64	3,193,470		
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	14.76	769,292	63,446,907	
18.	Total Federal Project Funds (lines 1-17)		766.87	0.00	67,446,907	63,446,907

STATE PROJECTS

19.	400 Vocational Education	6000	3.48	362,975		
20.	410 Early Childhood Block Grant	6000	0.00	0		
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0		
22.	425 Adult Basic Education	6000	0.00	0		
23.	430 Chemical Abuse Prevention Programs	6000	0.00	176,500		
24.	435 Academic Contests	6000	0.00	0		
25.	450 Gifted Education	6000	0.00	183,036		
26.	456 College Credit Exam Incentives	6000	0.00	2,000,000		
27.	457 Results-based Funding	6000	3.70	1,243,978		
28.	460 Environmental Special Plate	6000	0.00	0		
29.	465-499 Other State Projects	6000	0.00	597,116	4,563,605	
30.	Total State Project Funds (lines 19-29)		7.18	0.00	4,563,605	4,563,605
31.	Total Special Projects (lines 18 and 30)		774.05	0.00	72,010,512	68,010,512

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	0	1.
2.	Class Size Reduction	6000	0	2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	2,500,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)		2,500,000	5.

OTHER FUNDS

			Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	1,600	1,600	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	2,426,000	10,000,000	4.
5.	510 Food Service	6000	20,522,520	20,522,520	5.
6.	515 Civic Center	6000	4,166,646	4,100,000	6.
7.	520 Community School	6000	6,444,446	6,444,446	7.
8.	525 Auxiliary Operations	6000	3,544,158	3,544,158	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	8,500,000	8,500,000	9.
10.	530 Gifts and Donations	6000	2,919,670	2,919,670	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	2,000	2,000	11.
12.	540 Fingerprint	6000	25,000	25,000	12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	551,000	551,000	14.
15.	555 Textbooks	6000	201,000	201,000	15.
16.	565 Litigation Recovery	6000	10,000	10,000	16.
17.	570 Indirect Costs	6000	5,711,651	5,711,651	17.
18.	575 Unemployment Insurance	6000	214,000	214,000	18.
19.	580 Teacherage	6000	0		19.
20.	585 Insurance Refund	6000	0		20.
21.	590 Grants and Gifts to Teachers	6000	0		21.
22.	595 Advertisement	6000	100,000	100,000	22.
23.	596 Career Technical Education	6000	4,000,000	4,000,000	23.
24.	639 Impact Aid Revenue Bond Building	6000	0		24.
25.	650 Gifts and Donations-Capital	6000	20,000	20,000	25.
26.	660 Condemnation	6000	22,000	22,000	26.
27.	665 Energy and Water Savings	6000	5,000,000	5,000,000	27.
28.	686 Emergency Deficiencies Correction	6000	0		28.
29.	691 Building Renewal Grant	6000	6,800,000	6,800,000	29.
30.	700 Debt Service	6000	18,316,492	18,000,000	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0		31.
32.	Other _____	6000	2,600,006	2,600,000	32.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	34,995,522	35,000,000	1.
2.	955 Intergovernmental Agreements	6000	860,782	860,782	2.
3.	9__ OPEB	6000	4,000,000	4,000,000	3.
4.	9__ _____	6000	1,163,850	1,000,000	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)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2019 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 256,072,009	\$ 254,355,097	\$ 1,716,912
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 21,303,472		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	13,847,257		
(c) Total DAA (line 2.a minus 2.b)	\$ 7,456,215	3,089,002	4,367,213
*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			
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources		50,000	5,000
(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)		15,000	3,000
*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)		60,989,081	2,721,966
* (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)		0	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		767,410	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2017 (A.R.S. §15-910.N, as amended by Laws 2018, Ch. 283, §2)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2018 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O		(2,700,000)	
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		2,040,000	
11. FY 2019 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 318,605,590	
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)			\$ 8,814,091

* 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)	\$ 15,088,866
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)	\$ 15,088,866
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$ 15,088,866
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 15,088,866
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 14,607,057
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.	\$ 481,809
8. Interest Earned in Fund 610 in FY 2018	\$ 295
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)	\$ 8,814,091
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 9,296,195

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)	7,083,481	12,904,231	11,613,697	31,601,409
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	4,850,772	12,561,877	9,921,348	27,333,997
3. Unexpended Budget Balance (line B.1 minus B.2)	2,232,709	342,354	1,692,349	4,267,412
4. Interest Earned in the Classroom Site Fund in FY 2018	10,000	20,000	12,000	42,000
5. FY 2019 Classroom Site Fund Allocation (provided by ADE, based on \$423) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	4,554,554.00	9,109,108.00	9,109,108.00	22,772,770.00
6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)				0
7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	6,797,263	9,471,462	10,813,457	27,082,182

- (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.

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100201000
VERSION Proposed

I certify that the Budget of Tucson Unified School District, Pima 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 Renee Weatherless at the District Office, telephone 520-225-6493 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)
	2017 ADM	2018 ADM	2019 ADM	
Attending	44,947.845	43,834.129	43,146.926	
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2019 (budget year) <u>45,303</u>
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		6.3763	4.2753	2. Average salary of all teachers employed in FY 2018 (prior year) <u>41,495</u>
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.5455	2.4949	3. Increase in average teacher salary from the prior year <u>3,808</u>
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	4. Percentage increase <u>9%</u>
Maintenance & Operation Fund		318,605,590	318,605,590	Comments on average salary calculation (Optional):
Classroom Site Fund		27,082,182	27,082,182	Open Positions for non-RTW employees on TDR A 9.5 mo work calendar as of 6/18/18
Unrestricted Capital Outlay Fund		9,296,195	9,296,195	FY19 = +2500 + \$500 Step + \$800 301 Supplemental Average salary based on full-time FTE for full year contract

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./ (Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	76,530,979	89,123,539	5,726,964	4,107,020	82,257,943	93,230,559	13.3%
2000 Support Services							
2100 Students	11,040,006	13,286,659	421,720	253,060	11,461,726	13,539,719	18.1%
2200 Instructional Staff	4,750,222	4,148,627	330,925	307,099	5,081,147	4,455,726	-12.3%
2300, 2400, 2500 Administration	25,141,585	24,779,646	3,207,781	2,718,826	28,349,366	27,498,472	-3.0%
2600 Oper./Maint. of Plant	19,713,128	23,004,004	25,076,047	26,682,769	44,789,175	49,686,773	10.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	474,333	0	474,333	0	-100.0%
610 School-Sponsored Cocurric. Activities	382,278	334,680	0	0	382,278	334,680	-12.5%
620 School-Sponsored Athletics	1,950,300	1,200,405	366,670	317,042	2,316,970	1,517,447	-34.5%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	139,508,498	155,877,560	35,604,440	34,385,816	175,112,938	190,263,376	8.7%
200 and 300 Special Education							
1000 Instruction	34,688,102	36,822,683	1,976,024	1,188,256	36,664,126	38,010,939	3.7%
2000 Support Services							
2100 Students	11,394,553	12,054,940	1,140,953	1,221,667	12,535,506	13,276,607	5.9%
2200 Instructional Staff	1,128,173	1,002,110	1,189,176	1,180,898	2,317,349	2,183,008	-5.8%
2300, 2400, 2500 Administration	163,564	174,484	103,771	46,699	267,335	221,183	-17.3%
2600 Oper./Maint. of Plant	36,720	66,843	58,771	32,337	95,491	99,180	3.9%
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	47,411,112	50,121,060	4,468,695	3,669,857	51,879,807	53,790,917	3.7%
400 Pupil Transportation	10,129,201	10,102,109	2,227,016	2,216,466	12,356,217	12,318,575	-0.3%
510 Desegregation	48,800,658	49,075,197	11,520,173	11,913,915	60,320,831	60,989,112	1.1%
530 Dropout Prevention Programs	680,419	718,523	74,491	36,387	754,910	754,910	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	310,003	418,701	192,841	70,000	502,844	488,701	-2.8%
TOTAL EXPENDITURES	246,839,891	266,313,150	54,087,656	52,292,441	300,927,547	318,605,591	5.9%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	300,927,547	318,605,590	17,678,043	5.9%
Instructional Improvement	2,500,000	2,500,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	31,601,409	27,082,182	(4,519,227)	-14.3%
Federal Projects	67,446,907	63,446,907	(4,000,000)	-5.9%
State Projects	4,563,605	4,563,605	0	0.0%
Unrestricted Capital Outlay	15,088,866	9,296,195	(5,792,671)	-38.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	18,316,492	18,000,000	(316,492)	-1.7%
School Plant Fund	2,426,000	10,000,000	7,574,000	312.2%
Auxiliary Operations	3,544,158	3,544,158	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	20,522,520	20,522,520	0	0.0%
Other	88,309,173	88,083,149	(226,024)	-0.3%

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	42,163,450	44,254,632
Gifted Education	1,392,447	1,723,909
Remedial Education	0	0
ELL Incremental Costs	6,402,979	6,964,077
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	1,854,886	781,299
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	66,045	67,000
TOTAL	51,879,807	53,790,917

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	143	1 to 301.7
Teachers	2,985	1 to 14.5
Other	404	1 to 106.8
Subtotal	3,532	1 to 12.2
Classified --		
Managers, Supervisors, Directors	154	1 to 280.2
Teachers Aides	718	1 to 60.1
Other	2,170	1 to 19.9
Subtotal	3,042	1 to 14.2
TOTAL	6,574	1 to 6.6
Special Education --		
Teacher	414	1 to 15.0
Staff	642	1 to 12.0

Districtwide Desegregation Budget, Fiscal Year 2019 [A.R.S. §15-910(J), (K), and (L)]

Maintenance and Operation (M&O) Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Number of individual school budgets		% Increase/ Decrease	
	Prior FY	Budget FY						Totals			
								Prior FY	Budget FY		
Expenditures											
511 Desegregation - Regular Education											
1000 Classroom Instruction	1.	352.78	15,991,378	3,898,437	438,367	817,013	50,400	18,149,451	21,195,595	16.8%	
2000 Support Services											
2100 Students	2.	82.76	3,810,143	958,804	311,185	68,400	5,700	4,660,840	5,154,233	10.6%	
2200 Instructional Staff	3.	134.27	7,382,224	1,779,018	1,997,001	295,390	66,349	10,481,903	11,519,982	9.9%	
2300 General Administration	4.	3.80	224,607	56,127	729,039	38,500	395,500	1,858,322	1,443,773	-22.3%	
2400 School Administration	5.	0.00	10,700	2,140		7,633		15,240	20,473	34.3%	
2500 Central Services	6.	19.47	1,419,126	341,706	931,919	34,500	27,450	2,481,236	2,754,701	11.0%	
2600 Operation & Maintenance of Plant	7.	11.50	405,630	100,844	293,970	161,000		1,373,944	961,445	-30.0%	
2900 Other	8.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	9.	0.00						0	0	0.0%	
Subtotal (lines 1-9)	10.	604.58	0.00	29,243,809	7,137,077	4,701,480	1,422,436	545,399	39,020,936	43,050,200	10.3%
512 Desegregation - Special Education											
1000 Classroom Instruction	11.	0.00	1,723,246	421,262	60,000	5,000		2,411,437	2,209,508	-8.4%	
2000 Support Services											
2100 Students	12.	0.00						0	0	0.0%	
2200 Instructional Staff	13.	0.00	178,623	42,006	29,000	25,090		330,436	274,719	-16.9%	
2300 General Administration	14.	0.00						0	0	0.0%	
2400 School Administration	15.	0.00						0	0	0.0%	
2500 Central Services	16.	0.00				5,000		18,191	5,000	-72.5%	
2600 Operation & Maintenance of Plant	17.	0.00						0	0	0.0%	
2900 Other	18.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	19.	0.00						0	0	0.0%	
Subtotal (lines 11-19)	20.	0.00	0.00	1,901,869	463,267	89,000	35,090	0	2,760,064	2,489,227	-9.8%
513 Desegregation - Pupil Transportation	21.	72.22						10,653,524	0	-100.0%	
514 Desegregation - ELL Incremental Costs											
1000 Classroom Instruction	22.	137.92	2,576,154	622,698	2,330,881	2,640,800		7,039,801	8,170,534	16.1%	
2000 Support Services											
2100 Students	23.	2.88	5,089,634	1,306,146	47,365			207,009	6,443,145	3012.5%	
2200 Instructional Staff	24.	11.10						605,510	0	-100.0%	
2300 General Administration	25.	0.50	155,436	35,997		5,076		33,987	196,509	478.2%	
2400 School Administration	26.	0.00	409,258	99,865	89,887	6,500		0	605,510	--	
2500 Central Services	27.	0.00	27,190	6,797				0	33,987	--	
2600 Operation & Maintenance of Plant	28.	0.00						0	0	0.0%	
2700 Student Transportation	29.	0.00						0	0	0.0%	
2900 Other	30.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	31.	0.00						0	0	0.0%	
Subtotal (lines 22-31)	32.	152.40	0.00	8,257,671	2,071,503	2,468,133	2,652,376	0	7,886,307	15,449,684	95.9%

Districtwide Desegregation Budget, Fiscal Year 2019 [A.R.S. §15-910(J), (K), and (L)]

M&O Fund (Concluded)	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY	Budget FY	
Expenditures										
515 Desegregation - ELL Compensatory Instruction										
1000 Classroom Instruction 33.	0.00							0	0	0.0%
2000 Support Services										
2100 Students 34.	0.00							0	0	0.0%
2200 Instructional Staff 35.	0.00							0	0	0.0%
2300 General Administration 36.	0.00							0	0	0.0%
2400 School Administration 37.	0.00							0	0	0.0%
2500 Central Services 38.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant 39.	0.00							0	0	0.0%
2700 Student Transportation 40.	0.00							0	0	0.0%
2900 Other 41.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services 42.	0.00							0	0	0.0%
Subtotal (lines 33-42) 43.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Total M&O Fund Desegregation (lines 10, 20, 21, 32, & 43) (to Budget, page 1, line 26) (1) 44.	829.20	0.00	39,403,350	9,671,847	7,258,614	4,109,902	545,399	60,320,831	60,989,111	1.1%

(1) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

Desegregation Revenues A.R.S. §15-910(J)(3)(a), (h) & (j):

Tax Levy:	\$ _____
Other (description): _____	\$ _____
Other (description): _____	\$ _____
Other (description): _____	\$ _____

Employees needed to conduct Desegregation activities

Teachers	Administrators	Others	Total
			-

1. The date that the school district was determined to be out of compliance with Title VI of the Civil Rights Act of 1964 (42 United States Code Section 2000d) and the basis for that determination. A.R.S. §15-910(J)(3)(c) _____

2. The initial date that the school district began to levy property taxes to provide funding for desegregation expenses. A.R.S. §15-910(J) (3)(d) _____

3. An estimate of when the school district will be in compliance with the court order or administrative agreement. A.R.S. §15-910(J)(3)(r) _____

Districtwide Desegregation Budget, Fiscal Year 2019 [A.R.S. §15-910(J), (K), and (L)]

Unrestricted Capital Outlay (UCO) Fund	Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY	Budget FY	
511 Desegregation - Regular Education										
1000 Classroom Instruction	45.		1,022,125	199,665				821,099	1,221,790	48.8%
2000 Support Services	46.			1,014,004			24,970	1,815,342	1,038,974	-42.8%
3000 Operation of Noninstructional Services	47.							0	0	0.0%
4000 Facilities Acquisition & Construction	48.							192,500	0	-100.0%
5000 Debt Service	49.							0	0	0.0%
Subtotal (lines 45-49)	50.	0	1,022,125	1,213,669	0	0	24,970	2,828,941	2,260,764	-20.1%
512 Desegregation - Special Education										
1000 Classroom Instruction	51.							0	0	0.0%
2000 Support Services	52.							0	0	0.0%
3000 Operation of Noninstructional Services	53.							0	0	0.0%
4000 Facilities Acquisition & Construction	54.							0	0	0.0%
5000 Debt Service	55.							0	0	0.0%
Subtotal (lines 51-55)	56.	0	0	0	0	0	0	0	0	0.0%
513 Desegregation - Pupil Transportation	57.				455,679	5,493		561,275	461,172	-17.8%
514 Desegregation - ELL Incremental Costs										
1000 Classroom Instruction	58.									
2000 Support Services	59.									
3000 Operation of Noninstructional Services	60.									
4000 Facilities Acquisition & Construction	61.									
5000 Debt Service	62.									
Subtotal (lines 58-62)	63.									
515 Desegregation - ELL Compensatory Instruction										
1000 Classroom Instruction	64.							0	0	0.0%
2000 Support Services	65.							0	0	0.0%
3000 Operation of Noninstructional Services	66.							0	0	0.0%
4000 Facilities Acquisition & Construction	67.							0	0	0.0%
5000 Debt Service	68.							0	0	0.0%
Subtotal (lines 64-68)	69.	0	0	0	0	0	0	0	0	0.0%
Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)	70.	0	1,022,125	1,213,669	455,679	5,493	24,970	3,390,216	2,721,936	-19.7%

(2) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.



**BUDGET WORK SHEETS
 FOR FISCAL YEAR 2019**

	WORK SHEET TITLE	PAGE
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B.	Support Level Weights and PSD-12 Weighted Student Counts.	2
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D.	Transportation Support Level and Transportation Revenue Control Limit	5
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A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)
(A.R.S. §§15-954 and 15-902.01)

NOTE 1: Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.

I. A. Base year (FY _____) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.	
B. Factor of 5%	0.05
C. ADM loss required to qualify (line I.A x line I.B)	0.000
D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously	

NOTE 2: If line I.C is greater than line I.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

E. Tuition received in base year	\$
F. Tuition received in fiscal year after base year	\$
G. Tuition loss (line I.E - line I.F) (If less than 0, enter 0)	\$ 0.00
H. Enter the appropriate BSL adjustment factor: For the first year after the base year, the BSL adjustment is .75 For the second year after the base year, the BSL adjustment is .50 For the third year after the base year, the BSL adjustment is .25	
I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X)	\$ 0.00

II. In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line XI:

- A. A district which loses at least 500 students may increase the BSL:
 1. By \$650,000 for the first year of the loss.
 2. By \$600,000 for the second year following the loss.
 3. By \$500,000 for the third year following the loss.
 4. By \$300,000 for the fourth year following the loss.
 5. By \$100,000 for the fifth year following the loss.

- B. A union high school district may increase the BSL:
 1. By \$100,000 if it loses at least 50 students in the first year.
 2. By \$200,000 if it loses an additional 50 students in the second year.
 3. By \$325,000 if it loses an additional 50 students in the third year.
 4. By \$200,000 in the fourth year if it was eligible for the third year loss.
 5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

B. WORK SHEET FOR FY 2019 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §§15-943 and 15-943.02)

A. Unweighted Student Count

All districts must complete lines A.1 through A.5 below.

Districts will use prior year ADM (line A.1) on Work Sheet H to calculate DAA in accordance with A.R.S. §15-961. Districts will use estimated current year ADM (lines A.2 through A.5) to calculate the Group A weighted student count on this work sheet that will be included in the calculation of the Base Support Level on Work Sheet C.

Prior Year ADM (A.R.S. §15-901)

	PSD	K-8	9-12	TOTAL
1. FY 2018 100th-Day ADM (to Work Sheet H)	236.025	29,774.262	13,821.113	43,831.400
Current Year ADM (A.R.S. §15-943)				
2. FY 2019 Estimated Non-AOI Student Count	232.249	29,287.804	13,551.514	43,071.567
3. FY 2019 Estimated AOI Full-Time Student Count		13.812	35.976	49.788
4. FY 2019 Estimated AOI Part-Time Student Count		1.143	24.428	25.571
5. Total FY 2019 Estimated Student Count	232.249	29,302.759	13,611.918	43,146.926

B. Support Level Weights for Districts (Group A Weights)	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.5) Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.5) Support Level Weight			1.158	1.268
Career Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT
Section A student count multiplied by Section B support level weight.

1. PSD
2. K-8
3. 9-12
4. Total Group A Weighted Student Count (to Work Sheet C and C2)

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Section B Support Level Weight	=	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD	232.249			x 1.450	=	336.761		
2. K-8	29,287.804	13.812	1.143	x 1.158	=	33,915.277	15.994	1.324
3. 9-12	13,551.514	35.976	24.428	x 1.268	=	17,183.320	45.618	30.975
4. Total Group A Weighted Student Count (to Work Sheet C and C2)	43,071.567	49.788	25.571			51,435.358	61.612	32.299

C. WORK SHEET FOR FY 2019 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 15-943, 15-943.02, and 15-944.E)

WEIGHTED STUDENT COUNT

Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
43,071.567				51,435.358

I. A. FY 2019 Non-AOI Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

86.655	x	4.771	=	413.431
12,214.467	x	0.060	=	732.868
12,214.467	x	0.040	=	488.579
3,181.676	x	0.115	=	365.893
223.455	x	6.024	=	1,346.093
301.060	x	5.833	=	1,756.083
26.630	x	7.947	=	211.629
15.320	x	3.158	=	48.381
52.050	x	6.773	=	352.535
43.585	x	3.595	=	156.688
5,263.630	x	0.003	=	15.791
43.924	x	4.822	=	211.802
101.758	x	4.421	=	449.872
16.055	x	4.806	=	77.160
33,784.732				6,626.805
				58,062.163

(I.A + I.B.15, this column)

II. FY 2019 Non-AOI Weighted Student Count

III. FY 2019 AOI FT Weighted Student Count (from Work Sheet C2, line II)
IV. FY 2019 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
61.612	x	95%	=	58.531
32.299	x	85%	=	27.454

CALCULATION OF BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)		58,148.148
VI. A. Base Level Amount \$3,960.07 - To include Teacher Compensation, use Base Level of \$4,009.57 (A.R.S. §§15-901, as amended by Laws 2018, Ch. 285, §9, and 15-952)		\$ 4,009.57
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04) Check here <input type="checkbox"/> to calculate.		\$
C. Adjusted FY 2019 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)		\$ 4,009.57
VII. Result (line V x VI.C)		\$ 233,149,069.78
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)		1.0144
IX. Result (line VII x VIII)		\$ 236,506,416.38
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)		\$
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)		\$
XII. FY 2017 Nonfederal Audit Service Actual Expenditures (1) \$ <u>81,143.00</u> x 1.00 =		\$ 81,143.00
XIII. FY 2019 BSL and BRCL (sum lines IX through XII) (to Work Sheet E, line I)		\$ 236,587,559.38

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts:

K-3	\$ 2,980,799.74
K-3 Reading	\$ 1,987,201.18

(1) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year.

Enter the FY 2017 **nonfederal** audit expenditures on line XII.

Enter the FY 2017 **federal** audit expenditures from all funds to the right (should agree to FY 2017 AFR).

\$ 2,510.00

Enter the **total** FY 2017 audit expenditures from all funds to the right.

\$ 83,653.00

Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the amounts reported on Line XII or in this footnote.

C2. WORK SHEET FOR FY 2019 WEIGHTED STUDENT COUNT: AOI STUDENTS
(A.R.S. §§15-808, and 15-943)

Note: To be completed by school districts that offer AOI instruction.

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

I. A. FY 2019 AOI FT Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

II. FY 2019 AOI FT Weighted Student Count

AOI FT Student Count	x	Group B Support Level Weight	=	AOI FT Weighted Student Count
49.788				61.612
	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				61.612
				(I.A + I.B.15, this column)

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

III. A. FY 2019 AOI PT Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (III.B.1 through III.B.14)

IV. FY 2019 AOI PT Weighted Student Count

AOI PT Student Count	x	Group B Support Level Weight	=	AOI PT Weighted Student Count
25.571				32.299
	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				32.299
				(III.A + III.B.15, this column)

D. WORK SHEET FOR FY 2019 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2018, Ch. 285, §11, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2019 State Support Level per Route Mile
I. 0.5 or Less	2.64
II. More than 0.5, through 1.0	2.16
III. More than 1.0	2.64

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported		
A.	FY 2018 Approved Daily Route Miles	25,816.000
B.	Number of Eligible Students Transported in FY 2018	7,717.000
C.	Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	3.345
II. To and From School Support Level		
A.	Annual Route Miles (Line I.A x 180 or 200, as applicable) <input type="checkbox"/> Check here if approved for 200 Days of Instruction	4,646,880.000
B.	State Support Level per Route Mile (use Table I based on I.C)	\$ 2.64
C.	1. FY 2018 Annual Expenditure for Bus Tokens	\$
	2. FY 2018 Annual Expenditure for Bus Passes	\$ 800,000.00
D.	To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 13,067,763.20
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level		
A.	Factor from Table II (based on I.C and district type)	0.180
B.	Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 2,208,197.38
IV. Extended School Year Support Level for Pupils with Disabilities		
A.	Actual Route Miles traveled in July and August 2017 to Transport Pupils w/Disabilities for Extended School Year	
B.	Estimated Route Miles Traveled in June 2018 to Transport Pupils w/Disabilities for Extended School Year	
C.	Total Extended School Year Route Miles (IV.A + IV.B)	0.000
D.	State Support Level per Route Mile (use Table I based on I.C)	\$ 2.64
E.	Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 0.00
V.	FY 2019 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)	\$ 15,275,960.58
VI. Support Level Change		
A.	FY 2018 Transportation Support Level	\$ 14,484,377.72
B.	Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 791,582.86

TRCL CALCULATION

VII.	FY 2018 Transportation Revenue Control Limit	\$ 19,484,449.71
VIII. FY 2019 Transportation Revenue Control Limit		
A.	Preliminary FY 2019 Transportation Revenue Control Limit (VI.B + VII)	\$ 20,276,032.57
B.	120% of FY 2019 Transportation Support Level (V x 1.20)	\$ 18,331,152.70
C.	Adjusted FY 2019 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 19,484,449.71
D.	FY 2019 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)	\$ 19,484,449.71

H. WORK SHEET FOR FY 2019 DISTRICT ADDITIONAL ASSISTANCE (DAA)
(A.R.S. §§ 15-951.C, 15-961, 15-962.01, and 15-963.B, and Laws 2018, Ch. 285, §27)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. Student Count: .001 - 99.999 (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		
DAA per Student Count	\$ 544.58	\$ 601.24
II. Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
III. Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
IV. Student Count: 600.000 or More & CTED (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		
DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. District Additional Assistance			
A. FY 2019 Student Count (2018 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line III for type 03 districts)	236.025	29,774.262	13,821.113
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. Unadjusted DAA (V.A x V.B)	= \$ 106,390.63	= \$ 13,421,046.34	= \$ 6,812,979.44
VI. District Additional Assistance Growth Factor			
A. FY 2019 Student Count (2018 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		43,831.400	
B. FY 2018 Student Count (2017 ADM)		÷ 44,926.293	
C. FY 2019 DAA Growth Factor (VI.A ÷ VI.B)		= 0.9756	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 106,390.63	\$ 13,421,046.34	\$ 6,812,979.44
B. DAA Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000	x 1.0000
C. FY 2019 DAA with growth factor applied (VII.A x VII.B)	= \$ 106,390.63	= \$ 13,421,046.34	= \$ 6,812,979.44
D. DAA for High School Textbooks			
1. FY 2019 9-12 Student Count (2018 ADM) (from Work Sheet B, line A.1)			13,821.113
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 963,055.15
E. 9-12 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2019 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)			= \$ 7,776,034.59
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$ 5,054,422.48
3. FY 2019 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 2,721,612.11
F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2019 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$ 13,527,436.97
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$ 8,792,834.03
3. FY 2019 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 4,734,602.94
G. Capital Transportation Adjustment A.R.S. §15-963.B	\$	\$	\$

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §§15-971.A and .B and 15-992)

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2019 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	336,761	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	33,932,595	
B. Total FY 2019 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	34,269,356 <small>(I.A.1 + I.A.2)</small>	17,259,913 <small>(from Work Sheet B, line C.3)</small>
C. Total FY 2019 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		51,529,269
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6650	0.3350
II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line V or X, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		\$ 251,863,519.96
B. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)	- \$ 0.00	
C. Adjusted DSL/RCL (II.A - II.B)		\$ 251,863,519.96
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 167,489,240.77	\$ 84,374,279.19
E. FY 2019 District Additional Assistance (from Work Sheet H)	\$ 4,734,602.94 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 2,721,612.11 <small>(from Work Sheet H, line VII.E.3)</small>
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)		\$ 0.00
G. FY 2019 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 172,223,843.71	\$ 87,095,891.30
III. A. 2018 Primary Assessed Valuation ÷ 100	\$ 33,048,839.37	\$ 33,048,839.37
B. 2018 Salt River Project (SRP) Valuation ÷ 100	\$	\$
C. 2018 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 33,048,839.37	\$ 33,048,839.37
E. Qualifying Tax Rate	x \$ 1.9679	x \$ 1.9679
F. Qualifying Levy (III.D x III.E)	\$ 65,036,811.00	\$ 65,036,811.00
G. FY 2019 Equalization Assistance (II.G - III.F)	\$ 107,187,032.71	\$ 22,059,080.30
IV. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (50% of line III.F - II.G)		\$ 0.00
V. Additional State Aid to Education (ASAE) Information for Department of Revenue		
A. Dropout Prevention Program (from page 1, line 27)		\$ 754,910.00
B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B)		\$ 0.00
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)		\$ 0.00
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)		\$ #REF!
E. Vocational M&O Expenses (from page 1, line 28)		\$ 0.00
F. Adjacent Ways (from TNT Work Sheet, line 12)		\$ #REF!
G. Phase Down Small School Budget Limit Exemption (based on Work Sheet K, only if \$50,000 option is used without an election)		\$ 0.00

**K. WORK SHEET FOR FY 2019 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT
(A.R.S. §§15-481 and 15-949)**

This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to Work Sheet K2.

If in FY 2019, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a). **For purposes of small school adjustment, the FY 2019 student count is the 2018 ADM.**

I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:			
A. Phase down base		\$	<u>150,000.00</u>
B. FY 2019 K-8 student count			
C. Small school student count limit	-	<u>125.000</u>	
D. Student count above the small school limit (I.B - I.C)	=	<u>0.000</u>	
E. Adjusted Support Level Weight (See Table A below to calculate)	x		
F. Weighted student count above small school limit (I.D x I.E)	=	<u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x	<u>0.00</u>	
H. Phase down reduction factor (I.F x I.G)	-	\$	<u>0.00</u>
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$	<u>0.00</u>
II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:			
A. Phase down base		\$	<u>350,000.00</u>
B. FY 2019 9-12 student count			
C. Small school student count limit	-	<u>100.000</u>	
D. Student count above the small school limit (II.B - II.C)	=	<u>0.000</u>	
E. Adjusted Support Level Weight (See Table B below to calculate)	x		
F. Weighted student count above small school limit (II.D x II.E)	=	<u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x	<u>0.00</u>	
H. Phase down reduction factor (line II.F x II.G)	-	\$	<u>0.00</u>
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		\$	<u>0.00</u>
III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$	
IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III)		\$	<u>0.00</u>
V. 10% of the District's Total RCL		\$	
VI. Maximum override, subject to an election (Greater of line IV or line V)		\$	<u>0.00</u>

TABLE A: GRADES K-8

	<u>SMALL ISOLATED</u>	<u>SMALL</u>
Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2019 Student Count (line I.B above)	-	-
Difference	<u>0.000</u>	<u>0.000</u>
Weight Adjustment Factor	x	x
Support Level Weight Increase	<u>0.0005</u>	<u>0.0003</u>
Support Level Weight	=	=
FY 2019 Adjusted Support Level Weight (Enter on line I.E above)	<u>0.000</u>	<u>0.000</u>

TABLE B: GRADES 9-12

Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2019 Student Count (line II.B above)	-	-
Difference	<u>0.000</u>	<u>0.000</u>
Weight Adjustment Factor	x	x
Support Level Weight Increase	<u>0.0005</u>	<u>0.0004</u>
Support Level Weight	=	=
FY 2019 Adjusted Support Level Weight (Enter on line II.E above)	<u>0.000</u>	<u>0.000</u>

**K2. WORK SHEET FOR FY 2019 COMPUTING MAXIMUM OVERRIDE FOR A DISTRICT
NO LONGER ELIGIBLE FOR SMALL SCHOOL ADJUSTMENT
(A.R.S. §§15-481 and 15-949)**

This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to Work Sheet K.

If in FY 2019, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. **For purposes of small school adjustment, the FY 2019 student count is the 2018 ADM.**

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

A. FY 2019 K-8 student count			
B. Small school student count limit	-	<u>125.000</u>	
C. Student count above the small school limit (I.A - I.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0045</u>	
E. Result (Line I.C x I.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		<u>0.0000</u>	
G. K-8 Revenue Control Limit	x		
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			\$ <u>0.00</u>

II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

A. FY 2019 9-12 student count			
B. Small school student count limit	-	<u>100.000</u>	
C. Student count above the small school limit (II.A - II.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0065</u>	
E. Result (Line II.C x II.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		<u>0.0000</u>	
G. 9-12 Revenue Control Limit	x		
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			\$ <u>0.00</u>

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III)	\$ <u>0.00</u>
V. 10% of the District's Total RCL	\$ _____
VI. Maximum override, subject to an election (Greater of Line IV or Line V)	\$ <u>0.00</u>

**L. WORK SHEET FOR FY 2019 IMPACT AID FUND
(A.R.S. §15-905.R)
(For school districts that receive Federal Impact Aid monies.)**

I. FY 2019 Impact Aid revenue	\$ 1,300,000
II. Impact Aid revenue deposited in FY 2019 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	- \$
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$ 4,208,489
B. Impact Aid revenue transferred in FY 2019 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A	- \$
IV. Impact Aid revenue transferred in FY 2019 to the M&O Fund to reduce or eliminate taxes	- \$
V. FY 2018 Ending Cash Balance in the Impact Aid Fund	+ \$ 647,348
VI. FY 2019 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, Federal Projects line 16)	= \$ 1,947,348

**M. WORK SHEET FOR CALCULATION OF THE FY 2019 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2018 latest revised Budget, page 7, line 11)	\$ 300,927,547.00
	b.	Adjustments to the GBL from FY 2018 BUDG75	\$
	c.	Adjusted GBL	\$ 300,927,547.00
2.	a.	Budgeted M&O expenditures (from FY 2018 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 300,927,547.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 300,927,547.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 300,927,547.00
4.		M&O actual expenditures	\$ 300,927,547.00
5.		Budget Balance (line 3 minus line 4) (If negative, use zero, and do not complete the remainder of this Work Sheet. Any negative amount is shown here in parentheses.)	\$ 0.00

Note: For lines 6.a through 6.f deduct the FY 2018 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2018 Budget	-	Actual	=	Unexpended Budget
6.	a.	\$ 0.00		\$		\$ 0.00
	b.	\$ 60,320,831.00		\$ 60,320,831.00		\$ 0.00
	c.	\$ 0.00		\$		\$ 0.00
	d.	\$ 767,410.00		\$ 767,410.00		\$ 0.00
	e.	\$ 0.00		\$		\$ 0.00
	f.	\$ 0.00		\$		\$ 0.00
	g.	Total Budget Balance Deductions [Add lines 6.a through 6.f.]				\$ 0.00
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.g)				\$ 0.00
8.		Enter the amount of Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 7 or the FY 2018 M&O Fund ending cash balance)				\$
9.		Actual Budget Balance Carryforward to be used in M&O Fund (line 7 minus line 8) [to Budget, page 7, line 8(c)]				\$ 0.00

O. WORK SHEET FOR FY 2019 TUITION OUT FOR HIGH SCHOOL STUDENTS
 (A.R.S. §§15-910.M, as amended by Laws 2018, Ch. 283, §2, 15-448.J, and 15-951)
 For Common School Districts NOT within a High School District (Type 03)

COMPLETE PARTS I AND II FOR BUDGET ADOPTION

Part I-Increase to GBL for Debt Service Tuition Outside the RCL

	Attending District Name	Attending District CTD Number	A	B	C	D	Increase to GBL (A x D)
			Tuition Out High School Count	Debt Service Per Pupil Tuition (1)	Debt Service Tuition Limit (2)	Per Pupil Tuition in Excess of Debt Service Limit (B - C)	
1.						0.00	0.00
2.						0.00	0.00
3.						0.00	0.00
4.						0.00	0.00
5.						0.00	0.00
6.	Total HS Count:		0.00				
7.	Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):						0.00

Part II-Increase to DSL and RCL for Tuition

	Attending District Name	E	F	Increase to DSL and RCL (A x F)
		M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	
8.	0		0.00	0.00
9.	0		0.00	0.00
10.	0		0.00	0.00
11.	0		0.00	0.00
12.	0		0.00	0.00
13.	Increase to DSL and RCL for Tuition (to Work Sheet E, lines II and VII):			0.00

14. **Adopted or Revised Increase to GBL for Debt Service Tuition Outside the RCL (from Part I or Part III, line 7)**

[to Budget, page 7, line 8(b)]

0.00

15. **Total Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision**

(Part IV, line 13 minus Part II, line 13) (to Work Sheet E, lines III and VIII)

0.00

(1) Not to exceed \$750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)

For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.

(2) Enter \$150 if the district pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.F)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

COMPLETE PARTS III AND IV FOR BUDGET REVISIONS ONLY

Part III-REVISED Increase to GBL for Debt Service Tuition Outside the RCL

	Attending District Name	Attending District CTD Number	A	B	C	D	Increase to GBL (A x D)
			Tuition Out High School Count	Debt Service Per Pupil Tuition (1)	Debt Service Tuition Limit (2)	Per Pupil Tuition in Excess of Debt Service Limit (B - C)	
1.	0	0				0.00	0.00
2.	0	0				0.00	0.00
3.	0	0				0.00	0.00
4.	0	0				0.00	0.00
5.	0	0				0.00	0.00
6.	Total HS Count:		0.00				
7.	Revised Total Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):						0.00

Part IV-REVISED Increase to DSL and RCL for Tuition

	Attending District Name	E	F	(A x F)
		M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	
8.	0		0.00	0.00
9.	0		0.00	0.00
10.	0		0.00	0.00
11.	0		0.00	0.00
12.	0		0.00	0.00
13.	Revised Increase to DSL and RCL for Tuition (to line 15)			0.00

**S. WORK SHEET FOR FY 2019 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2019 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	<u>0.00</u>	
B.	District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)	+	<u>0.00</u>	
C.	FY 2019 Equalization Assistance (Lines A + B)			= \$ <u>0.00</u>

PART II. CASH BALANCE CARRYFORWARD

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2018	\$		
	2. Actual Budget Balance Carryforward (from Work Sheet M, line 9)	-	<u>\$ 0.00</u>	
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	=	<u>\$ 0.00</u>	
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :			
	1. The amount on line A.3 or	\$	<u>0.00</u>	
	2. 10% of the FY 2019 RCL calculated using the districts 2018 ADM	\$		
	3. Up to 5% of the FY 2019 RCL calculated pursuant to A.R.S. §15-482.B	+	\$	
	4. Line B.2 plus B.3	=	<u>\$ 0.00</u>	
	5. The lesser of line B.1 or B.4			\$ <u>0.00</u>