



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 6, 2018
Adopted _____
Revised _____
Date

Teresa Gorman Teresa Gorman, President
Wanda Begay Wanda Begay, Clerk
Allan Blacksheep, Jr. Allan Blacksheep, Jr., Member
Christine Lynch Christine Lynch, Member
Marcarlo Roanhorse Marcarlo Roanhorse, Member

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 8, 2018

Type the Date as MM/DD/YYYY

Dale O'Donnell
Superintendent Signature

Judy James
Business Manager Signature

Dale O'Donnell

Judy James

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Judy James

Telephone: (928) 755-1040

Email: judy.james@ganado.k12.az.us

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018	\$	<u>25000000</u>
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)		
Local	1000 \$	<u>568,000</u>
Intermediate	2000 \$	<u>500,000</u>
State	3000 \$	<u>10,000,000</u>
Federal	4000 \$	<u>22,500,000</u>
TOTAL	\$	<u>33,568,000</u>

Please ensure District Contact Info Tab is complete

Please enter a SIS Vendor on the District Contact Info Tab

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Prior FY 2018	Est. Budget FY 2019
Primary Tax Rate:	2.0900	2.0900
Secondary Tax Rates:		
M&O Override	0.0000	0.0000
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	0.0000	0.0000
CTED	0.0000	0.0000
Desegregation		0.0000
Total Secondary Tax Rate	0.0000	0.0000

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)	\$ 11,792,513	\$ 11,822,623
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 265,941	\$ 265,941
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 2,911,086
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 14,999,650

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)	\$	44,605
2. Average salary of all teachers employed in FY 2018 (prior year)	\$	43,605
3. Increase in average teacher salary from the prior year	\$	1,000
4. Percentage increase		2%

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

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

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Ms.	Dale	O'Donnell		dale.odonnell@ganado.k12.az	928-755-1011
Ms.	Judy	James		judy.james@ganado.k12.az.us	928-755-1040
Ms.	Josephine	Kee		josephine.kee@ganado.k12.az	928-755-1105
Ms.	Justina	Sutton		justina.sutton@ganado.k12.az	928-755-1028
Ms.	Leola	Thompson		leola.thompson@ganado.k12.a	928-755-1047
Mr.	Freddie	Yazzie		freddie.yazzie@ganado.k12.az	928-755-1031
Mrs.	Teresa	Gorman			
Mrs.	Wanda	Begay			
Mr.	Allan	Blacksheep	Jr.		
Mrs.	Christine	Lynch			
Mr.	Marcarlo	Roanhorse			

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

District's website home page address

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2018	Budget FY 2019	
100 Regular Education											
1000 Instruction	1.	81.50	0.00	2,707,057	891,695	5,817	27,134	1,282	3,219,371	3,632,985	12.8%
2000 Support Services											
2100 Students	2.	10.50	0.00	186,093	67,243	1,130	2,252	75	256,293	256,793	0.2%
2200 Instructional Staff	3.	5.00	0.00	111,306	26,925	453	1,622		138,715	140,306	1.1%
2300 General Administration	4.	2.00	0.00	113,987	38,093	297,994	2,661	13,354	503,349	466,089	-7.4%
2400 School Administration	5.	10.00	0.00	461,372	126,429	2,685	5,704	1,981	581,586	598,171	2.9%
2500 Central Services	6.	13.50	0.00	564,621	353,718	85,339	387,202	884	1,358,913	1,391,764	2.4%
2600 Operation & Maintenance of Plant	7.	29.50	0.00	849,563	303,178	96,725	356,702		1,571,168	1,606,168	2.2%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0		30,000		30,000	30,000	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	37,800	3,879				41,679	41,679	0.0%
620 School-Sponsored Athletics	11.	1.00	0.00	209,474	39,436	16,856	12,880	85,420	364,066	364,066	0.0%
630 Other Instructional Programs	12.	0.00					0		0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	153.00	0.00	5,241,273	1,850,596	506,999	826,157	102,996	8,065,140	8,528,021	5.7%
200 and 300 Special Education											
1000 Instruction	15.	26.00	0.00	900,722	334,499	142	572	0	1,294,401	1,235,935	-4.5%
2000 Support Services											
2100 Students	16.	0.00	0.00	0	0	164,220	0		111,500	164,220	47.3%
2200 Instructional Staff	17.	0.00	0.00	0					0	0	0.0%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	3.00	0.00	147,675	43,213	0	0		190,888	190,888	0.0%
2500 Central Services	20.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00			0				30,109	0	-100.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	29.00	0.00	1,048,397	377,712	164,362	572	0	1,626,898	1,591,043	-2.2%
400 Pupil Transportation	25.	26.50	0.00	799,405	318,080	121,310	388,355	0	1,260,847	1,627,150	29.1%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00	0.00	0	0		46,299		46,299	46,299	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	208.50	0.00	7,089,075	2,546,388	792,671	1,261,383	102,996	10,999,184	11,792,513	7.2%

The district has budgeted less in the M&O Fund than the General Budget Limit as calculated on page 7 of 8 by \$30,110.

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
1,310,191	1,310,191
0	
0	
0	
0	
310,961	310,961
0	
0	
1,621,152	1,621,152

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 13
 Staff-Pupil 1 to 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
117.00	

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	23600
All Funds - Federal	6330	5,900

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) \$ 30,000

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

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2018	Budget FY 2019	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	260,600	35,511				180,931	296,111	63.7%
2100 Support Services - Students	501	145				646	646	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	261,101	35,656				181,577	296,757	63.4%
200 and 300 Special Education								
1000 Instruction	5,250	1,004				46,409	6,254	-86.5%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	5,250	1,004				46,409	6,254	-86.5%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	266,351	36,660				227,986	303,011	32.9%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	849,634	142,994				527,617	992,628	88.1%
2100 Support Services - Students	21,119	3,526				24,645	24,645	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	870,753	146,520				552,262	1,017,273	84.2%
200 and 300 Special Education								
1000 Instruction	61,139	6,500				67,639	67,639	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	61,139	6,500				67,639	67,639	0.0%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	931,892	153,020				619,901	1,084,912	75.0%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	651,282	139,341				540,511	790,623	46.3%
2100 Support Services - Students	501	145				646	646	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	651,783	139,486	0	0		541,157	791,269	46.2%
200 and 300 Special Education								
1000 Instruction	73,700	994				78,401	74,694	-4.7%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	73,700	994	0	0		78,401	74,694	-4.7%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	725,483	140,480	0	0		619,558	865,963	39.8%
Total Classroom Site Funds (lines 13, 26, and 39)	1,923,726	330,160	0	0	0	1,467,445	2,253,886	53.6%

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 greater in Fund 012 than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$1.

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2018	Budget FY 2019	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	265,941	0				86,422	265,941	207.7%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.		0				0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.		0				0	0	0.0%
2600 Operation & Maintenance of Plant	5.		0				0	0	0.0%
2700 Student Transportation	6.		0				0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%
4000 Facilities Acquisition and Construction	8.						0	0	0.0%
5000 Debt Service	9.						0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	265,941	0	0	0	86,422	265,941	207.7%

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	260,997
6643 Instructional Aids	4,944
673X Furniture and Equipment	0
673X Vehicles	0
673X Tech Hardware & Software	0

(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.

\$ 43,000

(3) Includes principal on Capital Equity Fund loans of \$ - , principal on capital leases of \$ - , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ - , and interest on bonds of \$ - .

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS	
		Fund 610		Fund 630		Fund 695		Fund 620 (2)	
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1.	86,422	265,941	0		0		0	
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0		0		0		0	
6200 Employee Benefits	3.	0		0		0		0	
6450 Construction Services	4.	0		0		0		0	
6710 Land and Improvements	5.	0		0		0		0	
6720 Buildings and Improvements	6.	0		0		0		0	
673X Furniture and Equipment	7.	0	0	0		0		0	
673X Vehicles	8.	0	0	0		0		0	
673X Technology Hardware & Software	9.	0	0	0		0		0	
6831, 6832 Redemption of Principal	10.	0		0		0		0	
6841, 6842, 6850 Interest	11.	0		0		0		0	
Total (lines 2-11)	12.	0	0	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0		0				0	
New Construction	14.	0		0		0		0	
Other	15.	0		0		0		0	
Total (lines 13-15, must equal line 12)	16.	0	0	0	0	0	0	0	0

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2019 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	6.00	1.00	1,538,385	1,073,253
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	7.00	0.00	244,997	186,208
3. 160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	60,000	60,000
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	41,842
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	25,530	35,910
6. 200 ESEA Title VII - Indian Education	6000	4.75	6.00	284,832	267,506
7. 210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	23,341	17,179
8. 220 IDEA Part B	6000	0.00	0.50	288,233	298,509
9. 230 Johnson-O'Malley	6000	1.50	0.00	115,044	112,084
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	0.00	0.00	45,980	50,600
13. 280 ESEA Title X - Homeless Education	6000	0.00		0	
14. 290 Medicaid Reimbursement	6000	0.00	0.00	44,526	40,025
15. 374 E-Rate	6000	0.00	0.00	726,450	726,450
16. 378 Impact Aid	6000	18.00	24.00	10,424,730	12,115,801
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	3,037	1,520
18. Total Federal Project Funds (lines 1-17)		37.25	31.50	13,825,085	15,026,887

STATE PROJECTS

19. 400 Vocational Education	6000	0.00	0.00	14,996	15,089
20. 410 Early Childhood Block Grant	6000	0.00	0.00	9,000	9,000
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		0	
24. 435 Academic Contests	6000	0.00		0	
25. 450 Gifted Education	6000	0.00		0	
26. 456 College Credit Exam Incentives	6000	0.00		0	
27. 457 Results-based Funding	6000	0.00		59,845	
28. 460 Environmental Special Plate	6000	0.00		0	
29. 465-499 Other State Projects	6000	0.00		0	
30. Total State Project Funds (lines 19-29)		0.00	0.00	83,841	24,089
31. Total Special Projects (lines 18 and 30)		37.25	31.50	13,908,926	15,050,976

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY
1. Teacher Compensation Increases	6000	0	
2. Class Size Reduction	6000	0	
3. Dropout Prevention Programs (M&O purposes)	6000	0	
4. Instructional Improvement Programs (M&O purposes)	6000	77,142	
5. Total Instructional Improvement Fund (lines 1-4)		77,142	0

OTHER FUNDS

1. 050 County, City, and Town Grants	6000	0	
2. 071 Structured English Immersion (1)	6000	7,393	105,247
3. 072 Compensatory Instruction (1)	6000	0	0
4. 500 School Plant (2)	6000	24,135	24,135
5. 510 Food Service	6000	1,111,253	1,111,253
6. 515 Civic Center	6000	82,191	87,584
7. 520 Community School	6000	0	
8. 525 Auxiliary Operations	6000	22,190	31,235
9. 526 Extracurricular Activities Fees Tax Credit	6000	6,500	2,838
10. 530 Gifts and Donations	6000	476	5,093
11. 535 Career & Tech. Ed. & Voc. Ed. Projects	6000	7,620	3,676
12. 540 Fingerprint	6000	0	
13. 545 School Opening	6000	0	
14. 550 Insurance Proceeds	6000	403,585	403,585
15. 555 Textbooks	6000	0	
16. 565 Litigation Recovery	6000	0	
17. 570 Indirect Costs	6000	174,223	172,123
18. 575 Unemployment Insurance	6000	0	
19. 580 Teacherage	6000	432,623	432,623
20. 585 Insurance Refund	6000	0	
21. 590 Grants and Gifts to Teachers	6000	0	
22. 595 Advertisement	6000	0	
23. 596 Career Technical Education	6000	199,079	239,723
24. 639 Impact Aid Revenue Bond Building	6000	0	
25. 650 Gifts and Donations-Capital	6000	0	
26. 660 Condemnation	6000	0	
27. 665 Energy and Water Savings	6000	0	
28. 686 Emergency Deficiencies Correction	6000	0	
29. 691 Building Renewal Grant	6000	1,900,495	0
30. 700 Debt Service	6000	35,885	35,885
31. 720 Impact Aid Revenue Bond Debt Service	6000	0	
32. Other	6000	13,485	

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance	6000	0	
2. 955 Intergovernmental Agreements	6000	0	
3. 9__ OPEB	6000	0	
4. 9__	6000	0	

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

	Prior FY	Budget FY
1.	0	
2.	7,393	105,247
3.	0	0
4.	24,135	24,135
5.	1,111,253	1,111,253
6.	82,191	87,584
7.	0	
8.	22,190	31,235
9.	6,500	2,838
10.	476	5,093
11.	7,620	3,676
12.	0	
13.	0	
14.	403,585	403,585
15.	0	
16.	0	
17.	174,223	172,123
18.	0	
19.	432,623	432,623
20.	0	
21.	0	
22.	0	
23.	199,079	239,723
24.	0	
25.	0	
26.	0	
27.	0	
28.	0	
29.	1,900,495	0
30.	35,885	35,885
31.	0	
32.	13,485	

VERSION Proposed
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)	\$ 10,825,736	\$ 0
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VIII.F.1)	\$ 711,095	
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VIII.F.2)	462,212	
(c) Total DAA (line 2.a minus 2.b)	\$ 248,883	248,883
*3. FY 2019 Overtire 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	
*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 not 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	0	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	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	0
(c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)	906,887	0
(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	0
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)	0	0
*9. (f) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947) 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.	0	0
(a) Prior Year Over Expenditures/Resolutions:		
(b) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</u>	0	
(c) <u>Increase for Energy and Water Savings Fund Transfer to M&O</u>	0	
(d) <u>Noncompliance Adjustment</u>	0	
(e) <u>ADM/T/Transportation Audit Adjustment</u>	0	
(f) <u>Other:</u>	0	
*10. <u>Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)</u>	<u>90,000</u>	
11. FY 2019 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 11,822,623	
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)		\$ 248,883

* 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)	\$	102,057
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)	\$	102,057
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$	102,056
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	102,056
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	85,244
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.	\$	16,812
8. Interest Earned in Fund 610 in FY 2018	\$	246
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.	\$	0
(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)	\$	248,883
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	265,941

CLASSROOM SITE FUND BUDGET LIMIT

B. 1. FY 2018 Classroom Site Fund Budget Limit (from FY 2018 latest revised Budget, page 8, line B.7)	Fund 011	Fund 012	Fund 013	Total Fund 010
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	239,453	782,293	670,919	1,692,665
3. Unexpended Budget Balance (line B.1 minus B.2)	88,177	0	109,034	197,211
4. Interest Earned in the Classroom Site Fund in FY 2018	151,276	782,293	561,885	1,495,454
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.	786	720	2,180	3,686
6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)	150,948.60	301,897.20	301,897.20	754,743.00
7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	303,011	1,084,911	865,963	2,253,883

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

(2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease		
	Prior FY	Budget FY							Prior FY 2018	Budget FY 2019			
	Expenditures												
Structured English Immersion Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00	68,377	21,165					0	89,542	--	1.	
2000 Support Services													
2100 Students	2.	0.00							0	0	0.0%	2.	
2200 Instructional Staff	3.	0.00			10,050	1,605			7,393	11,655	57.6%	3.	
2300 General Administration	4.	0.00							0	0	0.0%	4.	
2400 School Administration	5.	0.00			4,050				0	4,050	--	5.	
2500 Central Services	6.	0.00							0	0	0.0%	6.	
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%	7.	
2700 Student Transportation	8.	0.00							0	0	0.0%	8.	
2900 Other	9.	0.00							0	0	0.0%	9.	
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	68,377	21,165	14,100	1,605		0	7,393	105,247	1323.6%	10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00	0	0		0			0	0	0.0%	11.	
2000 Support Services													
2100 Students	12.	0.00							0	0	0.0%	12.	
2200 Instructional Staff	13.	0.00							0	0	0.0%	13.	
2300 General Administration	14.	0.00							0	0	0.0%	14.	
2400 School Administration	15.	0.00							0	0	0.0%	15.	
2500 Central Services	16.	0.00							0	0	0.0%	16.	
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%	17.	
2700 Student Transportation	18.	0.00							0	0	0.0%	18.	
2900 Other	19.	0.00							0	0	0.0%	19.	
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%	20.

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 010220000
VERSION Proposed

I certify that the Budget of Ganado Unified School District, Apache County for fiscal year 2019 was officially proposed by the Governing Board on June 6, 2018, and that the complete Proposed Expenditure Budget may be reviewed by contacting (928)755-1040 during normal business hours.
Date O'Donnell at the District Office, telephone 928)755-1040

Jeanette M. Sellers, Esq.
President of the Governing Board

1. Average Daily Membership:	Prior Year 2017 ADM	Budget Year 2018 ADM	Budget Year 2019 ADM	4. Average Teacher Salaries (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)
Attending	1,359,173	1,373,563	1,376,563	44,605
2. Tax Rates:		Prior FY	Est. Budget FY	43,605
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.0900	2.0900	1,000
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000	2%
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	Comments on average salary calculation (Optional):
Maintenance & Operation Fund		11,792,513	11,822,623	
Classroom Site Fund		2,253,886	2,253,883	
Unrestricted Capital Outlay Fund		265,941	265,941	

	Salaries and Benefits		Other		TOTAL		% Inc./Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education	3,205,101	3,598,752	14,270	34,233	3,219,371	3,632,985	12.8%
1000 Instruction							
2000 Support Services	253,336	253,336	2,957	3,457	256,293	256,793	0.2%
2100 Students	138,231	138,231	484	2,075	138,715	140,306	1.1%
2200 Instructional Staff	1,643,635	1,658,220	800,213	797,804	2,443,848	2,456,024	0.5%
2300, 2400, 2500 Administration	1,125,741	1,152,741	445,427	453,427	1,571,168	1,606,168	2.2%
2600 Oper/Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	30,000	30,000	30,000	30,000	0.0%
3000 Oper. of Noninstructional Services	41,679	41,679	0	0	41,679	41,679	0.0%
610 School-Sponsored Coextric Activities	248,910	248,910	115,156	115,156	364,066	364,066	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	6,656,633	7,091,869	1,408,507	1,436,152	8,065,140	8,528,021	5.7%
Regular Education Subsection Subtotal	1,293,687	1,235,221	714	714	1,294,401	1,235,935	-4.5%
200 and 300 Special Education	0	0	111,500	164,220	111,500	164,220	47.3%
2000 Support Services	0	0	0	0	0	0	0.0%
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional Staff	190,888	190,888	0	0	190,888	190,888	0.0%
2300, 2400, 2500 Administration	30,109	0	0	0	30,109	0	-100.0%
2600 Oper/Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	1,514,684	1,426,109	112,214	164,934	1,626,898	1,591,043	-2.2%
Special Education Subsection Subtotal	965,985	1,117,485	294,862	509,665	1,260,847	1,627,150	29.1%
400 Pupil Transportation	0	0	0	0	0	0	0.0%
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	0	0	46,299	46,299	46,299	46,299	0.0%
TOTAL EXPENDITURES	9,137,302	9,635,463	1,861,882	2,157,050	10,999,184	11,792,513	7.2%

Fund	TOTAL EXPENDITURES BY FUND		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Budgeted Expenditures Prior FY	Budget FY		
Maintenance & Operation	10,999,184	11,792,513	793,329	7.2%
Instructional Improvement	77,142	0	(77,142)	-100.0%
Structured English Immersion	7,393	105,247	97,854	1323.6%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,467,445	2,253,886	786,441	53.6%
Federal Projects	13,825,085	15,026,887	1,201,802	8.7%
State Projects	83,841	24,089	(59,752)	-71.3%
Unrestricted Capital Outlay	86,422	265,941	179,519	207.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	35,885	35,885	0	0.0%
School Plant Fund	24,135	24,135	0	0.0%
Auxiliary Operations	22,190	31,235	9,045	40.8%
Bond Building	0	0	0	0.0%
Food Service	1,111,253	1,111,253	0	0.0%
Other	3,220,277	1,347,245	(1,873,032)	-58.2%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE			
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY	Budget FY
Total All Disability Classifications	1,310,191	1,310,191	1,310,191
Gifted Education	0	0	0
Remedial Education	0	0	0
ELL Incremental Costs	0	0	0
ELL Compensatory Instruction	0	0	0
Vocational and Technical Education (non-CTED)	310,961	310,961	310,961
Career Education (non-CTED)	0	0	0
Career Technical Education (CTED)	0	0	0
TOTAL	1,621,152	1,621,152	1,621,152

PROPOSED STAFFING SUMMARY			
Staff Type	FTE	Staff-Pupil Ratio	
Certified --			
Superintendent, Principals,	4	1 to	275.3
Other Administrators	5	1 to	13.5
Teachers	102	1 to	229.4
Other	6	1 to	11.8
Subtotal	117	1 to	11.8
Classified --			
Managers, Supervisors, Directors	8	1 to	172.1
Teachers Aides	28	1 to	49.2
Other	114	1 to	12.1
Subtotal	150	1 to	9.2
TOTAL	267	1 to	5.2
Special Education --			
Teacher	12	1 to	10.0
Staff	12	1 to	10.0



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2019**

	WORK SHEET TITLE	PAGE
A.	Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional).	1
B.	Support Level Weights and PSD-12 Weighted Student Counts.	2
C.	Base Support Level and Base Revenue Control Limit	3
C2.	Weighted Student Count: AOI Students	4
D.	Transportation Support Level and Transportation Revenue Control Limit.	5
E.	District Support Level and Revenue Control Limit	6
F.	Consolidation/Unification Assistance.	6
G.	District Additional Assistance High School Student Count (Type 03)	6
H.	District Additional Assistance	7
J.	Equalization Base and Assistance	8
K.	Small School Adjustment Phase Down Limit	9
K2.	Maximum Override for a District No Longer Eligible for Small School Adjustment	10
L.	Impact Aid Fund (ESEA, Title VIII)	11
M.	Maintenance and Operation Fund Budget Balance Carryforward.	12
O.	Tuition Out for High School Students	13
S.	Equalization Assistance for an Accommodation School	14

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)

1. FY 2018 100th-Day ADM (to Work Sheet H)

Current Year ADM (A.R.S. §15-943)

2. FY 2019 Estimated Non-AOI Student Count

3. FY 2019 Estimated AOI Full-Time Student Count

4. FY 2019 Estimated AOI Part-Time Student Count

5. Total FY 2019 Estimated Student Count

	PSD	K-8	9-12	TOTAL
	1,990	860,325	511,248	1,373,563
	1,990	860,325	511,248	1,373,563
				0,000
				0,000
	1,990	860,325	511,248	1,373,563

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	=			
Support Level Weight Increase	x	0.0005	0.0005	0.0004
Support Level Weight	=			
Adjusted Support Level Weight	+	1.358	1.468	1.278
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	=			
Support Level Weight Increase	x	0.0020	0.0020	0.0012
Support Level Weight	=			
Adjusted Support Level Weight	+	1.158	1.268	1.268
Student Count 600.00 or More (from line A.5)				
Support Level Weight			1.158	1.268
Carer 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
	1,990			x 1.450	= 2,886		
	860,325	0.000	0.000	x 1.158	= 996,256	0.000	0.000
	511,248	0.000	0.000	x 1.383	= 707,056	0.000	0.000
	1,373,563	0.000	0.000		1,706,198	0.000	0.000

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

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, MIDD, 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 Non-AOI Weighted Student Count

Non-AOI Student Count	Group B Support Level Weight	Non-AOI Weighted Student Count
1,373.563		1,706.198
0.000	x 4.771	=
301.485	x 0.060	= 18.089
301.485	x 0.040	= 12.059
79.115	x 0.115	= 9.098
2.000	x 6.024	= 12.048
6.000	x 5.833	= 34.998
0.000	x 7.947	= 0.000
1.000	x 3.158	= 3.158
0.000	x 6.773	= 0.000
0.000	x 3.595	= 0.000
72.829	x 0.003	= 0.218
0.000	x 4.822	= 0.000
4.000	x 4.421	= 17.684
0.000	x 4.806	= 0.000
767.914		107.352
		1,813.550
		(I.A + I.B.15, this column)

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	Funding Ratio	Adjusted AOI Weighted Student Count
0.000	x 95%	= 0.000
0.000	x 85%	= 0.000

CALCULATION OF BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)

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 to calculate.

\$ 4,009.57

VII. Result (line V x VI.C)

C. Adjusted FY 2019 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)

\$ 7,271,555.67

VIII. Teacher Experience Index (TEI) (if actual TEI is less than 1.0000 use 1.0000)

IX. Result (line VII x VIII)

X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)

\$ 7,271,555.67

XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)

\$ 0.00

\$ 7,271,555.67

XII. FY 2017 Nonfederal Audit Service Actual Expenditures (1)

\$ 0.00 x 1.00 =

\$ 23,600.00

XIII. FY 2019 BSL and BRCL (sum lines IX through XII) (to Work Sheet E, line I)

\$ 7,295,155.67

\$ 7,295,155.67

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts:	K-3	K-3 Reading
	\$ 72,529.11	\$ 48,351.40

(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).

\$ 23,600.00

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

\$ 5,900.00

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, MIDD, 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	Group B Support Level Weight	AOI FT Weighted Student Count
0.000	x 4.771	= 0.000
0.000	x 0.060	= 0.000
0.000	x 0.040	= 0.000
0.000	x 0.115	= 0.000
0.000	x 6.024	= 0.000
0.000	x 5.833	= 0.000
0.000	x 7.947	= 0.000
0.000	x 3.158	= 0.000
0.000	x 6.773	= 0.000
0.000	x 3.595	= 0.000
0.000	x 0.003	= 0.000
0.000	x 4.822	= 0.000
0.000	x 4.421	= 0.000
0.000	x 4.806	= 0.000
0.000		= 0.000
		(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, MIDD, 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	Group B Support Level Weight	AOI PT Weighted Student Count
0.000	x 4.771	= 0.000
0.000	x 0.060	= 0.000
0.000	x 0.040	= 0.000
0.000	x 0.115	= 0.000
0.000	x 6.024	= 0.000
0.000	x 5.833	= 0.000
0.000	x 7.947	= 0.000
0.000	x 3.158	= 0.000
0.000	x 6.773	= 0.000
0.000	x 3.595	= 0.000
0.000	x 0.003	= 0.000
0.000	x 4.822	= 0.000
0.000	x 4.421	= 0.000
0.000	x 4.806	= 0.000
0.000		= 0.000
		(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)		High School District (Type 05)
	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)		
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		2,479,300
B.	Number of Eligible Students Transported in FY 2018		1,575,000
C.	Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		1.574
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	446,274,000
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		\$ 0.00
	2. FY 2018 Annual Expenditure for Bus Passes		\$ 0.00
D.	To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ 1,178,163.36
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)		\$ 212,069.40
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		6,272,000
B.	Estimated Route Miles Traveled in June 2018 to Transport Pupils w/Disabilities for Extended School Year		4,052,000
C.	Total Extended School Year Route Miles (TV.A + IV.B)		10,324,000
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 (TV.C x IV.D)		\$ 27,255.36
V.	FY 2019 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)		\$ 1,417,488.12
VI. Support Level Change			
A.	FY 2018 Transportation Support Level		\$ 1,706,563.07
B.	Transportation Support Level Change (If result is negative, enter 0) (V - VI.A)		\$ 0.00

TRCL CALCULATION

VII. FY 2018 Transportation Revenue Control Limit			
VIII. FY 2019 Transportation Revenue Control Limit			\$ 3,530,580.37
A.	Preliminary FY 2019 Transportation Revenue Control Limit (VI.B + VII)		\$ 3,530,580.37
B.	120% of FY 2019 Transportation Support Level (V x 1.20)		\$ 1,700,985.74
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.)		\$ 3,530,580.37
D.	FY 2019 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)		\$ 3,530,580.37

**E. WORK SHEET FOR FY 2019 DISTRICT SUPPORT LEVEL (DSL) AND
REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947, 15-905.J, and 15-951)**

CALCULATION OF THE DSL

I. FY 2019 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XIII)	\$ 7,295,155.67
II. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
III. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ 0.00
IV. FY 2019 Transportation Support Level (from Work Sheet D, line V)	\$ 1,417,488.12
V. FY 2019 District Support Level (sum of lines I through IV)	\$ 8,712,643.79

CALCULATION OF THE RCL

VI. FY 2019 Base Support Level/Base Revenue Control Limit (from line I above)	\$ 7,295,155.67
VII. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
VIII. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ 0.00
IX. FY 2019 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ 3,530,580.37
X. FY 2019 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1)	\$ 10,825,736.04

**F. WORK SHEET FOR FY 2019 CONSOLIDATION/UNIFICATION ASSISTANCE
(A.R.S. §§15-912 and 15-912.01)**

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	\$ _____
II. FY 2019 District Support Level (line I + Work Sheet E, line V)	\$ 0.00
III. FY 2019 Revenue Control Limit (line I + Work Sheet E, line X) [to Budget, page 7, line 1]	\$ 0.00

**G. WORK SHEET FOR FY 2019 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR
COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03)
(A.R.S. §15-951.C)**

I. High School Student Count Tuitioned Out (from Work Sheet O, Part I or Part III, line 6)	0.000
II. High School Student Count Transported by District of Residence to District of Attendance	_____
III. 50% of High School Student Count Transported by District of Residence to District of Attendance (Line II x .5) (to Work Sheet H, line V.A column 9-12)	0.000

**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

	K-8	9-12
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	500,000	500,000
A. Student Count Constant		
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	0.000	0.000
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	600,000	600,000
A. Student Count Constant		
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	- 0.000	- 511.248
C. Difference	= 0.000	= 88.752
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.115
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 1.383
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 560.93
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

	PSD	K-8	9-12
V. District Additional Assistance			
A. FY 2019 Student Count (2018 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	1,990	860,325	511,248
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 560.93
C. Unadjusted DAA (V.A x V.B)	= \$ 897.01	= \$ 387,800.10	= \$ 286,774.34

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)		1,373,563	
B. FY 2018 Student Count (2017 ADM)		+ 1,368,283	
C. FY 2019 DAA Growth Factor (V.IA ÷ V.IB)		= 1.0039	

VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 897.01	\$ 387,800.10	\$ 286,774.34
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 (V.IA x V.IB)	= \$ 897.01	= \$ 387,800.10	= \$ 286,774.34

D. DAA for High School Textbooks			
1. FY 2019 9-12 Student Count (2018 ADM) (from Work Sheet B, line A.1)		511,248	
2. Support Level Amount for Textbooks		x \$ 69.68	
3. DAA for Textbooks (VII.D.1 x VII.D.2)		= \$ 35,623.76	
E. 9-12 DAA (including capital transportation adjustment from line VII.G below)		= \$ 322,398.10	
1. FY 2019 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)		- \$ 209,558.77	
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)		= \$ 112,839.33	
3. FY 2019 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)		= \$ 388,697.11	
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)		- \$ 252,653.12	
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)		= \$ 136,043.99	
3. FY 2019 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)		= \$	
G. Capital Transportation Adjustment A.R.S. §15-963.B	\$	\$	\$

	PSD-8	9-12
I. A. Total FY 2019 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	2,886	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	996,256	
B. Total FY 2019 PSD-8 and 9-12 Weighted State Aid Student Count	999,142	707,056
(Total Non-AOI and AOI Counts)	(LA.1 + LA.2)	(from Work Sheet B, line C.3)
C. Total FY 2019 Weighted State Aid Student Count (line 1.B PSD-8 column + 9-12 column)		
D. PSD-8 and 9-12 Factors (line 1.B ÷ line 1.C)	0.5856	1,706,198
D. PSD-8 and 9-12 Factors (line 1.B ÷ line 1.C)		0.4144
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 1.A)	0.5856	0.4144
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)	\$ 8,712,643.79	\$ 8,712,643.79
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 5,102,124.20	\$ 3,610,519.59
E. FY 2019 District Additional Assistance (from Work Sheet H)	\$ 136,043.99	\$ 112,839.33
	(from Work Sheet H, line VII.F.3)	(from Work Sheet H, line VII.E.3)
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)	\$ 5,238,168.19	\$ 0.00
G. FY 2019 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$	\$ 3,723,358.92
III. A. 2018 Primary Assessed Valuation ÷ 100	\$	\$
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)	\$ 0.00	\$ 0.00
E. Qualifying Tax Rate	x \$ 1,9679	x \$ 1,9679
F. Qualifying Levy (III.D x III.E)	\$ 0.00	\$ 0.00
G. FY 2019 Equalization Assistance (II.G - III.F)	\$ 5,238,168.19	\$ 3,723,358.92
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)	\$	\$ 0.00
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)	\$	\$ 0.00
E. Vocational M&O Expenses (from page 1, line 28)	\$	\$ 0.00
F. Adjacent Ways (from TNT Work Sheet, line 12)	\$	\$ 0.00
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		\$	
B. FY 2019 K-8 student count			150,000.00
C. Small school student count limit			
D. Student count above the small school limit (I.B - I.C)	-	125,000	
E. Adjusted Support Level Weight (See Table A below to calculate)	=	0.000	
F. Weighted student count above small school limit (I.D x I.E)	x	0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	=	0.000	
H. Phase down reduction factor (I.F x I.G)	x	0.00	
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)	-	0.00	
		\$	0.00

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		\$	
B. FY 2019 9-12 student count			350,000.00
C. Small school student count limit			
D. Student count above the small school limit (II.B - II.C)	-	100,000	
E. Adjusted Support Level Weight (See Table B below to calculate)	=	0.000	
F. Weighted student count above small school limit (II.D x II.E)	x	0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	=	0.00	
H. Phase down reduction factor (line II.F x II.G)	x	0.00	
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)	-	0.00	
		\$	0.00

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 (II + II.I + III)		\$	
V. 10% of the District's Total RCL			0.00
VI. Maximum override, subject to an election (Greater of line IV or line V)			\$ 0.00

TABLE A: GRADES K-8

	SMALL ISOLATED	SMALL
Student Count Constant	500,000	500,000
FY 2019 Student Count (line I.B above)	-	0.000
Difference	=	0.000
Weight Adjustment Factor	x	0.0005
Support Level Weight Increase	=	0.000
Support Level Weight	+	1.358
FY 2019 Adjusted Support Level Weight (Enter on line I.E above)	=	0.000

TABLE B: GRADES 9-12

Student Count Constant	500,000	500,000
FY 2019 Student Count (line II.B above)	-	0.000
Difference	=	0.000
Weight Adjustment Factor	x	0.0005
Support Level Weight Increase	=	0.000
Support Level Weight	+	1.468
FY 2019 Adjusted Support Level Weight (Enter on line II.E above)	=	0.000

**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	125,000	
C. Student count above the small school limit (I.A - I.B)	= 0.000	
D. Phase-down factor	x 0.0045	
E. Result (Line I.C x I.D)	= 0.0000	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)	x 0.0000	
G. K-8 Revenue Control Limit		\$ 0.00
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)		

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	- 100,000	
C. Student count above the small school limit (II.A - II.B)	= 0.000	
D. Phase-down factor	x 0.0065	
E. Result (Line II.C x II.D)	= 0.0000	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)	x 0.0000	
G. 9-12 Revenue Control Limit		\$ 0.00
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)		

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) \$ 0.00

V. 10% of the District's Total RCL \$ 0.00

VI. Maximum override, subject to an election (Greater of Line IV or Line V) \$ 0.00

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		\$ 7,964,179
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)	\$ 2,113,092	
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		-
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)		+
		= \$ 12,115,801

**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) \$ 11,258,023.00
 - b. Adjustments to the GBL from FY 2018 BUDG75 \$
 - c. Adjusted GBL \$ 11,258,023.00
2.
 - a. Budgeted M&O expenditures (from FY 2018 latest revised Budget, page 1, line 30, Total Budget Year Column) \$ 11,258,023.00
 - b. Adjustments to the GBL (from line 1. b) \$ 0.00
 - c. Adjusted Budgeted Expenditures \$ 11,258,023.00
3. Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c) \$ 11,258,023.00
4. M&O actual expenditures \$ 10,351,136.00
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.) \$ 906,887.00

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. <ol style="list-style-type: none"> a. Special Program Override b. Desegregation c. Tuition Out Debt Service d. Dropout Prevention Programs e. Joint Career and Technical Ed. and Voc. Ed. Center f. Performance Pay | \$ 0.00 | - | \$ 0.00 | = \$ 0.00 |
| | \$ 0.00 | - | \$ 0.00 | = \$ 0.00 |
| | \$ 0.00 | - | \$ 0.00 | = \$ 0.00 |
| | \$ 0.00 | - | \$ 0.00 | = \$ 0.00 |
| | \$ 0.00 | - | \$ 0.00 | = \$ 0.00 |
| | \$ 0.00 | - | \$ 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) \$ 906,887.00
 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) \$ 0.00
 9. Actual Budget Balance Carryforward to be used in M&O Fund (line 7 minus line 8) [to Budget, page 7, line 8(c)] \$ 906,887.00

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	M&O & UCCO, Per Pupil Tuition	Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)		Increase to DSL and RCL (A x F)
		E	F	
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			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	M&O & UCO, Per Pupil Tuition	E	F	(A x F)	
		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)	\$	0.00
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	+	<u>\$</u>
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>