



FY 2018
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #3

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2018 was

Proposed	<u>June 27, 2017</u>
Adopted	<u>July 11, 2017</u>
Revised	<u>May 1, 2018</u>
	Date

[We further attest that the Budget for Fiscal Year 2018, including the detailed information on Budget page 2, meets the requirements of Laws 2017, Chapter 305, §33, pertaining to the intended 1.06 percent teacher salary increase.](#)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
SIGNED	SIGNED

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on

May 3, 2018 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Joe Howard

Brian Moore

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Brian Moore

Telephone:

928-445-5400

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REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$ <u>30,800,000</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)	
Local 1000	\$ <u>3,120,000</u>
Intermediate 2000	\$ <u>0</u>
State 3000	\$ <u>6,340,000</u>
Federal 4000	\$ <u>3,190,000</u>
TOTAL	\$ <u>12,650,000</u>

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

	Prior FY 2017	Est. Budget FY 2018
Primary Tax Rate:	2.7920	2.4919
Secondary Tax Rates:		
M&O Override	0.1201	0.1161
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	0.1327	0.1427
JTED	0.0500	0.0500
Total Secondary Tax Rate	0.3028	0.3088

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

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>23,763,257</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>195,704</u>
3. Subtotal (line A.1 + A.2)	\$ <u>23,958,961</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>2,610,800</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>0</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$ <u>26,569,761</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>23,763,257</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>195,704</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>23,958,961</u>

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 2017	Budget FY 2018		
		100 Regular Education										
1000 Instruction	1.	158.27	157.00	6,825,330	2,517,495	222,135	80,399	8,772	9,025,635	9,654,131	7.0%	1.
2000 Support Services												
2100 Students	2.	20.22	20.00	605,732	261,396	56,195	1,978	278	915,268	925,579	1.1%	2.
2200 Instructional Staff	3.	11.47	12.00	295,850	132,485	32,510	1,022	882	457,594	462,749	1.1%	3.
2300 General Administration	4.	3.25	3.25	267,305	69,809	59,145	339	7,544	399,639	404,142	1.1%	4.
2400 School Administration	5.	19.00	19.00	939,745	306,812	4,439	1,321	2,023	1,240,366	1,254,340	1.1%	5.
2500 Central Services	6.	12.63	12.50	468,398	175,672	122,596	18,627	48,695	824,697	833,988	1.1%	6.
2600 Operation & Maintenance of Plant	7.	13.25	12.35	355,733	160,415	2,070,104	1,256,588	771	3,800,791	3,843,611	1.1%	7.
2900 Other	8.	0.00		0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	1.38	1.38	24,369	16,931	0	0	0	40,840	41,300	1.1%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	11,868	2,366	578	0	0	14,648	14,812	1.1%	10.
620 School-Sponsored Athletics	11.	1.00	1.00	205,893	39,681	103	0	0	242,940	245,677	1.1%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	240.47	238.48	10,000,223	3,683,062	2,567,805	1,360,274	68,965	16,962,418	17,680,329	4.2%	14.
200 and 300 Special Education												
1000 Instruction	15.	50.89	51.00	1,636,368	683,600	81,652	1,848	0	2,316,178	2,403,468	3.8%	15.
2000 Support Services												
2100 Students	16.	19.03	19.00	958,649	308,920	234,171	543	1,300	1,486,832	1,503,583	1.1%	16.
2200 Instructional Staff	17.	4.48	5.00	217,358	72,352	8,475	2,253	0	297,092	300,438	1.1%	17.
2300 General Administration	18.	0.00	0.00	0	0	465	0	844	1,295	1,309	1.1%	18.
2400 School Administration	19.	0.00	0.00	1,214	537	0	0	0	1,731	1,751	1.2%	19.
2500 Central Services	20.	0.00	0.00	147	28	0	0	0	173	175	1.2%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	43,720	0	0	43,233	43,720	1.1%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	74.40	75.00	2,813,736	1,065,437	368,483	4,644	2,144	4,146,534	4,254,444	2.6%	24.
400 Pupil Transportation	25.	0.00	25.30	740,500	337,725	235,202	386,770	288	1,694,255	1,700,485	0.4%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00						0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	0.00	0.00	106,693	21,306	0	0	0	123,000	127,999	4.1%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	314.87	338.78	13,661,152	5,107,530	3,171,490	1,751,688	71,397	22,926,207	23,763,257	3.7%	30.

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	3,931,534	3,932,021	1.
2. Gifted Education	60,000	60,676	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	40,000	40,451	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-JTED)	115,000	116,296	6.
7. Career Education	0	0	7.
8. Joint Technical Education (JTED)		105,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	4,146,534	4,254,444	9.

Proposed Ratios for Special Education

(A.R.S. §§ 15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 61
 Staff-Pupil 1 to 205

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
258.15	258.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	50000
All Funds - Federal	6330	0

FY 2018 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) \$ 45,000

(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)]

Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Number of teachers eligible for increase (FY 2018 Head Count)	176.00
2. Number of teachers eligible for increase (FY 2018 FTE)	170.69
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	\$6,473,667
4. Total FY 2017 eligible teachers' salaries	\$7,449,558
5. 1.06% salary increase (line 4 times 1.06%)	\$78,965
6. Employer share of retirement system expense for increase on line 5	\$9,081
7. Employer share of FICA expense for increase on line 5	\$6,041
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	\$94,087

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 2017	Budget FY 2018	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	292,818	57,582				294,593	350,400	18.9%
2100 Support Services - Students	2.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	3.	0	0				0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	292,818	57,582				294,593	350,400	18.9%
200 Special Education									
1000 Instruction	5.	110,000	21,102				133,121	131,102	-1.5%
2100 Support Services - Students	6.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	7.	0	0				0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	110,000	21,102				133,121	131,102	-1.5%
Other Programs (Specify) _____									
1000 Instruction	9.	0	0				0	0	0.0%
2100 Support Services - Students	10.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	11.	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	402,818	78,684				427,714	481,502	12.6%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	618,780	140,612				612,113	759,392	24.1%
2100 Support Services - Students	15.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	16.	0	0				0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	618,780	140,612				612,113	759,392	24.1%
200 Special Education									
1000 Instruction	18.	206,700	29,867				276,604	236,567	-14.5%
2100 Support Services - Students	19.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	20.	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	206,700	29,867				276,604	236,567	-14.5%
Other Programs (Specify) _____									
1000 Instruction	22.	0	0				0	0	0.0%
2100 Support Services - Students	23.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	24.	0	0				0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	825,480	170,479				888,717	995,960	12.1%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	294,777	64,722	11,477	53,256		415,159	424,232	2.2%
2100 Support Services - Students	28.	7,988	1,598	1,385	0		10,300	10,971	6.5%
2200 Support Services - Instructional Staff	29.	130,000	69,232	13,846	0		263,000	213,078	-19.0%
Program 100 Subtotal (lines 27-29)	30.	432,765	135,552	26,708	53,256		688,459	648,281	-5.8%
200 Special Education									
1000 Instruction	31.	121,029	27,063	0	0		146,788	148,092	0.9%
2100 Support Services - Students	32.	275	107	0	0		375	382	1.9%
2200 Support Services - Instructional Staff	33.	0	0	0	0		0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	121,304	27,170	0	0		147,163	148,474	0.9%
530 Dropout Prevention Programs									
1000 Instruction	35.	0	0	0	0		0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.	0	0	0	0		910	0	-100.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.	0	0	0	0		0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		910	0	-100.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	554,069	162,722	26,708	53,256		836,532	796,755	-4.8%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	1,782,367	411,885	26,708	53,256	0	2,152,963	2,274,216	5.6%

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

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

The district has budgeted an amount in Fund 013 equal to the Classroom Site F 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 2017	Budget FY 2018	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	33,318	48,195				80,000	81,513	1.9%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	5,059	0				10,000	5,059	-49.4%
2300, 2400, 2500, 2900 Administration	4.		0				0	0	0.0%
2600 Operation & Maintenance of Plant	5.		25,000				30,000	25,000	-16.7%
2700 Student Transportation	6.		2,000				7,894	2,000	-74.7%
3000 Operation of Noninstructional Services (5)	7.		8,000				2,329	8,000	243.5%
4000 Facilities Acquisition and Construction	8.		15,000				50,000	15,000	-70.0%
5000 Debt Service	9.			57,619	1,513		29,081	59,132	103.3%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	38,377	98,195	57,619	1,513	209,304	195,704	-6.5%

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ -
6642 Textbooks	10,000
6643 Instructional Aids	0
673X Furniture and Equipment	15,000
673X Vehicles	0
673X Tech Hardware & Software	15,000

(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)]

\$ -

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

\$ -

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 57,619, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 1,513, 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.	209,304	195,704	7,000,000	3,500,000	0	0	42,000	42,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0		0	0	0	0	2.
6200 Employee Benefits	3.	0		0		0	0	0	0	3.
6450 Construction Services	4.	0	0	0		0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0		0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	500,000	1,000,000	0	0	0	0	6.
673X Furniture and Equipment	7.	90,000	15,000	300,000	400,000	0	0	0		7.
673X Vehicles	8.	0	0	1,433,547	1,100,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	30,223	0	300,000	1,000,000	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	57,619	0		0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0	1,513	0		0	0	0	0	11.
Total (lines 2-11)	12.	120,223	74,132	2,533,547	3,500,000	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	0				0	0	13.
New Construction	14.	0	0	0		0	0	0	0	14.
Other	15.	120,223	74,132	2,533,547	3,500,000	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	120,223	74,132	2,533,547	3,500,000	0	0	0	0	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2018 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	11.73	12.00	777,452	750,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.85	0.85	148,654	140,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.58	0.50	396,000	360,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	16,738	15,000	5.
6.	200 ESEA Title VII - Indian Education	6000	0.16	0.15	10,133	10,000	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	24.11	25.00	1,134,232	800,000	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	7,830	7,800	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	24,672	24,000	12.
13.	280 ESEA Title X - Homeless Education	6000	0.37	0.45	18,947	19,000	13.
14.	290 Medicaid Reimbursement	6000	3.64	3.50	180,000	150,000	14.
15.	374 E-Rate	6000	0.00	0.00	175,750	175,000	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	166,744	160,000	17.
18.	Total Federal Project Funds (lines 1-17)		41.44	42.45	3,057,152	2,610,800	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	7,446	7,000	19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	6000	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0	23.
24.	435 Academic Contests	6000	0.00	0.00	0	0	24.
25.	450 Gifted Education	6000	0.00	0.00	0	0	25.
26.	456 College Credit Exam Incentives	6000		0.00		0	26.
27.	457 Results-based Funding	6000		0.00		0	27.
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0	28.
29.	465-499 Other State Projects	6000	6.13	6.00	82,135	100,000	29.
30.	Total State Project Funds (lines 19-29)		6.13	6.00	89,581	107,000	30.
31.	Total Special Projects (lines 18 and 30)		47.57	48.45	3,146,733	2,717,800	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	0	0
2.	Class Size Reduction	6000	76,925	75,000
3.	Dropout Prevention Programs (M&O purposes)	6000	0	0
4.	Instructional Improvement Programs (M&O purposes)	6000	81,931	82,000
5.	Total Instructional Improvement Fund (lines 1-4)		158,856	157,000

OTHER FUNDS

			Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	16,000	10,000	1.
2.	071 Structured English Immersion (1)	6000	53,779	54,527	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	980,000	1,000,000	4.
5.	510 Food Service	6000	1,400,000	1,300,000	5.
6.	515 Civic Center	6000	460,000	350,000	6.
7.	520 Community School	6000	0	0	7.
8.	525 Auxiliary Operations	6000	900,000	700,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	650,000	500,000	9.
10.	530 Gifts and Donations	6000	500,000	320,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	0	20	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	90,000	85,000	14.
15.	555 Textbooks	6000	40	40	15.
16.	565 Litigation Recovery	6000	17,000	1,800	16.
17.	570 Indirect Costs	6000	125,000	110,000	17.
18.	575 Unemployment Insurance	6000	0	0	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	0	0	20.
21.	590 Grants and Gifts to Teachers	6000	25,000	0	21.
22.	595 Advertisement	6000	0	0	22.
23.	596 Joint Technical Education	6000	75,000	75,000	23.
24.	639 Impact Aid Revenue Bond Building	6000	0	0	24.
25.	650 Gifts and Donations-Capital	6000	250	250	25.
26.	660 Condemnation	6000	0	0	26.
27.	665 Energy and Water Savings	6000	260,000	260,000	27.
28.	686 Emergency Deficiencies Correction	6000	0	0	28.
29.	691 Building Renewal Grant	6000	1,550,000	230,000	29.
30.	700 Debt Service	6000	2,105,000	1,200,074	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	31.
32.	Other 850, 855	6000	95,000	270,000	32.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0	0	1.
2.	955 Intergovernmental Agreements	6000	33,000	30,000	2.
3.	9__ OPEB	6000	0	0	3.
4.	9__ _____	6000	0	0	4.

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes \$ -

**CALCULATION OF FY 2018 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 20,865,842	\$ 20,865,842	\$ 0
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 1,857,061		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,626,475		
(c) Total DAA (line 2.a minus 2.b)	\$ 230,586	185,536	45,050
*3. FY 2018 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		972,348	
(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			
(a) Individuals and Other Private Sources		22,920	
(b) Other Arizona Districts		251,192	23,318
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.L)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		1,293,050	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2016 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]			
(e) Noncompliance Adjustment			
(f) ADM/Transportation Audit Adjustment			
(g) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		172,369	
11. FY 2018 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 23,763,257	
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)			\$ 68,368

* 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 2018 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 2017 Unrestricted Capital Budget Limit (UCBL) (from FY 2017 latest revised Budget, page 8, line A.12)	\$	209,304
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 2017 Capital Expenditures (line A.1 + A.2)	\$	209,304
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$	209,304
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	209,304
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	82,285
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.	\$	127,019
8. Interest Earned in Fund 610 in FY 2017	\$	317
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 2018 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	0
(b) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$	0
(c) ADM/Transportation Audit Adjustment	\$	0
(d) Other:	\$	0
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	68,368
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	195,704

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)	427,714	888,717	836,532	2,152,963
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	302,133	593,866	696,606	1,592,605
3. Unexpended Budget Balance (line B.1 minus B.2)	125,581	294,851	139,926	560,358
4. Interest Earned in the Classroom Site Fund in FY 2017	285	562	182	1,029
5. FY 2018 Classroom Site Fund Allocation (provided by ADE, based on \$386) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	357,583.71	715,167.43	715,167.43	1,787,918.57
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)	(1,948)	(14,621)	(58,521)	(75,090)
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	481,502	995,960	796,755	2,274,216

- (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 2017	Budget FY 2018	
Expenditures											
Structured English Immersion Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	1.00	22,000	32,527	0	0		0	34,882	54,527	56.3%
2000 Support Services											
2100 Students	2.	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0	0	0	0		0	16,338	0	-100.0%
2300 General Administration	4.	0.00	0	0	0	0		0	0	0	0.0%
2400 School Administration	5.	0.00	0	0	0	0		0	0	0	0.0%
2500 Central Services	6.	0.00	0	0	0	0		0	2,559	0	-100.0%
2600 Operation & Maintenance of Plant	7.	0.00	0	0	0	0		0	0	0	0.0%
2700 Student Transportation	8.	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	9.	0.00	0	0	0	0		0	0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	1.00	22,000	32,527	0	0		0	53,779	54,527	1.4%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00	0	0	0	0		0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0	0	0	0		0	0	0	0.0%
2300 General Administration	14.	0.00	0	0	0	0		0	0	0	0.0%
2400 School Administration	15.	0.00	0	0	0	0		0	0	0	0.0%
2500 Central Services	16.	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0	0	0	0		0	0	0	0.0%
2700 Student Transportation	18.	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	19.	0.00	0	0	0	0		0	0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0	0	0	0		0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 130201000
 VERSION Revised #3

I certify that the Budget of Prescott Unified School District, Yavapai County for fiscal year 2018 was officially proposed by the Governing Board on June 27, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Brian Moore at the District Office, telephone 928-445-5400 during normal business hours.

 President of the Governing Board

1. Average Daily Membership:				2. Tax Rates:			
	2016 ADM	Prior Yr. 2017 ADM	Budget Yr. 2018 ADM		Prior FY	Estimated Budget FY	
Attending	3,930.802	3,849.762	3,866.000	Primary Rate	2.7920	2.4919	
				Secondary Rate*	0.3028	0.3088	

* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay Fund budgets cannot exceed their respective budget limits (BL).			
Maintenance & Operation	23,763,257	General BL	23,763,257
Classroom Site	2,274,216	Classroom Site Fund BL	2,274,216
Unrestricted Capital Outlay	195,704	Unrestricted Capital BL	195,704

	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	8,717,798	9,342,825	307,837	311,306	9,025,635	9,654,131	7.0%
2000 Support Services							
2100 Students	857,468	867,128	57,800	58,451	915,268	925,579	1.1%
2200 Instructional Staff	423,563	428,335	34,031	34,414	457,594	462,749	1.1%
2300, 2400, 2500 Administration	2,202,923	2,227,741	261,779	264,729	2,464,702	2,492,470	1.1%
2600 Oper./Maint. of Plant	510,398	516,148	3,290,393	3,327,463	3,800,791	3,843,611	1.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	40,840	41,300	0	0	40,840	41,300	1.1%
610 School-Sponsored Cocurric. Activities	14,076	14,234	572	578	14,648	14,812	1.1%
620 School-Sponsored Athletics	242,838	245,574	102	103	242,940	245,677	1.1%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	13,009,904	13,683,285	3,952,514	3,997,044	16,962,418	17,680,329	4.2%
200 and 300 Special Education							
1000 Instruction	2,233,609	2,319,968	82,569	83,500	2,316,178	2,403,468	3.8%
2000 Support Services							
2100 Students	1,253,447	1,267,569	233,385	236,014	1,486,832	1,503,583	1.1%
2200 Instructional Staff	286,483	289,710	10,609	10,728	297,092	300,438	1.1%
2300, 2400, 2500 Administration	1,904	1,926	1,295	1,309	3,199	3,235	1.1%
2600 Oper./Maint. of Plant	0	0	43,233	43,720	43,233	43,720	1.1%
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	3,775,443	3,879,173	371,091	375,271	4,146,534	4,254,444	2.6%
400 Pupil Transportation	1,078,927	1,078,225	615,328	622,260	1,694,255	1,700,485	0.4%
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	123,000	127,999	0	0	123,000	127,999	4.1%
TOTAL EXPENDITURES	17,987,274	18,768,682	4,938,933	4,994,575	22,926,207	23,763,257	3.7%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	22,926,207	23,763,257	837,050	3.7%
Instructional Improvement	158,856	157,000	(1,856)	-1.2%
Structured English Immersion	53,779	54,527	748	1.4%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,152,963	2,274,216	121,253	5.6%
Federal Projects	3,057,152	2,610,800	(446,352)	-14.6%
State Projects	89,581	107,000	17,419	19.4%
Unrestricted Capital Outlay	209,304	195,704	(13,600)	-6.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	42,000	42,000	0	0.0%
Debt Service	2,105,000	1,200,074	(904,926)	-43.0%
School Plant Fund	980,000	1,000,000	20,000	2.0%
Auxiliary Operations	900,000	700,000	(200,000)	-22.2%
Bond Building	7,000,000	3,500,000	(3,500,000)	-50.0%
Food Service	1,400,000	1,300,000	(100,000)	-7.1%
Other	3,896,290	2,242,110	(1,654,180)	-42.5%

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	3,931,534	3,932,021
Gifted Education	60,000	60,676
Remedial Education	0	0
ELL Incremental Costs	40,000	40,451
ELL Compensatory Instruction	0	0
Vocational and Technical Education	115,000	116,296
Career Education	0	0
Joint Technical Education		105,000
TOTAL	4,146,534	4,254,444

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	30	1 to 128.9
Teachers	172	1 to 22.5
Other	17	1 to 227.4
Subtotal	219	1 to 17.7
Classified --		
Managers, Supervisors, Directors	7	1 to 552.3
Teachers Aides	13	1 to 297.4
Other	37	1 to 104.5
Subtotal	57	1 to 67.8
TOTAL	276	1 to 14.0
Special Education --		
Teacher	64	1 to 60.9
Staff	19	1 to 205.1