



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

Revised #2 _____
Version _____

BY THE GOVERNING BOARD

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

Proposed June 19, 2018
Adopted July 3, 2018
Revised May 7, 2019

Jana Sulley _____
Connie Drennon _____
Bob Deane _____

SIGNED _____ SIGNED _____

The FY 2019 budget file for the version described above will be uploaded via the Common Logon on ADE's website by _____ May 8, 2019

Type the Date as MM/DD/YYYY
Joseph Howard _____
Superintendent Signature
Business Manager Signature
Brian Moore

Joe Howard _____
Superintendent Name (Typed Name)
Business Manager Name (Typed Name)
Brian Moore
District Contact Employee:
Telephone: 928-445-5400
Email: brian.moore@prescottschools.com

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018 \$ _____

2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)

Local	1000	\$	2,800,000
Intermediate	2000	\$	0
State	3000	\$	5,100,000
Federal	4000	\$	2,550,000
TOTAL		\$	10,450,000

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

Primary Tax Rate:	Prior FY 2018	2.4919	Est. Budget FY 2019	2.6337
Secondary Tax Rates:				

M&O Override	0.1161
Special Program Override	0.0000
Capital Override	0.0000
Class A Bonds	0.0000
Class B Bonds	0.1427
CTED	0.0500
Desegregation	0.0000
Total Secondary Tax Rate	0.3088

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

Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$	25,418,461	Budgeted Expenditures	\$	25,418,461	Budget Limit
Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$	210,146		\$	210,146	
Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$	2,763,450		\$	2,763,450	
Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$	28,392,057		\$	28,392,057	

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)	\$	43,136
2. Average salary of all teachers employed in FY 2018 (prior year)	\$	38,861
3. Increase in average teacher salary from the prior year	\$	4,275
4. Percentage increase		11%

Comments on average salary calculation (Optional):
For FY18 teacher average salary, end-of-the-year FTE and teacher contract base amount were used. As additional revenue sources for teachers, e.g. clubs, coaching, department chair, Prop 301 monies, extra revenue sources for teachers, etc., are not included in the average salaries. As hiring is not complete for FY19, average salary of all teachers is based upon a budgeted amount. Updated FY19 average salaries will be included in upcoming FY19 budget revisions.

DISTRICT CONTACT INFORMATION

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Mr.	Joseph	Howard		joe.howard@prescottschools.c	928-445-5400
Mrs.	Sarah	Torres		sarah.torres@prescottschools.c	928-445-5400
Mr.	Brian	Moore		brian.moore@prescottschools.c	928-445-5400
Mr.	Brian	Moore		brian.moore@prescottschools.c	928-445-5400
Mrs.	Christa	Simmons		christa.simmons@prescottsch	928-445-5400
Mrs.	Terry	Gorman		terry.gorman@prescottschools	928-717-3236
Ms.	Sheryl	Blosel		sheryl.blosel@prescottschools	928-445-5400
Mr.	Chris	Larson		chris.larson@prescottschools.c	928-717-3229
Mr.	John	Mackin		john.mackin@prescottschools	928-445-5400
Mrs.	Tina	Seeley		tina.seeley@prescottschools.c	928-445-5400
Dr.	Connie	Donovan		connie.donovan@prescottsch	928-445-5400
Dr.	Scott	Hicks		scott.hicks@prescottschools.c	928-445-5400
Mrs.	Deb	Dillon		deb.dillon@prescottschools.c	928-445-5400

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

SELECT from Dropdown

Pearson (Powerschool)

Infinite Visions

www.prescottschools.com

Student Information Systems (SIS) Vendor

Accounting Information System

District's website home page address

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	
1000 Instruction	157.00		7,621,413	2,564,142	432,718	88,795	9,156	9,654,131	10,716,224	11.0%
2000 Support Services										
2100 Students	20.00		690,293	253,047	25,380	2,959	4,906	925,579	976,585	5.5%
2200 Instructional Staff	12.00		352,793	158,433	127,352	186	1,519	462,749	640,283	38.4%
2300 General Administration	3.25		266,137	78,736	110,080	406	12,990	404,142	468,349	15.9%
2400 School Administration	19.00		1,014,207	310,529	3,155	947	1,000	1,254,340	1,329,838	6.0%
2500 Central Services	12.30		471,833	167,299	180,880	10,705	15,474	833,988	846,191	1.5%
2600 Operation & Maintenance of Plant	12.35		408,793	158,858	2,295,756	878,202	807	3,843,611	3,742,416	-2.6%
2900 Other										
3000 Operation of Noninstructional Services	1.38		94,053	45,228				41,300	144,980	251.0%
610 School-Sponsored Cocurricular Activities	0.00		9,658	1,923				14,812	11,581	-21.8%
620 School-Sponsored Athletics	1.00		226,512	52,671				245,677	279,183	13.6%
630 Other Instructional Programs	0.00									
700, 800, 900 Other Programs	0.00									
Regular Education Subsection Subtotal (lines 1-13)	238.48	0.00	11,155,692	3,790,866	3,189,911	987,899	45,852	17,680,329	19,170,220	8.4%
200 and 300 Special Education										
1000 Instruction	51.00		1,724,925	692,258	49,459	4,061		2,403,468	2,470,703	2.8%
2000 Support Services										
2100 Students	19.00		1,100,980	326,081	117,013	11,091	1,187	1,503,583	1,556,352	3.5%
2200 Instructional Staff	5.00		238,608	67,853	9,203	1,713	85	300,438	317,462	5.7%
2300 General Administration	0.00									
2400 School Administration	0.00		1,200	239	1,439			1,309	4,973	279.9%
2500 Central Services	0.00				2,164	33		1,751	2,878	64.4%
2600 Operation & Maintenance of Plant	0.00				98,950	2,114		43,720	2,197	1155.4%
2900 Other	0.00									
3000 Operation of Noninstructional Services	0.00									
Subtotal (lines 15-23)	75.00	0.00	3,065,713	1,086,431	278,228	19,012	6,245	4,254,444	4,455,629	4.7%
400 Pupil Transportation	25.30		719,478	324,481	285,990	328,707	12	1,700,485	1,658,668	-2.5%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0.00									
540 Joint Career and Technical Education and Vocational Education Center	0.00	0.00	98,204	35,740				127,999	133,944	4.6%
550 K-3 Reading Program	0.00									
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	338.78	0.00	15,039,087	5,237,518	3,754,129	1,335,618	52,109	23,763,257	25,418,461	7.0%

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	3,932,021	4,237,823	1.
2. Gifted Education	60,676	64,379	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	40,451	37,709	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	116,296	718	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	105,000	115,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	4,254,444	4,455,629	9.

Expenditures Budgeted for Audit Services
 M&O Fund - Nonfederal 6350 44000
 All Funds - Federal 6330

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.

Proposed Ratios for Special Education
 (A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 14	
Staff-Pupil 1 to 7	

Expenditures Budgeted in the M&O Fund for Food Service
 Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 107,969
 (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)]

Estimated FTE Certified Employees
 (A.R.S. §15-903.E.2)

Prior FY	Budget FY
258.00	234.73

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Price FY 2018	Budget FY 2019	% Increase/ Decrease
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	294,651	60,982				550,400	355,633	1.5%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	294,651	60,982				550,400	355,633	1.5%
200 and 300 Special Education								
1000 Instruction	112,500	22,500				131,102	135,000	3.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	737	146				0	883	7.0%
Program 200 and 300 Subtotal (lines 5-7)	113,237	22,646				131,102	135,883	3.6%
Other Programs (Specify)								
1000 Instruction	4,390	868				0	5,258	-9.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	4,390	868				0	-5,258	-12.0%
Total Expenditures (lines 4, 8, and 12)	412,278	84,496				481,502	496,774	3.2%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	622,500	123,379				759,392	745,879	-1.8%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	1,760	348				2,108	2,108	0.0%
Program 100 Subtotal (lines 14-16)	624,260	123,727				759,392	747,987	-1.5%
200 and 300 Special Education								
1000 Instruction	184,540	40,974				236,567	225,514	-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 18-20)	184,540	40,974				236,567	225,514	-4.7%
Other Programs (Specify)								
1000 Instruction	8,798	1,740				0	10,538	-22.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	8,798	1,740				0	10,538	-25.0%
Total Expenditures (lines 17, 21, and 25)	817,598	166,441				995,960	968,039	-1.2%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	325,000	70,150	20,457	54,964		424,232	470,551	10.9%
2100 Support Services - Students	35,481	6,991	0	0		10,971	42,472	287.1%
2200 Support Services - Instructional Staff	215,249	66,648	10,592	0		213,078	292,489	37.3%
Program 100 Subtotal (lines 27-29)	575,730	143,789	31,029	54,964		648,281	805,512	24.3%
200 and 300 Special Education								
1000 Instruction	70,000	84,000				148,092	154,000	4.0%
2100 Support Services - Students						382	0	-100.0%
2200 Support Services - Instructional Staff	4,041	799				0	4,840	-33.0%
Program 200 and 300 Subtotal (lines 31-33)	74,041	84,799	0	0		148,474	158,840	7.0%
510 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify)								
1000 Instruction	2,191	433				0	2,624	-36.0%
2100 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	2,191	433	0	0		0	2,624	-38.0%
Total Expenditures (lines 30, 34, 35, and 38)	651,962	229,021	31,029	54,964	0	796,755	966,976	21.4%
Total Classroom Site Funds (lines 13, 26, and 39)	1,881,838	479,958	31,029	54,964	0	2,274,316	2,447,789	7.6%

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

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

FUND 610 UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2018	Budget FY 2019	
1. Unrestricted Capital Outlay Override (1)							0	0	0.0%
2. Unrestricted Capital Outlay Fund 610 (6)							81,513	124,832	53.1%
1000 Instruction	0	60,768	64,064						
2000 Support Services									
2100, 2200 Students and Instructional Staff	0	110	6,000				5,059	6,110	20.8%
2300, 2400, 2500, 2900 Administration	0		937		0		0	937	-- 4.
2600 Operation & Maintenance of Plant	0		23,000				25,000	23,000	-8.0%
2700 Student Transportation	0		1,500				2,000	1,500	-25.0%
3000 Operation of Noninstructional Services (5)	0		8,000				8,000	8,000	0.0%
4000 Facilities Acquisition and Construction	0		0				15,000	0	-100.0%
5000 Debt Service	0			39,105	6,662		59,132	45,767	-22.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	60,878	103,501	39,105	6,662	0	195,704	210,146	7.4%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(2) Detail by object code:

Unrestricted Capital Outlay	
6641 Library Books	\$ -
6642 Textbooks	340
6643 Instructional Aids	60,768
673X Furniture and Equipment	23,125
673X Vehicles	0
673X Tech Hardware & Software	64,064

(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 \$ -

(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.

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620 (2)	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	195,704	210,146	3,500,000	3,874,736	0	0	42,000	42,000
Select Object Codes Detail (1)								
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	0	0	0	1,804,736	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	1,000,000	49,000	0	0	0	0
673X Furniture and Equipment	15,000	23,125	400,000	86,000	0	0	0	0
673X Vehicles	0	0	1,100,000	1,350,000	0	0	0	0
673X Technology Hardware & Software	0	64,064	1,000,000	585,000	0	0	0	0
6831, 6832 Redemption of Principal	57,619	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	1,513	0	0	0	0	0	0	0
Total (lines 2-11)	74,132	87,189	3,500,000	3,874,736	0	0	0	0
Total amounts reported on lines 2-11 above for:								
Renovation	0	0	0	0	0	0	0	0
New Construction	0	0	0	0	0	0	0	0
Other	74,132	87,189	3,500,000	3,874,736	0	0	0	0
Total (lines 13-15, must equal line 12)	74,132	87,189	3,500,000	3,874,736	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

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
FEDERAL PROJECTS				
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	12.00	12.75	632,285
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.85	0.85	89,945
3. 160 ESEA Title IV - 21st Century Schools	6000	0.50	0.62	360,000
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	4,190
6. 200 ESEA Title VII - Indian Education	6000	0.15	0.15	10,000
7. 210 ESEA Title VI - Flexibility and Accountability	6000	25.00	20.00	810,090
8. 220 IDEA Part B	6000	0.00	0.10	7,800
9. 230 Johnson-O'Malley	6000	0.00	0.00	0
10. 240 Workforce Investment Act	6000	0.00	0.00	0
11. 250 AEA - Adult Education	6000	0.00	0.00	0
12. 260-270 Vocational Education - Basic Grants	6000	0.00	0.00	24,000
13. 280 ESEA Title X - Homeless Education	6000	0.45	0.00	19,000
14. 290 Medicaid Reimbursement	6000	3.50	11.78	128,408
15. 374 E-Rate	6000	0.00	0.00	175,000
16. 378 Impact Aid	6000	0.00	0.00	298,360
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	3.66	348,612
18. Total Federal Project Funds (lines 1-17)	6000	42.45	49.91	2,610,800
STATE PROJECTS				
19. 400 Vocational Education	6000	0.00	0.00	7,000
20. 410 Early Childhood Block Grant	6000	0.00	0.00	0
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0
22. 425 Adult Basic Education	6000	0.00	0.00	0
23. 430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0
24. 435 Academic Contests	6000	0.00	0.00	0
25. 450 Gifted Education	6000	0.00	0.00	0
26. 456 College Credit Exam Incentives	6000	0.00	0.00	15,000
27. 457 Results-based Funding	6000	0.00	0.00	0
28. 460 Environmental Special Plate	6000	0.00	0.00	0
29. 465-499 Other State Projects	6000	6.00	0.00	161,465
30. Total State Project Funds (lines 19-29)	6000	6.00	0.00	107,000
31. Total Special Projects (lines 18 and 30)	6000	48.45	49.91	2,717,800

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY
1. Teacher Compensation Increases	0	0
2. Class Size Reduction	75,000	50,000
3. Dropout Prevention Programs (M&O purposes)	0	0
4. Instructional Improvement Programs (M&O purposes)	82,000	44,880
5. Total Instructional Improvement Fund (lines 1-4)	157,000	94,880

OTHER FUNDS

1. 050 City, and Town Grants	6000	10,000	10,000
2. 071 Structured English Immersion (1)	6000	54,527	0
3. 072 Compensatory Instruction (1)	6000	0	0
4. 500 School Plant (2)	6000	1,000,000	1,527,015
5. 510 Food Service	6000	1,300,000	1,315,395
6. 515 Civic Center	6000	350,000	331,310
7. 520 Community School	6000	0	0
8. 525 Auxiliary Operations	6000	700,000	855,820
9. 526 Extracurricular Activities Fees Tax Credit	6000	500,000	400,000
10. 530 Gifts and Donations	6000	320,000	310,000
11. 535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0
12. 540 Fingerprint	6000	20	20
13. 545 School Opening	6000	0	0
14. 550 Insurance Proceeds	6000	85,000	85,000
15. 555 Textbooks	6000	40	40
16. 565 Litigation Recovery	6000	1,800	0
17. 570 Indirect Costs	6000	110,000	80,000
18. 575 Unemployment Insurance	6000	0	0
19. 580 Teacherage	6000	0	0
20. 585 Insurance Refund	6000	0	0
21. 590 Grants and Gifts to Teachers	6000	0	0
22. 595 Advertisement	6000	0	0
23. 596 Career Technical Education	6000	75,000	120,000
24. 639 Impact Aid Revenue Bond Building	6000	0	0
25. 650 Gifts and Donations-Capital	6000	250	0
26. 660 Condemnation	6000	0	0
27. 665 Energy and Water Savings	6000	260,000	160,000
28. 686 Emergency Deficiencies Correction	6000	0	0
29. 691 Building Renewal Grant	6000	230,000	56,000
30. 700 Debt Service	6000	1,200,074	1,225,036
31. 720 Impact Aid Revenue Bond Debt Service	6000	0	0
32. Other 855	6000	270,000	94,000
INTERNAL SERVICE FUNDS 950-989			
1. 9__ Self-Insurance	6000	0	0
2. 955 Intergovernmental Agreements	6000	30,000	0
3. 9__ OPEB	6000	0	0
4. 9__	6000	0	0

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

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

CALCULATION OF FY 2019 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2019 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 21,574,886	\$ 21,574,886	\$ 0
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 1,852,534		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,211,079		
(c) Total DAA (line 2.a minus 2.b)	\$ 641,455	541,455	100,000
*3. FY 2019 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(a) Maintenance and Operation		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 (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources		29,972	
(b) Other Arizona Districts		302,135	
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.M, as amended by Laws 2018, Ch. 283, §2)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		1,826,917	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2017 (A.R.S. §15-910.N, as amended by Laws 2018, Ch. 283, §2)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2018 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		170,748	
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)		\$ 25,418,461	
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)			\$ 100,000

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

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

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2018 Unrestricted Capital Budget Limit (UCBL) (from FY 2018 latest revised Budget, page 8, line A.12)	\$ <u>195,704</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>(23,318)</u>
3. Adjusted Amount Available for FY 2018 Capital Expenditures (line A.1 + A.2)	\$ <u>172,386</u>
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$ <u>195,704</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>172,386</u>
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>67,011</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>105,375</u>
8. Interest Earned in Fund 610 in FY 2018	\$ <u>4,771</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2019 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$ <u>0</u>
(b) ADM/Transportation Audit Adjustment	\$ <u>0</u>
(c) Other:	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>100,000</u>
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u>210,146</u>

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2018 Classroom Site Fund Budget Limit (from FY 2018 latest revised Budget, page 8, line B.7)	481,502	995,960	796,755	2,274,217
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	379,289	801,345	614,264	1,794,898
3. Unexpended Budget Balance (line B.1 minus B.2)	102,213	194,615	182,491	479,319
4. Interest Earned in the Classroom Site Fund in FY 2018	3,035	6,372	1,433	10,840
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.	391,525.80	783,051.60	783,051.60	1,957,629.00
6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)				0
7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	496,774	984,039	966,976	2,447,788

- (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 Expenditures	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	
Structured English Immersion Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.00								54,527	0	-100.0%
2000 Support Services											
2100 Students	0.00								0	0	0.0%
2200 Instructional Staff	0.00								0	0	0.0%
2300 General Administration	0.00								0	0	0.0%
2400 School Administration	0.00								0	0	0.0%
2500 Central Services	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	0.00								0	0	0.0%
2700 Student Transportation	0.00								0	0	0.0%
2900 Other	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	1.00	0.00	0	0	0	0	0	0	54,527	0	-100.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	0.00								0	0	0.0%
2000 Support Services											
2100 Students	0.00								0	0	0.0%
2200 Instructional Staff	0.00								0	0	0.0%
2300 General Administration	0.00								0	0	0.0%
2400 School Administration	0.00								0	0	0.0%
2500 Central Services	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	0.00								0	0	0.0%
2700 Student Transportation	0.00								0	0	0.0%
2900 Other	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	0.00	0.00	0	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 130201000
VERSION Revised #2

I certify that the Budget of Prescott Unified School District, Yavapai County for fiscal year 2019 was officially proposed by the Governing Board on May 7, 2018, and that the complete Proposed Expenditure Budget may be reviewed by contacting Brian Moore at the District Office, telephone (928) 4454-5400 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)
	2017 ADM	2018 ADM	2019 ADM	
Attending	3,842.143	3,755.441	3,609.959	
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2019 (budget year) 43,136
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.4919	2.6337	2. Average salary of all teachers employed in FY 2018 (prior year) 38,861
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.3088	0.2500	3. Increase in average teacher salary from the prior year 4,275
3. Budgeted Expenditures and Budget Limits:		Budgeted		4. Percentage increase 11%
		Expenditures	Budget Limit	Comments on average salary calculation (Optional):
Maintenance & Operation Fund		25,418,461	25,418,461	For FY18 teacher average salary, end-of-the-year FTE and teacher contract base amount were used. As additional revenue sources for teachers, e.g. clubs, coaching, department chair, Prop 301 monies, extra revenue sources for teachers, etc., are not included in the average salaries. As hiring is not complete for FY19, average salary of all teachers is based upon a budgeted amount. Updated FY19 average salaries will be included in upcoming FY19 budget revisions.
Classroom Site Fund		2,447,789	2,447,788	
Unrestricted Capital Outlay Fund		210,146	210,146	

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL		% Inc./ (Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
	100 Regular Education						
1000 Instruction	9,342,825	10,185,555	311,306	530,669	9,654,131	10,716,224	11.0%
2000 Support Services							
2100 Students	867,128	943,340	58,451	33,245	925,579	976,585	5.5%
2200 Instructional Staff	428,335	511,226	34,414	129,057	462,749	640,283	38.4%
2300, 2400, 2500 Administration	2,227,741	2,308,741	264,729	335,637	2,492,470	2,644,378	6.1%
2600 Oper./Maint. of Plant	516,148	567,651	3,327,463	3,174,765	3,843,611	3,742,416	-2.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	41,300	139,281	0	5,699	41,300	144,980	251.0%
610 School-Sponsored Cocurric. Activities	14,234	11,581	578	0	14,812	11,581	-21.8%
620 School-Sponsored Athletics	245,574	279,183	103	0	245,677	279,183	13.6%
630, 700, 800, 900 Other Programs	0	0	0	14,590	0	14,590	-
Regular Education Subsection Subtotal	13,683,285	14,946,558	3,997,044	4,223,662	17,680,329	19,170,220	8.4%
200 and 300 Special Education							
1000 Instruction	2,319,968	2,417,183	83,500	53,520	2,403,468	2,470,703	2.8%
2000 Support Services							
2100 Students	1,267,569	1,427,061	236,014	129,291	1,503,583	1,556,352	3.5%
2200 Instructional Staff	289,710	306,461	10,728	11,001	300,438	317,462	5.7%
2300, 2400, 2500 Administration	1,926	1,439	1,309	8,609	3,235	10,048	210.6%
2600 Oper./Maint. of Plant	0	0	43,720	101,064	43,720	101,064	131.2%
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	3,879,173	4,152,144	375,271	303,485	4,254,444	4,455,629	4.7%
400 Pupil Transportation	1,078,225	1,043,959	622,260	614,709	1,700,485	1,658,668	-2.5%
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	127,999	133,944	0	0	127,999	133,944	4.6%
TOTAL EXPENDITURES	18,768,682	20,276,605	4,994,575	5,141,856	23,763,257	25,418,461	7.0%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	23,763,257	25,418,461	1,655,204	7.0%
Instructional Improvement	157,000	94,880	(62,120)	-39.6%
Structured English Immersion	54,527	0	(54,527)	-100.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,274,216	2,447,789	173,573	7.6%
Federal Projects	2,610,800	2,763,450	152,650	5.8%
State Projects	107,000	188,465	81,465	76.1%
Unrestricted Capital Outlay	195,704	210,146	14,442	7.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	42,000	42,000	0	0.0%
Debt Service	1,200,074	1,225,036	24,962	2.1%
School Plant Fund	1,000,000	1,527,015	527,015	52.7%
Auxiliary Operations	700,000	855,820	155,820	22.3%
Bond Building	3,500,000	3,874,736	374,736	10.7%
Food Service	1,300,000	1,315,395	15,395	1.2%
Other	2,242,110	1,646,370	(595,740)	-26.6%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	3,932,021	4,237,823
Gifted Education	60,676	64,379
Remedial Education	0	0
ELL Incremental Costs	40,451	37,709
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	116,296	718
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	105,000	115,000
TOTAL	4,254,444	4,455,629

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	11	1 to 328.2
Teachers	190	1 to 19.0
Other	35	1 to 103.1
Subtotal	236	1 to 15.3
Classified --		
Managers, Supervisors, Directors	7	1 to 515.7
Teachers Aides	54	1 to 66.9
Other	108	1 to 33.4
Subtotal	169	1 to 21.4
TOTAL	405	1 to 8.9
Special Education --		
Teacher	30	1 to 14.2
Staff	65	1 to 6.6