



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 14, 2017</u>
Adopted	<u>June 27, 2017</u>
Revised	<u>April 12, 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.

	<u>Anita Glazar, President</u>
	<u>Lori Drake, Clerk</u>
	<u>James Ledbetter, Member</u>
	<u>Anthony Lozano, Member</u>
	<u>Steve Geschel, Member</u>
SIGNED	SIGNED

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on 4-18-18 contain(s) the data for the budget described above.

Superintendent Signature	Business Manager Signature
<u>Dr. Penny Hargrove</u>	<u>Lynn Leonard</u>
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Lynn Leonard

Telephone: 928-634-2941 E-mail: leonard@muhs.com

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$	<u>8,560,564</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)		
Local	1000 \$	<u> </u>
Intermediate	2000 \$	<u>207,300</u>
State	3000 \$	<u>1,072,555</u>
Federal	4000 \$	<u>1,094,609</u>
TOTAL	\$	<u>2,374,464</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:	2.0182	2.0247
Secondary Tax Rates:		
M&O Override	0.2305	0.2374
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.6807	0.5706
JTED		
Total Secondary Tax Rate	0.9112	0.8080

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

1. General Budget Limit (from Budget, page 7, line 11)	\$	<u>7,085,686</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>504,581</u>
3. Subtotal (line A.1 + A.2)	\$	<u>7,590,267</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$	<u>1,094,609</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>8,684,876</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>7,085,686</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>504,581</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2)	\$	<u>7,590,267</u>
(This line cannot exceed line A.3.)		

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.	44.00	37.00	2,232,536	529,530	82,319	65,811	4,694	2,980,558	2,914,890	-2.2%
2000 Support Services											
2100 Students	2.	7.50	10.00	291,842	105,119	24,642	7,730	540	412,888	429,873	4.1%
2200 Instructional Staff	3.	3.00	3.00	104,513	32,740	66,805	9,000		144,080	213,060	47.9%
2300 General Administration	4.	2.00	1.50	98,450	23,834	19,828	0	59,532	199,010	201,644	1.3%
2400 School Administration	5.	4.00	3.50	244,788	58,049	36,611	7,200	3,603	278,862	350,251	25.6%
2500 Central Services	6.	5.00	5.25	203,584	60,638	78,000	11,800	8,700	345,300	362,722	5.0%
2600 Operation & Maintenance of Plant	7.	10.00	10.50	290,977	102,499	271,130	265,948	193	938,802	930,747	-0.9%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	6,500	0	0	6,500	6,500	0.0%
School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	1.00	1.00	108,000	26,662	75,000	0	0	172,110	209,662	21.8%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	76.50	71.75	3,574,692	939,071	660,835	367,489	77,262	5,478,110	5,619,349	2.6%
200 and 300 Special Education											
1000 Instruction	15.	19.00	21.00	658,551	213,110	5,580	13,104	575	859,881	890,920	3.6%
2000 Support Services											
2100 Students	16.	1.00	2.00	100,372	26,786	5,391	700	4,728	69,472	137,977	98.6%
2200 Instructional Staff	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	20.00	23.00	758,923	239,896	10,971	13,804	5,303	929,353	1,028,897	10.7%
Pupil Transportation	25.	10.00	15.00	252,000	51,288	12,500	90,000	0	432,125	405,788	-6.1%
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.	0.50	0.50	26,376	5,276	0	0	0	31,652	31,652	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	0	0	0	0	0	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	107.00	110.25	4,611,991	1,235,531	684,306	471,293	82,565	6,871,240	7,085,686	3.1%

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	804,757	548,897	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-JTED)	124,596	480,000	6.
7. Career Education	0		7.
8. Joint Technical Education (JTED)			8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	929,353	1,028,897	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 21
 Staff-Pupil 1 to 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
67.00	65.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	31000
All Funds - Federal	6330	5,446

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) \$ 24,163
 (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)	54.00
2. Number of teachers eligible for increase (FY 2018 FTE)	52.00
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	\$3,119,115
4. Total FY 2017 eligible teachers' salaries	\$2,858,169
5. 1.06% salary increase (line 4 times 1.06%)	\$30,297
6. Employer share of retirement system expense for increase on line 5	\$3,484
7. Employer share of FICA expense for increase on line 5	\$2,318
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	\$36,099

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	47,816	9,563				60,241	57,379	-4.8%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	47,816	9,563				60,241	57,379	-4.8%
200 Special Education								
1000 Instruction	47,816	9,564				60,241	57,380	-4.7%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	47,816	9,564				60,241	57,380	-4.7%
Other Programs (Specify) 300 CTE								
1000 Instruction	13,300	2,646				0	15,946	--
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	13,300	2,646				0	15,946	--
Total Expenditures (lines 4, 8, and 12)	108,932	21,773				120,482	130,705	8.5%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	102,393	20,478				130,485	122,871	-5.8%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	102,393	20,478				130,485	122,871	-5.8%
200 Special Education								
1000 Instruction	102,393	20,479				130,484	122,872	-5.8%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	102,393	20,479				130,484	122,872	-5.8%
Other Programs (Specify) 300 CTE								
1000 Instruction	26,550	5,342				0	31,892	--
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	26,550	5,342				0	31,892	--
Total Expenditures (lines 17, 21, and 25)	231,336	46,299				260,969	277,635	6.4%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	95,934	19,187				119,712	115,121	-3.8%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	95,934	19,187	0	0		119,712	115,121	-3.8%
200 Special Education								
1000 Instruction	95,934	19,187				119,712	115,121	-3.8%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 31-33)	95,934	19,187	0	0		119,712	115,121	-3.8%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) 300 CTE								
1000 Instruction	26,550	5,342				0	31,892	--
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	26,550	5,342	0	0		0	31,892	--
Total Expenditures (lines 30, 34, 35, and 38)	218,418	43,716	0	0		239,424	262,134	9.5%
Total Classroom Site Funds (lines 13, 26, and 39)	558,686	111,788	0	0	0	620,875	670,474	8.0%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2017	Budget FY 2018	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	15,000	38,829				185,556	53,829	-71.0%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.		5,510				3,667	10,236	179.1%
2300, 2400, 2500, 2900 Administration	4.	4,726	8,027	59,312			3,667	67,339	1736.4%
2600 Operation & Maintenance of Plant	5.		860				0	860	--
2700 Student Transportation	6.		2,895				0	2,895	--
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%
4000 Facilities Acquisition and Construction	8.					291,000	0	291,000	--
5000 Debt Service	9.			62,921	15,501		0	78,422	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	12,753	15,000	107,406	62,921	15,501	192,890	504,581	161.6%

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

- 6641 Library Books _____
- 6642 Textbooks _____
- 6643 Instructional Aids _____
- 6644 Furniture and Equipment _____
- 6645 Vehicles _____
- 6646 Tech Hardware & Software _____

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

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

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

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS	
		Fund 610		Fund 630		Fund 695		Fund 620 (2)	
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1.	192,890	504,581	5,185,423	1,873,360	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		1,500,000	1,105,631	0		0	
673X Furniture and Equipment	7.	88,133	415,021	1,500,000	767,729	0		0	
673X Vehicles	8.	0	0	1,485,423		0		0	
673X Technology Hardware & Software	9.	0	0	2,200,000		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.	88,133	415,021	6,685,423	1,873,360	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0		0				0	
New Construction	14.	0	415,021	1,500,000	1,105,631	0		0	
Other	15.	88,133		3,685,423	767,729	0		0	
Total (lines 13-15, must equal line 12)	16.	88,133	415,021	5,185,423	1,873,360	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 2018 _____

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)	\$ 6,540,603	\$ 515,000
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 631,433	
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	553,030	
(c) Total DAA (line 2.a minus 2.b)	\$ 78,403	78,403
*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	614,343	
(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		
(b) Other Arizona Districts	222,252	3,702
(c) Out-of-State Districts and Other Governments		
*6. (d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*7. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
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)	131,875	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	31,652	
(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)	0	
*9. (i) 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.		
(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)	59,961	
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)		
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10)	\$ 7,085,686	\$ 597,105
(A.R.S. §15-905.F) (to page 8, line A.11)		

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

** The District has been notified that the Phoenix Cement Company has been awarded a tax refund judgement that requires the repayment of a portion of the taxes collected for the District during the Fiscal Years 2009/2010 through 2015/2016. The District's share of the amount to be repaid is 227,760. The District is required to collect additional taxes of \$56,940.15 for each of the fiscal years 2017/2018, 2018/2019, 2019/2020 and 2020/2021 pursuant to Arizona Revised Statutes 42-16214(AO(2)), which also provides "Any increase in the budget because of the portion of the judgement being included is not subject to any budget limitation that may be prescribed by law". The above budget will need to be revised in July 2017 to reflect this charge once the County Attorney develop the procedures and draft the resolution that the District must sign to request the funds to pay back the Cement Company.

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)
- 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)
- 4. Amount Budgeted in Fund 610 in FY 2017
- 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2
- 6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)
- 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.
- 8. Interest Earned in Fund 610 in FY 2017
- 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:

	2017
(b) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	(92,525)
(c) ADM/Transportation Audit Adjustment	1
(d) Other:	0
	\$ 192,890
	\$ (92,525)
	\$ 100,365
	\$ 192,890
	\$ 100,365
	\$ 192,890
	\$ 0
	\$ 1
	\$ 0
- 11. Amount to be Used for Capital Expenditures (from page 7, line 12)
- 12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)

	(92,525)
	\$
	\$
	\$
	\$
	\$ 597,105
	\$ 504,581

CLASSROOM SITE FUND BUDGET LIMIT

Fund 011	Fund 012	Fund 013	Total Fund 010
120,482	260,969	239,425	620,876
115,621	235,189	229,128	579,938
4,861	25,780	10,297	40,938
3	174	156	333
125,840.41	251,680.82	251,680.82	629,202.04
130,705	277,635	262,134	670,474

- B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)
- 2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)
- 3. Unexpended Budget Balance (line B.1 minus B.2)
- 4. Interest Earned in the Classroom Site Fund in FY 2017
- 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.
- 6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)
- 7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)

(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.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
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%

I certify that the Budget of Mingus Union High School District #4 District, Yavapai County for fiscal year 2018 was officially proposed by the Governing Board on June 14, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Lynn Leonard at the District Office, telephone 928-634-2941 during normal business hours.

President of the Governing Board

1. Average Daily Membership:

	2016 ADM	Prior Yr. 2017 ADM	Budget Yr. 2018 ADM
Attending	1,124,649	1,122,635	1,183,350

2. Tax Rates:

	Prior FY	Estimated Budget FY
Primary Rate	2.0182	2.0247
Secondary Rate*	0.9112	0.8080

* 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).

	2016 ADM	2017 ADM	2018 ADM
Maintenance & Operation	7,085,686	7,085,686	7,085,686
Classroom Site	670,474	670,474	670,474
Unrestricted Capital Outlay	504,581	504,581	504,581

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	2,784,747	2,762,066	195,811	152,824	2,980,558	2,914,890	-2.2%
2000 Support Services							
2100 Students	391,458	396,961	21,430	32,912	412,888	429,873	4.1%
2200 Instructional Staff	120,065	137,255	24,015	75,805	144,080	213,060	47.9%
2300, 2400, 2500 Administration	712,507	689,343	110,665	225,274	823,172	914,617	11.1%
2600 Oper./Maint. of Plant	414,954	393,476	523,848	537,271	938,802	930,747	-0.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	6,500	6,500	6,500	6,500	0.0%
610 School-Sponsored Coeduc. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	142,345	134,662	29,765	75,000	172,110	209,662	21.8%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	4,566,076	4,513,763	912,034	1,105,586	5,478,110	5,619,349	2.6%
200 and 300 Special Education							
1000 Instruction	780,877	871,661	79,004	19,259	859,881	890,920	3.6%
2000 Support Services							
2100 Students							
2200 Instructional Staff	36,221	127,158	33,251	10,819	69,472	137,977	98.6%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
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	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	817,098	998,819	112,255	30,078	929,353	1,028,897	10.7%
400 Pupil Transportation	345,275	303,288	86,850	102,500	432,125	405,788	-6.1%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	31,652	31,652	0	0	31,652	31,652	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	0	0	0	0	0.0%
TOTAL EXPENDITURES	5,760,101	5,847,522	1,111,139	1,238,164	6,871,240	7,085,686	3.1%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	6,871,240	7,085,686	214,446	3.1%
Instructional Improvement	174,000	174,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	620,875	670,474	49,599	8.0%
Federal Projects	1,094,609	1,094,609	0	0.0%
Slate Projects	36,056	127,182	91,126	252.7%
Unrestricted Capital Outlay	192,890	504,581	311,691	161.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	1,777,826	1,777,826	0	0.0%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	275,000	275,000	0	0.0%
Bond Building	5,185,423	1,873,360	(3,312,063)	-63.9%
Food Service	265,000	265,000	0	0.0%
Other	890,186	871,000	(19,186)	-2.2%

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	804,757	548,897
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education	124,596	480,000
Career Education	0	0
Joint Technical Education	0	0
TOTAL	929,353	1,028,897

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	3	1 to 394.5
Teachers	56	1 to 21.1
Other	4	1 to 295.8
Subtotal	63	1 to 18.8
Classified --		
Managers, Supervisors, Directors	2	1 to 591.7
Teachers Aides	7	1 to 169.1
Other	38	1 to 31.1
Subtotal	47	1 to 25.2
TOTAL	110	1 to 10.8
Special Education --		
Teacher	7	1 to 21.0
Staff	15	1 to 10.0