



FY 2020
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Proposed

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2020 was

Proposed June 27, 2019

Adopted _____

Revised _____

Date

SIGNED

SIGNED

The FY 2020 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by June 28, 2019

Type the Date as MM/DD/YYYY

Superintendent Signature

Diana Asseier

Superintendent Name (Typed Name)

Business Manager Signature

Michael Murray

Business Manager Name (Typed Name)

District Contact Employee: Michael Murray

Telephone: (928)505-6936 Email: mike.murray@lhusd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2019	\$	<u>42,568,362</u>
2. Estimated Revenues by Source for Fiscal Year 2020 (excluding property taxes)		
Local	1000 \$	<u>2,400,000</u>
Intermediate	2000 \$	<u>680,000</u>
State	3000 \$	<u>7,750,000</u>
Federal	4000 \$	<u>4,200,000</u>
TOTAL	\$	<u>15,030,000</u>

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

	Prior FY 2019	Est. Budget FY 2020
Primary Tax Rate:	<u>3.3947</u>	<u>3.3652</u>
Secondary Tax Rates:		
M&O Override	<u>0.5776</u>	<u>0.5695</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.2026</u>	<u>0.2122</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.7802</u>	<u>0.7817</u>

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>38,387,364</u>	\$ <u>38,387,364</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>4,446,129</u>	\$ <u>4,446,129</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>4,218,554</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>47,052,047</u>

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2020 (budget year)	\$	<u>45,387</u>
2. Average salary of all teachers employed in FY 2019 (prior year)	\$	<u>43,955</u>
3. Increase in average teacher salary from the prior year	\$	<u>1,432</u>
4. Percentage increase		<u>3%</u>

Definition - Classroom Site Fund eligible teachers - Average Teacher Salary - does not including 301, stipends, or benefits

5. Average salary of all teachers employed in FY 2018	\$	<u>40,120</u>
6. Total percentage increase in average teacher salary since FY 2018	\$	<u>13%</u>

DISTRICT NAME Lake Havasu Unified School District #1

COUNTY Mohave

CTD NUMBER 080201000

VERSION Proposed

DISTRICT CONTACT INFORMATION

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

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Mrs.	Diana	Asseier		diana.asseier@lhusd.org	928-505-6925
Mrs.	Terry	Fleming		terry.fleming@lhusd.org	928-505-6925
Mr.	Michael	Murray		mike.murray@lhusd.org	928-505-6936
Mr.	Michael	Murray		mike.murray@lhusd.org	928-505-6936
Ms.	Laura	Moulten		laura.moulten@lhusd.org	928-505-6904
Ms.	Roberta	Hayes		roberta.hayes@lhusd.org	928-505-6948
Ms.	Alexis	Clark		alexis.clark@lhusd.org	928-505-6914
Mr.	Robert	Keirns		robert.keirns@lhusd.org	928-505-6961
Mrs.	Kathy	Cox		kathy.cox@lhusd.org	928-505-6925
Mrs.	Lisa	Roman		lisa.roman@lhusd.org	928-505-6925
Mrs.	Archana	Aliyar		archana.aliyar@lhusd.org	928-505-6925
Mrs.	Nichole	Cohen		nichole.cohen@lhusd.org	928-505-6925
Mr.	John	Masden		john.masden@lhusd.org	928-505-6925

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

District's website home page address

www.lhusd.org

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease		
	Prior FY	Budget FY						Prior FY 2019	Budget FY 2020			
	100 Regular Education											
1000 Instruction	1.	206.00	210.43	10,160,574	4,770,903	650,000	125,311	0	14,513,215	15,706,788	8.2%	1.
2000 Support Services												
2100 Students	2.	19.50	14.50	620,040	287,556	27,400	24,600	0	1,153,853	959,596	-16.8%	2.
2200 Instructional Staff	3.	21.00	19.00	652,128	406,296	150,836	50,500	1,000	1,217,539	1,260,760	3.5%	3.
2300 General Administration	4.	2.50	2.50	251,672	1,061,344	108,000	4,500	21,275	508,946	1,446,791	184.3%	4.
2400 School Administration	5.	30.00	32.00	1,642,911	801,826	28,300	20,500	3,350	2,473,403	2,496,887	0.9%	5.
2500 Central Services	6.	19.00	18.02	961,003	467,072	544,112	22,000	20,300	1,994,450	2,014,487	1.0%	6.
2600 Operation & Maintenance of Plant	7.	51.50	52.50	1,977,702	990,982	981,100	2,026,375	43,400	5,740,085	6,019,559	4.9%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	2.00	65,191	35,224	0	53,542	0	155,859	153,957	-1.2%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	77,546	34,647	0	0	0	140,142	112,193	-19.9%	10.
620 School-Sponsored Athletics	11.	2.00	2.00	195,897	40,306	88,000	0	0	437,212	324,203	-25.8%	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.	352.50	352.95	16,604,664	8,896,156	2,577,748	2,327,328	89,325	28,334,704	30,495,221	7.6%	14.
200 and 300 Special Education												
1000 Instruction	15.	80.00	77.95	3,010,743	1,256,962	231,000	13,450	0	4,396,132	4,512,155	2.6%	15.
2000 Support Services												
2100 Students	16.	13.00	13.20	1,019,675	317,566	11,300	11,225	7,420	1,471,333	1,367,186	-7.1%	16.
2200 Instructional Staff	17.	1.00	2.00	123,370	38,796	1,050	1,200	1,500	208,547	165,916	-20.4%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.	0.00	0.80	42,264	12,134	3,500	0	0	67,975	57,898	-14.8%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	500	0	500	500	0.0%	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.	94.00	93.95	4,196,052	1,625,458	246,850	26,375	8,920	6,144,487	6,103,655	-0.7%	24.
400 Pupil Transportation	25.	30.50	29.00	744,654	420,732	57,825	263,000	1,450	1,472,238	1,487,661	1.0%	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	0	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.	4.50	4.00	220,394	80,433	0	0	0	383,437	300,827	-21.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	481.50	479.90	21,765,764	11,022,779	2,882,423	2,616,703	99,695	36,334,866	38,387,364	5.6%	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	4,626,755	4,548,146	1.
2. Gifted Education	175,465	156,789	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	103,084	64,531	4.
5. ELL Compensatory Instruction	57,144	126,351	5.
6. Vocational and Technical Education (non-CTED)	284,526	432,052	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	897,513	775,786	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,144,487	6,103,655	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 25
 Staff-Pupil 1 to 11

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	293.50	299.50
Number of FTE - Certified Purchased Services Personnel		1.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	44600
All Funds - Federal	6330	<u>4,200</u>

FY 2020 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) \$ 53,542

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

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2019	Budget FY 2020	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	1. 420,500	91,950				445,950	512,450	14.9%
2100 Support Services - Students	2. 9,000	2,985				10,455	11,985	14.6%
2200 Support Services - Instructional Staff	3. 0	0				0	0	0.0%
Program 100 Subtotal (lines 1-3)	4. 429,500	94,935				456,405	524,435	14.9%
200 and 300 Special Education								
1000 Instruction	5. 105,318	19,071				114,384	124,389	8.7%
2100 Support Services - Students	6. 0	0				0	0	0.0%
2200 Support Services - Instructional Staff	7. 2,500	385				2,860	2,885	0.9%
Program 200 and 300 Subtotal (lines 5-7)	8. 107,818	19,456				117,244	127,274	8.6%
Other Programs (Specify)								
1000 Instruction	9. 0	0				9,300	0	-100.0%
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				9,300	0	-100.0%
Total Expenditures (lines 4, 8, and 12)	13. 537,318	114,391			0	582,949	651,709	11.8%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	14. 870,061	188,732				908,948	1,058,793	16.5%
2100 Support Services - Students	15. 18,486	3,717				16,700	22,203	33.0%
2200 Support Services - Instructional Staff	16. 0	0				4,100	0	-100.0%
Program 100 Subtotal (lines 14-16)	17. 888,547	192,449				929,748	1,080,996	16.3%
200 and 300 Special Education								
1000 Instruction	18. 226,370	43,962				253,600	270,332	6.6%
2100 Support Services - Students	19. 0	0				0	0	0.0%
2200 Support Services - Instructional Staff	20. 4,621	929				0	5,550	--
Program 200 and 300 Subtotal (lines 18-20)	21. 230,991	44,891				253,600	275,882	8.8%
Other Programs (Specify)								
1000 Instruction	22. 0	0				20,280	0	-100.0%
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				20,280	0	-100.0%
Total Expenditures (lines 17, 21, and 25)	26. 1,119,538	237,340			0	1,203,628	1,356,878	12.7%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	27. 554,017	519,490	0	0		941,080	1,073,507	14.1%
2100 Support Services - Students	28. 16,805	9,667	0	0		28,709	26,472	-7.8%
2200 Support Services - Instructional Staff	29. 0	0	0	0		0	0	0.0%
Program 100 Subtotal (lines 27-29)	30. 570,822	529,157	0	0		969,789	1,099,979	13.4%
200 and 300 Special Education								
1000 Instruction	31. 174,759	138,735	0	0		285,029	313,494	10.0%
2100 Support Services - Students	32. 0	0	0	0		0	0	0.0%
2200 Support Services - Instructional Staff	33. 3,646	3,019	0	0		7,530	6,665	-11.5%
Program 200 and 300 Subtotal (lines 31-33)	34. 178,405	141,754	0	0		292,559	320,159	9.4%
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		600	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		600	0	-100.0%
Total Expenditures (lines 30, 34, 35, and 38)	39. 749,227	670,911	0	0	0	1,262,948	1,420,138	12.4%
Total Classroom Site Funds (lines 13, 26, and 39)	40. 2,406,083	1,022,642	0	0	0	3,049,525	3,428,725	12.4%

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 2019	Budget FY 2020	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	860,000	240,000			0	792,000	1,100,000	38.9%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	41,000	15,000			0	139,081	56,000	-59.7%
2300, 2400, 2500, 2900 Administration	4.	0		285,000		0	0	306,000	285,000	-6.9%
2600 Operation & Maintenance of Plant	5.	0		1,430,474			0	68,500	1,430,474	1988.3%
2700 Student Transportation	6.	0		301,000			200,000	115,000	501,000	335.7%
3000 Operation of Noninstructional Services (5)	7.	0		0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			1,073,655	780,000	1,073,655	37.6%
5000 Debt Service	9.				0	0		0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	901,000	2,271,474	0	0	1,273,655	2,200,581	4,446,129	102.0%

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

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

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 20,000
6642 Textbooks	600,000
6643 Instructional Aids	281,000
673X Furniture and Equipment	300,000
673X Vehicles	200,000
673X Tech Hardware & Software	96,000

(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.	2,200,581	4,446,129	9,200,000	5,000,000	0	0	600,000	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	0	4,000,000	0	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	600,000	0	5.
6720 Buildings and Improvements	6.	0	0	4,000,000	4,000,000	0	0	0	0	6.
673X Furniture and Equipment	7.	365,500	300,000	0	0	0	0	0	0	7.
673X Vehicles	8.	0	200,000	600,000	700,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	310,000	96,000	600,000	300,000	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	675,500	596,000	9,200,000	5,000,000	0	0	600,000	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	7,500,000	3,000,000			0	0	13.
New Construction	14.	0	0	500,000	1,000,000	0	0	0	0	14.
Other	15.	675,500	596,000	1,200,000	1,000,000	0	0	600,000	0	15.
Total (lines 13-15, must equal line 12)	16.	675,500	596,000	9,200,000	5,000,000	0	0	600,000	0	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2020 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	26.00	23.00	1,750,000	1,756,000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	2.00	2.00	250,000	285,000
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	0	29,500
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	21,500	27,000
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0
8.	220 IDEA Part B	6000	29.00	31.25	1,120,165	1,332,054
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	6000	2.00	2.50	104,000	110,000
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	6000	4.15	6.84	662,250	679,000
15.	374 E-Rate	6000	0.00	0.00	125,000	0
16.	378 Impact Aid	6000	0.00	0.00	0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	0	0
18.	Total Federal Project Funds (lines 1-17)		63.15	65.59	4,032,915	4,218,554

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	50,000	43,000
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0
22.	425 Adult Basic Education	6000	0.00	0.00	0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0
24.	435 Academic Contests	6000	0.00	0.00	0	0
25.	450 Gifted Education	6000	0.00	0.00	0	8,000
26.	456 College Credit Exam Incentives	6000	0.00	0.00	0	0
27.	457 Results-based Funding	6000	0.00	2.00	0	100,000
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0
29.	465-499 Other State Projects	6000	4.50	5.25	313,974	378,059
30.	Total State Project Funds (lines 19-29)		4.50	7.25	363,974	529,059
31.	Total Special Projects (lines 18 and 30)		67.65	72.84	4,396,889	4,747,613

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000	0	0
2.	Class Size Reduction	6000	0	0
3.	Dropout Prevention Programs (M&O purposes)	6000	0	0
4.	Instructional Improvement Programs (M&O purposes)	6000	200,000	200,000
5.	Total Instructional Improvement Fund (lines 1-4)		200,000	200,000

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
6000	26.00	1,750,000	1,756,000
6000	2.00	250,000	285,000
6000	0.00	0	29,500
6000	0.00	0	0
6000	0.00	21,500	27,000
6000	0.00	0	0
6000	0.00	0	0
6000	29.00	1,120,165	1,332,054
6000	0.00	0	0
6000	0.00	0	0
6000	0.00	0	0
6000	2.00	104,000	110,000
6000	0.00	0	0
6000	4.15	662,250	679,000
6000	0.00	125,000	0
6000	0.00	0	0
6000	0.00	0	0
6000	63.15	4,032,915	4,218,554
6000	0.00	50,000	43,000
6000	0.00	0	0
6000	0.00	0	0
6000	0.00	0	0
6000	0.00	0	0
6000	0.00	0	0
6000	0.00	0	8,000
6000	0.00	0	0
6000	0.00	0	100,000
6000	0.00	0	0
6000	4.50	313,974	378,059
6000	4.50	363,974	529,059
6000	67.65	4,396,889	4,747,613

Prior FY	Budget FY
0	0
0	0
0	0
200,000	200,000
200,000	200,000

OTHER FUNDS

1.	050 County, City, and Town Grants
2.	071 English Language Learner (1)
3.	072 Compensatory Instruction (1)
4.	500 School Plant (2)
5.	510 Food Service
6.	515 Civic Center
7.	520 Community School
8.	525 Auxiliary Operations
9.	526 Extracurricular Activities Fees Tax Credit
10.	530 Gifts and Donations
11.	535 Career & Tech. Ed. & Voc. Ed. Projects
12.	540 Fingerprint
13.	545 School Opening
14.	550 Insurance Proceeds
15.	555 Textbooks
16.	565 Litigation Recovery
17.	570 Indirect Costs
18.	575 Unemployment Insurance
19.	580 Teacherage
20.	585 Insurance Refund
21.	590 Grants and Gifts to Teachers
22.	595 Advertisement
23.	596 Career Technical Education
24.	639 Impact Aid Revenue Bond Building
25.	650 Gifts and Donations-Capital
26.	660 Condemnation
27.	665 Energy and Water Savings
28.	686 Emergency Deficiencies Correction
29.	691 Building Renewal Grant
30.	700 Debt Service
31.	720 Impact Aid Revenue Bond Debt Service
32.	Other _____

INTERNAL SERVICE FUNDS 950-989

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

	Prior FY	Budget FY
6000	0	0
6000	0	0
6000	0	0
6000	35,000	35,000
6000	2,800,000	2,800,000
6000	15,000	15,000
6000	40,000	40,000
6000	300,000	300,000
6000	650,000	650,000
6000	200,000	200,000
6000	0	0
6000	2,500	2,500
6000	0	0
6000	40,000	40,000
6000	9,000	9,000
6000	2,000	2,000
6000	50,000	50,000
6000	0	0
6000	0	0
6000	5,000	5,000
6000	500,000	500,000
6000	0	0
6000	0	0
6000	80,000	80,000
6000	0	0
6000	2,000,000	2,000,000
6000	1,600,000	1,632,963
6000	0	0
6000	0	0
6000	0	0
6000	50,000	50,000
6000	0	0
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 2020 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 2020 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 29,946,827	\$ 28,846,827	\$ 1,100,000
*2. (a) FY 2020 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 2,513,748		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	768,200		
(c) Total DAA (line 2.a minus 2.b)	\$ 1,745,548	0	1,745,548
*3. FY 2020 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		4,470,321	
(b) Unrestricted Capital Outlay			0
(c) Special Program		0	0
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		0	0
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources		0	0
(b) Other Arizona Districts		0	0
(c) Out-of-State Districts and Other Governments		0	0
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	0
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	0
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		0	0
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		4,834,866	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	0
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2018 (A.R.S. §15-910.N)		0	0
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2019 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		0	
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		0	
*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:		0	
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		0	
(c) Increase for Energy and Water Savings Fund Transfer to M&O		0	
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment		0	
(f) Other:		0	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		235,350	0
11. FY 2020 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 38,387,364	
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)			\$ 2,845,548

* 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 2020 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 2019 Unrestricted Capital Budget Limit (UCBL) (from FY 2019 latest revised Budget, page 8, line A.12)	\$ 2,200,581
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2019 Capital Expenditures (line A.1 + A.2)	\$ 2,200,581
4. Amount Budgeted in Fund 610 in FY 2019 (from FY 2019 latest revised Budget, page 4, line 10)	\$ 2,200,581
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 2,200,581
6. FY 2019 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 600,000
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.	\$ 1,600,581
8. Interest Earned in Fund 610 in FY 2019	\$ 0
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ 0
10. Adjustment to UCBL for FY 2020 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$ 0
_____	\$ 0
(b) ADM/Transportation Audit Adjustment	\$ 0
(c) Other: _____	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 2,845,548
12. FY 2020 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 4,446,129

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2019 Classroom Site Fund Budget Limit (from FY 2019 latest revised Budget, page 8, line B.7)	582,949	1,203,628	1,262,948	3,049,525
2. FY 2019 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	480,380	950,998	942,960	2,374,338
3. Unexpended Budget Balance (line B.1 minus B.2)	102,569	252,630	319,988	675,187
4. Interest Earned in the Classroom Site Fund in FY 2019	2,300	10,568	6,470	19,338
5. FY 2020 Classroom Site Fund Allocation (provided by ADE, based on \$434) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	546,840.00	1,093,680.00	1,093,680.00	2,734,200.00
6. Adjustments to FY 2020 Classroom Site Fund Budget Limit (2)	0	0	0	0
7. FY 2020 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	651,709	1,356,878	1,420,138	3,428,725

- (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 2019	Budget FY 2020	
Expenditures											
English Language Learner 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%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 080201000
 VERSION Proposed

I certify that the Budget of Lake Havasu Unified School District, Mohave County for fiscal year 2020 was officially proposed by the Governing Board on June 27, 2019, and that the complete Proposed Expenditure Budget may be reviewed by contacting Michael Murray at the District Office, telephone (928) 505-6936 during normal business hours.

Kathy Cox

President of the Governing Board

1. Average Daily Membership:			Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)		
	2018 ADM	2019 ADM	2020 ADM	1. Average salary of all teachers employed in FY 2020 (budget year)			
Attending	5,218.757	5,190.763	5,149.000	45,387			
2. Tax Rates:				Prior FY	Est. Budget FY	2. Average salary of all teachers employed in FY 2019 (prior year)	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)				3.3947	3.3652	43,955	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)				0.7802	0.7817	1,432	
3. Budgeted Expenditures and Budget Limits:				Budgeted		3. Increase in average teacher salary from the prior year	
				Expenditures	Budget Limit	4. Percentage increase	
Maintenance & Operation Fund				38,387,364	38,387,364	3%	
Classroom Site Fund				3,428,725	3,428,725	Definition - Classroom Site Fund eligible teachers - Average Teacher Salary - does not including 301, stipends, or benefits	
Unrestricted Capital Outlay Fund				4,446,129	4,446,129	5. Average salary of all teachers employed in FY 2018	
						40,120	
						6. Total percentage increase in average teacher salary since FY 2018	
						13%	

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	13,659,115	14,931,477	854,100	775,311	14,513,215	15,706,788	8.2%
2000 Support Services							
2100 Students	1,091,053	907,596	62,800	52,000	1,153,853	959,596	-16.8%
2200 Instructional Staff	1,090,189	1,058,424	127,350	202,336	1,217,539	1,260,760	3.5%
2300, 2400, 2500 Administration	4,292,779	5,185,828	684,020	772,337	4,976,799	5,958,165	19.7%
2600 Oper./Maint. of Plant	2,840,760	2,968,684	2,899,325	3,050,875	5,740,085	6,019,559	4.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	101,771	100,415	54,088	53,542	155,859	153,957	-1.2%
610 School-Sponsored Cocurric. Activities	140,142	112,193	0	0	140,142	112,193	-19.9%
620 School-Sponsored Athletics	338,930	236,203	98,282	88,000	437,212	324,203	-25.8%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	23,554,739	25,500,820	4,779,965	4,994,401	28,334,704	30,495,221	7.6%
200 and 300 Special Education							
1000 Instruction	4,201,882	4,267,705	194,250	244,450	4,396,132	4,512,155	2.6%
2000 Support Services							
2100 Students	1,277,258	1,337,241	194,075	29,945	1,471,333	1,367,186	-7.1%
2200 Instructional Staff	204,222	162,166	4,325	3,750	208,547	165,916	-20.4%
2300, 2400, 2500 Administration	64,225	54,398	3,750	3,500	67,975	57,898	-14.8%
2600 Oper./Maint. of Plant	0	0	500	500	500	500	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	5,747,587	5,821,510	396,900	282,145	6,144,487	6,103,655	-0.7%
400 Pupil Transportation	1,202,863	1,165,386	269,375	322,275	1,472,238	1,487,661	1.0%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	383,437	300,827	0	0	383,437	300,827	-21.5%
TOTAL EXPENDITURES	30,888,626	32,788,543	5,446,240	5,598,821	36,334,866	38,387,364	5.6%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 080201000
 VERSION Proposed

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	36,334,866	38,387,364	2,052,498	5.6%
Instructional Improvement	200,000	200,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,049,525	3,428,725	379,200	12.4%
Federal Projects	4,032,915	4,218,554	185,639	4.6%
State Projects	363,974	529,059	165,085	45.4%
Unrestricted Capital Outlay	2,200,581	4,446,129	2,245,548	102.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	600,000	0	(600,000)	-100.0%
Debt Service	1,600,000	1,632,963	32,963	2.1%
School Plant Fund	35,000	35,000	0	0.0%
Auxiliary Operations	300,000	300,000	0	0.0%
Bond Building	9,200,000	5,000,000	(4,200,000)	-45.7%
Food Service	2,800,000	2,800,000	0	0.0%
Other	3,643,500	3,643,500	0	0.0%

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	4,626,755	4,548,146
Gifted Education	175,465	156,789
Remedial Education	0	0
ELL Incremental Costs	103,084	64,531
ELL Compensatory Instruction	57,144	126,351
Vocational and Technical Education (non-CTED)	284,526	432,052
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	897,513	775,786
TOTAL	6,144,487	6,103,655

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	17	17	1 to 302.9
Teachers	0	266	266	1 to 19.4
Other	1	16	17	1 to 302.9
Subtotal	1	299	300	1 to 17.2
Classified --				
Managers, Supervisors, Directors	0	5	5	1 to 1,029.8
Teachers Aides	0	81	81	1 to 63.6
Other	0	166	166	1 to 31.0
Subtotal	0	252	252	1 to 20.4
TOTAL	1	551	552	1 to 9.3
Special Education --				
Teacher	0	31	31	1 to 25.0
Staff	0	51	51	1 to 11.0