



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

Proposed

Version

BY THE GOVERNING BOARD

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

Proposed June 26, 2018
Adopted _____
Revised _____
Date

SIGNED

SIGNED

The FY 2019 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by June 27, 2018

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Diana Asseier

Michael Murray

Superintendent Name (Typed Name)

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 2018		\$	<u>42,175,567</u>
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)			
Local	1000	\$	<u>2,200,000</u>
Intermediate	2000	\$	<u>650,000</u>
State	3000	\$	<u>9,500,000</u>
Federal	4000	\$	<u>3,000,000</u>
TOTAL		\$	<u>15,350,000</u>

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

	Prior FY 2018	Est. Budget FY 2019
Primary Tax Rate:	<u>3.6727</u>	<u>3.3947</u>
Secondary Tax Rates:		
M&O Override	<u>0.5721</u>	<u>0.5776</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.2939</u>	<u>0.2026</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.8660</u>	<u>0.7802</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>34,755,551</u>	\$ <u>34,755,551</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>2,008,853</u>	\$ <u>2,008,853</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>4,032,915</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>40,797,319</u>

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)	\$	<u>44,206</u>
2. Average salary of all teachers employed in FY 2018 (prior year)	\$	<u>40,120</u>
3. Increase in average teacher salary from the prior year	\$	<u>4,086</u>
4. Percentage increase		<u>10%</u>

Comments on average salary calculation (Optional):

Definition - Classroom Site Fund eligible teachers - Average Teacher Salary - Base Salary only; not including 301 or benefits

DISTRICT NAME Lake Havasu USD #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
Mrs.	Laura	Moulton		laura.moulton@lhusd.org	928-505-6904
Mrs.	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	
Mr.	John	Masden		john.masden@lhusd.org	928-505-6925
Mrs.	Nichole	Cohen		nichole.cohen@lhusd.org	928-505-6925
Mrs.	Kathy	Cox		kathy.cox@lhusd.org	928-505-6925
Mr.	Pat	Rooney		pat.rooney@lhusd.org	928-505-6925

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

PowerSchool BusinessPlus

District's website home page address

www.havasu.k12.az.us

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease		
	Prior FY	Budget FY						Prior FY 2018	Budget FY 2019			
	100 Regular Education											
1000 Instruction	1.	201.50	206.00	9,337,901	4,232,058	600,000	192,500	3,600	13,221,926	14,366,059	8.7%	1.
2000 Support Services												
2100 Students	2.	18.50	19.50	709,436	296,840	28,900	33,000	300	926,739	1,068,476	15.3%	2.
2200 Instructional Staff	3.	18.00	21.00	632,269	352,832	57,350	37,500	1,150	890,445	1,081,101	21.4%	3.
2300 General Administration	4.	2.50	2.50	258,563	1,166,744	63,300	1,575	14,050	1,206,672	1,504,232	24.7%	4.
2400 School Administration	5.	30.50	30.00	1,522,886	605,615	9,925	5,250	2,050	1,943,126	2,145,726	10.4%	5.
2500 Central Services	6.	17.50	19.00	909,562	352,737	497,050	17,750	22,650	1,753,188	1,799,749	2.7%	6.
2600 Operation & Maintenance of Plant	7.	50.50	51.50	1,799,687	861,421	715,300	1,808,200	42,600	5,157,925	5,227,208	1.3%	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	1.00	38,585	16,311	0	54,088	0	107,819	108,984	1.1%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	89,490	18,617	0	0	0	98,344	108,107	9.9%	10.
620 School-Sponsored Athletics	11.	2.00	2.00	231,994	60,013	74,294	0	0	331,847	366,301	10.4%	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.	342.00	352.50	15,530,373	7,963,188	2,046,119	2,149,863	86,400	25,638,031	27,775,943	8.3%	14.
200 and 300 Special Education												
1000 Instruction	15.	79.50	80.00	2,735,004	1,276,558	0	8,250	0	3,889,196	4,019,812	3.4%	15.
2000 Support Services												
2100 Students	16.	13.50	13.00	887,524	316,386	112,850	9,825	12,700	1,187,617	1,339,285	12.8%	16.
2200 Instructional Staff	17.	2.00	1.00	47,420	29,755	1,150	1,675	1,500	158,658	81,500	-48.6%	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	0.00	0	0	3,750	0	0	3,750	3,750	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	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.	95.00	94.00	3,669,948	1,622,699	117,750	19,750	14,200	5,239,221	5,444,347	3.9%	24.
400 Pupil Transportation	25.	24.00	30.50	668,706	455,687	29,175	148,000	2,750	1,517,288	1,304,318	-14.0%	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.	3.50	4.50	162,289	68,654	0	0	0	209,455	230,943	10.3%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	464.50	481.50	20,031,316	10,110,228	2,193,044	2,317,613	103,350	32,603,995	34,755,551	6.6%	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)

- 1. Total All Disability Classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technical Education (non-CTED)
- 7. Career Education (non-CTED)
- 8. Career Technical Education (CTED)
- 9. Total (lines 1 through 8. Must equal total of line 24, page 1)

	Prior FY	Budget FY	
1.	4,070,961	4,232,756	1.
2.	156,304	158,684	2.
3.	0	0	3.
4.	83,490	92,128	4.
5.	0	1,758	5.
6.	233,353	239,694	6.
7.	0	0	7.
8.	695,113	719,327	8.
9.	5,239,221	5,444,347	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
277.00	293.50

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>41,715</u>
All Funds - Federal	<i>6330</i>	<u>4,500</u>

FY 2019 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 54,088

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

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2018	Budget FY 2019	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	1. 337,056	85,270				536,666	422,326	-21.3%
2100 Support Services - Students	2. 6,570	1,663				14,529	8,233	-43.3%
2200 Support Services - Instructional Staff	3. 3,012	763				0	3,775	--
Program 100 Subtotal (lines 1-3)	4. 346,638	87,696				551,195	434,334	-21.2%
200 and 300 Special Education								
1000 Instruction	5. 84,530	21,398				100,358	105,928	5.6%
2100 Support Services - Students	6. 0	0				0	0	0.0%
2200 Support Services - Instructional Staff	7. 1,643	416				2,644	2,059	-22.1%
Program 200 and 300 Subtotal (lines 5-7)	8. 86,173	21,814				103,002	107,987	4.8%
Other Programs (Specify) <u>550</u>								
1000 Instruction	9. 7,391	1,871				46,181	9,262	-79.9%
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. 7,391	1,871				46,181	9,262	-79.9%
Total Expenditures (lines 4, 8, and 12)	13. 440,202	111,381			0	700,378	551,583	-21.2%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	14. 678,485	171,644				1,479,606	850,129	-42.5%
2100 Support Services - Students	15. 13,225	3,348				39,994	16,573	-58.6%
2200 Support Services - Instructional Staff	16. 6,062	1,535				0	7,597	--
Program 100 Subtotal (lines 14-16)	17. 697,772	176,527				1,519,600	874,299	-42.5%
200 and 300 Special Education								
1000 Instruction	18. 170,154	43,072				276,110	213,226	-22.8%
2100 Support Services - Students	19. 0	0				0	0	0.0%
2200 Support Services - Instructional Staff	20. 3,307	837				7,273	4,144	-43.0%
Program 200 and 300 Subtotal (lines 18-20)	21. 173,461	43,909				283,383	217,370	-23.3%
Other Programs (Specify) <u>550</u>								
1000 Instruction	22. 14,878	3,766				127,059	18,644	-85.3%
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. 14,878	3,766				127,059	18,644	-85.3%
Total Expenditures (lines 17, 21, and 25)	26. 886,111	224,202			0	1,930,042	1,110,313	-42.5%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	27. 463,524	378,836	0	0		1,066,034	842,360	-21.0%
2100 Support Services - Students	28. 9,040	7,388	0	0		28,847	16,428	-43.1%
2200 Support Services - Instructional Staff	29. 4,144	3,386	0	0		0	7,530	--
Program 100 Subtotal (lines 27-29)	30. 476,708	389,610	0	0		1,094,881	866,318	-20.9%
200 and 300 Special Education								
1000 Instruction	31. 116,315	95,063	0	0		199,299	211,378	6.1%
2100 Support Services - Students	32. 0	0	0	0		0	0	0.0%
2200 Support Services - Instructional Staff	33. 2,260	1,847	0	0		5,248	4,107	-21.7%
Program 200 and 300 Subtotal (lines 31-33)	34. 118,575	96,910	0	0		204,547	215,485	5.3%
530 Dropout Prevention Programs								
1000 Instruction	35. 0	0	0	0		0	0	0.0%
Other Programs (Specify) <u>550</u>								
1000 Instruction	36. 10,582	8,311	0	0		91,670	18,893	-79.4%
2100, 2200 Support Serv. Students & Instructional Staff	37. 0	0	0	0		0	0	0.0%
Other Programs Subtotal (lines 36-37)	38. 10,582	8,311	0	0		91,670	18,893	-79.4%
Total Expenditures (lines 30, 34, 35, and 38)	39. 605,865	494,831	0	0	0	1,391,098	1,100,696	-20.9%
Total Classroom Site Funds (lines 13, 26, and 39)	40. 1,932,178	830,414	0	0	0	4,021,518	2,762,592	-31.3%

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	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		300,000	300,000				400,000	600,000	50.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		100,000	100,000				60,000	200,000	233.3%
2300, 2400, 2500, 2900 Administration	4.			400,000				375,000	400,000	6.7%
2600 Operation & Maintenance of Plant	5.			50,000				33,114	50,000	51.0%
2700 Student Transportation	6.			50,000			50,000	83,114	100,000	20.3%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.						658,853	525,252	658,853	25.4%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	400,000	900,000	0	0	708,853	1,476,480	2,008,853	36.1%

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	\$ 50,000
6642 Textbooks	300,000
6643 Instructional Aids	50,000
673X Furniture and Equipment	300,000
673X Vehicles	_____
673X Tech Hardware & Software	100,000

(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.	1,476,480	2,008,853	0	9,200,000	0	0	600,000	600,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0		0	0	0	0	0	0	3.
6450 Construction Services	4.	0		0	4,000,000	0	0	0	0	4.
6710 Land and Improvements	5.	0		0	0	0	0	600,000	600,000	5.
6720 Buildings and Improvements	6.	0		0	4,000,000	0	0	0	0	6.
673X Furniture and Equipment	7.	200,000	300,000	0	0	0	0	0	0	7.
673X Vehicles	8.		0	0	600,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	75,000	100,000	0	600,000	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0		0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0		0	0	0	0	0	0	11.
Total (lines 2-11)	12.	275,000	400,000	0	9,200,000	0	0	600,000	600,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0	7,500,000			0	0	13.
New Construction	14.	0		0	500,000	0	0	0	0	14.
Other	15.	275,000	400,000	0	1,200,000	0	0	600,000	600,000	15.
Total (lines 13-15, must equal line 12)	16.	275,000	400,000	0	9,200,000	0	0	600,000	600,000	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 2019 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

Table with 5 columns: Line Item, Description, FTE, Budget FY, Total All Functions. Rows 1-18 including items like '100-130 ESEA Title I - Helping Disadvantaged Children'.

STATE PROJECTS

Table with 5 columns: Line Item, Description, FTE, Budget FY, Total All Functions. Rows 19-31 including items like '400 Vocational Education'.

INSTRUCTIONAL IMPROVEMENT FUND (020)

Table with 5 columns: Line Item, Description, Prior FY, Budget FY, Total. Rows 1-5 including 'Teacher Compensation Increases'.

Main summary table with 5 columns: FTE, Budget FY, Total All Functions. Rows 1-31 summarizing the data from the project tables.

OTHER FUNDS

Table with 5 columns: Line Item, Description, Prior FY, Budget FY, Total. Rows 1-32 including items like '050 County, City, and Town Grants'.

INTERNAL SERVICE FUNDS 950-989

Table with 5 columns: Line Item, Description, Prior FY, Budget FY, Total. Rows 1-4 including '9__ Self-Insurance'.

(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. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2019 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 28,531,625	\$ 28,531,625	\$ 0
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,518,558		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,637,063		
(c) Total DAA (line 2.a minus 2.b)	\$ 881,495	0	881,495
*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		4,267,457	
(b) Unrestricted Capital Outlay			
(c) Special Program		0	
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)		0	
*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	
(b) Other Arizona Districts		12,000	
(c) Out-of-State Districts and Other Governments		5,500	
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		0	
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.M, as amended by Laws 2018, Ch. 283, §2)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		1,699,719	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2017 (A.R.S. §15-910.N, as amended by Laws 2018, Ch. 283, §2)		0	
* (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)		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		0	
(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)		239,250	
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)		\$ 34,755,551	
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)			\$ 881,495

* 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>1,476,480</u>
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 2018 Capital Expenditures (line A.1 + A.2)	\$ <u>1,476,480</u>
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$ <u>1,476,480</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>1,476,480</u>
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>349,122</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>1,127,358</u>
8. Interest Earned in Fund 610 in FY 2018	\$ _____
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 2019 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$ _____
_____	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other:	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>881,495</u>
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u><u>2,008,853</u></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)	700,378	1,930,042	1,391,098	4,021,518
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	669,782	1,861,703	1,332,376	3,863,861
3. Unexpended Budget Balance (line B.1 minus B.2)	30,596	68,339	58,722	157,657
4. Interest Earned in the Classroom Site Fund in FY 2018	0	0	0	0
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.	520,986.60	1,041,973.20	1,041,973.20	2,604,933.00
6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)	0	0	0	0
7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	551,583	1,110,313	1,100,696	2,762,590

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2018	Budget FY 2019	
Expenditures											
Structured English Immersion Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							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 2019 was officially proposed by the Governing Board on June 26, 2018, 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.

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) 1. Average salary of all teachers employed in FY 2019 (budget year) 44,206 2. Average salary of all teachers employed in FY 2018 (prior year) 40,120 3. Increase in average teacher salary from the prior year 4,086 4. Percentage increase 10% Comments on average salary calculation (Optional): Definition - Classroom Site Fund eligible teachers - Average Teacher Salary - Base Salary only; not including 301 or benefits
	2017 ADM	2018 ADM	2019 ADM	
Attending	5,281.032	5,219.627	5,164.000	
2. Tax Rates:		Prior FY	Est. Budget FY	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.6727	3.3947	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.8660	0.7802	
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	
Maintenance & Operation Fund		34,755,551	34,755,551	
Classroom Site Fund		2,762,592	2,762,590	
Unrestricted Capital Outlay Fund		2,008,853	2,008,853	

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	12,336,327	13,569,959	885,599	796,100	13,221,926	14,366,059	8.7%
2000 Support Services							
2100 Students	855,266	1,006,276	71,473	62,200	926,739	1,068,476	15.3%
2200 Instructional Staff	814,909	985,101	75,536	96,000	890,445	1,081,101	21.4%
2300, 2400, 2500 Administration	4,216,931	4,816,107	686,055	633,600	4,902,986	5,449,707	11.2%
2600 Oper./Maint. of Plant	2,436,433	2,661,108	2,721,492	2,566,100	5,157,925	5,227,208	1.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	52,023	54,896	55,796	54,088	107,819	108,984	1.1%
610 School-Sponsored Cocurric. Activities	98,344	108,107	0	0	98,344	108,107	9.9%
620 School-Sponsored Athletics	272,405	292,007	59,442	74,294	331,847	366,301	10.4%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	21,082,638	23,493,561	4,555,393	4,282,382	25,638,031	27,775,943	8.3%
200 and 300 Special Education							
1000 Instruction	3,677,222	4,011,562	211,974	8,250	3,889,196	4,019,812	3.4%
2000 Support Services							
2100 Students	789,200	1,203,910	398,417	135,375	1,187,617	1,339,285	12.8%
2200 Instructional Staff	149,057	77,175	9,601	4,325	158,658	81,500	-48.6%
2300, 2400, 2500 Administration	0	0	3,750	3,750	3,750	3,750	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	4,615,479	5,292,647	623,742	151,700	5,239,221	5,444,347	3.9%
400 Pupil Transportation	1,201,857	1,124,393	315,431	179,925	1,517,288	1,304,318	-14.0%
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	209,455	230,943	0	0	209,455	230,943	10.3%
TOTAL EXPENDITURES	27,109,429	30,141,544	5,494,566	4,614,007	32,603,995	34,755,551	6.6%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	32,603,995	34,755,551	2,151,556	6.6%
Instructional Improvement	300,000	200,000	(100,000)	-33.3%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	4,021,518	2,762,592	(1,258,926)	-31.3%
Federal Projects	4,077,220	4,032,915	(44,305)	-1.1%
State Projects	302,692	748,474	445,782	147.3%
Unrestricted Capital Outlay	1,476,480	2,008,853	532,373	36.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	600,000	600,000	0	0.0%
Debt Service	2,050,000	1,600,000	(450,000)	-22.0%
School Plant Fund	37,000	35,000	(2,000)	-5.4%
Auxiliary Operations	300,000	300,000	0	0.0%
Bond Building	0	9,200,000	9,200,000	--
Food Service	2,800,000	2,800,000	0	0.0%
Other	2,932,500	3,643,500	711,000	24.2%

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	4,070,961	4,232,756
Gifted Education	156,304	158,684
Remedial Education	0	0
ELL Incremental Costs	83,490	92,128
ELL Compensatory Instruction	0	1,758
Vocational and Technical Education (non-CTED)	233,353	239,694
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	695,113	719,327
TOTAL	5,239,221	5,444,347

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	17	1 to 303.8
Teachers	263	1 to 19.6
Other	16	1 to 322.8
Subtotal	296	1 to 17.4
Classified --		
Managers, Supervisors, Directors	5	1 to 1,032.8
Teachers Aides	81	1 to 63.8
Other	166	1 to 31.1
Subtotal	252	1 to 20.5
TOTAL	548	1 to 9.4
Special Education --		
Teacher	31	1 to 25.0
Staff	51	1 to 11.0