



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

Adopted

Version

BY THE GOVERNING BOARD

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

Table with 2 columns: Proposed/Adopted/Revised and Date. Values include June 22, 2017 and July 12, 2017.

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.

Signatures and names of board members: Teresa Gorman, Wanda Begay, Christine Lynch, Marcarlo, Roanhorse, Member, Vacant.

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on July 13, 2017 contain(s) the data for the budget described above.

Signatures and names of Superintendent (Dale O'Donnell) and Business Manager (Judy James).

District Contact Employee: Judy James

Telephone: (928) 755-1040 E-mail: judy.james@ganado.k12.az.us

REVENUES AND PROPERTY TAXATION

Table showing Total Budgeted Revenues for Fiscal Year 2017 (\$23,000,000) and Estimated Revenues by Source for Fiscal Year 2018 (Local, Intermediate, State, Federal, TOTAL).

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

Table comparing tax rates for Prior FY 2017 and Est. Budget FY 2018 across categories: Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, JTED), and Total Secondary Tax Rate.

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

Table listing budget limits: General Budget Limit (\$11,258,023), Unrestricted Capital Budget Limit (\$102,057), Subtotal (\$11,360,080), Federal Projects (\$13,824,649), Title VIII-Impact Aid (\$10,424,730), Total Aggregate School District Budget Limit (\$14,759,999).

B. BUDGETED EXPENDITURES

Table listing budgeted expenditures: Maintenance and Operation (\$11,258,023), Unrestricted Capital Outlay (\$102,056), Total Budget Subject to Budget Limits (\$11,360,079).

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.	68.00	81.50	3,153,592	428,082	2,458	16,738	1,534	3,419,082	3,602,404	5.4%
2000 Support Services											
2100 Students	2.	8.50	10.50	342,317	101,226	3,627	5,357	100	452,627	452,627	0.0%
2200 Instructional Staff	3.	4.00	5.00	91,380	20,858	453	6,780		119,471	119,471	0.0%
2300 General Administration	4.	2.00	2.00	150,122	25,011	62,366	4,319	13,385	255,203	255,203	0.0%
2400 School Administration	5.	8.00	10.00	416,627	120,634	5,861	11,728	4,026	560,092	558,876	-0.2%
2500 Central Services	6.	13.50	13.50	656,185	374,483	137,597	40,754	7,000	1,376,171	1,216,019	-11.6%
2600 Operation & Maintenance of Plant	7.	29.50	29.50	1,074,342	326,552	135,831	85,144		1,641,869	1,621,869	-1.2%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0		30,000		30,000	30,000	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	37,800	8,114				45,914	45,914	0.0%
620 School-Sponsored Athletics	11.	1.00	1.00	231,474	43,286	14,644	6,880	67,004	363,288	363,288	0.0%
630 Other Instructional Programs	12.	0.00					0		0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	134.50	153.00	6,153,839	1,448,246	362,837	207,700	93,049	8,263,717	8,265,671	0.0%
200 and 300 Special Education											
1000 Instruction	15.	24.00	26.00	817,976	284,223	600	25,741	0	1,009,918	1,128,540	11.7%
2000 Support Services											
2100 Students	16.	0.00	0.00	41,766	0	196,033	500		237,799	238,299	0.2%
2200 Instructional Staff	17.	0.00	0.00	0					0	0	0.0%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	3.00	3.00	176,694	45,682	242	135		222,753	222,753	0.0%
2500 Central Services	20.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00			31,560				31,560	31,560	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	27.00	29.00	1,036,436	361,465	196,875	26,376	0	1,502,030	1,621,152	7.9%
400 Pupil Transportation	25.	26.50	26.50	726,546	241,746	30,529	323,494	440	1,322,315	1,322,755	0.0%
510 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.	0.00							0	0	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		48,445		46,299	48,445	4.6%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	188.00	208.50	7,916,821	2,051,457	590,241	606,015	93,489	11,134,361	11,258,023	1.1%

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	1,158,069	1,310,191	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-JTED)	310,961	310,961	6.
7. Career Education	0	0	7.
8. Joint Technical Education (JTED)		0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,469,030	1,621,152	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 13
 Staff-Pupil 1 to 13

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
105.00	117.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	26000
All Funds - Federal	6330	3,500

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) \$ 30,000
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

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

1. Number of teachers eligible for increase (FY 2018 Head Count)	100.00
2. Number of teachers eligible for increase (FY 2018 FTE)	100.00
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	\$4,738,359
4. Total FY 2017 eligible teachers' salaries	\$4,738,359
5. 1.06% salary increase (line 4 times 1.06%)	\$50,227
6. Employer share of retirement system expense for increase on line 5	\$5,776
7. Employer share of FICA expense for increase on line 5	\$3,842
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	\$59,845

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 #11 - Base Salary								
100 Regular Education								
1000 Instruction	163,936	16,995				166,569	180,931	8.6%
2100 Support Services - Students	501	145				0	646	--
2200 Support Services - Instructional Staff						0	0	- 0.0%
Program 100 Subtotal (lines 1-3)	164,437	17,140				166,569	181,577	9.0%
200 Special Education and 300								
1000 Instruction	58,523	402				2,094	58,925	2714.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	58,523	402				2,094	58,925	2714.0%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	222,960	17,542				168,663	240,502	42.6%
Classroom Site Fund #12 - Performance Pay								
100 Regular Education								
1000 Instruction	551,973	138,037				669,261	690,010	3.1%
2100 Support Services - Students	21,119	3,526				24,645	24,645	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	573,092	141,563				693,906	714,655	3.0%
200 Special Education and 300								
1000 Instruction	61,139	6,500				67,639	67,639	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	61,139	6,500				67,639	67,639	0.0%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	634,231	148,063				761,545	782,294	2.7%
Classroom Site Fund #13 - Other								
100 Regular Education								
1000 Instruction	500,094	92,825				424,972	592,919	39.5%
2100 Support Services - Students	501	145				0	646	--
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	500,595	92,970	0	0		424,972	593,565	39.7%
200 Special Education and 300								
1000 Instruction	78,000	401				72,100	78,401	8.7%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 31-33)	78,000	401	0	0		72,100	78,401	8.7%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	578,595	93,371	0	0		497,072	671,966	35.2%
Total Classroom Site Funds (lines 13, 26, and 39)	1,435,786	258,976	0	0	0	1,427,280	1,694,762	18.7%

The district has budgeted greater in Fund #11 than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$1,049.

The district has budgeted greater in Fund #12 than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$1.

The district has budgeted greater in Fund #13 than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$1,047.

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 2017	Budget FY 2018	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		102,056	0				77,114	102,056	32.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			0				0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.			0				0	0	0.0%
2600 Operation & Maintenance of Plant	5.			0				0	0	0.0%
2700 Student Transportation	6.			0				0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.							0	0	0.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	102,056	0	0	0	0	77,114	102,056	32.3%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$1.

(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	
6642 Textbooks	<u>102,056</u>
6643 Instructional Aids	<u>0</u>
673X Furniture and Equipment	<u>0</u>
673X Vehicles	<u>0</u>
673X Tech Hardware & Software	<u>0</u>

(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.	77,114	102,056	0		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		0		0		0	
673X Furniture and Equipment	7.	0	0	0		0		0	0
673X Vehicles	8.	0	0	0		0		0	
673X Technology Hardware & Software	9.	0	0	0		0		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.	0	0	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0		0				0	
New Construction	14.	0		0		0		0	
Other	15.	77,114	0	0		0		0	
Total (lines 13-15, must equal line 12)	16.	77,114	102,056	0	0	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 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

INSTRUCTIONAL IMPROVEMENT FUND (020)

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

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
	6000	5.50	6.00	1,538,385
6000	7.00	7.00	244,997	244,997
6000	0.00	0.00	60,000	60,000
6000	0.00	0.00	0	0
6000	0.00	0.00	25,530	25,530
6000	5.50	4.75	284,832	284,832
6000	0.00	0.00	23,341	23,341
6000	0.00	0.00	288,233	288,233
6000	1.50	1.50	115,044	115,044
6000	0.00		0	
6000	0.00		0	
6000	0.00	0.00	45,544	45,544
6000	0.00		0	
6000	0.00	0.00	44,526	44,526
6000	0.00	0.00	726,450	726,450
6000	25.00	18.00	8,968,467	10,424,730
6000	0.00	0.00	3,037	3,037
	44.50	37.25	12,368,386	13,824,649
6000	0.00	0.00	18,530	18,530
6000	0.00	0.00	9,000	9,000
6000	0.00		0	
6000	0.00		0	
6000	0.00	0.00	0	0
6000	0.00		0	
6000	0.00		0	
6000	0.00		0	
6000	0.00	0.00	0	0
6000	0.00	0.00	27,530	27,530
	44.50	37.25	12,395,916	13,852,179

	Prior FY	Budget FY
6000	0	0
6000	0	
6000	0	
6000	77,142	77,142
	77,142	77,142

OTHER FUNDS

1. 050 County, City, and Town Grants
2. 071 Structured English Immersion (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 Joint 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	
6000	7,393	7,393
6000	0	0
6000	24,135	24,135
6000	1,111,253	1,111,253
6000	82,191	82,191
6000	0	
6000	22,190	22,190
6000	6,500	6,500
6000	476	476
6000	7,620	7,620
6000	0	
6000	0	
6000	403,585	403,585
6000	0	
6000	0	
6000	174,223	174,223
6000	0	
6000	432,623	432,623
6000	0	
6000	0	
6000	199,079	199,079
6000	0	
6000	0	
6000	0	
6000	0	
6000	1,900,495	1,900,495
6000	35,885	35,885
6000	0	0
6000	3,225,809	13,485
6000	0	
6000	0	
6000	0	
6000	0	

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

CALCULATION OF FY 2018 GENERAL BUDGET LIMIT

(A.R.S. §15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1 FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 10,557,370	\$ 0
*2 (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 703,835	
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>601,779</u>	
(c) Total DAA (line 2.a minus 2.b)	\$ 102,056	102,056
*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		
(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		
(c) Out-of-State Districts and Other Governments		
State		
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6 State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7 Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)		
8. Budget Increase for:		
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		
(b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.L)	0	
(c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)	630,653	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2016 (A.R.S. §15-910.M)		
(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
(g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.J) (A.R.S. §15-920)	0	
*8 (h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
(i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9 Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:		
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		
(c) Increase for Energy and Water Savings Fund Transfer to M&O		
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]		
(e) Noncompliance Adjustment		
(f) ADM/Transportation Audit Adjustment		
(g) Other:		
*10 Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)	<u>70,000</u>	
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)	\$ 11,258,023	
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)		\$ 102,056

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

CALCULATION OF FY 2018 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
(A.R.S. §15-947.D and A.R.S. §15-978)

UNRESTRICTED CAPITAL BUDGET LIMIT

- A. 1. FY 2017 Unrestricted Capital Budget Limit (UCBL)
(from FY 2017 latest revised Budget, page 8, line A.12) \$ 77,114
- 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 2017 Capital Expenditures (line A.1 + A.2) \$ 77,114
- 4. Amount Budgeted in Fund 610 in FY 2017
(from FY 2017 latest revised Budget, page 4, line 10) \$ 77,114
- 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 \$ 77,114
- 6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) \$ 77,113
- 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. \$ 0
- 8. Interest Earned in Fund 610 in FY 2017 \$ 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 2018 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.
 - (a) Prior Year Over Expenditures/Resolutions: \$ 0
 - (b) JTED Reduction [See Work Sheet J, footnote (1) for estimate] \$ 0
 - (c) ADM/Transportation Audit Adjustment \$ 0
 - (d) Other: \$ 0
- 11. Amount to be Used for Capital Expenditures (from page 7, line 12) \$ 102,056
- 12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) \$ 102,057

CLASSROOM SITE FUND BUDGET LIMIT

B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)

	Fund 011	Fund 012	Fund 013	Total Fund 010
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	168,663	761,545	497,072	1,427,280
3. Unexpended Budget Balance (line B.1 minus B.2)	66,302	252,820	100,339	419,461
4. Interest Earned in the Classroom Site Fund in FY 2017	102,361	508,725	396,733	1,007,819
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.	435	254	872	1,561
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)	136,656.60	273,313.20	273,313.20	683,283.00
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	0	0	0	0
	239,453	782,293	670,919	1,692,663

- (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	0.0%	
2000 Support Services												
2100 Students	2.	0.00							0	0	0.0%	
2200 Instructional Staff	3.	0.00			6,994	399			7,393	7,393	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	6,994	399		0	7,393	7,393	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00	0	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%	

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SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 010220000
VERSION Adopted

I certify that the Budget of Ganado Unified School District, Apache County for fiscal year 2018 was officially adopted by the Governing Board on July 12, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Juanita Williams during normal business hours. Juanita Williams President of the Governing Board
at the District Office, telephone (928) 755-1040

1. Average Daily Membership:	Prior Yr.		Budget Yr.	
	2016 ADM	2017 ADM	2018 ADM	2018 ADM
Attending	1,411,004	1,359,173	1,398,140	

2. Tax Rates:		Prior FY	Estimated Budget FY
Primary Rate		2.0793	2.0900
Secondary Rate*		2.0793	2.0900

* 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		General BL		Classroom Site Fund BL		Unrestricted Capital BL	
Maintenance & Operation	11,258,023	11,258,023		1,692,663		102,057	
Classroom Site	1,694,762				1,692,663		
Unrestricted Capital Outlay	102,056					102,057	

	Salaries and Benefits		Other		TOTAL		% Inc./(Desc.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	3,397,569	3,581,674	21,513	20,730	3,419,082	3,602,404	5.4%
2000 Support Services							
2100 Students	443,543	443,543	9,084	9,084	452,627	452,627	0.0%
2200 Instructional Staff	115,898	112,238	3,573	7,233	119,471	119,471	0.0%
2300, 2400, 2500 Administration	1,903,214	1,743,062	288,252	287,036	2,191,466	2,030,098	-7.4%
2600 Oper./Maint. of Plant	1,360,894	1,400,894	260,975	220,975	1,641,869	1,621,869	-1.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	30,000	30,000	30,000	30,000	0.0%
610 School-Sponsored Curricul. Activities	45,914	45,914	0	0	45,914	45,914	0.0%
620 School-Sponsored Athletics	274,760	274,760	88,528	88,528	363,288	363,288	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	7,541,792	7,602,085	721,925	663,586	8,263,717	8,265,671	0.0%
200 and 300 Special Education							
1000 Instruction	985,577	1,102,199	24,341	26,341	1,009,918	1,128,540	11.7%
2000 Support Services							
2100 Students	41,766	41,766	196,033	196,533	237,799	238,299	0.2%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	222,376	222,376	377	377	222,753	222,753	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	31,560	31,560	0	0	31,560	31,560	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	1,281,279	1,397,901	220,751	223,251	1,502,030	1,621,152	7.9%
400 Pupil Transportation	968,292	968,292	354,023	354,463	1,322,315	1,322,755	0.0%
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	0	0	46,299	48,445	46,299	48,445	4.6%
TOTAL EXPENDITURES	9,791,363	9,968,278	1,342,998	1,289,745	11,134,361	11,258,023	1.1%

Fund	TOTAL EXPENDITURES BY FUND		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Budgeted Expenditures Prior FY	Budget FY		
Maintenance & Operation	11,134,361	11,258,023	123,662	1.1%
Instructional Improvement	77,142	77,142	0	0.0%
Structured English Immersion	7,393	7,393	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,427,280	1,694,762	267,482	18.7%
Federal Projects	12,368,386	13,824,649	1,456,263	11.8%
State Projects	27,530	27,530	0	0.0%
Unrestricted Capital Outlay	77,114	102,056	24,942	32.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	35,885	35,885	0	0.0%
School Plant Fund	24,135	24,135	0	0.0%
Auxiliary Operations	22,190	22,190	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	1,111,253	1,111,253	0	0.0%
Other	6,432,601	3,220,277	(3,212,324)	-49.9%

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	1,158,069	1,310,191
Gifted Education	0	0
Remedial Education	0	0
FILL Incremental Costs	0	0
FILL Compensatory Instruction	0	0
Vocational and Technical Education	310,961	310,961
Career Education	0	0
Joint Technical Education		
TOTAL	1,469,030	1,621,152

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	9	1 to 155.3
Teachers	102	1 to 13.7
Other	6	1 to 233.0
Subtotal	117	1 to 11.9
Classified --		
Managers, Supervisors, Directors Teachers Aides	8	1 to 174.8
	28	1 to 49.9
Other	114	1 to 12.3
	150	1 to 9.3
TOTAL	267	1 to 5.2
Special Education --		
Teacher	12	1 to 13.0
Staff	12	1 to 13.0