



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

Revised #2

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 14, 2018</u>
Adopted	<u>July 12, 2018</u>
Revised	<u>April 2, 2019</u>
	Date

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SIGNED	SIGNED

The FY 2019 budget file for the version described above will be uploaded via the Common Logon on ADE's website by April 3, 2019.  
Type the Date as MM/DD/YYYY

Superintendent Signature  _____ Dennis Dearden Superintendent Name (Typed Name)	Business Manager Signature  _____ Heather Shaw-Burton Business Manager Name (Typed Name)
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District Contact Employee: Heather Shaw-Burton

Telephone: 928-204-6803 Email: [shaw-burton@sedonak12.org](mailto:shaw-burton@sedonak12.org)

**REVENUES AND PROPERTY TAXATION**

1. Total Budgeted Revenues for Fiscal Year 2018	\$ _____
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)	
Local	1000 \$ <u>948,700</u>
Intermediate	2000 \$ <u>0</u>
State	3000 \$ <u>1,603,000</u>
Federal	4000 \$ <u>751,000</u>
<b>TOTAL</b>	<b>\$ <u>3,302,700</u></b>

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:	1.1360	1.1069
Secondary Tax Rates:		
M&O Override	0.1704	0.1291
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.0722	1.0438
CTED		
Desegregation		
<b>Total Secondary Tax Rate</b>	<b>1.2426</b>	<b>1.1729</b>

**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>6,181,565</u>	\$ <u>6,181,565</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>742,159</u>	\$ <u>742,159</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>890,502</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		<b>\$ <u>7,814,226</u></b>

**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>42,890</u>
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ <u>40,100</u>
3. Increase in average teacher salary from the prior year	\$ <u>2,790</u>
4. Percentage increase	<u>7%</u>

Comments on average salary calculation (Optional):

Based on Teachers Only. Does not include Prop 301 Stipends of \$6,250 for FY19. Prop 301 Stipends for FY18 were \$5,000.

**DISTRICT NAME** Sedona-Oak Creek Joint Unified School District

**COUNTY** Yavapai

**CTD NUMBER** 130209000

**VERSION** Revised #2

**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
Mr.	Dennis	Dearden		dearden@sedonak12.org	928-204-6800
Mrs.	Sally	Cadigan		cadigan@sedonak12.org	928-204-6800
Ms.	Heather	Shaw-Burton		shaw-burton@sedonak12.org	928-204-6803
Mrs.	Stacy	Saravo		saravo@sedonak12.org	928-204-6802
Ms.	Heather	Shaw-Burton		shaw-burton@sedonak12.org	928-204-6803
Dr.	Patricia	Alley		alley@sedonak12.org	928-204-6655
Mr.	John	Parks		parks@sedonak12.org	928-204-6805
Ms.	Vickie	Gann		gann@sedonak12.org	928-204-6639
Mr.	Randy	Hawley		hawley@sedonak12.org	414-530-0796
Ms.	Heather	Hermen		hermen@sedonak12.org	928-202-2374
Ms.	Lauren	Robinson		<a href="mailto:robinson@sedonak12.org">robinson@sedonak12.org</a>	
Ms.	Karen	McClelland		mcclelland@sedonak12.org	928-301-2914
Mr.	Karl	Wiseman		wiseman@sedonak12.org	928-282-7967

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Pearson (Powerschool)

Accounting Information System

Infinite Visions

District's website home page address

www.sedona.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.	47.09	36.71	1,579,752	496,206	90,836	39,759	5,980	2,504,584	2,212,533	-11.7%	1.
2000 Support Services												
2100 Students	2.	9.28	7.23	235,620	81,057	17,855	3,500	0	394,979	338,032	-14.4%	2.
2200 Instructional Staff	3.	3.54	3.04	169,115	53,816	7,089	2,000	73	74,634	232,093	211.0%	3.
2300 General Administration	4.	2.00	2.00	165,920	79,370	2,186	371	7,230	245,450	255,077	3.9%	4.
2400 School Administration	5.	6.50	5.00	257,296	131,599	1,750	2,500	1,000	497,643	394,145	-20.8%	5.
2500 Central Services	6.	4.10	3.16	130,075	95,217	48,633	7,562	1,255	311,736	282,742	-9.3%	6.
2600 Operation & Maintenance of Plant	7.	9.50	2.00	93,912	32,208	693,417	332,583	411	1,409,079	1,152,531	-18.2%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.25	0.00			50,000			51,551	50,000	-3.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00						4,714	0	-100.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00					10,000	95,887	10,000	-89.6%	11.
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	82.26	59.14	2,631,690	969,473	911,766	388,275	25,949	5,590,257	4,927,153	-11.9%	14.
200 and 300 Special Education												
1000 Instruction	15.	17.25	11.50	279,370	108,827	83,367	0	0	655,782	471,564	-28.1%	15.
2000 Support Services												
2100 Students	16.	2.81	3.28	173,505	48,936	28,265	30	750	244,250	251,486	3.0%	16.
2200 Instructional Staff	17.	2.00	0.88	26,318	11,493	36,543	0	0	135,330	74,354	-45.1%	17.
2300 General Administration	18.	0.00	0.00						7,840	0	-100.0%	18.
2400 School Administration	19.	0.00	0.00						0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00						0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0%	21.
2900 Other	22.	0.00	0.00						0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%	23.
Subtotal (lines 15-23)	24.	22.06	15.66	479,193	169,256	148,175	30	750	1,043,202	797,404	-23.6%	24.
400 Pupil Transportation	25.	6.30	6.75	241,308	50,873	27,034	87,793	0	449,077	407,008	-9.4%	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%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	1.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	1.00	1.00	40,000	10,000				51,371	50,000	-2.7%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	112.62	82.55	3,392,191	1,199,602	1,086,975	476,098	26,699	7,133,907	6,181,565	-13.3%	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
988,772	737,717
35,870	37,457
0	0
341	0
0	0
0	0
0	0
18,219	22,230
1,043,202	797,404

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18  
 Staff-Pupil 1 to 10

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
59.23	52.22

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>31200</u>
All Funds - Federal	<u>6330</u>	<u>0</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) \$ 50,000

(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)]

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	
<b>Classroom Site Fund 011 - Base Salary</b>									
100 Regular Education									
1000 Instruction	1.	117,025	24,967				120,000	141,992	18.3%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	117,025	24,967				120,000	141,992	18.3%
200 and 300 Special Education									
1000 Instruction	5.	35,000	9,175				30,594	44,175	44.4%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	35,000	9,175				30,594	44,175	44.4%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	152,025	34,142				150,594	186,167	23.6%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	14.	160,961	33,298				192,000	194,259	1.2%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	160,961	33,298				192,000	194,259	1.2%
200 and 300 Special Education									
1000 Instruction	18.	57,000	19,510				55,679	76,510	37.4%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	57,000	19,510				55,679	76,510	37.4%
Other Programs (Specify) _____									
1000 Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	217,961	52,808				247,679	270,769	9.3%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	27.	168,962	36,262				228,000	205,224	-10.0%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.						0	0	0.0%
Program 100 Subtotal (lines 27-29)	30.	168,962	36,262	0	0		228,000	205,224	-10.0%
200 and 300 Special Education									
1000 Instruction	31.	55,000	12,283				80,481	67,283	-16.4%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	55,000	12,283	0	0		80,481	67,283	-16.4%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	223,962	48,545	0	0		308,481	272,507	-11.7%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	593,948	135,495	0	0	0	706,754	729,443	3.2%

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	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.	25,000	382,159	120,000			0	311,559	527,159	69.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	0	15,000			0	26,861	15,000	-44.2%
2300, 2400, 2500, 2900 Administration	4.	5,000		55,000		0	0	83,305	60,000	-28.0%
2600 Operation & Maintenance of Plant	5.	0		5,000			0	15,903	5,000	-68.6%
2700 Student Transportation	6.	0		135,000			0	252,101	135,000	-46.5%
3000 Operation of Noninstructional Services (5)	7.	0					0	2,509	0	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	0.0%
5000 Debt Service	9.							0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>10.</b>	<b>30,000</b>	<b>382,159</b>	<b>330,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>692,238</b>	<b>742,159</b>	<b>7.2%</b>

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	\$ <u>272,159</u>
6642 Textbooks	<u>50,000</u>
6643 Instructional Aids	<u>60,000</u>
673X Furniture and Equipment	<u>25,000</u>
673X Vehicles	<u>120,000</u>
673X Tech Hardware & Software	<u>185,000</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	
<b>Total Fund Expenditures</b>	1.	692,238	742,159	208,787	171,016	0	0	69,777	70,562	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0	10,000	208,787	171,016	0	0	0		4.
6710 Land and Improvements	5.	0		0		0		69,777	70,562	5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	56,458	25,000	0		0		0		7.
673X Vehicles	8.	217,428	120,000	0		0		0		8.
673X Technology Hardware & Software	9.	207,476	185,000	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	481,362	340,000	208,787	171,016	0	0	69,777	70,562	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	340,000	208,787	171,016			69,777	70,562	13.
New Construction	14.	0		0		0		0		14.
Other	15.	0		0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	0	340,000	208,787	171,016	0	0	69,777	70,562	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**

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00		244,703	228,253	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		50,123	46,128	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		0	16,445	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		22,434	15,046	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		0	0	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	0	7.
8.	220 IDEA Part B	6000	0.00		258,761	265,231	8.
9.	230 Johnson-O'Malley	6000	0.00		0	0	9.
10.	240 Workforce Investment Act	6000	0.00		0	0	10.
11.	250 AEA - Adult Education	6000	0.00		0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		19,743	17,574	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	0	13.
14.	290 Medicaid Reimbursement	6000	0.00		8,000	9,002	14.
15.	374 E-Rate	6000	0.00		105,000	53,086	15.
16.	378 Impact Aid	6000	0.00		0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		198,613	239,737	17.
18.	Total Federal Project Funds (lines 1-17)		0.00	0.00	907,377	890,502	18.

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00		19,381	21,405	19.
20.	410 Early Childhood Block Grant	6000	0.00		0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	0	21.
22.	425 Adult Basic Education	6000	0.00		0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	0	23.
24.	435 Academic Contests	6000	0.00		0	0	24.
25.	450 Gifted Education	6000	0.00		0	0	25.
26.	456 College Credit Exam Incentives	6000	0.00		0	2,400	26.
27.	457 Results-based Funding	6000	0.00		0	0	27.
28.	460 Environmental Special Plate	6000	0.00		0	0	28.
29.	465-499 Other State Projects	6000	0.00		0	11,501	29.
30.	Total State Project Funds (lines 19-29)		0.00	0.00	19,381	35,306	30.
31.	Total Special Projects (lines 18 and 30)		0.00	0.00	926,758	925,808	31.

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	130,050	84,080	1.
2.	Class Size Reduction	6000	89,588	40,000	2.
3.	Dropout Prevention Programs (M&O purposes)	6000	79,465	0	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	84,602	0	4.
5.	Total Instructional Improvement Fund (lines 1-4)		383,705	124,080	5.

**OTHER FUNDS**

1.	050 County, City, and Town Grants	6000	0	0	1.
2.	071 Structured English Immersion (1)	6000	101,580	133,283	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	9,200	15,714	4.
5.	510 Food Service	6000	0	350,000	5.
6.	515 Civic Center	6000	406,495	412,132	6.
7.	520 Community School	6000	34,609	28,079	7.
8.	525 Auxiliary Operations	6000	79,350	73,373	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	245,284	301,832	9.
10.	530 Gifts and Donations	6000	161,000	168,846	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	1,600	76	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	0	3,870	14.
15.	555 Textbooks	6000	0	0	15.
16.	565 Litigation Recovery	6000	5,360	241	16.
17.	570 Indirect Costs	6000	81,000	94,573	17.
18.	575 Unemployment Insurance	6000	43,570	44,106	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	0	158,518	20.
21.	590 Grants and Gifts to Teachers	6000	0	92	21.
22.	595 Advertisement	6000	0	0	22.
23.	596 Career Technical Education	6000	210,000	131,359	23.
24.	639 Impact Aid Revenue Bond Building	6000	0	0	24.
25.	650 Gifts and Donations-Capital	6000	0	42	25.
26.	660 Condemnation	6000	0	0	26.
27.	665 Energy and Water Savings	6000	0	131,051	27.
28.	686 Emergency Deficiencies Correction	6000	0	0	28.
29.	691 Building Renewal Grant	6000	0	0	29.
30.	700 Debt Service	6000	6,333,188	6,500,000	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	31.
32.	Other_527, 855	6000	0	5,763	32.

**INTERNAL SERVICE FUNDS 950-989**

1.	9__ Self-Insurance	6000	0	0	1.
2.	955 Intergovernmental Agreements	6000	0	0	2.
3.	9__ OPEB	6000	0	0	3.
4.	9__	6000	0	0	4.

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

	Prior FY	Budget FY	
6000	0	0	1.
6000	101,580	133,283	2.
6000	0	0	3.
6000	9,200	15,714	4.
6000	0	350,000	5.
6000	406,495	412,132	6.
6000	34,609	28,079	7.
6000	79,350	73,373	8.
6000	245,284	301,832	9.
6000	161,000	168,846	10.
6000	0	0	11.
6000	1,600	76	12.
6000	0	0	13.
6000	0	3,870	14.
6000	0	0	15.
6000	5,360	241	16.
6000	81,000	94,573	17.
6000	43,570	44,106	18.
6000	0	0	19.
6000	0	158,518	20.
6000	0	92	21.
6000	0	0	22.
6000	210,000	131,359	23.
6000	0	0	24.
6000	0	42	25.
6000	0	0	26.
6000	0	131,051	27.
6000	0	0	28.
6000	0	0	29.
6000	6,333,188	6,500,000	30.
6000	0	0	31.
6000	0	5,763	32.

\$ -



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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2019 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ <u>5,335,429</u>	\$ <u>5,335,429</u>	\$ <u>0</u>
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>490,577</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>0</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>490,577</u>		<u>490,577</u>
*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		<u>803,730</u>	
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local (Do <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts		<u>26,827</u>	<u>2,072</u>
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.M, as amended by Laws 2018, Ch. 283, §2)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		<u>93,523</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2017 (A.R.S. §15-910.N, as amended by Laws 2018, Ch. 283, §2)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2018 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		<u>0</u>	
(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		<u>(123,349)</u>	
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>45,405</u>	
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)		\$ <u>6,181,565</u>	
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)			\$ <u>492,649</u>

\* 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)	\$ 692,238
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)	\$ 692,238
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$ 692,238
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 692,238
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 443,972
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.	\$ 248,266
8. Interest Earned in Fund 610 in FY 2018	\$ 1,244
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 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)	\$ 492,649
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 742,159

**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)	150,594	247,679	308,481	706,754
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	69,363	186,827	245,561	501,751
3. Unexpended Budget Balance (line B.1 minus B.2)	81,231	60,852	62,920	205,003
4. Interest Earned in the Classroom Site Fund in FY 2018	823	1,691	1,361	3,875
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.	104,112.91	208,225.81	208,225.81	520,564.53
6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)				0
7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	186,167	270,769	272,507	729,443

(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	
<b>Expenditures</b>											
<b>Structured English Immersion Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	2.00	2.50	102,295	30,988				101,580	133,283	31.2%
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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	2.00	2.50	102,295	30,988	0	0	0	101,580	133,283	31.2%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
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%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 130209000  
 VERSION Revised #2

I certify that the Budget of Sedona-Oak Creek Joint Unified School District, Yavapai County for fiscal year 2019 was officially proposed by the Governing Board on November 13, 2018, and that the complete Proposed Expenditure Budget may be reviewed by contacting Heather Shaw-Burton at the District Office, telephone 928-204-6803 during normal business hours.

\_\_\_\_\_  
 President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)</b>
	<b>2017 ADM</b>	<b>2018 ADM</b>	<b>2019 ADM</b>	
<b>Attending</b>	994.160	909.996	767.697	1. Average salary of all teachers employed in FY 2019 (budget year) 42,890
<b>2. Tax Rates:</b>				2. Average salary of all teachers employed in FY 2018 (prior year) 40,100
		<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year 2,790
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		1.1360	1.1069	4. Percentage increase 7%
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.2426	1.1729	Comments on average salary calculation (Optional):
<b>3. Budgeted Expenditures and Budget Limits:</b>				Based on Teachers Only. Does not include Prop 301 Stipends of \$6,250 for FY19. Prop 301 Stipends for FY18 were \$5,000.
		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>	
<b>Maintenance &amp; Operation Fund</b>		6,181,565	6,181,565	
<b>Classroom Site Fund</b>		729,443	729,443	
<b>Unrestricted Capital Outlay Fund</b>		742,159	742,159	

	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	
<b>100 Regular Education</b>							
1000 Instruction	2,313,239	2,075,958	191,345	136,575	2,504,584	2,212,533	-11.7%
<b>2000 Support Services</b>							
2100 Students	367,354	316,677	27,625	21,355	394,979	338,032	-14.4%
2200 Instructional Staff	50,325	222,931	24,309	9,162	74,634	232,093	211.0%
2300, 2400, 2500 Administration	930,292	859,477	124,537	72,487	1,054,829	931,964	-11.6%
2600 Oper./Maint. of Plant	346,190	126,120	1,062,889	1,026,411	1,409,079	1,152,531	-18.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	51,551	50,000	51,551	50,000	-3.0%
610 School-Sponsored Cocurric. Activities	4,714	0	0	0	4,714	0	-100.0%
620 School-Sponsored Athletics	75,387	0	20,500	10,000	95,887	10,000	-89.6%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	<b>4,087,501</b>	<b>3,601,163</b>	<b>1,502,756</b>	<b>1,325,990</b>	<b>5,590,257</b>	<b>4,927,153</b>	<b>-11.9%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	592,202	388,197	63,580	83,367	655,782	471,564	-28.1%
<b>2000 Support Services</b>							
2100 Students	144,646	222,441	99,604	29,045	244,250	251,486	3.0%
2200 Instructional Staff	129,477	37,811	5,853	36,543	135,330	74,354	-45.1%
2300, 2400, 2500 Administration	0	0	7,840	0	7,840	0	-100.0%
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%
<b>Special Education Subsection Subtotal</b>	<b>866,325</b>	<b>648,449</b>	<b>176,877</b>	<b>148,955</b>	<b>1,043,202</b>	<b>797,404</b>	<b>-23.6%</b>
400 Pupil Transportation	333,952	292,181	115,125	114,827	449,077	407,008	-9.4%
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	51,371	50,000	0	0	51,371	50,000	-2.7%
<b>TOTAL EXPENDITURES</b>	<b>5,339,149</b>	<b>4,591,793</b>	<b>1,794,758</b>	<b>1,589,772</b>	<b>7,133,907</b>	<b>6,181,565</b>	<b>-13.3%</b>

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	7,133,907	6,181,565	(952,342)	-13.3%
Instructional Improvement	383,705	124,080	(259,625)	-67.7%
Structured English Immersion	101,580	133,283	31,703	31.2%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	706,754	729,443	22,689	3.2%
Federal Projects	907,377	890,502	(16,875)	-1.9%
State Projects	19,381	35,306	15,925	82.2%
Unrestricted Capital Outlay	692,238	742,159	49,921	7.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	69,777	70,562	785	1.1%
Debt Service	6,333,188	6,500,000	166,812	2.6%
School Plant Fund	9,200	15,714	6,514	70.8%
Auxiliary Operations	79,350	73,373	(5,977)	-7.5%
Bond Building	208,787	171,016	(37,771)	-18.1%
Food Service	0	350,000	350,000	--
Other	1,188,918	1,480,580	291,662	24.5%

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	988,772	737,717
Gifted Education	35,870	37,457
Remedial Education	0	0
ELL Incremental Costs	341	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	18,219	22,230
<b>TOTAL</b>	<b>1,043,202</b>	<b>797,404</b>

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	4	1 to 191.9
Teachers	50	1 to 15.4
Other	3	1 to 255.9
Subtotal	57	1 to 13.5
Classified --		
Managers, Supervisors, Directors	4	1 to 191.9
Teachers Aides	1	1 to 767.7
Other	6	1 to 127.9
Subtotal	11	1 to 69.8
<b>TOTAL</b>	<b>68</b>	<b>1 to 11.3</b>
Special Education --		
Teacher	5	1 to 17.6
Staff	9	1 to 9.8

FY 2019 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2019 Truth in Taxation Base Limit (from FY 2018 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u>          </u>	
3.	Adjusted FY 2019 TNT Base Limit	<u>\$ 0</u>	

**Primary Property Tax Rate  
Related to Budgeted  
Expenditures**

**FY 2019 Budgeted Expenditures**

4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	
5.	Dropout Prevention (from page 1, line 27)	<u>0</u>	
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	
7.	Small School Adjustment (from page 7, line 4, columns A and B)	<u>\$ 0</u>	

**Adjustments for FY 2018 Expenditures**

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2018 Total Actual Expenditures for programs above	\$ <u>          </u>	
b.	Sum of FY 2018 original budget amounts for programs above (from FY 2018 TNT work sheet, sum of lines 4, 5, and 6)	<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	<u>\$ 0</u>	
9.	Small School Adjustment		
a.	FY 2018 final budget for Small School Adjustment	\$ <u>          </u>	
b.	FY 2018 original budget for Small School Adjustment (from FY 2018 TNT work sheet, line 7)	<u>\$ 0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	<u>\$ 0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	<u>\$ 0</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	<u>\$ 0</u>	
12.	Amount to be Levied in FY 2019 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	<u>\$ 0</u>	
13.	Amount to be Levied in FY 2019 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	<u>\$</u>	

**Calculations for Truth in Taxation Notice**

A.	Sum of lines 11, 12, and 13	\$ <u>0</u>	
B.1.	Current Assessed Value	<u>\$</u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	<u>\$ (2)</u>	
C.1.	Sum of lines 3, 11, 12, and 13	<u>\$ 0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	<u>\$ (2)</u>	

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.