



**GOVERNING BOARD AGENDA ITEM  
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

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**DATE OF MEETING:**        **June 26, 2018**

**TITLE:**        **Study and Approval of the Proposed Expenditure Budget for Fiscal Year 2018-2019**

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**BACKGROUND:**

The State of Arizona requires governing boards to formally approve and adopt a proposed operating budget for the school district. The final enrollment numbers for the current school year from the Arizona Department of Education have not been issued. The District anticipates that the Average Daily Membership (ADM) for the 2018-2019 budget will be 13,064.

Therefore, the proposed budget represents an estimate and the budget will require a revision in September. The significant changes in budget are listed below:

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The property tax rates have be adjusted to reflect multiple law changes. The exact impact to individual property owners will be determined by how their property values changed relative to the state average. Overall, most home owners will see a significant increase in their property tax bill.

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Overall, the Maintenance and Operations budget has increased by \$4,799,656 from the 2017-2018 budget revision number 3. This increase in the total budget is the result of inflation funding and an addition funding for teacher pay increases.

Line 6 Operation of Noninstructional Services has increased for the required Food Services matching expenditures and increased delinquent account balances.

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A slight increase to Proposition 301 revenues is projected. This budget anticipates collections of \$6,562,256 in 2018-2019 and which is significantly lower than the peak collection of \$7,754,546 in fiscal year 2007-2008. Hopefully, the sale tax increases will continue into future years.

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The Unrestricted Capital budget assumes a \$4,152,550 budget reduction from the Legislature. The actual number will not be finalized until May of 2019. It is important to note that the Unrestricted Capital funding formula should provide \$6,388,538 in funding rather than the \$2,235,988 that is available with the Legislative reduction.

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**RECOMMENDATION:**

It is the recommendation of the Administration that the Governing Board approves this proposed budget and directs that a summary of the budget be published. It is also recommended that the Governing Board schedule a public hearing on the proposed budget immediately prior to the adoption at the scheduled board meeting on July 10, 2018.

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**INITIATED BY:**

*Scott Little*

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Scott Little, Chief Financial Officer

Date: June 14, 2018

*Todd A. Jaeger*

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Todd A. Jaeger, J.D., Superintendent