



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

Revised #3

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 15, 2017</u>
Adopted	<u>July 11, 2017</u>
Revised	<u>May 8, 2018</u>
	Date

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.

	<u>President</u>
	<u>Member</u>
	<u>Member</u>
_____	_____
_____	_____
_____	_____
SIGNED	SIGNED

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on

5-11-18 contain(s) the data for the budget described above.

Date

Superintendent Signature	Business Manager Signature

Jodi Gunning

Superintendent Name (Typed Name)

Wendy D. Qualls

Business Manager Name (Typed Name)

District Contact Employee: Wendy D. Qualls

Telephone: (623)535-6032 E-mail: qualls@lesd.k12.az.us

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$	_____
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)		
Local	1000 \$	_____
Intermediate	2000 \$	_____
State	3000 \$	_____
Federal	4000 \$	_____
TOTAL	\$	<u>0</u>

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

	Prior FY 2017	Est. Budget FY 2018
Primary Tax Rate:	<u>2.2477</u>	<u>2.0354</u>
Secondary Tax Rates:		
M&O Override	<u>0.7581</u>	<u>0.7390</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.8114</u>	<u>0.7019</u>
JTED		
Total Secondary Tax Rate	<u>1.5695</u>	<u>1.4409</u>

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

1. General Budget Limit (from Budget, page 7, line 11)	\$	<u>65,089,667</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>14,725,382</u>
3. Subtotal (line A.1 + A.2)	\$	<u>79,815,049</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$	<u>7,542,411</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	<u>561,646</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$	<u>86,795,814</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>65,089,667</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>14,725,382</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2)		
(This line cannot exceed line A.3.)	\$	<u>79,815,049</u>

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.	488.00	488.31	22,015,101	7,439,462	1,325,617	340,680	28,200	30,428,736	31,149,060	2.4%	1.
2000 Support Services												
2100 Students	2.	46.38	50.50	1,863,465	654,376	152,000	17,000	500	2,604,782	2,687,341	3.2%	2.
2200 Instructional Staff	3.	29.25	23.06	1,198,410	393,036	49,000	8,000	2,250	1,782,753	1,650,696	-7.4%	3.
2300 General Administration	4.	5.50	6.50	651,347	503,156	131,100	23,500	26,200	1,276,532	1,335,303	4.6%	4.
2400 School Administration	5.	43.75	39.13	2,211,624	689,018	3,500	20,000	8,500	2,852,746	2,932,642	2.8%	5.
2500 Central Services	6.	36.50	38.50	1,567,220	576,118	301,000	40,200	14,700	2,520,913	2,499,238	-0.9%	6.
2600 Operation & Maintenance of Plant	7.	95.00	92.49	2,634,194	1,213,911	2,204,048	2,656,500	3,500	8,422,690	8,712,153	3.4%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00						0	0	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	57,500	14,812				72,312	72,312	0.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	84,750	16,950	19,500	700	1,200	123,100	123,100	0.0%	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.	744.38	738.49	32,283,611	11,500,839	4,185,765	3,106,580	85,050	50,084,564	51,161,845	2.2%	14.
200 and 300 Special Education												
1000 Instruction	15.	161.91	170.29	4,038,131	1,556,472	485,000	26,200	1,000	5,847,273	6,106,803	4.4%	15.
2000 Support Services												
2100 Students	16.	32.15	40.60	1,553,967	504,029	1,077,000	31,000	1,000	2,569,259	3,166,996	23.3%	16.
2200 Instructional Staff	17.	9.00	1.50	348,067	145,060	6,300	3,500	2,500	515,471	505,427	-1.9%	17.
2300 General Administration	18.	0.50	0.50	71,103	15,456	25,500	500	500	122,041	113,059	-7.4%	18.
2400 School Administration	19.	0.50	0.50	40,843	12,097	300	500	500	52,834	54,240	2.7%	19.
2500 Central Services	20.	0.00	0.00	12,722	2,544	17,500	500	2,000	34,448	35,266	2.4%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00			6,400	7,000		13,400	13,400	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.	204.06	213.39	6,064,833	2,235,658	1,618,000	69,200	7,500	9,154,726	9,995,191	9.2%	24.
400 Pupil Transportation	25.	56.15	55.85	1,778,511	875,525	204,000	481,600	3,000	3,071,417	3,342,636	8.8%	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	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.	27.88	26.88	457,531	132,464				517,489	589,995	14.0%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,032.47	1,034.61	40,584,486	14,744,486	6,007,765	3,657,380	95,550	62,828,196	65,089,667	3.6%	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-JTED)
7. Career Education
8. Joint Technical Education (JTED)
9. Total (lines 1 through 8. Must equal total of line 24, page 1)

Prior FY	Budget FY
8,429,726	9,270,191
25,000	25,000
0	
700,000	700,000
0	
0	
0	
9,154,726	9,995,191

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 12
 Staff-Pupil 1 to 5

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
564.00	559.80

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	23,360
All Funds - Federal	<i>6330</i>	<u>5,840</u>

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) \$ -

(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)	<u>501.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>498.60</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$23,494,043</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$23,134,693</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$245,228</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$28,189</u>
7. Employer share of FICA expense for increase on line 5	<u>\$18,760</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$292,177</u>

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 011 - Base Salary								
100 Regular Education								
1000 Instruction	1,084,310	214,151				1,171,346	1,298,461	10.9%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	1,084,310	214,151				1,171,346	1,298,461	10.9%
200 Special Education								
1000 Instruction	122,577	23,993				134,043	146,570	9.3%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	122,577	23,993				134,043	146,570	9.3%
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)	1,206,887	238,144				1,305,389	1,445,031	10.7%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	2,376,712	472,814				2,607,584	2,849,526	9.3%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	2,376,712	472,814				2,607,584	2,849,526	9.3%
200 Special Education								
1000 Instruction	273,425	53,403				296,436	326,828	10.3%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	273,425	53,403				296,436	326,828	10.3%
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)	2,650,137	526,217				2,904,020	3,176,354	9.4%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	2,230,708	450,655				2,374,111	2,681,363	12.9%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	2,230,708	450,655	0	0		2,374,111	2,681,363	12.9%
200 Special Education								
1000 Instruction	205,998	41,080				216,459	247,078	14.1%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 31-33)	205,998	41,080	0	0		216,459	247,078	14.1%
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)	2,436,706	491,735	0	0		2,590,570	2,928,441	13.0%
Total Classroom Site Funds (lines 13, 26, and 39)	6,293,730	1,256,096	0	0	0	6,799,979	7,549,826	11.0%

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		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.	599,465	637,665				2,128,000	1,237,130	-41.9%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	40,000	90,000				155,000	130,000	-16.1%	
2300, 2400, 2500, 2900 Administration	4.		340,000				275,000	340,000	23.6%	
2600 Operation & Maintenance of Plant	5.		120,000			3,550,000	430,000	3,670,000	753.5%	
2700 Student Transportation	6.		1,250,000				840,000	1,250,000	48.8%	
3000 Operation of Noninstructional Services (5)	7.		122,000				120,000	122,000	1.7%	
4000 Facilities Acquisition and Construction	8.		525,000			7,451,252	12,322,514	7,976,252	-35.3%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	639,465	3,084,665	0	0	11,001,252	16,270,514	14,725,382	-9.5%

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 40,000
6642 Textbooks	100,000
6643 Instructional Aids	499,465
673X Furniture and Equipment	1,213,795
673X Vehicles	1,210,000
673X Tech Hardware & Software	660,870

(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)]

\$ 122,000

(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.

\$ 4,006

(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.	16,270,514	14,725,382	10,376,742	20,327,461	0		1,629,419	1,260,815	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	12,287,514	11,001,252	8,376,742	19,532,991	0		1,629,419	1,260,815	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	875,000	1,213,795	0		0		0		7.
673X Vehicles	8.	875,000	1,210,000	2,000,000	744,470	0		0		8.
673X Technology Hardware & Software	9.	1,415,000	660,870	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.	15,452,514	14,085,917	10,376,742	20,277,461	0	0	1,629,419	1,260,815	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	1,361,311	3,575,000	0	2,231,216			0		13.
New Construction	14.	10,926,203	7,976,252	8,376,742	17,301,775	0		1,629,419	1,260,815	14.
Other	15.	3,165,000	2,534,665	2,000,000	744,470	0		0		15.
Total (lines 13-15, must equal line 12)	16.	15,452,514	14,085,917	10,376,742	20,277,461	0	0	1,629,419	1,260,815	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 2018 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	21.06	19.24	1,630,000	1,320,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	1.00	1.00	95,000	170,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		0	25,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	1.00	1.00	91,000	105,000	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		0		6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	21.69	26.13	1,736,000	1,736,000	8.
9.	230 Johnson-O'Malley	6000	0.00		0		9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0		12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14.	290 Medicaid Reimbursement	6000	0.00	1.75	2,872,634	3,068,377	14.
15.	374 E-Rate	6000	0.00		938,944	556,388	15.
16.	378 Impact Aid	6000	0.00	0.94	542,586	561,646	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		0		17.
18.	Total Federal Project Funds (lines 1-17)		44.75	50.06	7,906,164	7,542,411	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		0		19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	456 College Credit Exam Incentives	6000					26.
27.	457 Results-based Funding	6000				173,004	27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	0.00		15,000	15,000	29.
30.	Total State Project Funds (lines 19-29)		0.00	0.00	15,000	188,004	30.
31.	Total Special Projects (lines 18 and 30)		44.75	50.06	7,921,164	7,730,415	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY
1. Teacher Compensation Increases	6000	475,000
2. Class Size Reduction	6000	0
3. Dropout Prevention Programs (M&O purposes)	6000	0
4. Instructional Improvement Programs (M&O purposes)	6000	850,000
5. Total Instructional Improvement Fund (lines 1-4)		1,325,000

	Prior FY	Budget FY
1.	475,000	466,942
2.	0	
3.	0	
4.	850,000	937,165
5.	1,325,000	1,404,107

OTHER FUNDS

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	1.
2.	071 Structured English Immersion (1)	6000	1,417	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	15,150	20,597
5.	510 Food Service	6000	5,988,268	6,439,640
6.	515 Civic Center	6000	3,349,115	3,391,524
7.	520 Community School	6000	5,083,038	5,785,693
8.	525 Auxiliary Operations	6000	185,329	246,774
9.	526 Extracurricular Activities Fees Tax Credit	6000	483,187	619,542
10.	530 Gifts and Donations	6000	2,671,990	2,740,605
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	
12.	540 Fingerprint	6000	0	
13.	545 School Opening	6000	0	
14.	550 Insurance Proceeds	6000	128,328	125,785
15.	555 Textbooks	6000	12,296	13,558
16.	565 Litigation Recovery	6000	0	
17.	570 Indirect Costs	6000	4,807,834	5,461,929
18.	575 Unemployment Insurance	6000	0	
19.	580 Teacherage	6000	0	
20.	585 Insurance Refund	6000	238,727	235,872
21.	590 Grants and Gifts to Teachers	6000	0	
22.	595 Advertisement	6000	0	
23.	596 Joint Technical Education	6000	0	
24.	639 Impact Aid Revenue Bond Building	6000	0	
25.	650 Gifts and Donations-Capital	6000	143,336	141,691
26.	660 Condemnation	6000	0	
27.	665 Energy and Water Savings	6000	158,993	174,571
28.	686 Emergency Deficiencies Correction	6000	0	
29.	691 Building Renewal Grant	6000	250,000	300,000
30.	700 Debt Service	6000	5,912,188	5,463,450
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	
32.	Other	6000	205,651	205,651

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0	
2.	955 Intergovernmental Agreements	6000	0	
3.	9__ OPEB	6000	0	
4.	952 Internal Service	6000	78,864	50,529

(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)

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 55,780,552	\$ 55,776,546	\$ 4,006
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 4,857,942		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	4,254,744		
(c) Total DAA (line 2.a minus 2.b)	\$ 603,198		603,198
*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		5,550,309	
(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)		3,902,812	
(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.f) (A.R.S. §15-920)		0	
(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		(140,000)	
(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)			464,663
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)		\$ 65,089,667	
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)			\$ 1,071,867

* 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)	\$ 16,270,514
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (19,328)
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$ 16,251,186
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ 16,270,514
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 16,251,186
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 2,675,336
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.	\$ 13,575,850
8. Interest Earned in Fund 610 in FY 2017	\$ 77,665
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 2018 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$
(b) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$
(c) ADM/Transportation Audit Adjustment	\$
(d) Other:	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 1,071,867
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	<u>\$ 14,725,382</u>

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)	1,305,389	2,904,020	2,590,570	6,799,979
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	827,703	1,665,560	1,596,662	4,089,925
3. Unexpended Budget Balance (line B.1 minus B.2)	477,686	1,238,460	993,908	2,710,054
4. Interest Earned in the Classroom Site Fund in FY 2017	3,389	9,982	6,621	19,992
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.	963,955.56	1,927,911.12	1,927,911.12	4,819,777.81
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)				0
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	<u>1,445,031</u>	<u>3,176,354</u>	<u>2,928,441</u>	<u>7,549,824</u>

(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.	1.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							1,417	0	-100.0%
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.	1.00	0.00	0	0	0	0	0	1,417	0	-100.0%
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%