



The Humboldt Schools.
Motivating achievement since 1906.

GOVERNING BOARD MEETING

Wednesday, November 1, 2017

HUSD Transportation Training Facility
6411 N. Robert Road (bldg. 500)
Prescott Valley, AZ

Special Session @ 6:30

Mr. Daniel Streeter, Superintendent

Richard Adler, President
Suzie Roth, Vice President
Dr. Dina Battaglia, Member
Ryan Gray, Member
Paul Ruwald, Member

HUMBOLDT UNIFIED SCHOOL DISTRICT #22

"To provide a comprehensive, world-class education for all students"

NOTICE OF COMBINED PUBLIC MEETING AND EXECUTIVE SESSION OF THE GOVERNING BOARD OF EDUCATION

Notice is hereby given that the Governing Board of the Humboldt Unified School District #22 will convene during a special meeting open to the public on **November 1, 2017**, at the **HUSD Transportation Training Facility**, located at **6411 N. Robert Road, Building 500, Prescott Valley, Arizona**.

- If authorized by a majority vote of the members of the Governing Board, any matter on the Open Meeting Agenda may be discussed in executive session for the purpose of obtaining legal advice thereon, pursuant to A.R.S. 38-431.03 (A)(3). The Board may also vote to convene in executive session to review and discuss issues marked with an asterisk (*). These sessions are not open to the public; however, Board decisions will be made in open public assembly.
- Members of the HUSD Governing Board who are not able to attend in person may participate via an electronic medium.
- The Agenda may be revised up to twenty-four (24) hours prior to the meeting. Revisions will be posted at the HUSD District Office located at 6411 N. Robert Road, Prescott Valley, Arizona, and on the district website www.humboldtunified.com and go to the Governing Board Tab.
- Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting Mary Diaz at (928)759-5007 or mary.diaz@humboldtunified.com. Requests should be made as early as possible to arrange the accommodation.
- Members of the public wishing to address the Board are requested to complete a Public Participation Form provided at the entrance of the meeting area.
- Discussion by the Board is limited to items posted on the agenda.

AGENDA

6:30 PM SPECIAL SESSION

1. **WELCOME AND CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE/FLAG CEREMONY**
3. **ROLL CALL**
4. **AGENDA REVIEW/ACCEPT**
5. **PUBLIC PARTICIPATION**

Participation is reserved for members of the public who have submitted a completed Public Participation Form. Total length of time shall not exceed 30 minutes. Individual times shall not exceed 5 minutes (Policy BEDH). When addressing the Board, speakers are to state their name and subject into the microphone so that their statements may be properly recorded.

Members of the Board may not discuss items that are not specifically on the agenda. Therefore, pursuant to A.R.S. §38-431.01(H), action taken as a result of public comment will be limited to directing staff to study the matter, responding to any criticism or scheduling the matter for further consideration and decision at a later time.

6. **ACTION**

Pages 1-8

- A.** To consider and, if deemed acceptable, adopt a resolution authorizing the lease purchase of certain energy conservation measures within the District from Midstate Energy, L.L.C. through a tax-exempt equipment lease purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc.; authorizing the execution of various documents relating to such energy conservation measures and the financing thereof; and delegating to the District superintendent the authority to complete such documents within the parameters set forth in the resolution

Pages 9-29

- B.** Discussion and possible action to approve the revised expenditure budget for fiscal year 2017-18

7. ANNOUNCEMENTS

A. Next Scheduled Board Meetings are:

November 14, 2017	6:30 p.m.	Regular Meeting	@ Lake Valley Elementary School
December 12, 2107	6:30 p.m.	Regular Meeting	@ Humboldt Elementary School
January 9, 2018	6:30 p.m.	Regular Meeting	@ Liberty Traditional School

8. ADJOURNMENT

Copies of agendas and supporting documentation relative to public meetings (with the exception of materials relating to possible executive sessions) are available at the District Administration Office during normal work hours, 24 hours prior to a meeting. Please call ahead (759-4000) to arrange copies to be picked up. Documentation is also available on the District website www.humboldtunified.com; on the home page, go to the School Board tab →Board Packets →Select Year →Select Meeting Date. (Note: Large packets are saved in multiple sections).

ACTION

Item 6A

PERFORMANCE CONTRACTING

HUMBOLDT UNIFIED SCHOOL DISTRICT

TO: Humboldt Unified School District Governing Board Item # /

FROM: Jim Bogner, Assistant Superintendent-Operations Reading

DATE: November 1, 2017 Discuss

SUBJECT: Resolution to enter into Performance Contracting Action X

Consent

OBJECTIVE: Board Governance

SUPPORTING DATA, SUMMARY & RECOMMENDATION

Energy savings performance contracts (ESPCs) allow school districts to accomplish energy savings projects without up-front capital costs and without allocating bond dollars or other capital funds for them. The Humboldt Unified School District (HUSD) has been involved in a nine month process to perform due diligence regarding performance contracting, to identify a provider, to review campuses and services to include in a performance contract, and to recommend a way to procure these services. Under this performance contract, Midstate Energy will guarantee a fixed amount of savings to be gained by installing specific energy conservation measures, and the lease payments for the installed measures will be made each year from those guaranteed savings. If the project fails to reduce costs as guaranteed, Midstate will pay the difference.

On September 26, Midstate Energy presented to the governing Board the final energy audit in a board work session that included savings and cost of the selected energy conservation measures at several HUSD campuses.

Recommended projects are as follows:

Site	Lighting	Water Modifications	Mechanical Upgrades	Building Automation	Data Management
Bradshaw Mountain East High	X	X			X
Bradshaw Mountain High School	X	X			X
Bradshaw Mountain Middle School	X	X	X		X
Coyote Springs Elementary	X	X		X	X
District Office	X	X			X
Glassford Hill Middle School	X	X			X
Granville Elementary School	X	X		X	X
Humboldt Elementary School	X	X	X		X
Lake Valley Elementary School	X	X	X	X	X
Liberty Traditional School	X	X	X	X	X

Total value of energy conservation measures to be installed is \$5,400,900. If approval is given to proceed with the installation and savings agreements, contracts will be finalized.

Once the projects are completed at the selected sites, there will be some additional operational savings realized, but these amounts cannot be included in the guaranteed savings. Some of the devices being installed will also qualify for rebates or incentives; these too have not been calculated into the guaranteed savings. Any rebates or incentives received will go directly to the District.


We are requesting that the Governing Board consider, if deemed acceptable, to adopt a resolution authorizing the lease purchase of certain energy conservation measures within the District from

Midstate Energy, L.L.C. through a tax exempt equipment lease purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc.

Sample Motion

I move the Governing Board adopt a resolution authorizing the lease purchase of certain energy conservation measures within the District from Midstate Energy, L.L.C. through a tax exempt equipment lease purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc.; authorizing the execution of various documents relating to such energy conservation measures and the financing thereof; and delegating to the District Superintendent the authority to complete such documents within the parameters set forth in the resolution.

Approved for transmittal to the Governing Board:


Mr. Daniel Streeter, Superintendent

Questions should be directed to: Jim Bogner, 759-4006

RESOLUTION

RESOLUTION APPROVING THE FORM AND AUTHORIZING THE EXECUTION AND DELIVERY OF AN INSTALLATION AGREEMENT, A TAX-EXEMPT EQUIPMENT LEASE-PURCHASE AGREEMENT, AN ACQUISITION FUND AND ACCOUNT CONTROL AGREEMENT AND RELATED DOCUMENTS FOR THE LEASE PURCHASE OF CERTAIN ENERGY CONSERVATION MEASURES WITHIN THE DISTRICT WITH AMOUNTS TO BE PAID BY THE DISTRICT UNDER SUCH LEASE PURCHASE TO FINANCE SUCH MEASURES; DELEGATING THE AUTHORITY TO APPROVE CERTAIN MATTERS WITH RESPECT TO THE INSTALLATION AGREEMENT, THE TAX-EXEMPT LEASE-PURCHASE AGREEMENT AND THE ACQUISITION FUND AND ACCOUNT CONTROL AGREEMENT; AUTHORIZING THE APPOINTMENT OF AN ESCROW AGENT; DELEGATING THE AUTHORITY TO APPROVE, EXECUTE AND DELIVER THE INSTALLATION AGREEMENT, THE TAX-EXEMPT LEASE-PURCHASE AGREEMENT, AN ACQUISITION FUND AND ACCOUNT CONTROL AGREEMENT AND RELATED DOCUMENTS; AND RATIFYING ALL ACTIONS TAKEN OR TO BE TAKEN TO FURTHER THIS RESOLUTION.

WHEREAS, the Governing Board (the "Board") of Humboldt Unified School District No. 22 of Yavapai County, Arizona (the "District") desires to enter into an installation agreement, and a guaranteed savings agreement (collectively, the "Midstate Agreement"), each with Midstate Energy, L.L.C. (the "Contractor") pursuant to A.R.S. Section 15-213.01 and other relevant provisions of Arizona law in which the Contractor will design, install and service energy conservation measures to reduce the District's energy cost as described in Exhibit A attached hereto (the "Project"); which Project shall be reviewed by an independent third-party engineer on behalf of the District; and

WHEREAS, the Contractor will guarantee the cost savings of the Project through the expected life of the Project and the cost savings shall be verified by an independent third-party engineer on behalf of the District; and

WHEREAS, the Board has received an offer from U.S. Bancorp Government Leasing and Finance, Inc. to serve as lessor (the "Lessor") in a Tax-Exempt Lease-Purchase Agreement (the "*Lease-Purchase Agreement*") between the District and the Lessor, to finance the Project, and an Acquisition Fund and Account Control Agreement (the "*Acquisition Fund Agreement*") between the District and a bank or trust company (the "*Escrow Agent*") to be determined by the District Superintendent or Director of Finance to administer the proceeds of the Lease-Purchase Agreement; and

WHEREAS, within and by the parameters set forth in this resolution the Board shall authorize the execution and delivery of the Midstate Agreement, the Lease-Purchase Agreement and the Acquisition Fund and Account Control Agreement;

NOW, THEREFORE, IT IS RESOLVED BY THE GOVERNING BOARD OF HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22 OF YAPAVAI COUNTY, ARIZONA, AS FOLLOWS:

Section 1. Authorization of Project. This Board finds and determines that the financing of the Project under the Midstate Agreement through the Lease-Purchase Agreement is in furtherance of the purposes of the District and is in the public interest and both the (i) Project shall be reviewed by and (ii) the associated cost savings shall be verified by an independent third-party engineer on behalf of the District.

Section 2. Authorization of Financing and District Contribution. This Board hereby authorizes the District to enter into a Lease-Purchase Agreement with the Lessor, as determined by the District Superintendent or Director of Finance. Upon such approval of the Lessor, the Lease-Purchase Agreement shall be executed and delivered in an aggregate principal amount of not to exceed \$5,500,000, shall mature within fifteen years and shall bear interest at a tax-exempt rate not to exceed 2.35%.

Section 3. Subject to Annual Appropriation. Payments pursuant to the Lease-Purchase Agreement will not constitute a general obligation or debt of the District, the State of Arizona or any political subdivision thereof for which the District, the State of Arizona or any political subdivision thereof will be obligated to levy or pledge any form of *ad valorem* taxation; nor does the obligation to make lease payments under the Lease-Purchase Agreement constitute a general obligation or debt of the District, the State of Arizona or any political subdivision thereof within the meaning of the Constitution of the State of Arizona, statutes thereof or otherwise. The Lease-Purchase Agreement and the obligation to make lease payments are subject to the annual approval and appropriation by the Governing Board of the District and may be payable from other available funds or sources of the District upon the determination, at the time of execution and delivery of the Lease-Purchase Agreement, by the Superintendent.

Section 4. Use of Proceeds. The net proceeds of the Lease-Purchase Agreement, after payment of the expenses of execution and delivery, shall be held by the District or, at the discretion of the Superintendent or Director of Finance, an Escrow Agent and used to pay the Contractor or its designee against invoices presented to the District or Escrow Agent.

Section 5. Execution of Documents.

A. **Midstate Agreements.** The forms of the Midstate Agreement as presented to this Board are hereby approved and the President or any member of this Board is hereby authorized to execute the Midstate Agreement on behalf of the District. The Superintendent or the Director of Finance of the District is authorized to complete the Midstate Agreement, including any attachments thereto. The execution and delivery of the Midstate Agreement by the President or any member of the Board shall be conclusive evidence of such completion and approval of the Midstate Agreement.

B. **Lease-Purchase Agreement and Acquisition Fund and Account Control Agreement.** The forms of the Lease-Purchase Agreement and Acquisition Fund and Account Control Agreement as presented to this Board are hereby approved and the President or any

member of this Board is authorized to execute and deliver the Lease-Purchase Agreement and Acquisition Fund and Account Control Agreement on behalf of the District. The forms of such documents may be modified to meet the requirements and conditions of the Lessor, as approved by the Superintendent or Director of Finance of the District. The Superintendent or the Director of Finance of the District is authorized to complete the Lease-Purchase Agreement and Acquisition Fund and Account Control Agreement, including any attachments thereto. The execution and delivery of the Lease-Purchase Agreement and Acquisition Fund and Account Control Agreement by the President or any member of the Board shall be conclusive evidence of such completion and approval of the Lease-Purchase Agreement and Acquisition Fund and Account Control Agreement.

Section 6. Resolution a Contract. This resolution shall not be repealed while the Lease-Purchase Agreement is unpaid.

Section 7. Ratification of Actions. All actions of the officers and agents of the District which conform to the purposes and intent of this resolution and which further the actions contemplated by this resolution whether heretofore or hereafter taken are hereby ratified, confirmed and approved. The proper officers and agents of the District are hereby authorized and directed to do all such acts and things and to execute and deliver all such documents on behalf of the District as may be necessary to carry out the terms and intent of this resolution.

Section 8. Severability. If any section, paragraph, subdivision, sentence, clause or phrase of this resolution is for any reason held to be illegal, invalid or unenforceable, such decision shall not affect the validity of the remaining portions of this resolution. The Board hereby declares that it would have adopted this resolution and each and every other section, paragraph, subdivision, sentence, clause or phrase hereof and authorized the execution and delivery of the Lease-Purchase Agreement pursuant hereto irrespective of the fact that any one or more sections, paragraphs, subdivisions, sentences, clauses or phrases of this resolution may be held illegal, invalid or unenforceable.

PASSED, ADOPTED AND APPROVED by the Governing Board of Humboldt Unified School District No. 22 of Yavapai County, Arizona, on November 1, 2017.

President, Governing Board

Exhibit A

Project Description

ECM SUMMARY

A detailed description of each ECM can be found in Section 2 - Technical Report. A summary of the energy conservation measures for this project are as follows:

Site	Lighting	Water Modifications	Mechanical Upgrades	Building Automation	Data Management
Bradshaw Mountain East High	X	X			X
Bradshaw Mountain High School	X	X			X
Bradshaw Mountain Middle School	X	X	X		X
Coyote Springs Elementary	X	X		X	X
District Office	X	X			X
Glassford Hill Middle School	X	X			X
Granville Elementary School	X	X		X	X
Humboldt Elementary School	X	X	X		X
Lake Valley Elementary School	X	X	X	X	X
Liberty Traditional School	X	X	X	X	X

ACTION

Item 6B

REVISED BUDGET

2017-18

HUMBOLDT UNIFIED SCHOOL DISTRICT

TO:	Humboldt Unified School District Governing Board	Item #	2
FROM:	Cynthia Windham, Finance Director	Reading	
DATE:	November 1, 2017	Discuss	
SUBJECT:	FY 2017/18 Budget - Revised # 1	Action	X

OBJECTIVE: Goal #2: To Focus on Planning for Future Student Needs

SUPPORTING DATA:

Per Law 2017, Ch. 305, 33 School districts in Arizona are required to revise the budget for the FY 17-18 school year no later than November 1st for the purpose of the allocation of monies related to the intended 1.06% teacher salary increase.

BACKGROUND:

The following represents the highlights of the change to the FY 17/18 adopted budget:

- o Reduction of \$20,417 due to the change in estimated calculation for the 1.06% increase for eligible teaching staff

The final calculation was based on the following eligibility criteria:

The Additional Teacher Salary Increase (Laws 2017; Ch. 305, 33) allows for a 1.06% salary increase to teachers:

- o Who taught in ***any Arizona Public or Charter School*** in the FY 16-17 school year and will be teaching in a Public School or Charter School in FY 17-18
- o The 1.06% is applied to all payments made to **teachers** under the guidelines of the Arizona Uniform System of Records, e.g. contract wages, coaching stipends, Prop 301 payments, etc.
- o Require individual calculations based on the combined wages paid that meet the USFR guidelines
- o Require verification and documentation from former employers within the state to validate the increase
- o Requires a separate vote by the Board and noticing to teaching staff of when such a vote is scheduled
- o Requires the District to revise its budget by November 1st that shall include the actual increase for each individual affected
- o Monies will not be available to the District until sometime in December and will be available to teachers who have met the criteria and have been employed by the District as of October 25, 2017.
- o It is the ***intention of the Legislature*** that these monies be on-going, however only FY 17-18 and FY 18-19 are referenced at this time

- These funds will be audited separately and if any errors in calculation are found, the District will be required to pay back to the state.

SUMMARY & RECOMMENDATION:

It is recommended that the Governing Board approve the revised budget for FY 17/18 as presented to include the allocation of monies that the District will receive pursuant to Laws 2017, Ch. 305, 33 Teachers who have met the eligibility requirements pertaining to the intended 1.06% salary increase and have been included in the corresponding calculation as of October 25, 2017, and are continuing teachers as of January 2018, will be eligible.

Approved for transmittal to the Governing Board:



Mr. Daniel Streeter, Superintendent

Questions should be directed to: Cynthia Windham, Finance Director (759-4000)



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

Revised #1	Version
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BY THE GOVERNING BOARD

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

Proposed	June 27, 2017
Adopted	July 11, 2017
Revised	November 1, 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.

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on November 2, 2017 contain(s) the data for the budget described above.

Date _____

Superintendent Signature	Daniel Streeter	Business Manager Signature
Superintendent Name (Typed Name)	Cynthia Windham	Business Manager Name (Typed Name)
District Contact Employee:	Cynthia Windham	
Telephone:	928-759-4027	E-mail: ynthia.windham@humboldtunified.co

Rev. 5/17-FY 2018

REVENUES AND PROPERTY TAXATION

1.	Total Budgeted Revenues for Fiscal Year 2017	\$	38,326,852
2.	Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)		
	Local	1000 \$	5,391,320
	Intermediate	2000 \$	3,994,290
	State	3000 \$	12,228,521
	Federal	4000 \$	5,056,627
	TOTAL	\$	26,670,158

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:	4.2862	4.2110

Secondary Tax Rates:

M&O Override

Special Program Override

Capital Override

Class A Bonds

Class B Bonds

ITED

FIELD

Total Secondary: Ten Data

Total Secondary Tax Rate

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

I. General Budget Limit (from Budget, page 7, line 11)

2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)

3. Subtotal (line A.1 + A.2)

4. Federal Projects (from Budget, page 6, Federal Projects line 18)

5. Title VIII-Impact Aid (from Budget, page 6 Federal Projects, line 16)

6. Total Aggregate School District Budget Limit (line A 3 + A 4 - A 5)

BUDGETED EXPENDITURES (MIL. \$) (A.4 - A.5)

BUDGETED EXPENDITURES

I. Maintenance and Operation (from Budget, page 1, line 30)

2. Unrestricted Capital Outlay (from Budget, page 4, line 10)

3. Total Budget Subject to Budget Limits (line B.1 + B.2)

(This line cannot exceed line A.3.)

Abstract

10/27/2017 1:23 PM

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	
1000 Regular Education										
1000 Instruction	231.89	233.47	9,554,270	3,399,256	157,032	2,123,052	1,224	14,969,499	15,234,834	1.8%
2000 Support Services										
2100 Students										
2200 Instructional Staff	25.50	26.25	853,398	327,137	2,315	5,364	550	1,133,263	1,188,764	4.9%
2300 General Administration	18.07	19.01	704,468	248,414	15,147	1,550	5,500	913,563	975,079	6.7%
2400 School Administration	3.00	3.00	278,460	78,683	75,750	6,200	17,810	463,297	456,903	-1.4%
2500 Central Services	26.00	27.00	1,211,663	401,889	0	2,593	539	1,578,678	1,616,684	2.4%
2600 Operation & Maintenance of Plant	17.95	18.95	655,503	241,458	146,905	69,700	21,835	1,086,836	1,135,401	4.5%
2900 Other	45.38	47.50	1,205,350	551,798	1,294,233	1,173,175	119	4,131,679	4,224,675	2.3%
3000 Operation of Noninstructional Services	0.00									
610 School-Sponsored Curricular Activities	0.85	0.85	45,951	14,201	675	500		60,845	61,327	0.8%
620 School-Sponsored Athletics	0.00	0.00	42,740	8,458				49,115	51,198	4.2%
630 Other Instructional Programs	1.00	1.00	166,944	39,047			11,225	217,078	217,216	0.1%
700, 800, 900 Other Programs	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	369.64	377.03	14,718,747	5,310,341	1,692,057	3,382,134	58,802	24,603,853	25,162,081	2.3%
200 and 300 Special Education										
1000 Instruction	86.57	87.37	2,456,270	1,064,099	150,716	6,625	1,000	3,664,204	3,678,710	0.4%
2000 Support Services										
2100 Students	16.95	18.50	1,037,419	316,383	79,688	600	350	1,582,230	1,434,440	-9.3%
2200 Instructional Staff	1.50	2.00	145,642	40,845	3,000	12,973		152,892	202,460	32.4%
2300 General Administration	0.00							0	0	0.0%
2400 School Administration	0.00	0.00	28,566	11,661			150	0	40,227	--
2500 Central Services	0.00				4,010			4,160	4,160	0.0%
2600 Operation & Maintenance of Plant	0.00				75			75	75	0.0%
2900 Other	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	0.00							0	0	0.0%
Subtotal (lines 15-23)	105.02	108.47	3,667,897	1,432,988	237,489	1,000		5,404,561	5,361,072	-0.8%
400 Pupil Transportation	59.22	58.30	1,345,520	622,172	158,145	660,585	215	2,691,123	2,786,637	3.5%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0.00	0.00	0	0				0	0	0.0%
550 K-3 Reading Program	4.00	4.00	185,540	60,644				238,960	246,184	3.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	537.88	547.80	19,917,704	7,426,145	2,087,691	4,063,917	60,517	32,938,497	33,555,974	1.9%

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	5,086,195	5,070,266
2. Gifted Education	0	0
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technical Education (non-JTED)	280,531	250,579
7. Career Education	0	0
8. Joint Technical Education (JTED)		0
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	5,366,726	5,320,845

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 17
Staff-Pupil 1 to 5

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
334.00	338.00

Expenditures Budgeted for Audit Services 56850

M&O Fund - Nonfederal	6350	0
All Funds - Federal	6330	

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) \$ 62,327

(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)	264.00
2. Number of teachers eligible for increase (FY 2018 FTE)	252.00
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	\$11,139,330
4. Total FY 2017 eligible teachers' salaries	\$11,380,580
5. 1.06% salary increase (line 4 times 1.06%)	\$120,634
6. Employer share of retirement system expense for increase on line 5	\$13,816
7. Employer share of FICA expense for increase on line 5	\$9,229
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	\$143,679

Expenditures	Salaries 6100	Employees Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals	% Increase/ Decrease
Classroom Site Fund 011 - Base Salary							
100 Regular Education							
1000 Instruction	400,000	56,631				603,072	
2100 Support Services - Students							-24.3% 1.
2200 Support Services - Instructional Staff							0.0% 2.
Program 100 Subtotal (lines 1-3)	400,000	56,631				603,072	0.0% 3.
200 Special Education							-24.3% 4.
1000 Instruction	108,520	15,145				71,000	
2100 Support Services - Students							74.2% 5.
2200 Support Services - Instructional Staff							0.0% 6.
Program 200 Subtotal (lines 5-7)	108,520	15,145				71,000	0.0% 7.
Other Programs (Specify) _____							74.2% 8.
1000 Instruction	1,350	270					
2100 Support Services - Students							-- 9.
2200 Support Services - Instructional Staff							0.0% 10.
Other Programs Subtotal (lines 9-11)	1,350	270					0.0% 11.
Total Expenditures (lines 4, 8, and 12)	509,870	72,046				674,072	-- 12.
Classroom Site Fund 012 - Performance Pay							-13.7% 13.
100 Regular Education							
1000 Instruction	983,665	198,733				1,169,834	
2100 Support Services - Students							1.1% 14.
2200 Support Services - Instructional Staff							0.0% 15.
Program 100 Subtotal (lines 14-16)	983,665	198,733				1,169,834	0.0% 16.
200 Special Education							1.1% 17.
1000 Instruction	130,000	26,000				140,000	
2100 Support Services - Students							11.4% 18.
2200 Support Services - Instructional Staff							0.0% 19.
Program 200 Subtotal (lines 18-20)	130,000	26,000				140,000	0.0% 20.
Other Programs (Specify) _____							11.4% 21.
1000 Instruction							
2100 Support Services - Students							0.0% 22.
2200 Support Services - Instructional Staff							0.0% 23.
Other Programs Subtotal (lines 22-24)	0	0				0	0.0% 24.
Total Expenditures (lines 17, 21, and 25)	1,113,665	224,733				1,309,834	0.0% 25.
Classroom Site Fund 013 - Other							2.2% 26.
100 Regular Education							
1000 Instruction	1,690,319	70,000				1,081,979	
2100 Support Services - Students							62.7% 27.
2200 Support Services - Instructional Staff							0.0% 28.
Program 100 Subtotal (lines 27-29)	1,690,319	70,000				54,000	-100.0% 29.
200 Special Education							55.0% 30.
1000 Instruction	63,000	12,000				98,000	
2100 Support Services - Students							-23.5% 31.
2200 Support Services - Instructional Staff							0.0% 32.
Program 200 Subtotal (lines 31-33)	63,000	12,000				98,000	0.0% 33.
530 Dropout Prevention Programs							-23.5% 34.
1000 Instruction							
Other Programs (Specify) _____							0.0% 35.
1000 Instruction	1,350	500					
2100, 2200 Support Serv. Students & Instructional Staff							-- 36.
Other Programs Subtotal (lines 36-37)	1,350	500					0.0% 37.
Total Expenditures (lines 30, 34, 35, and 38)	1,754,669	82,500				1,233,979	-- 38.
Total Classroom Site Funds (lines 13, 26, and 39)	3,378,204	379,279				3,217,883	-48.9% 39.
							16.8% 40.

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 2017	Budget FY 2018	
Unrestricted Capital Outlay Override (1)									
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction									1.
2000 Support Services	84,571	368,452	28,718				599,176	481,741	2.
2100, 2200 Students and Instructional Staff	9,136								
2300, 2400, 2500, 2900 Administration	65,256		292,000				55,200	9,136	3.
2600 Operation & Maintenance of Plant						20,000	290,599	357,256	4.
2700 Student Transportation	2,088						2,363	20,000	5.
3000 Operation of Noninstructional Services (5)							434,303	2,088	6.
4000 Facilities Acquisition and Construction									7.
5000 Debt Service						4,944,795	6,188,995	4,944,795	8.
Total Unrestricted Capital Outlay Fund (lines 2-9)	161,051	368,452	320,718	0	0	4,964,795	7,570,636	5,815,016	9.
									10.

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 Books90,000

6642 Textbooks278,452

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software320,718
- (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 _____.
- (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)] _____
- (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. _____

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620 (2)	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	7,570,636	5,815,016	1,537,773	1,484,679	0	0	4	0
Select Object Codes Detail (1)								
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	6,188,016	4,964,795	1,537,773	1,484,679	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	55,993	0	0	0	0	0	0	0
673X Vehicles	412,344	0	0	0	0	0	0	0
673X Technology Hardware & Software	264,213	320,718	0	0	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	6,920,566	5,285,513	1,537,773	1,484,679	0	0	0	0
Total amounts reported on lines 2-11 above for:								
Renovation	6,188,016	4,944,804	1,537,773	1,457,618			0	0
New Construction	0	0	0	0	0	0	0	0
Other	0	870,212	0	0	0	0	0	0
Total (lines 13-15, must equal line 12)	6,188,016	5,815,016	1,537,773	Check line 12	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	32.98	32.37	1,541,238	1,450,459
6000	1.09	1.09	256,157	217,212
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	63,221	53,738
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	30.16	29.38	1,128,065	958,856
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.81	0.81	134,575	165,419
6000	0.00	0.00	0	0
6000	5.61	5.61	1,789,811	1,599,564
6000	0.00	0.00	228,755	275,000
6000	0.00	0.00	0	0
6000	3.88	2.88	1,760,223	1,870,038
6000	74.53	72.14	6,902,045	6,590,286
6000	0.00	0.00	45,213	26,733
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	1,100	1,105
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	3.94	3.00	216,168	145,890
6000	3.94	3.00	262,481	173,728
6000	78.47	75.14	7,164,526	6,764,014

Prior FY Budget FY

6000	55,000	60,270
6000	267	268
6000	0	0
6000	510,298	180,000
6000	565,565	240,538

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 855

INTERNAL SERVICE FUNDS 950-989

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

- (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)	\$ 30,532,104	\$ 30,532,104	\$ 0
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,613,433		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	2,234,485		
(c) Total DAA (line 2.a minus 2.b)	\$ 378,948		378,948
*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	20,000		
(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)	3,003,870		
(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			
(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)			252,230
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)	\$ 33,555,974		
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)			\$ 631,178

* 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)	\$ <u>7,570,921</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u> </u>
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$ <u>7,570,921</u>
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ <u>7,570,636</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>7,570,636</u>
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,408,857</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>5,161,779</u>
8. Interest Earned in Fund 610 in FY 2017	\$ <u>22,059</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u> </u>
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:	\$ <u> </u>
(b) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$ <u> </u>
(c) ADM/Transportation Audit Adjustment	\$ <u> </u>
(d) Other:	\$ <u> </u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>631,178</u>
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u>5,815,016</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)	674,072	1,309,834	1,364,179	3,348,085
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	595,389	977,902	533,476	2,106,767
3. Unexpended Budget Balance (line B.1 minus B.2)	78,683	331,932	830,703	1,241,318
4. Interest Earned in the Classroom Site Fund in FY 2017				0
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.	503,233.00	1,006,466.00	1,006,466.00	2,516,165.00
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)	581,916	1,338,398	1,837,169	3,757,483

- (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	7.50		267,970	72,911		20,715			399,036	361,596	-9.4% 1.
2000 Support Services											
2100 Students	0.00								0	0	0.0% 2.
2200 Instructional Staff	0.00										
2300 General Administration	0.00		1,875	371	27,014				34,829	29,260	-16.0% 3.
2400 School Administration	0.00								0	0	0.0% 4.
2500 Central Services	0.00								0	0	0.0% 5.
2600 Operation & Maintenance of Plant	0.00								0	0	0.0% 6.
2700 Student Transportation	0.00								0	0	0.0% 7.
2900 Other	0.00								0	0	0.0% 8.
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	7.50	0.00	269,845	73,282	27,014	20,715		0	433,865	390,856	-9.9% 9.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	0.00										
2000 Support Services											
2100 Students	0.00								0	0	0.0% 11.
2200 Instructional Staff	0.00										
2300 General Administration	0.00								0	0	0.0% 12.
2400 School Administration	0.00								0	0	0.0% 13.
2500 Central Services	0.00								0	0	0.0% 14.
2600 Operation & Maintenance of Plant	0.00								0	0	0.0% 15.
2700 Student Transportation	0.00								0	0	0.0% 16.
2900 Other	0.00								0	0	0.0% 17.
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	0.00	0.00	0	0	0	0		0	0	0	0.0% 18.
											0.0% 19.
											0.0% 20.



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2018**

WORK SHEET TITLE	PAGE
A. Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional).	1
B. Support Level Weights and PSD-12 Weighted Student Counts.	2
C. Base Support Level and Base Revenue Control Limit	3
C2. Weighted Student Count: AOI Students	4
D. Transportation Support Level and Transportation Revenue Control Limit	5
E. District Support Level and Revenue Control Limit	6
F. Consolidation/Unification Assistance.	6
G. District Additional Assistance High School Student Count (Type 03)	6
H. District Additional Assistance	7
J. Equalization Base and Assistance	8
K. Small School Adjustment Phase Down Limit	9
K2. Maximum Override for a District No Longer Eligible for Small School Adjustment	10
L. Impact Aid Fund (ESEA, Title VIII)	11
M. Maintenance and Operation Fund Budget Balance Carryforward	12
O. Tuition Out for High School Students	13
S. Equalization Assistance for an Accommodation School	14

B. WORK SHEET FOR FY 2018 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §§15-943 and 15-943.02)

A. Unweighted Student Count

All districts must complete lines A.1 through A.5 below.

Districts will use prior year ADM (line A.1) on Work Sheet H to calculate DAA in accordance with A.R.S. §15-961. Districts will use estimated current year ADM (lines A.2 through A.5) to calculate the Group A weighted student count on this work sheet that will be included in the calculation of the Base Support Level on Work Sheet C.

Prior Year ADM (A.R.S. §15-901)

1. FY 2017 100th-Day ADM (to Work Sheet H)

Current Year ADM (A.R.S. §15-943)

2. FY 2018 Estimated Non-AOI Student Count

3. FY 2018 Estimated AOI Full-Time Student Count

4. FY 2018 Estimated AOI Part-Time Student Count

5. Total FY 2018 Estimated Student Count

PSD	K-8	9-12	TOTAL
44.929	3,812.630	1,554.512	5,412.071
44.929	3,812.630	1,554.512	5,412.071
			0.000
			0.000
44.929	3,812.630	1,554.512	5,412.071

B. Support Level Weights for Districts (Group A Weights)

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.5)				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+	1.358	1.278	1.398
Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+	1.158	1.158	1.268
Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.5)				
Support Level Weight			1.158	1.268
Joint Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT
Section A student count multiplied by Section B support level weight.

1. PSD

2. K-8

3. 9-12

4. Total Group A Weighted Student Count (to Work Sheet C and C2)

Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Section B Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
44.929			x 1.450	= 65.147		
3,812.630	0.000	0.000	x 1.158	= 4,415.026	0.000	0.000
1,554.512	0.000	0.000	x 1.268	= 1,971.121	0.000	0.000
5,412.071	0.000	0.000		6,451.294	0.000	0.000

C. WORK SHEET FOR FY 2018 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 15-943, 15-943.02, and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2018 Non-AOI Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

II. FY 2018 Non-AOI Weighted Student Count

Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
5,412.071				6,451.294
2.000	x	4.771	=	9.542
1,527.950	x	0.060	=	91.677
1,527.950	x	0.040	=	61.118
144.662	x	0.115	=	16.636
43.715	x	6.024	=	263.339
35.890	x	5.833	=	209.346
8.680	x	7.947	=	68.980
1.000	x	3.158	=	3.158
9.400	x	6.773	=	63.666
3.545	x	3.595	=	12.744
542.847	x	0.003	=	1.629
16.462	x	4.822	=	79.380
9.600	x	4.421	=	42.442
2.000	x	4.806	=	9.612
3,875.701				933.269
				7,384.563
				(I.A + I.B.15, this column)

III. FY 2018 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2018 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
0.000	x	95%	=	0.000
0.000	x	85%	=	0.000

CALCULATION OF FY 2018 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)

VI. A. Base Level Amount \$3,683.27 - To include Teacher Compensation, use Base Level of \$3,729.31
(A.R.S. §§15-901, as amended by Laws 2017, Ch. 304, §4, and 15-952)

B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04) Check here ☐ to calculate.

C. Adjusted FY 2018 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)

VII. Result (line V x VI.C)

VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)

IX. Result (line VII x VIII)

X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)

XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)

XII. FY 2016 Nonfederal Audit Service Actual Expenditures (2) \$ 60,383.20 x 1.00 = \$ 60,383.20

XIII. FY 2018 Additional Teacher Salary Increases (from calculation on Budget, page 2) (Laws 2017, Ch. 305, §33) \$ 143,679.00

XIV. FY 2018 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I) \$ 27,743,386.84

7,384.563
\$ 3,729.31
\$ 3,729.31
\$ 27,539,324.64
1.0000
\$ 27,539,324.64
\$ 60,383.20
\$ 143,679.00
\$ 27,743,386.84

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)

K-3	\$ 341,891.95
K-3 Reading	\$ 227,927.97

(1) Pursuant to A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1, K-3 Reading weight will only be included in the district's APOR55-1 and BUDG25 after the district's K-3 Reading Program Plan is approved by the State Board of Education.

(2) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year.

Enter the FY 2016 nonfederal audit expenditures on line XII.

Enter the FY 2016 federal audit expenditures from all funds to the right (should agree to FY 2016 AFR).

\$ _____

Enter the total FY 2016 audit expenditures from all funds to the right.

\$ 60,383.00

Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the amounts reported on Line XII or in this footnote.

D. WORK SHEET FOR FY 2018 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2017, Ch. 304, §5, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2018 State Support Level per Route Mile
I. 0.5 or Less	2.59
II. More than 0.5, through 1.0	2.12
III. More than 1.0	2.59

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported	
A. FY 2017 Approved Daily Route Miles	3,884.000
B. Number of Eligible Students Transported in FY 2017	2,253.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	1.724
II. To and From School Support Level	
A. Annual Route Miles (Line I.A x 180 or 200, as applicable)	<input type="checkbox"/> Check here if approved for 200 Days of Instruction 699,120.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.59
C. 1. FY 2017 Annual Expenditure for Bus Tokens	\$ 0.00
2. FY 2017 Annual Expenditure for Bus Passes	\$ 0.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 1,810,720.80
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	
A. Factor from Table II (based on I.C and district type)	0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 325,929.74
IV. Extended School Year Support Level for Pupils with Disabilities	
A. Actual Route Miles traveled in July and August 2016 to Transport Pupils w/Disabilities for Extended School Year	1,040.000
B. Estimated Route Miles Traveled in June 2017 to Transport Pupils w/Disabilities for Extended School Year	1,040.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	2,080.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.59
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 5,387.20
V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)	\$ 2,142,037.74
VI. Support Level Change	
A. FY 2017 Transportation Support Level	\$ 2,236,754.94
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 0.00

TRCL CALCULATION

VII. FY 2017 Transportation Revenue Control Limit	\$ 2,788,717.62
VIII. FY 2018 Transportation Revenue Control Limit	
A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)	\$ 2,788,717.62
B. 120% of FY 2018 Transportation Support Level (V x 1.20)	\$ 2,570,445.29
C. Adjusted FY 2018 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 2,788,717.62
D. FY 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)	\$ 2,788,717.62

**E. WORK SHEET FOR FY 2018 DISTRICT SUPPORT LEVEL (DSL) AND
REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947, 15-905.J, and 15-951)**

CALCULATION OF THE DSL

I. FY 2018 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XIV)	\$ 27,743,386.84
II. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
III. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ 0.00
IV. FY 2018 Transportation Support Level (from Work Sheet D, line V)	\$ 2,142,037.74
V. FY 2018 District Support Level (sum of lines I through IV)	\$ 29,885,424.58

CALCULATION OF THE RCL

VI. FY 2018 Base Support Level/Base Revenue Control Limit (from line I above)	\$ 27,743,386.84
VII. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
VIII. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ 0.00
IX. FY 2018 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ 2,788,717.62
X. FY 2018 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1)	\$ 30,532,104.46

**F. WORK SHEET FOR FY 2018 CONSOLIDATION/UNIFICATION ASSISTANCE
(A.R.S. §§15-912 and 15-912.01)**

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	
II. FY 2018 District Support Level (line I + Work Sheet E, line V)	\$ 0.00
III. FY 2018 Revenue Control Limit (line I + Work Sheet E, line X) [to Budget, page 7, line 1]	\$ 0.00

**G. WORK SHEET FOR FY 2018 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR
COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03)
(A.R.S. §15-951.C)**

I. High School Student Count Tuitioned Out (from Work Sheet O, Part I or Part III, line 6)	0.000
II. High School Student Count Transported by District of Residence to District of Attendance	
III. 50% of High School Student Count Transported by District of Residence to District of Attendance (Line II x .5) (to Work Sheet H, line V.A column 9-12)	0.000

H. WORK SHEET FOR FY 2018 DISTRICT ADDITIONAL ASSISTANCE (DAA)
(A.R.S. §§ 15-951.C, 15-961, 15-962.01, and 15-963.B, and Laws 2017, Ch. 304, §§10 and 12)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
I. Student Count: .001 - 99.999 (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts) DAA per Student Count	\$ 544.58	\$ 601.24
II. Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
III. Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
IV. Student Count: 600.000 or More & JTED (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts) DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	PSD	K-8	9-12
V. District Additional Assistance			
A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line III for type 03 districts)	44,929	3,812.630	1,554.512
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. Unadjusted DAA (V.A x V.B)	= \$ 20,252.20	= \$ 1,718,581.10	= \$ 766,281.15
VI. District Additional Assistance Growth Factor			
A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		5,412.071	
B. FY 2017 Student Count (2016 ADM)		+ 5,532.937	
C. FY 2018 DAA Growth Factor (V.I.A ÷ V.I.B)		= 0.9782	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 20,252.20	\$ 1,718,581.10	\$ 766,281.15
B. DAA Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000	x 1.0000
C. FY 2018 DAA with growth factor applied (V.I.A x V.II.B)	= \$ 20,252.20	= \$ 1,718,581.10	= \$ 766,281.15
D. DAA for High School Textbooks			
1. FY 2018 9-12 Student Count (2017 ADM) (from Work Sheet B, line A.1)			1,554.512
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 108,318.40
E. 9-12 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)			= \$ 874,599.55
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$ 747,782.62
3. FY 2018 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 126,816.93
F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$ 1,738,833.30
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$ 1,486,702.47
3. FY 2018 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 252,130.83
G. Capital Transportation Adjustment A.R.S. §15-963.B	\$	\$	\$

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §§15-971.A and .B and 15-992)

	PSD-8	9-12
I. A. Total FY 2018 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	65.147	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	4,415.026	
B. Total FY 2018 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	4,480.173	1,971.121
	(I.A.1 + I.A.2)	(from Work Sheet B, line C.3)
C. Total FY 2018 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		6,451.294
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6945	0.3055
II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line V or X, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		\$ 29,885,424.58
B. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)	- \$ 0.00	
C. Adjusted DSL/RCL (II.A - II.B)	\$ 29,885,424.58	
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 20,755,427.37	\$ 9,129,997.21
E. FY 2018 District Additional Assistance (from Work Sheet H)	\$ 252,130.83 (from Work Sheet II, line VII.F.3)	\$ 126,816.93 (from Work Sheet H, line VII.E.3)
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)		\$ 0.00
G. FY 2018 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 21,007,558.20	\$ 9,256,814.14
III. A. 2017 Primary Assessed Valuation ÷ 100	\$ 3,937,675.15	\$ 3,937,675.15
B. 2017 Salt River Project (SRP) Valuation ÷ 100	\$ 969.05	\$ 969.05
C. 2017 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 3,938,644.20	\$ 3,938,644.20
E. Qualifying Tax Rate	x \$ 2.0234	x \$ 2.0234
F. Qualifying Levy (III.D x III.E)	\$ 7,969,452.67	\$ 7,969,452.67
G. FY 2018 Equalization Assistance (II.G - III.F) (1)	\$ 13,038,105.53	\$ 1,287,361.47
IV. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (50% of line III.F - II.G)	\$ 0.00	\$ 0.00
(1) Laws 2017, Ch. 304, §13, requires a joint technical education district (JTED) with 2017 ADM of more than 2,000 to be funded at 95.5% of the state aid that would otherwise be provided by law and to reduce its budget limits accordingly. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid is \$ This estimated reduction amount must be used to reduce the GBL on page 7, line 9 and/or the UCBL on page 8, line A.10.		
		\$ 0.00 (Equalization Base using 2017 ADM x 4.5%)
V. Additional State Aid to Education (ASAE) Information for Department of Revenue		
A. Dropout Prevention Program (from page 1, line 27)	\$ 0.00	
B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B)	\$ 0.00	
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)	\$ 0.00	
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00	
E. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00	
F. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 0.00	
G. Phase Down Small School Budget Limit Exemption (based on Work Sheet K, only if \$50,000 option is used without an election)	\$ 0.00	

**M. WORK SHEET FOR CALCULATION OF THE FY 2018 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2017 latest revised Budget, page 7, line 11)	\$ 32,938,497.00
	b.	Adjustments to the GBL from FY 2017 BUDG75	\$
	c.	Adjusted GBL	\$ 32,938,497.00
2.	a.	Budgeted M&O expenditures (from FY 2017 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 32,938,497.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 32,938,497.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 32,938,497.00
4.		M&O actual expenditures	\$ 29,934,626.57
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this Work Sheet.)	\$ 3,003,870.43

Note: For lines 6.a through 6.f deduct the FY 2017 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2017 Budget	Actual	Unexpended Budget
6.	a.	Special Program Override	\$ 0.00 - \$	= \$ 0.00
	b.	Desegregation	\$ 0.00 - \$	= \$ 0.00
	c.	Tuition Out Debt Service	\$ 0.00 - \$	= \$ 0.00
	d.	Dropout Prevention Programs	\$ 0.00 - \$	= \$ 0.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00 - \$	= \$ 0.00
	f.	Performance Pay	\$ 0.00 - \$	= \$ 0.00
	g.	Total Budget Balance Deductions [Add lines 6.a through 6.f.]		= \$ 0.00
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.g)		\$ 3,003,870.43
8.		Enter the amount of Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 7 or the FY 2017 M&O Fund ending cash balance)		\$
9.		Actual Budget Balance Carryforward to be used in M&O Fund (line 7 minus line 8) [to Budget, page 7, line 8(c)]		\$ 3,003,870.43

