



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

Revised #2

Version

BY THE GOVERNING BOARD

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

Proposed June 5, 2017

Adopted June 26, 2017

Revised May 14, 2018

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.

Cynthia Weiss Cynthia Weiss, President
Kathryn Hill Kathryn Hill, Vice President
Janet Busbee Janet Busbee, Member
Mark Warren Mark Warren, Member
James Rich James Rich, Member

SIGNED

SIGNED

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

May 15, 2018

contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Dr. Debbi Burdick

Superintendent Name (Typed Name)

Ted Chiarello

Business Manager Name (Typed Name)

District Contact Employee:

Ted Chiarello

Telephone:

(480) 575-2029

E-mail:

tchiarello@ccusd93.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017 \$ 51,716,200

2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)

Local	1000	\$	10,562,898
Intermediate	2000	\$	
State	3000	\$	11,561,449
Federal	4000	\$	2,383,092
TOTAL		\$	24,507,439

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:	1.8786	1.6484
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.2254	0.1606
JTED		
Total Secondary Tax Rate	0.2254	0.1606

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

1. General Budget Limit (from Budget, page 7, line 11)	\$ 31,568,190
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ 4,875,792
3. Subtotal (line A.1 + A.2)	\$ 36,443,982
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ 2,132,731
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ 0
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$ 38,576,713

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ 31,568,190
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ 4,875,792
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ 36,443,982

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.	216.00	211.00	8,580,098	2,435,668	308,528	150,130	3,980	11,386,383	11,478,404	0.8%
2000 Support Services											
2100 Students	2.	24.50	27.50	991,603	319,370	34,759	17,320	1,100	1,319,543	1,364,152	3.4%
2200 Instructional Staff	3.	5.50	5.75	425,999	115,667	48,178	13,339	5,975	542,788	609,158	12.2%
2300 General Administration	4.	6.50	7.50	542,087	144,676	138,529	8,325	23,000	930,224	856,617	-7.9%
2400 School Administration	5.	20.00	19.50	1,189,332	328,700	45,109	17,061	19,250	1,577,485	1,599,452	1.4%
2500 Central Services	6.	21.00	21.00	1,183,066	346,145	279,200	35,447	8,155	1,771,960	1,852,013	4.5%
2600 Operation & Maintenance of Plant	7.	26.50	29.00	959,364	351,842	2,113,037	1,461,852	4,390	4,954,014	4,890,485	-1.3%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	37,923	13,555		15,000		65,601	66,478	1.3%
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%
620 School-Sponsored Athletics	11.	1.00	1.00	96,449	18,752	180			112,169	115,381	2.9%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	322.00	323.25	14,005,921	4,074,375	2,967,520	1,718,474	65,850	22,660,167	22,832,140	0.8%
200 and 300 Special Education											
1000 Instruction	15.	75.50	68.00	2,357,477	772,813	675,029	10,740	1,236	3,651,582	3,817,295	4.5%
2000 Support Services											
2100 Students	16.	25.00	26.00	1,428,075	401,324	244,120	40,675	1,000	2,106,939	2,115,194	0.4%
2200 Instructional Staff	17.	4.00	4.00	224,144	65,355	31,370	16,835	1,350	316,740	339,054	7.0%
2300 General Administration	18.	0.00				150			0	150	--
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00				1,000			0	1,000	--
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	104.50	98.00	4,009,696	1,239,492	951,669	68,250	3,586	6,075,261	6,272,693	3.2%
400 Pupil Transportation	25.	48.00	47.00	1,140,832	475,535	178,336	455,385	6,010	2,454,424	2,256,098	-8.1%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)											
	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center											
	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	4.00	3.00	159,089	48,170				201,742	207,259	2.7%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)											
	30.	478.50	471.25	19,315,538	5,837,572	4,097,525	2,242,109	75,446	31,391,594	31,568,190	0.6%

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	5,957,016	6,132,079	1.
2. Gifted Education	44,150	45,510	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	9,870	10,174	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-JTED)	64,225	84,930	6.
7. Career Education	0		7.
8. Joint Technical Education (JTED)			8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,075,261	6,272,693	9.

Proposed Ratios for Special Education
(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 16
Staff-Pupil 1 to 11

Estimated FTE Certified Employees
(A.R.S. §15-903.E.2)

Prior FY	Budget FY
290.00	290.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	40,100
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) \$ 15,000
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

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

1. Number of teachers eligible for increase (FY 2018 Head Count)	280.00
2. Number of teachers eligible for increase (FY 2018 FTE)	260.00
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	\$12,361,095
4. Total FY 2017 eligible teachers' salaries	\$12,172,320
5. 1.06% salary increase (line 4 times 1.06%)	\$129,027
6. Employer share of retirement system expense for increase on line 5	\$14,838
7. Employer share of FICA expense for increase on line 5	\$9,871
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	\$153,736

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.	388,874	70,453				577,305	459,327	-20.4%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	388,874	70,453				577,305	459,327	-20.4%
200 Special Education									
1000 Instruction	5.	42,797	9,511				58,773	52,308	-11.0%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	42,797	9,511				58,773	52,308	-11.0%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	431,671	79,964				636,078	511,635	-19.6%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	795,899	152,456				1,113,574	948,355	-14.8%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	795,899	152,456				1,113,574	948,355	-14.8%
200 Special Education									
1000 Instruction	18.	85,045	18,290				105,259	103,335	-1.8%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	85,045	18,290				105,259	103,335	-1.8%
Other Programs (Specify) _____									
1000 Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	880,944	170,746				1,218,833	1,051,690	-13.7%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	661,830	126,558				962,850	788,388	-18.1%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.	47,635	8,781	54,290	5,922		124,074	116,628	-6.0%
Program 100 Subtotal (lines 27-29)	30.	709,465	135,339	54,290	5,922		1,086,924	905,016	-16.7%
200 Special Education									
1000 Instruction	31.	97,143	19,230				123,802	116,373	-6.0%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.	1,280	120	970			2,522	2,370	-6.0%
Program 200 Subtotal (lines 31-33)	34.	98,423	19,350	970	0		126,324	118,743	-6.0%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	807,888	154,689	55,260	5,922		1,213,248	1,023,759	-15.6%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	2,120,503	405,399	55,260	5,922	0	3,068,159	2,587,084	-15.7%

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)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		500,000	385,000			1,643,138	1,673,589	2,528,138	51.1%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		25,000	85,000				110,000	110,000	0.0%
2300, 2400, 2500, 2900 Administration	4.			165,000				165,000	165,000	0.0%
2600 Operation & Maintenance of Plant	5.			100,000				100,000	100,000	0.0%
2700 Student Transportation	6.			25,000				25,000	25,000	0.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.						1,947,654	2,648,373	1,947,654	-26.5%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	525,000	760,000	0	0	3,590,792	4,721,962	4,875,792	3.3%

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	\$ 15,000
6642 Textbooks	400,000
6643 Instructional Aids	110,000
673X Furniture and Equipment	100,000
673X Vehicles	25,000
673X Tech Hardware & Software	635,000

(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)] \$ 35,000

(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.

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.	4,721,962	4,875,792	20,000,000	2,343,298	0		377,647	397,722	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		100,000		0		0		2.
6200 Employee Benefits	3.	0		30,000		0		0		3.
6450 Construction Services	4.	525,000	525,000	15,000,000	2,303,798	0		154,922	397,722	4.
6710 Land and Improvements	5.	0		500,000		0		0		5.
6720 Buildings and Improvements	6.	0		500,000		0		0		6.
673X Furniture and Equipment	7.	100,000	100,000	870,000		0		0		7.
673X Vehicles	8.	25,000	25,000	1,500,000	39,500	0		0		8.
673X Technology Hardware & Software	9.	500,000	635,000	1,500,000		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.	1,150,000	1,285,000	20,000,000	2,343,298	0	0	154,922	397,722	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	525,000	525,000	20,000,000	2,303,798			154922	280,608	13.
New Construction	14.	0		0		0		0	117,114	14.
Other	15.	625,000	760,000	0	39,500	0		0		15.
Total (lines 13-15, must equal line 12)	16.	1,150,000	1,285,000	20,000,000	2,343,298	0	0	154922	397,722	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 \$ 86,372

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 12.

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000
3.	160 ESEA Title IV - 21st Century Schools	6000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000
6.	200 ESEA Title VII - Indian Education	6000
7.	210 ESEA Title VI - Flexibility and Accountability	6000
8.	220 IDEA Part B	6000
9.	230 Johnson-O'Malley	6000
10.	240 Workforce Investment Act	6000
11.	250 AEA - Adult Education	6000
12.	260-270 Vocational Education - Basic Grants	6000
13.	280 ESEA Title X - Homeless Education	6000
14.	290 Medicaid Reimbursement	6000
15.	374 E-Rate	6000
16.	378 Impact Aid	6000
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000
18.	Total Federal Project Funds (lines 1-17)	

STATE PROJECTS

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

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000
2.	Class Size Reduction	6000
3.	Dropout Prevention Programs (M&O purposes)	6000
4.	Instructional Improvement Programs (M&O purposes)	6000
5.	Total Instructional Improvement Fund (lines 1-4)	

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
0.00	8.50	418,379	380,113
0.00		73,441	66,724
0.00		0	
0.00		0	
0.00		14,135	20,953
0.00		0	
0.00		0	
0.00	20.00	824,423	913,356
0.00		0	
0.00		0	
0.00		0	
0.00	0.50	69,593	71,852
0.00		0	
0.00	0.50	220,925	220,941
0.00		204,590	225,307
0.00		0	
0.00	3.00	131,065	233,485
0.00	32.50	1,956,551	2,132,731
0.00		35,806	42,895
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
			386,612
0.00		0	
0.00		197,759	105,029
0.00	0.00	233,565	534,536
0.00	32.50	2,190,116	2,667,267

Prior FY	Budget FY
115,000	118,000
0	
0	
150,000	152,000
265,000	270,000

OTHER FUNDS

1.	050 County, City, and Town Grants
2.	071 Structured English Immersion (1)
3.	072 Compensatory Instruction (1)
4.	500 School Plant (2)
5.	510 Food Service
6.	515 Civic Center
7.	520 Community School
8.	525 Auxiliary Operations
9.	526 Extracurricular Activities Fees Tax Credit
10.	530 Gifts and Donations
11.	535 Career & Tech. Ed. & Voc. Ed. Projects
12.	540 Fingerprint
13.	545 School Opening
14.	550 Insurance Proceeds
15.	555 Textbooks
16.	565 Litigation Recovery
17.	570 Indirect Costs
18.	575 Unemployment Insurance
19.	580 Teacherage
20.	585 Insurance Refund
21.	590 Grants and Gifts to Teachers
22.	595 Advertisement
23.	596 Joint Technical Education
24.	639 Impact Aid Revenue Bond Building
25.	650 Gifts and Donations-Capital
26.	660 Condemnation
27.	665 Energy and Water Savings
28.	686 Emergency Deficiencies Correction
29.	691 Building Renewal Grant
30.	700 Debt Service
31.	720 Impact Aid Revenue Bond Debt Service
32.	Other _____

INTERNAL SERVICE FUNDS 950-989

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

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

Prior FY	Budget FY
0	
0	0
0	0
68,355	68,350
1,911,622	1,910,170
450,000	225,000
2,070,679	2,131,300
774,205	775,100
703,519	705,350
672,291	825,700
0	0
18,000	25,000
0	0
50,000	40,000
10,000	17,000
4,500	5,000
131,321	137,500
50,000	50,000
0	0
0	0
0	0
5,195	5,200
0	0
0	0
0	0
0	0
918,751	918,751
0	0
1,521,728	1,510,350
4,029,175	4,029,175
0	
665,000	675,000

0	
0	
0	
0	

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)	\$ 30,133,706	\$ 29,570,748	\$ 562,958
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,572,911		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	2,253,439		
(c) Total DAA (line 2.a minus 2.b)	\$ 319,472		319,472
*3. FY 2018 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(a) Maintenance and Operation			
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		3,719	
*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)		840,968	
(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		(580,330)	
(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: Law 2017, 1st Regular Session, Chapter 304, Section 16		1,500,000	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		233,085	0
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)		\$ 31,568,190	
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)			\$ 882,430

* 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)	\$	4,721,962
	2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	(61,326)
	3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$	4,660,636
	4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$	4,721,962
	5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	4,660,636
	6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	683,346
	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.	\$	3,977,290
	8. Interest Earned in Fund 610 in FY 2017	\$	16,072
	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)	\$	882,430
	12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	4,875,792

CLASSROOM SITE FUND BUDGET LIMIT

B.	1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)	Fund 011	Fund 012	Fund 013	Total Fund 010
	2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	582,453	1,066,716	1,109,598	2,758,767
	3. Unexpended Budget Balance (line B.1 minus B.2)	556,981	988,903	1,058,044	2,603,928
	4. Interest Earned in the Classroom Site Fund in FY 2017	25,472	77,813	51,554	154,839
	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.	804	3,160	1,488	5,452
	6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)	485,358.21	970,716.43	970,716.43	2,426,791.07
	7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)				0
		511,635	1,051,690	1,023,759	2,587,083

(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 Instruction1.	0.00								0	0	0.0%1.
2000 Support Services											
2100 Students2.	0.00								0	0	0.0%2.
2200 Instructional Staff3.	0.00								0	0	0.0%3.
2300 General Administration4.	0.00								0	0	0.0%4.
2400 School Administration5.	0.00								0	0	0.0%5.
2500 Central Services6.	0.00								0	0	0.0%6.
2600 Operation & Maintenance of Plant7.	0.00								0	0	0.0%7.
2700 Student Transportation8.	0.00								0	0	0.0%8.
2900 Other9.	0.00								0	0	0.0%9.
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)10.	0.00	0.00	0	0	0	0		0	0	0	0.0%10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction11.	0.00								0	0	0.0%11.
2000 Support Services											
2100 Students12.	0.00								0	0	0.0%12.
2200 Instructional Staff13.	0.00								0	0	0.0%13.
2300 General Administration14.	0.00								0	0	0.0%14.
2400 School Administration15.	0.00								0	0	0.0%15.
2500 Central Services16.	0.00								0	0	0.0%16.
2600 Operation & Maintenance of Plant17.	0.00								0	0	0.0%17.
2700 Student Transportation18.	0.00								0	0	0.0%18.
2900 Other19.	0.00								0	0	0.0%19.
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%20.