



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	<u>June 27, 2017</u>
Adopted	<u>July 11, 2017</u>
Revised	<u>May 8, 2018</u>
	Date

We further attest that the Budget for Fiscal Year 2018, including the detailed information on Budget page 2, meets the requirements of Laws 2017, Chapter 305, §33, pertaining to the intended 1.06 percent teacher salary increase.

SIGNED	SIGNED

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

May 9, 2018 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Dr. Jan Vesely

Chris Herrmann

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Chris Herrmann

Telephone:

480-541-6820

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REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$ <u>75,231,767</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)	
Local 1000	\$ <u>11,439,242</u>
Intermediate 2000	\$ <u>4,486,241</u>
State 3000	\$ <u>42,558,021</u>
Federal 4000	\$ <u>10,066,292</u>
TOTAL	\$ <u>68,549,796</u>

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

	Prior FY 2017	Est. Budget FY 2018
Primary Tax Rate:	<u>2.2419</u>	<u>2.0886</u>
Secondary Tax Rates:		
M&O Override	<u>0.6571</u>	<u>0.6207</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.3551</u>	<u>0.3385</u>
Class A Bonds	<u>0.2326</u>	<u>0.0152</u>
Class B Bonds	<u>0.8978</u>	<u>0.9350</u>
JTED	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>2.1426</u>	<u>1.9094</u>

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

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>109,050,860</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>11,429,333</u>
3. Subtotal (line A.1 + A.2)	\$ <u>120,480,193</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>7,948,023</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>0</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$ <u>128,428,216</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>109,050,860</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>11,429,333</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>120,480,193</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2017	Budget FY 2018		
		100 Regular Education										
1000 Instruction	1.	782.89	780.04	37,083,629	18,783,559	1,946,132	717,789	4,035	55,567,611	58,535,144	5.3%	1.
2000 Support Services												
2100 Students	2.	46.43	42.43	1,998,889	536,673	93,197	12,575	131	3,042,912	2,641,465	-13.2%	2.
2200 Instructional Staff	3.	56.60	39.11	2,420,493	561,318	355,157	61,342	145	4,070,001	3,398,455	-16.5%	3.
2300 General Administration	4.	9.00	9.00	881,027	206,037	1,150,930	500	49,150	1,253,420	2,287,644	82.5%	4.
2400 School Administration	5.	37.00	52.00	4,266,614	1,011,824	77,115			4,210,979	5,355,553	27.2%	5.
2500 Central Services	6.	30.75	28.75	1,606,653	419,074	423,880	52,264	28,700	2,815,362	2,530,571	-10.1%	6.
2600 Operation & Maintenance of Plant	7.	84.58	83.82	2,584,405	800,970	5,140,659	3,659,390	6,055	13,362,861	12,191,479	-8.8%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00				123,693	9,590		47,500	133,283	180.6%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		12,000	2,334				16,333	14,334	-12.2%	10.
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,047.25	1,035.15	50,853,710	22,321,789	9,310,763	4,513,450	88,216	84,386,979	87,087,928	3.2%	14.
200 and 300 Special Education												
1000 Instruction	15.	225.71	239.18	7,934,518	2,354,379	577,693	66,580		10,274,912	10,933,170	6.4%	15.
2000 Support Services												
2100 Students	16.	60.75	56.58	2,789,676	677,871	1,173,156	22,635	7,000	5,203,879	4,670,338	-10.3%	16.
2200 Instructional Staff	17.	9.30	7.60	423,191	103,326	84,710	3,298	3,037	854,076	617,562	-27.7%	17.
2300 General Administration	18.	0.00				40,000			43,662	40,000	-8.4%	18.
2400 School Administration	19.	0.00							0	0	0.0%	19.
2500 Central Services	20.	0.00		965	191	1,918	249		25,786	3,323	-87.1%	20.
2600 Operation & Maintenance of Plant	21.	0.00				1,626			1,626	1,626	0.0%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	295.76	303.36	11,439,809	3,739,084	1,134,476	76,987	3,714	16,403,941	16,266,019	-0.8%	24.
400 Pupil Transportation	25.	104.85	103.56	2,906,977	929,762	163,370	707,216	960	5,563,108	4,708,285	-15.4%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00						0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	14.58	14.58	764,776	223,852				1,122,408	988,628	-11.9%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,462.44	1,456.65	65,965,272	27,214,487	10,608,609	5,297,653	92,890	107,476,436	109,050,860	1.5%	30.

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

**SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)**

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	14,684,319	14,910,794	1.
2. Gifted Education	1,222,877	1,238,958	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	496,745	116,267	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-JTED)	0	0	6.
7. Career Education	0	0	7.
8. Joint Technical Education (JTED)		0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	16,403,941	16,266,019	9.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 7  
 Staff-Pupil 1 to 9

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
1,119.00	1,117.55

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	45000
All Funds - Federal	6330	<u>2,600</u>

**FY 2018 Performance Pay (A.R.S. §15-920)**

Amount Budgeted in M&O Fund for a Performance Pay Component \_\_\_\_\_

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

**Expenditures Budgeted in the M&O Fund for Food Service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 123,693

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

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

1. Number of teachers eligible for increase (FY 2018 Head Count)	<u>887.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>875.85</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$42,063,318</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$41,826,514</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$443,361</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$50,986</u>
7. Employer share of FICA expense for increase on line 5	<u>\$33,917</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$528,264</u>

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2017	Budget FY 2018	
<b>Classroom Site Fund 011 - Base Salary</b>									
100 Regular Education									
1000 Instruction	1.	2,466,726	460,264				2,339,971	2,926,990	25.1%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	4,704	915				21,621	5,619	-74.0%
Program 100 Subtotal (lines 1-3)	4.	2,471,430	461,179				2,361,592	2,932,609	24.2%
200 Special Education									
1000 Instruction	5.	175,809	22,315				418,744	198,124	-52.7%
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.	175,809	22,316				418,744	198,124	-52.7%
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%
<b>Total Expenditures (lines 4, 8, and 12)</b>	<b>13.</b>	<b>2,647,239</b>	<b>483,495</b>				<b>2,780,336</b>	<b>3,130,734</b>	<b>12.6%</b>
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	14.	3,062,962	582,297				3,486,056	3,645,259	4.6%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.	95,402	18,556				100,928	113,958	12.9%
Program 100 Subtotal (lines 14-16)	17.	3,158,364	600,853				3,586,984	3,759,217	4.8%
200 Special Education									
1000 Instruction	18.	496,409	96,552				495,909	592,961	19.6%
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.	496,409	96,552				495,909	592,961	19.6%
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%
<b>Total Expenditures (lines 17, 21, and 25)</b>	<b>26.</b>	<b>3,654,773</b>	<b>697,405</b>				<b>4,082,893</b>	<b>4,352,178</b>	<b>6.6%</b>
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	27.	4,378,552	1,311,089	78	197,225		5,865,872	5,886,944	0.4%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.	596,437	3,229	500,000			82,853	1,099,666	1227.2%
Program 100 Subtotal (lines 27-29)	30.	4,974,989	1,314,318	500,078	197,225		5,948,725	6,986,610	17.4%
200 Special Education									
1000 Instruction	31.	124,345	23,480				327,769	147,825	-54.9%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	124,345	23,480	0	0		327,769	147,825	-54.9%
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%
<b>Total Expenditures (lines 30, 34, 35, and 38)</b>	<b>39.</b>	<b>5,099,334</b>	<b>1,337,798</b>	<b>500,078</b>	<b>197,225</b>		<b>6,276,494</b>	<b>7,134,435</b>	<b>13.7%</b>
<b>Total Classroom Site Funds (lines 13, 26, and 39)</b>	<b>40.</b>	<b>11,401,346</b>	<b>2,518,698</b>	<b>500,078</b>	<b>197,225</b>	<b>0</b>	<b>13,139,723</b>	<b>14,617,347</b>	<b>11.2%</b>

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	
<b>Unrestricted Capital Outlay Override (1)</b>	1.		1,462,080	8,441,006			47,897	8,869,970	9,950,983	12.2%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.	0	1,344,267	5,024,339				6,942,555	6,368,606	-8.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	863,470	1,626,134				1,890,415	2,489,604	31.7%
2300, 2400, 2500, 2900 Administration	4.			1,701,708				1,145,422	1,701,708	48.6%
2600 Operation & Maintenance of Plant	5.			532,668				513,135	532,668	3.8%
2700 Student Transportation	6.			270,612				100,000	270,612	170.6%
3000 Operation of Noninstructional Services (5)	7.			18,238				102,500	18,238	-82.2%
4000 Facilities Acquisition and Construction	8.						47,897	29,233	47,897	63.8%
5000 Debt Service	9.							0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>10.</b>	<b>0</b>	<b>2,207,737</b>	<b>9,173,699</b>	<b>0</b>	<b>0</b>	<b>47,897</b>	<b>10,723,260</b>	<b>11,429,333</b>	<b>6.6%</b>

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] \$18,238.00

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	<u>\$846,719.00</u>
6642 Textbooks	<u>163,280</u>
6643 Instructional Aids	<u>1,197,738</u>
673X Furniture and Equipment	<u>303,082</u>
673X Vehicles	<u>414,707</u>
673X Tech Hardware & Software	<u>8,455,910</u>

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211. \$200,822.00

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on capital leases of \_\_\_\_\_, and principal on bonds of \_\_\_\_\_.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on capital leases of \_\_\_\_\_, and interest on bonds of \_\_\_\_\_.

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
<b>Total Fund Expenditures</b>	1.	10,723,260	11,429,333	65,804,935	46,038,598	0		800,000	741,808	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		256,537	392,036	0		0		2.
6200 Employee Benefits	3.	0		72,753	109,362	0		0		3.
6450 Construction Services	4.	29,233	47,897	20,045,312	37,599,200	0		800,000	741,808	4.
6710 Land and Improvements	5.	0		0	0	0		0		5.
6720 Buildings and Improvements	6.	0		0	0	0		0		6.
673X Furniture and Equipment	7.	190,786	303,082	45,394,598	5,338,000	0		0		7.
673X Vehicles	8.	399,718	414,707	20,735	600,000	0		0		8.
673X Technology Hardware & Software	9.	7,346,976	8,455,910	5,000	2,000,000	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.	7,966,713	9,221,596	65,794,935	46,038,598	0	0	800,000	741,808	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	29,233	47,897	20,045,312	37,599,200			800000	741,808	13.
New Construction	14.	0		0		0		0		14.
Other	15.	7,937,480	9,173,699	45,749,623	8,439,398	0		0		15.
Total (lines 13-15, must equal line 12)	16.	7,966,713	9,221,596	65,794,935	46,038,598	0	0	800000	741,808	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2018 \$ -

**SPECIAL PROJECTS**

**FEDERAL PROJECTS**

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	22.02	22.02	1,624,708	1,718,120
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.80	0.80	322,017	332,207
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		0	
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	2.30	2.30	122,779	122,447
6.	200 ESEA Title VII - Indian Education	6000	3.53	3.53	158,807	166,310
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	
8.	220 IDEA Part B	6000	48.93	48.93	3,163,325	3,353,019
9.	230 Johnson-O'Malley	6000	0.00		0	
10.	240 Workforce Investment Act	6000	0.00		0	
11.	250 AEA - Adult Education	6000	0.00		0	
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0	
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	
14.	290 Medicaid Reimbursement	6000	23.50	23.50	1,905,300	1,905,300
15.	374 E-Rate	6000	0.00		582,914	350,000
16.	378 Impact Aid	6000	0.00		0	
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		16,580	620
18.	Total Federal Project Funds (lines 1-17)		101.08	101.08	7,896,430	7,948,023

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00		0	
20.	410 Early Childhood Block Grant	6000	0.00		0	
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	
22.	425 Adult Basic Education	6000	0.00		0	
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	
24.	435 Academic Contests	6000	0.00		0	
25.	450 Gifted Education	6000	0.00		0	
26.	456 College Credit Exam Incentives	6000				
27.	457 Results-based Funding	6000				1,209,661
28.	460 Environmental Special Plate	6000	0.00		0	
29.	465-499 Other State Projects	6000	0.50	0.50	674,835	316,495
30.	Total State Project Funds (lines 19-29)		0.50	0.50	674,835	1,526,156
31.	Total Special Projects (lines 18 and 30)		101.58	101.58	8,571,265	9,474,179

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

	Prior FY	Budget FY
1. Teacher Compensation Increases	6000	275,000
2. Class Size Reduction	6000	0
3. Dropout Prevention Programs (M&O purposes)	6000	0
4. Instructional Improvement Programs (M&O purposes)	6000	460,000
5. Total Instructional Improvement Fund (lines 1-4)		735,000

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
1.	6000	22.02	22.02	1,624,708	1,718,120
2.	6000	0.80	0.80	322,017	332,207
3.	6000	0.00		0	
4.	6000	0.00		0	
5.	6000	2.30	2.30	122,779	122,447
6.	6000	3.53	3.53	158,807	166,310
7.	6000	0.00		0	
8.	6000	48.93	48.93	3,163,325	3,353,019
9.	6000	0.00		0	
10.	6000	0.00		0	
11.	6000	0.00		0	
12.	6000	0.00		0	
13.	6000	0.00		0	
14.	6000	23.50	23.50	1,905,300	1,905,300
15.	6000	0.00		582,914	350,000
16.	6000	0.00		0	
17.	6000	0.00		16,580	620
18.		101.08	101.08	7,896,430	7,948,023
19.	6000	0.00		0	
20.	6000	0.00		0	
21.	6000	0.00		0	
22.	6000	0.00		0	
23.	6000	0.00		0	
24.	6000	0.00		0	
25.	6000	0.00		0	
26.	6000				
27.	6000				1,209,661
28.	6000	0.00		0	
29.	6000	0.50	0.50	674,835	316,495
30.		0.50	0.50	674,835	1,526,156
31.		101.58	101.58	8,571,265	9,474,179

**OTHER FUNDS**

		Prior FY	Budget FY
1.	050 County, City, and Town Grants	6000	23,829
2.	071 Structured English Immersion (1)	6000	0
3.	072 Compensatory Instruction (1)	6000	0
4.	500 School Plant (2)	6000	4,948,015
5.	510 Food Service	6000	5,600,000
6.	515 Civic Center	6000	1,100,000
7.	520 Community School	6000	13,115,758
8.	525 Auxiliary Operations	6000	1,727,000
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,000,000
10.	530 Gifts and Donations	6000	420,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0
12.	540 Fingerprint	6000	8,500
13.	545 School Opening	6000	0
14.	550 Insurance Proceeds	6000	350,000
15.	555 Textbooks	6000	71,000
16.	565 Litigation Recovery	6000	100,000
17.	570 Indirect Costs	6000	750,000
18.	575 Unemployment Insurance	6000	175,000
19.	580 Teacherage	6000	0
20.	585 Insurance Refund	6000	0
21.	590 Grants and Gifts to Teachers	6000	5,000
22.	595 Advertisement	6000	50,000
23.	596 Joint Technical Education	6000	0
24.	639 Impact Aid Revenue Bond Building	6000	0
25.	650 Gifts and Donations-Capital	6000	129,688
26.	660 Condemnation	6000	2,365
27.	665 Energy and Water Savings	6000	0
28.	686 Emergency Deficiencies Correction	6000	0
29.	691 Building Renewal Grant	6000	0
30.	700 Debt Service	6000	18,370,000
31.	720 Impact Aid Revenue Bond Debt Service	6000	0
32.	Other Student Activities	6000	500,000
<b>INTERNAL SERVICE FUNDS 950-989</b>			
1.	952, 970 Self-Insurance	6000	17,973,000
2.	955 Intergovernmental Agreements	6000	234,022
3.	9__ OPEB	6000	0
4.	950 Internal Service Funds	6000	2,700,000

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



**CALCULATION OF FY 2018 GENERAL BUDGET LIMIT  
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ <u>82,756,509</u>	\$ <u>82,578,509</u>	\$ <u>178,000</u>
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>7,250,774</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>6,350,465</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>900,309</u>	<u>900,309</u>	<u>0</u>
*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		<u>12,531,171</u>	
(b) Unrestricted Capital Outlay			<u>6,834,000</u>
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.L)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		<u>12,346,919</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 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)		<u>0</u>	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(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)		<u>693,952</u>	
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)		\$ <u>109,050,860</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u>7,012,000</u>

\* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.



**CALCULATION OF FY 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)	\$ 10,723,260
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$ 10,723,260
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ 10,723,260
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 10,723,260
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 6,323,699
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.	\$ 4,399,561
8. Interest Earned in Fund 610 in FY 2017	\$ 17,772
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)	\$ 7,012,000
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	<u>\$ 11,429,333</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)	2,780,336	4,082,893	6,276,494	13,139,723
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	1,098,129	2,627,769	2,039,113	5,765,011
3. Unexpended Budget Balance (line B.1 minus B.2)	1,682,207	1,455,124	4,237,381	7,374,712
4. Interest Earned in the Classroom Site Fund in FY 2017	8,906	17,812	17,812	44,530
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.	1,439,621	2,879,242	2,879,242	7,198,106
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)				0
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	<u>3,130,734</u>	<u>4,352,178</u>	<u>7,134,435</u>	<u>14,617,348</u>

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.