



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

Revised #1

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.

[Handwritten Signatures]

[Signature]
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

[Signature]
Superintendent Signature

Steven D. Holmes
Superintendent Name (Typed Name)

[Signature]
Business Manager Signature

Hector M. Encinas, CFO
Business Manager Name (Typed Name)

District Contact Employee: Hector M. Encinas

Telephone: (520) 545-2154 E-mail: hectore@susd12.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$	<u>155,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)		
Local	1000 \$	<u>15,000,000</u>
Intermediate	2000 \$	<u>8,000,000</u>
State	3000 \$	<u>65,000,000</u>
Federal	4000 \$	<u>30,000,000</u>
TOTAL	\$	<u>118,000,000</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:	4.1586	4.2045
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.4700	1.4964
JTED		
Total Secondary Tax Rate	1.4700	1.4964

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

1. General Budget Limit (from Budget, page 7, line 11)	\$	<u>84,298,690</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>2,079,830</u>
3. Subtotal (line A.1 + A.2)	\$	<u>86,378,520</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$	<u>20,916,000</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>107,294,520</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>84,298,690</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>2,079,830</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>86,378,520</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.	611.00	575.00	25,300,000	6,645,439	600,000	650,000	17,000	34,467,000	33,212,439	-3.6%
2000 Support Services											
2100 Students	2.	83.00	83.00	3,000,000	750,000	80,000	50,000	1,300	3,581,300	3,881,300	8.4%
2200 Instructional Staff	3.	60.00	60.00	3,000,000	750,000	260,000	100,000	1,000	3,311,000	4,111,000	24.2%
2300 General Administration	4.	15.00	15.00	1,500,000	400,000	250,000	60,000	10,000	2,170,000	2,220,000	2.3%
2400 School Administration	5.	97.00	97.00	4,650,000	1,200,000	110,000	60,000	11,000	6,031,000	6,031,000	0.0%
2500 Central Services	6.	44.00	44.00	2,000,000	550,000	500,000	100,000	28,000	3,178,000	3,178,000	0.0%
2600 Operation & Maintenance of Plant	7.	195.00	195.00	4,500,000	1,200,000	2,642,615	4,093,113	1,000	12,891,245	12,436,728	-3.5%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	4.00	4.00	80,000	20,000	125,000	300,000		525,000	525,000	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	60,000	10,000	6,000		4,000	70,000	80,000	14.3%
620 School-Sponsored Athletics	11.	3.00	3.00	610,000	100,000	155,000	50,000	38,000	963,000	953,000	-1.0%
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,112.00	1,076.00	44,700,000	11,625,439	4,728,615	5,463,113	111,300	67,187,545	66,628,467	-0.8%
200 and 300 Special Education											
1000 Instruction	15.	249.00	249.00	6,100,000	1,700,000	1,200,000	50,000	500	9,090,500	9,050,500	-0.4%
2000 Support Services											
2100 Students	16.	44.00	44.00	2,181,000	610,000	1,250,000	25,000	800	3,975,800	4,066,800	2.3%
2200 Instructional Staff	17.	3.00	3.00	190,000	45,000	2,000	500	500	263,000	238,000	-9.5%
2300 General Administration	18.	0.00	0.00						0	0	0.0%
2400 School Administration	19.	0.00	0.00						0	0	0.0%
2500 Central Services	20.	0.00	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	21.	2.00	2.00	20,000	6,000				52,000	26,000	-50.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	298.00	298.00	8,491,000	2,512,000	2,452,000	75,500	1,800	13,381,300	13,381,300	0.0%
400 Pupil Transportation	25.	83.00	83.00	1,977,600	620,000	90,000	500,000	400	3,188,000	3,188,000	0.0%
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.	6.00	6.00	185,572	60,000				245,572	245,572	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.	11.00	11.00	417,157	160,000	49,000	228,277	917	884,617	855,351	-3.3%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,510.00	1,474.00	55,771,329	14,977,439	7,319,615	6,266,890	114,417	84,887,034	84,298,690	-0.7%

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	11,500,000	11,500,000	1.
2. Gifted Education	731,300	731,300	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	150,000	150,000	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-JTED)	1,000,000	1,000,000	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)	13,381,300	13,381,300	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 19
 Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
1,050.00	1,025.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>64000</u>
All Funds - Federal	6330	<u></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) \$ 400,000
 (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)	<u>900.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>850.00</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$36,720,000</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$36,000,000</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$381,600</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$43,884</u>
7. Employer share of FICA expense for increase on line 5	<u>\$29,192</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$454,676</u>

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2017	Budget FY 2018	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	1,229,865	223,774				1,325,108	1,453,639	9.7%
2100 Support Services - Students	2.	60,000	10,000				40,000	70,000	75.0%
2200 Support Services - Instructional Staff	3.	10,000	4,000				40,000	14,000	-65.0%
Program 100 Subtotal (lines 1-3)	4.	1,299,865	237,774				1,405,108	1,537,639	9.4%
200 Special Education									
1000 Instruction	5.	230,000	54,000				284,000	284,000	0.0%
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.	230,000	54,000				284,000	284,000	0.0%
Other Programs (Specify) _____ 500 _____									
1000 Instruction	9.	10,000	5,000				15,000	15,000	0.0%
2100 Support Services - Students	10.	10,000	5,000				15,000	15,000	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	20,000	10,000				30,000	30,000	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	1,549,865	301,774				1,719,108	1,851,639	7.7%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	2,350,000	500,000				2,850,000	2,850,000	0.0%
2100 Support Services - Students	15.	200,000	44,000				244,000	244,000	0.0%
2200 Support Services - Instructional Staff	16.	350,000	77,000				427,000	427,000	0.0%
Program 100 Subtotal (lines 14-16)	17.	2,900,000	621,000				3,521,000	3,521,000	0.0%
200 Special Education									
1000 Instruction	18.	725,536	159,917				885,453	885,453	0.0%
2100 Support Services - Students	19.	100,000	22,000				122,000	122,000	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	825,536	181,917				1,007,453	1,007,453	0.0%
Other Programs (Specify) _____									
1000 Instruction	22.	50,000	11,000				61,000	61,000	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.	50,000	11,000				61,000	61,000	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	3,775,536	813,917				4,589,453	4,589,453	0.0%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	2,110,000	784,536				2,894,536	2,894,536	0.0%
2100 Support Services - Students	28.	75,000	20,000				95,000	95,000	0.0%
2200 Support Services - Instructional Staff	29.	75,000	20,000				95,000	95,000	0.0%
Program 100 Subtotal (lines 27-29)	30.	2,260,000	824,536	0	0		3,084,536	3,084,536	0.0%
200 Special Education									
1000 Instruction	31.	350,000	100,000				450,000	450,000	0.0%
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.	350,000	100,000	0	0		450,000	450,000	0.0%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.	10,000	2,500				12,500	12,500	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.	10,000	2,500				12,500	12,500	0.0%
Other Programs Subtotal (lines 36-37)	38.	20,000	5,000	0	0		25,000	25,000	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	2,630,000	929,536	0	0		3,559,536	3,559,536	0.0%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	7,955,401	2,045,227	0	0	0	9,868,097	10,000,628	1.3%

The district has budgeted an amount in Fund 011 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 012 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2017	Budget FY 2018	
Unrestricted Capital Outlay Override (1)	1.							0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	300,000	709,830				732,349	1,009,830	37.9%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	20,000	250,000				175,346	270,000	54.0%
2300, 2400, 2500, 2900 Administration	4.		300,000				150,000	300,000	100.0%
2600 Operation & Maintenance of Plant	5.		150,000				300,000	150,000	-50.0%
2700 Student Transportation	6.		150,000				75,000	150,000	100.0%
3000 Operation of Noninstructional Services (5)	7.						20,000	0	-100.0%
4000 Facilities Acquisition and Construction	8.						130,000	0	-100.0%
5000 Debt Service	9.			200,000			200,000	200,000	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	320,000	1,559,830	200,000	0	1,782,695	2,079,830	16.7%

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)]

\$ 15,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 100,000
6642 Textbooks	100,000
6643 Instructional Aids	160,000
673X Furniture and Equipment	560,000
673X Vehicles	100,000
673X Tech Hardware & Software	1,059,830

(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.

\$ 100,000

(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 \$ - .

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.	1,782,695	2,079,830	18,000,000	9,250,000	0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		70,000	100,000	0		0		2.
6200 Employee Benefits	3.	0		15,000	20,000	0		0		3.
6450 Construction Services	4.	0		0		0		0	66,652	4.
6710 Land and Improvements	5.	0		1,500,000	1,000,000	0		0		5.
6720 Buildings and Improvements	6.	400,000	160,000	11,415,000	6,000,000	100,000		0		6.
673X Furniture and Equipment	7.	770,795	560,000	1,000,000	130,000	0		0		7.
673X Vehicles	8.	50,000	100,000	0		0		0		8.
673X Technology Hardware & Software	9.	361,900	1,059,830	4,000,000	2,000,000	0		0		9.
6831, 6832 Redemption of Principal	10.	200,000	200,000	0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	1,782,695	2,079,830	18,000,000	9,250,000	100,000	0	0	66,652	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	890,346	460,000	12,915,000	5,600,000			0	66,652	13.
New Construction	14.	0		0	1,500,000	100,000		0		14.
Other	15.	892,349	1,619,830	5,085,000	2,150,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	1,782,695	2,079,830	18,000,000	9,250,000	100,000	0	0	66,652	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
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	162.00	162.00	11,000,000	11,000,000	1.
6000	4.00	4.00	1,000,000	1,100,000	2.
6000	0.00		1,900,000	1,400,000	3.
6000	0.00		0		4.
6000	3.00	3.00	850,000	900,000	5.
6000	3.00	3.00	116,000	116,000	6.
6000	0.00		0		7.
6000	87.00	87.00	3,200,000	3,100,000	8.
6000	0.00		42,000	85,000	9.
6000	0.00		0		10.
6000	0.00		0		11.
6000	3.00	3.00	450,000	505,000	12.
6000	2.00	2.00	110,000	110,000	13.
6000	3.00	3.00	1,100,000	1,000,000	14.
6000	0.00		1,000,000	1,000,000	15.
6000	0.00		0	0	16.
6000	3.00	3.00	600,000	600,000	17.
	270.00	270.00	21,368,000	20,916,000	18.
6000	0.00		105,000	115,000	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					26.
6000					27.
6000	0.00		0		28.
6000	7.00	7.00	1,000,000	500,000	29.
	7.00	7.00	1,105,000	615,000	30.
	277.00	277.00	22,473,000	21,531,000	31.

	Prior FY	Budget FY	
6000	0	0	1.
6000	0	0	2.
6000	100,000	100,000	3.
6000	700,000	700,000	4.
	800,000	800,000	5.

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

	Prior FY	Budget FY	
6000			1.
6000	0	0	2.
6000	0	0	3.
6000	160,000	160,000	4.
6000	11,000,000	11,000,000	5.
6000	100,000	100,000	6.
6000	550,000	550,000	7.
6000	600,000	600,000	8.
6000	600,000	600,000	9.
6000	1,000,000	1,000,000	10.
6000	0		11.
6000	0		12.
6000	0		13.
6000	500,000	500,000	14.
6000	40,000	40,000	15.
6000	200,000	91,000	16.
6000	2,000,000	1,200,000	17.
6000	5,000	3,000	18.
6000	8,000	8,000	19.
6000	0		20.
6000	0		21.
6000	20,000	8,000	22.
6000	1,800,000	1,800,000	23.
6000	0		24.
6000	0		25.
6000	0		26.
6000	550,000	485,792	27.
6000	0		28.
6000	100,000	0	29.
6000	11,000,000	6,250,000	30.
6000	0		31.
6000	11,000,000	5,000,000	32.
6000	0	0	1.
6000	0		2.
6000	0		3.
6000	0		4.

(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)	\$ 79,615,507		\$ 600,000
*2 (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 7,463,230		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	6,381,062		
(c) Total DAA (line 2.a minus 2.b)	\$ 1,082,168		1,082,168
*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)			
(n) Maintenance and Operation			
(h) Unrestricted Capital Outlay			
(c) Special Program			
*4 Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5 Tuition Revenue (A.R.S. §§15-823 and 15-824) Local			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6 State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7 Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(n) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (h) 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)	4,814,663		
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	245,572		
(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) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</u>	<u>(485,792)</u>		
(c) <u>Increase for Energy and Water Savings Fund Transfer to M&O</u>			
(d) <u>JTED Reduction [See Work Sheet J, footnote (1) for estimate]</u>			
(e) <u>Noncompliance Adjustment</u>			
(f) <u>ADM/Transportation Audit Adjustment</u>			
(g) <u>Other:</u>			
*10. <u>Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)</u>			<u>708,740</u>
11. <u>FY 2018 General Budget Limit (column A, lines 1 through 10)</u> (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)			<u>\$ 84,298,690</u>
12. <u>Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10)</u> (A.R.S. §15-905.F) (to page 8, line A.11)			<u>\$ 1,682,168</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) \$ 1,782,695
- 2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.) \$
- 3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2) \$ 1,782,695
- 4. Amount Budgeted in Fund 610 in FY 2017
 (from FY 2017 latest revised Budget, page 4, line 10) \$ 1,782,695
- 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 \$ 1,782,695
- 6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) \$ 1,404,363
- 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. \$ 378,332
- 8. Interest Earned in Fund 610 in FY 2017 \$ 19,330
- 9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F) \$
- 10. Adjustment to UCBL for FY 2018 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.
 - (a) Prior Year Over Expenditures/Resolutions: \$
 - (b) JTED Reduction [See Work Sheet J, footnote (1) for estimate] \$
 - (c) ADM/Transportation Audit Adjustment \$
 - (d) Other: \$
- 11. Amount to be Used for Capital Expenditures (from page 7, line 12) \$ 1,682,168
- 12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) \$ 2,079,830

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.)	1,757,108	4,095,547	3,240,019	9,092,674
3. Unexpended Budget Balance (line B.1 minus B.2)	1,400,396	2,503,147	2,669,648	6,573,191
4. Interest Earned in the Classroom Site Fund in FY 2017	356,712	1,592,400	570,371	2,519,483
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.	2,160	11,519	3,631	17,310
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)	1,492,767.00	2,985,534.00	2,985,534.00	7,463,835.00
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	1,851,639	4,589,453	3,559,536	10,000,628

- (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.