



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

Adopted

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 8, 2017</u>
Adopted	<u>June 29, 2017</u>
Revised	<u> </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

June 30, 2017 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Dr. Kristi Sandvik

Nate Bowler

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Nate Bowler

Telephone: 623-925-3407

E-mail: nbowler@besd33.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$ <u>57,764,886</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)	
Local 1000	\$ <u>685,711</u>
Intermediate 2000	\$ <u>2,034,069</u>
State 3000	\$ <u>12,811,222</u>
Federal 4000	\$ <u>4,520,177</u>
TOTAL	\$ <u>20,051,179</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:	3.6463	3.6447
Secondary Tax Rates:		
M&O Override	1.4603	1.3394
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	0.8156	0.9729
JTED	0.0000	0.0000
Total Secondary Tax Rate	2.2759	2.3123

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

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>30,796,230</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>4,236,378</u>
3. Subtotal (line A.1 + A.2)	\$ <u>35,032,608</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>4,300,953</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>39,333,561</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>30,796,230</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>4,236,378</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>35,032,608</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.	191.67	205.45	8,675,965	2,626,834	398,624	106,936	0	10,961,188	11,808,359	7.7%	1.
2000 Support Services												
2100 Students	2.	13.40	16.00	497,573	216,324	65,845	8,842	0	749,688	788,584	5.2%	2.
2200 Instructional Staff	3.	10.60	12.00	323,607	135,128	268,263	45,758	10,075	727,244	782,832	7.6%	3.
2300 General Administration	4.	1.60	4.20	478,995	152,250	77,572	15,987	21,963	733,413	746,767	1.8%	4.
2400 School Administration	5.	17.00	18.00	1,225,835	390,485	1,203	10,899	4,719	1,568,014	1,633,141	4.2%	5.
2500 Central Services	6.	12.25	15.75	648,293	251,464	305,622	23,524	8,732	1,172,381	1,237,634	5.6%	6.
2600 Operation & Maintenance of Plant	7.	26.50	29.46	723,201	272,509	1,765,695	1,057,576	75	4,072,980	3,819,056	-6.2%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	56,151	267,673	0	321,689	323,824	0.7%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	67,689	13,689	6,000	967	7,692	83,057	96,037	15.6%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	90,170	18,382	34,980	1,060	300	142,753	144,892	1.5%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	1.00	29,679	14,134	33,991	145	0	105,988	77,949	-26.5%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	273.02	301.86	12,761,007	4,091,199	3,013,946	1,539,367	53,555	20,638,395	21,459,075	4.0%	14.
200 and 300 Special Education												
1000 Instruction	15.	76.10	108.25	2,213,520	653,733	1,057,526	11,865	1,328	3,824,367	3,937,972	3.0%	15.
2000 Support Services												
2100 Students	16.	14.10	22.16	932,463	312,179	674,216	26,400	570	1,903,774	1,945,828	2.2%	16.
2200 Instructional Staff	17.	0.00	1.60	201,622	43,306	12,803	8,046	1,000	250,336	266,778	6.6%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	20	0	-100.0%	18.
2400 School Administration	19.	1.55	1.78	90,115	33,031	4,138	5,839	0	128,103	133,122	3.9%	19.
2500 Central Services	20.	0.00	0.00	1,544	319	51,435	1,245	0	46,199	54,542	18.1%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	3,588	3,612	0	7,200	7,200	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	91.75	133.79	3,439,264	1,042,568	1,803,706	57,006	2,898	6,159,999	6,345,442	3.0%	24.
400 Pupil Transportation	25.	29.50	29.72	813,335	291,198	56,707	212,931	1,120	1,331,581	1,375,292	3.3%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	36.38	36.10	1,147,165	449,031	12,725	0	0	1,608,921	1,608,921	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	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.	4.50	0.00	0	0	0	7,500	0	287,254	7,500	-97.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	435.15	501.47	18,160,771	5,873,996	4,887,084	1,816,804	57,573	30,026,150	30,796,230	2.6%	30.

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	5,714,999	5,922,148	1.
2. Gifted Education	12,000	12,000	2.
3. Remedial Education	375,000	354,156	3.
4. ELL Incremental Costs	58,000	57,138	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)	6,159,999	6,345,442	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 38
 Staff-Pupil 1 to 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
270.00	275.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	34500
All Funds - Federal	6330	2,200

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 Classr

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 320,000

(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)	270.00
2. Number of teachers eligible for increase (FY 2018 FTE)	260.40
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	\$11,044,735
4. Total FY 2017 eligible teachers' salaries	\$12,040,349
5. 1.06% salary increase (line 4 times 1.06%)	\$127,628
6. Employer share of retirement system expense for increase on line 5	\$14,677
7. Employer share of FICA expense for increase on line 5	\$9,764
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	\$152,069

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.	278,996	45,546				310,523	324,542	4.5%
2100 Support Services - Students	2.	8,413	1,621				4,108	10,034	144.3%
2200 Support Services - Instructional Staff	3.	0	0				3,285	0	-100.0%
Program 100 Subtotal (lines 1-3)	4.	287,409	47,167				317,916	334,576	5.2%
200 Special Education									
1000 Instruction	5.	33,084	6,455				29,334	39,539	34.8%
2100 Support Services - Students	6.	3,091	577				4,714	3,668	-22.2%
2200 Support Services - Instructional Staff	7.	0	0				0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	36,175	7,032				34,048	43,207	26.9%
Other Programs (Specify) <u>511, 514</u>									
1000 Instruction	9.	34,183	6,608				29,655	40,791	37.6%
2100 Support Services - Students	10.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	11.	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	34,183	6,608				29,655	40,791	37.6%
Total Expenditures (lines 4, 8, and 12)	13.	357,767	60,807			0	381,619	418,574	9.7%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	695,691	67,294				682,556	762,985	11.8%
2100 Support Services - Students	15.	8,737	1,673				10,410	10,410	0.0%
2200 Support Services - Instructional Staff	16.	8,737	1,673				10,410	10,410	0.0%
Program 100 Subtotal (lines 14-16)	17.	713,165	70,640				703,376	783,805	11.4%
200 Special Education									
1000 Instruction	18.	28,833	5,522				34,355	34,355	0.0%
2100 Support Services - Students	19.	8,300	1,589				9,889	9,889	0.0%
2200 Support Services - Instructional Staff	20.	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	37,133	7,111				44,244	44,244	0.0%
Other Programs (Specify) _____									
1000 Instruction	22.	0	0				0	0	0.0%
2100 Support Services - Students	23.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	24.	0	0				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.	750,298	77,751			0	747,620	828,049	10.8%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	712,238	69,044				701,233	781,282	11.4%
2100 Support Services - Students	28.	4,829	902				5,731	5,731	0.0%
2200 Support Services - Instructional Staff	29.	3,771	722				4,493	4,493	0.0%
Program 100 Subtotal (lines 27-29)	30.	720,838	70,668	0	0		711,457	791,506	11.3%
200 Special Education									
1000 Instruction	31.	26,707	5,115				31,822	31,822	0.0%
2100 Support Services - Students	32.	5,420	1,038				6,458	6,458	0.0%
2200 Support Services - Instructional Staff	33.	0	0				0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	32,127	6,153	0	0		38,280	38,280	0.0%
530 Dropout Prevention Programs									
1000 Instruction	35.	0	0				0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.	0	0				0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.	0	0				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.	752,965	76,821	0	0	0	749,737	829,786	10.7%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	1,861,030	215,379	0	0	0	1,878,976	2,076,409	10.5%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2017	Budget FY 2018	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	945,000	300,000			2,071,082	4,399,922	3,316,082	-24.6%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	1,000	107,000			300,000	481,000	408,000	-15.2%
2300, 2400, 2500, 2900 Administration	4.		150,000		0	0	151,000	150,000	-0.7%
2600 Operation & Maintenance of Plant	5.		20,000			0	40,000	20,000	-50.0%
2700 Student Transportation	6.		25,000			0	237,000	25,000	-89.5%
3000 Operation of Noninstructional Services (5)	7.		25,000			0	1,000	25,000	2400.0%
4000 Facilities Acquisition and Construction	8.	12,000	0			0	80,954	12,000	-85.2%
5000 Debt Service	9.				280,296		0	280,296	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	12,000	627,000	0	280,296	2,371,082	5,390,876	4,236,378	-21.4%

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)] \$ 150,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 35,000
6642 Textbooks	486,000
6643 Instructional Aids	425,000
673X Furniture and Equipment	50,000
673X Vehicles	27,000
673X Tech Hardware & Software	550,000

(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. \$ 262,722

(3) Includes principal on Capital Equity Fund loans of \$ - , principal on capital leases of \$ - , and principal on bonds of \$ 1,438,225 .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ 280,296 , and interest on bonds of \$ 358,225 .

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.	5,390,876	4,236,378	5,198,506	6,200,000	0	0	4,137,359	2,500,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0	10,000	0	0	0		2.
6200 Employee Benefits	3.	0		0	2,500	0	0	0		3.
6450 Construction Services	4.	0		3,765,684	4,200,000	0	0	0	1,000,000	4.
6710 Land and Improvements	5.	0		0		0	0	3,566,609	1,500,000	5.
6720 Buildings and Improvements	6.	0		0		0	0	0		6.
673X Furniture and Equipment	7.	500,000	50,000	5,663		0	0	0		7.
673X Vehicles	8.	257,000	27,000	0		0	0	0		8.
673X Technology Hardware & Software	9.	536,000	550,000	0		0	0	0		9.
6831, 6832 Redemption of Principal	10.	0		0		0	0	0		10.
6841, 6842, 6850 Interest	11.	0		0		0	0	0		11.
Total (lines 2-11)	12.	1,293,000	627,000	3,771,347	4,212,500	0	0	3,566,609	2,500,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0	550,000			0	500,000	13.
New Construction	14.	0		3,765,684	3,650,000	0		3566609	2,000,000	14.
Other	15.	1,066,000		5,663	12,500	0		0		15.
Total (lines 13-15, must equal line 12)	16.	1,066,000	Check line 12	3,771,347	4,212,500	0	0	3566609	2,500,000	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 \$ 1,000,000

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	14.46	25.80	1,390,218	1,390,218	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.75	2.15	104,880	104,880	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	0	0	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.60	0.35	152,720	152,720	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	8.94	9.34	788,135	788,135	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	0	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0	13.
14.	290 Medicaid Reimbursement	6000	0.90	0.00	600,000	1,100,000	14.
15.	374 E-Rate	6000	0.00	0.00	681,658	765,000	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	0	0	17.
18.	Total Federal Project Funds (lines 1-17)		25.65	37.64	3,717,611	4,300,953	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	0	0	19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	6000	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0	23.
24.	435 Academic Contests	6000	0.00	0.00	0	0	24.
25.	450 Gifted Education	6000	0.00	0.00	0	0	25.
26.	456 College Credit Exam Incentives	6000		0.00		0	26.
27.	457 Results-based Funding	6000		0.00		0	27.
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0	28.
29.	465-499 Other State Projects	6000	2.50	5.17	299,645	299,645	29.
30.	Total State Project Funds (lines 19-29)		2.50	5.17	299,645	299,645	30.
31.	Total Special Projects (lines 18 and 30)		28.15	42.81	4,017,256	4,600,598	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY	
1.	Teacher Compensation Increases	0	0
2.	Class Size Reduction	135,000	135,000
3.	Dropout Prevention Programs (M&O purposes)	0	0
4.	Instructional Improvement Programs (M&O purposes)	135,000	135,000
5.	Total Instructional Improvement Fund (lines 1-4)	270,000	270,000

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	8,000	0	1.
2.	071 Structured English Immersion (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	15,000	15,000	4.
5.	510 Food Service	6000	2,800,000	2,800,000	5.
6.	515 Civic Center	6000	160,000	40,000	6.
7.	520 Community School	6000	320,000	275,000	7.
8.	525 Auxiliary Operations	6000	100,000	100,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	55,000	35,000	9.
10.	530 Gifts and Donations	6000	50,000	70,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	10,000	5,000	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	10,000	12,000	14.
15.	555 Textbooks	6000	5,000	5,000	15.
16.	565 Litigation Recovery	6000	4,000	3,000	16.
17.	570 Indirect Costs	6000	205,000	100,000	17.
18.	575 Unemployment Insurance	6000	12,000	15,000	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	0	0	20.
21.	590 Grants and Gifts to Teachers	6000	0	0	21.
22.	595 Advertisement	6000	15,000	15,000	22.
23.	596 Joint Technical Education	6000	0	0	23.
24.	639 Impact Aid Revenue Bond Building	6000	0	0	24.
25.	650 Gifts and Donations-Capital	6000	1,500,000	1,500,000	25.
26.	660 Condemnation	6000	0	0	26.
27.	665 Energy and Water Savings	6000	0	0	27.
28.	686 Emergency Deficiencies Correction	6000	0	0	28.
29.	691 Building Renewal Grant	6000	0	0	29.
30.	700 Debt Service	6000	1,600,000	1,600,000	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	31.
32.	Other _____	6000	100,000	100,000	32.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0	0	1.
2.	955 Intergovernmental Agreements	6000	0	0	2.
3.	9__ OPEB	6000	0	0	3.
4.	9__ _____	6000	0	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)**

		<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>24,909,408</u>	\$ <u>24,909,408</u>	\$ <u>0</u>
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>2,085,085</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>1,782,747</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>302,338</u>	<u>0</u>	<u>302,338</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>2,471,109</u>	
(b) Unrestricted Capital Outlay			
(c) Special Program		<u>0</u>	
*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)		<u>0</u>	
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources		<u>0</u>	
(b) Other Arizona Districts		<u>0</u>	
(c) Out-of-State Districts and Other Governments		<u>0</u>	
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		<u>0</u>	
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		<u>0</u>	
*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)		<u>1,608,921</u>	
* (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>1,600,000</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>0</u>	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2016 (A.R.S. §15-910.M)		<u>0</u>	
* (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)		<u>0</u>	
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		<u>0</u>	
*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) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</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. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>206,792</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>30,796,230</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>302,338</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.

