



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 8, 2017</u>
Adopted	<u>June 29, 2017</u>
Revised	<u>May 7, 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 upoaded to the Arizona Department of Education, via the internet, on

May 8, 2018 contain(s) the data for the budget described above.

Date

Superintendent Signature

Dr. Kristi Sandvik

Superintendent Name (Typed Name)

Business Manager Signature

Nate Bowler

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>
<b>TOTAL</b>	<b>\$ <u>20,051,179</u></b>

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>31,203,232</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>4,288,529</u>
3. Subtotal (line A.1 + A.2)	\$ <u>35,491,761</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>3,603,387</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)	<b>\$ <u>39,095,148</u></b>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>31,203,232</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>4,288,529</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	<b>\$ <u>35,491,761</u></b>

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	7,564,809	2,388,000	558,000	135,000	1,000	10,961,188	10,646,809	-2.9%
2000 Support Services											
2100 Students	2.	13.40	16.00	478,000	170,000	83,000	10,000	0	749,688	741,000	-1.2%
2200 Instructional Staff	3.	10.60	12.00	409,000	145,000	284,000	52,000	11,000	727,244	901,000	23.9%
2300 General Administration	4.	1.60	4.20	804,000	240,000	119,000	16,000	26,000	733,413	1,205,000	64.3%
2400 School Administration	5.	17.00	18.00	1,297,000	376,000	1,000	13,000	6,000	1,568,014	1,693,000	8.0%
2500 Central Services	6.	12.25	15.75	599,000	231,000	418,000	23,000	15,000	1,172,381	1,286,000	9.7%
2600 Operation & Maintenance of Plant	7.	26.50	29.46	787,000	249,000	2,136,000	1,218,000	0	4,072,980	4,390,000	7.8%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	3,000	1,000	71,000	327,000	0	321,689	402,000	25.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	85,000	16,000	9,000	1,000	6,000	83,057	117,000	40.9%
620 School-Sponsored Athletics	11.	0.00	0.00	118,000	29,000	43,000	3,000	1,000	142,753	194,000	35.9%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	1.00	52,000	19,000	38,000	2,000	0	105,988	111,000	4.7%
Regular Education Subtotal (lines 1-13)	14.	273.02	301.86	12,196,809	3,864,000	3,760,000	1,800,000	66,000	20,638,395	21,686,809	5.1%
200 and 300 Special Education											
1000 Instruction	15.	76.10	108.25	2,491,502	647,000	957,000	12,000	2,000	3,824,367	4,109,502	7.5%
2000 Support Services											
2100 Students	16.	14.10	22.16	967,000	308,000	497,500	32,000	1,000	1,903,774	1,805,500	-5.2%
2200 Instructional Staff	17.	0.00	1.60	224,000	47,000	43,000	12,000	1,000	250,336	327,000	30.6%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	20	0	-100.0%
2400 School Administration	19.	1.55	1.78	135,000	44,000	5,000	6,000	1,000	128,103	191,000	49.1%
2500 Central Services	20.	0.00	0.00	2,000	1,000	52,000	2,000	0	46,199	57,000	23.4%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	4,000	4,000	0	7,200	8,000	11.1%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	91.75	133.79	3,819,502	1,047,000	1,558,500	68,000	5,000	6,159,999	6,498,002	5.5%
400 Pupil Transportation	25.	29.50	29.72	842,000	260,000	60,000	239,000	1,000	1,331,581	1,402,000	5.3%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	36.38	36.10	1,214,408	390,513	4,000	0	0	1,608,921	1,608,921	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	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.	4.50	0.00	0	0	0	7,500	0	287,254	7,500	-97.4%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	435.15	501.47	18,072,719	5,561,513	5,382,500	2,114,500	72,000	30,026,150	31,203,232	3.9%

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

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

(A.R.S. §§ 15-761 and 15-903)

1. Total All Disability Classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technical Education (non-JTED)
7. Career Education
8. Joint Technical Education (JTED)
9. Total (lines 1 through 8. Must equal total of line 24, page 1)

	Prior FY	Budget FY	
	5,714,999	6,337,002	1.
	12,000	71,000	2.
	375,000	26,000	3.
	58,000	64,000	4.
	0	0	5.
	0	0	6.
	0	0	7.
		0	8.
	6,159,999	6,498,002	9.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 40  
 Staff-Pupil 1 to 11

**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	37000
All Funds - Federal	6330	<u>2,500</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 Classro

**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)	<u>182.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>182.00</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$8,257,343</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$8,074,017</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$85,585</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$9,773</u>
7. Employer share of FICA expense for increase on line 5	<u>\$6,509</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$101,867</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	308,227	45,546				310,523	353,773	13.9%
2100 Support Services - Students	8,413	1,621				4,108	10,034	144.3%
2200 Support Services - Instructional Staff	0	0				3,285	0	-100.0%
Program 100 Subtotal (lines 1-3)	316,640	47,167				317,916	363,807	14.4%
200 Special Education								
1000 Instruction	33,084	6,455				29,334	39,539	34.8%
2100 Support Services - Students	3,091	577				4,714	3,668	-22.2%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Program 200 Subtotal (lines 5-7)	36,175	7,032				34,048	43,207	26.9%
Other Programs (Specify) <u>511, 514</u>								
1000 Instruction	34,183	6,608				29,655	40,791	37.6%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	34,183	6,608				29,655	40,791	37.6%
<b>Total Expenditures (lines 4, 8, and 12)</b>	<b>386,998</b>	<b>60,807</b>			<b>0</b>	<b>381,619</b>	<b>447,805</b>	<b>17.3%</b>
<b>Classroom Site Fund 012 - Performance Pay</b>								
100 Regular Education								
1000 Instruction	955,223	67,294				682,556	1,022,517	49.8%
2100 Support Services - Students	8,737	1,673				10,410	10,410	0.0%
2200 Support Services - Instructional Staff	8,737	1,673				10,410	10,410	0.0%
Program 100 Subtotal (lines 14-16)	972,697	70,640				703,376	1,043,337	48.3%
200 Special Education								
1000 Instruction	28,833	5,522				34,355	34,355	0.0%
2100 Support Services - Students	8,300	1,589				9,889	9,889	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	37,133	7,111				44,244	44,244	0.0%
Other Programs (Specify)								
1000 Instruction	0	0				0	0	0.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
<b>Total Expenditures (lines 17, 21, and 25)</b>	<b>1,009,830</b>	<b>77,751</b>			<b>0</b>	<b>747,620</b>	<b>1,087,581</b>	<b>45.5%</b>
<b>Classroom Site Fund 013 - Other</b>								
100 Regular Education								
1000 Instruction	857,892	69,044				701,233	926,936	32.2%
2100 Support Services - Students	4,829	902				5,731	5,731	0.0%
2200 Support Services - Instructional Staff	3,771	722				4,493	4,493	0.0%
Program 100 Subtotal (lines 27-29)	866,492	70,668	0	0		711,457	937,160	31.7%
200 Special Education								
1000 Instruction	26,707	5,115				31,822	31,822	0.0%
2100 Support Services - Students	5,420	1,038				6,458	6,458	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Program 200 Subtotal (lines 31-33)	32,127	6,153	0	0		38,280	38,280	0.0%
530 Dropout Prevention Programs								
1000 Instruction	0	0				0	0	0.0%
Other Programs (Specify)								
1000 Instruction	0	0				0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
<b>Total Expenditures (lines 30, 34, 35, and 38)</b>	<b>898,619</b>	<b>76,821</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>749,737</b>	<b>975,440</b>	<b>30.1%</b>
<b>Total Classroom Site Funds (lines 13, 26, and 39)</b>	<b>2,295,447</b>	<b>215,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,878,976</b>	<b>2,510,826</b>	<b>33.6%</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		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.	1,255,000	300,000			1,813,233	4,431,181	3,368,233	-24.0%	
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	1,256,000	627,000	0	280,296	2,113,233	5,422,135	4,288,529	-20.9%

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	796,000
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	
<b>Total Fund Expenditures</b>	1.	5,422,135	4,288,529	5,198,506	6,200,000	0	0	4,137,359	2,500,000	1.
<b>Select Object Codes Detail (1)</b>										
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	5,000	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	810,000	0	0	0		7.
673X Vehicles	8.	257,000	27,000	0	76,000	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	280,296	0		0	0	0		11.
Total (lines 2-11)	12.	1,293,000	912,296	3,771,347	5,098,500	0	0	3,566,609	2,500,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	0	550,000			0	500,000	13.
New Construction	14.	0	0	3,765,684	4,460,000	0		3,566,609	2,000,000	14.
Other	15.	1,066,000	912,296	5,663	88,500	0		0		15.
Total (lines 13-15, must equal line 12)	16.	1,066,000	912,296	3,771,347	5,098,500	0	0	3,566,609	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**

		FTE		TOTAL ALL FUNCTIONS		
		Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	14.46	25.80	1,390,218	1,237,248
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.75	2.15	104,880	137,320
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	0	18,474
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.60	0.35	152,720	153,352
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0
8.	220 IDEA Part B	6000	8.94	9.34	788,135	706,993
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	0
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	6000	0.90	0.00	600,000	1,100,000
15.	374 E-Rate	6000	0.00	0.00	681,658	250,000
16.	378 Impact Aid	6000	0.00	0.00	0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	0	0
18.	Total Federal Project Funds (lines 1-17)		25.65	37.64	3,717,611	3,603,387

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00	0.00	0	0
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0
22.	425 Adult Basic Education	6000	0.00	0.00	0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0
24.	435 Academic Contests	6000	0.00	0.00	0	0
25.	450 Gifted Education	6000	0.00	0.00	0	0
26.	456 College Credit Exam Incentives	6000		0.00		0
27.	457 Results-based Funding	6000		0.00		0
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0
29.	465-499 Other State Projects	6000	2.50	5.17	299,645	342,402
30.	Total State Project Funds (lines 19-29)		2.50	5.17	299,645	342,402
31.	Total Special Projects (lines 18 and 30)		28.15	42.81	4,017,256	3,945,789

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	0	0
2.	Class Size Reduction	6000	135,000	135,000
3.	Dropout Prevention Programs (M&O purposes)	6000	0	0
4.	Instructional Improvement Programs (M&O purposes)	6000	135,000	135,000
5.	Total Instructional Improvement Fund (lines 1-4)		270,000	270,000

**OTHER FUNDS**

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	8,000	26,133
2.	071 Structured English Immersion (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	15,000	15,000
5.	510 Food Service	6000	2,800,000	2,800,000
6.	515 Civic Center	6000	160,000	100,000
7.	520 Community School	6000	320,000	290,000
8.	525 Auxiliary Operations	6000	100,000	100,000
9.	526 Extracurricular Activities Fees Tax Credit	6000	55,000	35,000
10.	530 Gifts and Donations	6000	50,000	70,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0
12.	540 Fingerprint	6000	10,000	5,000
13.	545 School Opening	6000	0	0
14.	550 Insurance Proceeds	6000	10,000	10,000
15.	555 Textbooks	6000	5,000	2,500
16.	565 Litigation Recovery	6000	4,000	1,000
17.	570 Indirect Costs	6000	205,000	100,000
18.	575 Unemployment Insurance	6000	12,000	15,000
19.	580 Teacherage	6000	0	0
20.	585 Insurance Refund	6000	0	0
21.	590 Grants and Gifts to Teachers	6000	0	0
22.	595 Advertisement	6000	15,000	15,000
23.	596 Joint Technical Education	6000	0	0
24.	639 Impact Aid Revenue Bond Building	6000	0	0
25.	650 Gifts and Donations-Capital	6000	1,500,000	1,500,000
26.	660 Condemnation	6000	0	0
27.	665 Energy and Water Savings	6000	0	0
28.	686 Emergency Deficiencies Correction	6000	0	0
29.	691 Building Renewal Grant	6000	0	0
30.	700 Debt Service	6000	1,600,000	1,751,350
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0
32.	Other 850 Student Activities	6000	100,000	100,000

**INTERNAL SERVICE FUNDS 950-989**

1.	9 Self-Insurance	6000	0	0
2.	955 Intergovernmental Agreements	6000	0	0
3.	9 OPEB	6000	0	0
4.	9	6000	0	0

(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)	\$	24,876,892	\$ 0
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$	2,085,487	
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,826,537		
(c) Total DAA (line 2.a minus 2.b)	\$	258,950	258,950
*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)		2,410,200	
(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)		0	
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)		0	
Local			
(a) Individuals and Other Private Sources		0	
(b) Other Arizona Districts		0	
(c) Out-of-State Districts and Other Governments		0	
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	
*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)		1,608,921	
(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)		2,108,005	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2016 (A.R.S. §15-910.M)		0	
(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
*8. 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)		0	
(i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		0	
*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/T Transportation Audit Adjustment			
(g) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		199,214	
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)	\$	31,203,232	
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)	\$		258,950

\* 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) \$ 5,422,135
  - 2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.) \$ (8,114)
  - 3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2) \$ 5,414,021
  - 4. Amount Budgeted in Fund 610 in FY 2017 \$ 5,422,135
  - (from FY 2017 latest revised Budget, page 4, line 10) \$ 5,414,021
  - 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 \$ 1,405,370
  - 6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) \$ 4,008,651
  - 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. \$ 20,928
  - 8. Interest Earned in Fund 610 in FY 2017 \$ 0
  - 9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F) \$ 0
  - 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) \$ 258,950

12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) \$ 4,288,529

**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)	381,619	747,620	749,737	1,878,976
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	376,666	642,346	683,260	1,702,272
3. Unexpended Budget Balance (line B.1 minus B.2)	4,953	105,274	66,477	176,704
4. Interest Earned in the Classroom Site Fund in FY 2017	383	2,763	1,356	4,502
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.	413,275	826,550	826,550	2,066,376.04
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)	29,194	152,994	81,057	263,245
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	447,805	1,087,581	975,440	2,510,828

(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.