



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

Proposed

Version

BY THE GOVERNING BOARD

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

Proposed June 27, 2017

Adopted _____

Revised _____

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.

Allison Prada _____
John _____
Claudia Anderson _____
Calvin Baker _____
Mark Talo _____

SIGNED

SIGNED

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

June 29, 2017 contain(s) the data for the budget described above.

Date

Calvin Baker

Superintendent Signature

Calvin Baker

Superintendent Name (Typed Name)

Michelle Quiroz

Business Manager Signature

Michelle Quiroz

Business Manager Name (Typed Name)

District Contact Employee:

Michelle Quiroz

Telephone: (520) 879-2021

E-mail: quiroz@m@vailschooldistrict.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017 \$ 72,896,704

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

Local	1000	\$	<u>20,984,321</u>
Intermediate	2000	\$	<u>7,255,080</u>
State	3000	\$	<u>45,025,031</u>
Federal	4000	\$	<u>9,565,397</u>
TOTAL		\$	<u>82,829,829</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>4.5047</u>	<u>4.2742</u>
Secondary Tax Rates:		
M&O Override	<u>1.4064</u>	<u>1.8207</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.0000</u>	<u>0.0000</u>
Class A Bonds	<u>0.0000</u>	<u>0.0000</u>
Class B Bonds	<u>1.1000</u>	<u>1.1700</u>
JTED		
Total Secondary Tax Rate	<u>2.5064</u>	<u>2.9907</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>80,507,151</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>1,634,175</u>
3. Subtotal (line A.1 + A.2)	\$ <u>82,141,326</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>5,614,297</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>1,206,304</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$ <u>86,549,319</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>80,507,151</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>1,634,175</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>82,141,326</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.	607.67	552.40	22,562,312	3,964,817	169,161	1,153,283	2,545	27,384,255	27,852,118	1.7%
2000 Support Services											
2100 Students	2.	85.25	92.71	2,644,780	478,321	118,790	7,292	325	2,626,357	3,249,508	23.7%
2200 Instructional Staff	3.	55.83	67.46	2,847,890	559,455	53,966	19,884	10,084	2,624,475	3,491,279	33.0%
2300 General Administration	4.	1.00	4.00	337,663	101,717	197,163	7,861	24,359	2,577,072	668,763	-74.0%
2400 School Administration	5.	92.55	89.74	4,008,861	902,785	4,292	0	342	4,854,739	4,916,280	1.3%
2500 Central Services	6.	39.00	45.20	2,287,248	5,627,457	425,300	80,903	43,756	9,131,661	8,464,664	-7.3%
2600 Operation & Maintenance of Plant	7.	167.74	176.85	4,503,398	924,060	1,889,725	2,901,485	7,903	9,736,257	10,226,571	5.0%
2900 Other	8.	0.00	0.00	0	0	0	3,457	0	49	3,457	6955.1%
3000 Operation of Noninstructional Services	9.	5.62	4.12	139,898	27,107	42,372	0	0	259,828	209,377	-19.4%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0.47	1.27	271,937	49,572	47,135	0	0	281,034	368,644	31.2%
630 Other Instructional Programs	12.	0.12	0.15	7,325	1,311	0	0	0	6,486	8,636	33.1%
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,055.25	1,033.90	39,611,312	12,636,602	2,947,904	4,174,165	89,314	59,482,213	59,459,297	0.0%
200 and 300 Special Education											
1000 Instruction	15.	318.93	352.42	8,657,167	1,501,313	208,054	28,949	514	8,789,084	10,395,997	18.3%
2000 Support Services											
2100 Students	16.	46.89	52.25	2,487,770	439,336	543,920	11,699	14,544	2,941,916	3,497,269	18.9%
2200 Instructional Staff	17.	8.02	7.79	417,955	102,289	12,500	11,628	1,043	645,345	545,415	-15.5%
2300 General Administration	18.	1.00	1.00	40,144	8,832	0	0	85	55,358	49,061	-11.4%
2400 School Administration	19.	0.96	4.01	195,485	46,870	1,964	21	0	94,183	244,340	159.4%
2500 Central Services	20.	1.00	0.50	19,469	3,828	17,710	974	65	87,697	42,046	-52.1%
2600 Operation & Maintenance of Plant	21.	0.00	0.01	311	61	6,738	796	0	443	7,906	1684.7%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	8,122	0	0	10,147	8,122	-20.0%
Subtotal (lines 15-23)	24.	376.80	417.98	11,818,301	2,102,529	799,008	54,067	16,251	12,624,173	14,790,156	17.2%
400 Pupil Transportation	25.	132.23	138.35	3,329,697	660,682	176,741	1,199,892	0	4,879,076	5,367,012	10.0%
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.	0.00	0.00						0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	48.41	48.56	771,300	119,386	0	0	0	810,543	890,686	9.9%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,612.69	1,638.79	55,530,610	15,519,199	3,923,653	5,428,124	105,565	77,796,005	80,507,151	3.5%

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	
	11,789,998	13,623,185	1.
	446,955	442,927	2.
	0	0	3.
	0	0	4.
	0	0	5.
	387,220	0	6.
	0	0	7.
		724,044	8.
	12,624,173	14,790,156	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 26
 Staff-Pupil 1 to 4

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
750.78	773.71

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>35186</u>
All Funds - Federal	6330	<u>0</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) \$ 81,900
 (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>588.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>599.61</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$29,589,726</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$26,438,751</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$280,251</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$31,780</u>
7. Employer share of FICA expense for increase on line 5	<u>\$21,439</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$333,470</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.	1,025,178	117,680				879,796	1,142,858	29.9%
2100 Support Services - Students	2.	10,485	2,068				13,935	12,553	-9.9%
2200 Support Services - Instructional Staff	3.	18,711	3,606				15,188	22,317	46.9%
Program 100 Subtotal (lines 1-3)	4.	1,054,374	123,354				908,919	1,177,728	29.6%
200 and 300 Special Education									
1000 Instruction	5.	139,302	23,305				151,025	162,607	7.7%
2100 Support Services - Students	6.	0	0				1,393	0	-100.0%
2200 Support Services - Instructional Staff	7.	0	0				0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	139,302	23,305				152,418	162,607	6.7%
Other Programs (Specify)									
1000 Instruction	9.	0	0				0	0	0.0%
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.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	1,193,676	146,659				1,061,337	1,340,335	26.3%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	734,719	144,925				2,060,718	879,644	-57.3%
2100 Support Services - Students	15.	83,980	16,292				123,632	100,272	-18.9%
2200 Support Services - Instructional Staff	16.	1,707,249	351,705				558,288	2,058,954	268.8%
Program 100 Subtotal (lines 14-16)	17.	2,525,948	512,922				2,742,638	3,038,870	10.8%
200 and 300 Special Education									
1000 Instruction	18.	85,755	18,479				85,871	104,234	21.4%
2100 Support Services - Students	19.	11,165	2,778				21,585	13,943	-35.4%
2200 Support Services - Instructional Staff	20.	135,392	26,707				111,376	162,099	45.5%
Program 200 and 300 Subtotal (lines 18-20)	21.	232,312	47,964				218,832	280,276	28.1%
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.	2,758,260	560,886				2,961,470	3,319,146	12.1%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	2,129,906	269,417				2,223,540	2,399,323	7.9%
2100 Support Services - Students	28.	25,200	4,972				28,706	30,172	5.1%
2200 Support Services - Instructional Staff	29.	44,968	8,669				32,559	53,637	64.7%
Program 100 Subtotal (lines 27-29)	30.	2,200,074	283,058	0	0		2,284,805	2,483,132	8.7%
200 and 300 Special Education									
1000 Instruction	31.	321,258	56,004				362,022	377,262	4.2%
2100 Support Services - Students	32.	0	0				2,871	0	-100.0%
2200 Support Services - Instructional Staff	33.	0	0				0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	321,258	56,004	0	0		364,893	377,262	3.4%
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.	2,521,332	339,062	0	0		2,649,698	2,860,394	8.0%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	6,473,268	1,046,607	0	0	0	6,672,505	7,519,875	12.7%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		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.	185,809	266,378				1,304,749	452,187	-65.3%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	103,250	140,505			250	265,100	244,005	-8.0%	
2300, 2400, 2500, 2900 Administration	4.		249,942				1,309,204	254,942	-80.5%	
2600 Operation & Maintenance of Plant	5.		100,236				69,500	100,236	44.2%	
2700 Student Transportation	6.		69,764				33,000	69,764	111.4%	
3000 Operation of Noninstructional Services (5)	7.		8,100				48,000	8,100	-83.1%	
4000 Facilities Acquisition and Construction	8.						0	0	0.0%	
5000 Debt Service	9.			362,024	142,917		331,942	504,941	52.1%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	5,000	289,059	834,925	362,024	142,917	250	3,361,495	1,634,175	-51.4%

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)]

\$ 8,100

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ -
6642 Textbooks	0
6643 Instructional Aids	289,059
673X Furniture and Equipment	364,000
673X Vehicles	0
673X Tech Hardware & Software	470,925

(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.

\$ -

(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.	3,361,495	1,634,175	14,589,063	2,919,608	0		780,000	500,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0	0	0		0		2.
6200 Employee Benefits	3.	0		0	0	0		0		3.
6450 Construction Services	4.	0		8,790,382	1,459,804	0		780,000	500,000	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.	496,150	364,000	2,352,666	1,313,824	0		0		7.
673X Vehicles	8.	0	0	3,023,329	0	0		0		8.
673X Technology Hardware & Software	9.	2,275,445	470,925	34,395	145,980	0		0		9.
6831, 6832 Redemption of Principal	10.	226,000		0	0	0		0		10.
6841, 6842, 6850 Interest	11.	106,505		0	0	0		0		11.
Total (lines 2-11)	12.	3,104,100	834,925	14,200,772	2,919,608	0	0	780,000	500,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		4,204,314	1,459,804			0	500,000	13.
New Construction	14.	0		4,586,068	0	0		780,000	0	14.
Other	15.	3,104,100		5,410,390	1,459,804	0		0	0	15.
Total (lines 13-15, must equal line 12)	16.	3,104,100	Check line 12	14,200,772	2,919,608	0	0	780,000	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 \$ 500,000

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	10.00		541,165	541,165
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		81,714	81,714
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		0	0
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		31,396	31,396
6.	200 ESEA Title VII - Indian Education	6000	0.00		0	0
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	0
8.	220 IDEA Part B	6000	31.25		1,599,155	1,530,705
9.	230 Johnson-O'Malley	6000	0.00		0	0
10.	240 Workforce Investment Act	6000	0.00		0	0
11.	250 AEA - Adult Education	6000	0.00		0	0
12.	260-270 Vocational Education - Basic Grants	6000	2.00		91,083	96,992
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	0
14.	290 Medicaid Reimbursement	6000	0.50		1,093,173	1,323,180
15.	374 E-Rate	6000	0.00		181,542	100,000
16.	378 Impact Aid	6000	0.00		755,763	1,206,304
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	16.00		550,000	702,841
18.	Total Federal Project Funds (lines 1-17)		59.75	0.00	4,924,991	5,614,297

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		124,059	74,436
20.	410 Early Childhood Block Grant	6000	0.00		0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	0
22.	425 Adult Basic Education	6000	0.00		0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	0
24.	435 Academic Contests	6000	0.00		0	0
25.	450 Gifted Education	6000	0.00		0	0
26.	456 College Credit Exam Incentives	6000				0
27.	457 Results-based Funding	6000				1,160,325
28.	460 Environmental Special Plate	6000	0.00		0	0
29.	465-499 Other State Projects	6000	0.00		0	0
30.	Total State Project Funds (lines 19-29)		0.00	0.00	124,059	1,234,761
31.	Total Special Projects (lines 18 and 30)		59.75	0.00	5,049,050	6,849,058

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	899,845	1,051,938
2.	Class Size Reduction	6000	0	
3.	Dropout Prevention Programs (M&O purposes)	6000	55,000	55,000
4.	Instructional Improvement Programs (M&O purposes)	6000	128,620	132,750
5.	Total Instructional Improvement Fund (lines 1-4)		1,083,465	1,239,688

OTHER FUNDS

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	0
2.	071 Structured English Immersion (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	387,000	201,277
5.	510 Food Service	6000	3,200,000	3,951,100
6.	515 Civic Center	6000	593,000	687,200
7.	520 Community School	6000	4,368,000	5,983,547
8.	525 Auxiliary Operations	6000	1,115,000	1,497,060
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,500,000	2,036,643
10.	530 Gifts and Donations	6000	915,000	1,032,511
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0
12.	540 Fingerprint	6000	6,000	5,200
13.	545 School Opening	6000	0	0
14.	550 Insurance Proceeds	6000	73,000	89,437
15.	555 Textbooks	6000	35,000	32,169
16.	565 Litigation Recovery	6000	40,000	36,867
17.	570 Indirect Costs	6000	5,000	2,945
18.	575 Unemployment Insurance	6000	50,000	280,627
19.	580 Teacherage	6000	0	0
20.	585 Insurance Refund	6000	0	0
21.	590 Grants and Gifts to Teachers	6000	2,300	2,300
22.	595 Advertisement	6000	36,000	47,960
23.	596 Joint Technical Education	6000	1,042,981	1,100,000
24.	639 Impact Aid Revenue Bond Building	6000	0	0
25.	650 Gifts and Donations-Capital	6000	87,000	76,343
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	5,242,998	5,484,585
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0
32.	Other	6000	249,000	0

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.	956 SAIS/957 BT	6000	2,200,000	2,387,650

(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)	\$ 69,838,946	\$ 0
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 5,940,038	
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	5,078,732	
(c) Total DAA (line 2.a minus 2.b)	\$ 861,306	861,306
*3. FY 2018 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)		
(a) Maintenance and Operation		
(b) Unrestricted Capital Outlay	8,443,622	
(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	70,727	258
(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)	0	
(c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)	1,603,556	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2016 (A.R.S. §15-910.M)		
(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
(g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)	0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
(i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:		
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		
(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	550,300	
(g) Other:		
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		
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)		
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)	\$ 80,507,151	\$ 861,564

* 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)
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)
4. Amount Budgeted in Fund 610 in FY 2017
(from FY 2017 latest revised Budget, page 4, line 10)
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)
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.
8. Interest Earned in Fund 610 in FY 2017
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)
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)

\$	3,361,495
\$	
\$	3,361,495
\$	3,361,495
\$	3,361,495
\$	2,588,884
\$	772,611
\$	0
\$	0
\$	0
\$	861,564
\$	1,634,175

CLASSROOM SITE FUND BUDGET LIMIT

Fund 011	Fund 012	Fund 013	Total Fund 010
1,061,337	2,961,470	2,649,698	6,672,505
893,531	1,988,910	2,135,056	5,017,497
167,806	972,560	514,642	1,655,008
0	1,528	694	2,222
1,172,529.00	2,345,058.00	2,345,058.00	5,862,645.00
			0

B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)

2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)

3. Unexpended Budget Balance (line B.1 minus B.2)

4. Interest Earned in the Classroom Site Fund in FY 2017

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.

6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)

7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)

1,340,335	3,319,146	2,860,394	7,519,875
-----------	-----------	-----------	-----------

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

**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2017	Budget FY 2018	
Expenditures											
Structured English Immersion Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%