



FY 2017
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 2017 was

Proposed	<u>June 28, 2016</u>
Adopted	<u>July 12, 2016</u>
Revised	<u>April 25, 2017</u>
	Date

SIGNED	SIGNED

The budget file(s) for FY 2017 sent to the Arizona Department of Education, via the internet, on July 15, 2016 contain(s) the data for the budget described above.
Date

Superintendent Signature	Business Manager Signature
Dr. Gabriel Trujillo	Karla G. Soto
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Karla G. Soto

Telephone: 520-225-6493 E-mail: karla.soto@tusd1.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2016	\$ <u>340,535,000</u>
2. Estimated Revenues by Source for Fiscal Year 2017 (excluding property taxes)	
Local 1000	\$ <u>200,000</u>
Intermediate 2000	\$ <u>14,000,000</u>
State 3000	\$ <u>101,400,000</u>
Federal 4000	\$ <u>1,400,000</u>
TOTAL	\$ <u>117,000,000</u>

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

	Prior FY 2016	Est. Budget FY 2017
Primary Tax Rate:	<u>6.5217</u>	<u>6.5114</u>
Secondary Tax Rates:		
M&O Override		
Special K-3 Program Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.8208</u>	<u>0.6964</u>
JTED		
Total Secondary Tax Rate	<u>0.8208</u>	<u>0.6964</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>306,464,075</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>17,522,775</u>
3. Subtotal (line A.1 + A.2)	\$ <u>323,986,850</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>68,834,313</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>1,300,000</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$ <u>391,521,163</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 31)	\$ <u>306,464,075</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>17,522,775</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>323,986,850</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 2016	Budget FY 2017		
		100 Regular Education										
1000 Instruction	1.	1,593.50	1,685.88	60,154,236	18,301,205	5,457,304	2,132,194	6,500	84,546,457	86,051,439	1.8%	1.
2000 Support Services												
2100 Students	2.	296.16	295.05	8,172,623	2,603,232	446,701	100,888	20,475	12,890,098	11,343,919	-12.0%	2.
2200 Instructional Staff	3.	118.45	117.85	3,246,407	1,095,281	365,962	82,371		5,356,083	4,790,021	-10.6%	3.
2300 General Administration	4.	27.55	24.30	2,156,635	673,761	518,432	15,531	132,445	3,492,661	3,496,804	0.1%	4.
2400 School Administration	5.	256.75	260.25	13,959,917	4,284,367	69,222	114,050	500	19,062,130	18,428,056	-3.3%	5.
2500 Central Services	6.	117.63	106.83	5,004,573	1,722,095	2,875,632	116,538	16,245	8,839,091	9,735,083	10.1%	6.
2600 Operation & Maintenance of Plant	7.	654.29	663.87	17,022,988	5,335,604	10,240,300	14,925,296	35,196	49,568,970	47,559,384	-4.1%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00					474,333		474,333	474,333	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	307,500	58,425				432,143	365,925	-15.3%	10.
620 School-Sponsored Athletics	11.	20.00	20.00	2,139,226	518,094	11,300	33,912	125,134	2,438,237	2,827,666	16.0%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	3,084.33	3,174.03	112,164,105	34,592,064	19,984,853	17,995,113	336,495	187,100,203	185,072,630	-1.1%	14.
200 Special Education												
1000 Instruction	15.	861.80	855.68	25,360,823	7,514,015	1,433,063	31,125		33,928,386	34,339,026	1.2%	15.
2000 Support Services												
2100 Students	16.	149.00	142.45	8,285,260	2,477,844	1,582,723	7,820		13,524,801	12,353,647	-8.7%	16.
2200 Instructional Staff	17.	17.08	17.30	678,862	193,244	1,110,553	156,250	1,200	1,385,961	2,140,109	54.4%	17.
2300 General Administration	18.	1.00							49,496	0	-100.0%	18.
2400 School Administration	19.	2.00	2.00	122,125	36,638		114		160,315	158,877	-0.9%	19.
2500 Central Services	20.	1.50	0.50	35,858	10,757	69,791	4,425		303,793	120,831	-60.2%	20.
2600 Operation & Maintenance of Plant	21.	2.00	1.50	38,744	11,623	33,792	11,660		130,530	95,819	-26.6%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	1,034.38	1,019.43	34,521,672	10,244,121	4,229,922	211,394	1,200	49,483,282	49,208,309	-0.6%	24.
400 Pupil Transportation	25.	358.18	348.28	7,131,086	2,275,067	2,227,755	1,141,294		14,679,407	12,775,202	-13.0%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	798.05	792.78	33,141,997	9,935,961	10,112,887	3,792,237	1,203,204	51,011,046	58,186,285	16.0%	26.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
530 Dropout Prevention Programs	28.	13.00	13.00	590,704	156,912	1,259	18,535		819,910	767,410	-6.4%	28.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%	29.
550 K-3 Reading Program	30.	0.00	0.00	110,836	21,059	254,003	68,341		432,286	454,239	5.1%	30.
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 11)	31.	5,287.94	5,347.52	187,660,400	57,225,184	36,810,679	23,226,914	1,540,899	303,526,134	306,464,075	1.0%	31.

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 Program 200)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	43,808,726	42,871,318	1.
2. Gifted Education	1,621,691	1,332,140	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	2,518,421	2,822,871	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education	1,534,444	2,181,980	6.
7. Career Education	0		7.
8. Total (lines 1 through 7. Must equal total of line 24, page 1)	49,483,282	49,208,309	8.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
 Staff-Pupil 1 to 12

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
3,125.00	3,400.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 124,344
All Funds - Federal	6330	<u>3,846</u>

FY 2017 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)

(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)]

\$ 474,333

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 2016	Budget FY 2017	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	4,516,210	866,037				4,162,974	5,382,247	29.3%
2100 Support Services - Students	154,238	30,848				137,963	185,086	34.2%
2200 Support Services - Instructional Staff	23,369	4,674				29,026	28,043	-3.4%
Program 100 Subtotal (lines 1-3)	4,693,817	901,559				4,329,963	5,595,376	29.2%
200 Special Education								
1000 Instruction	781,027	156,225				930,502	937,252	0.7%
2100 Support Services - Students	4,674	935				7,801	5,609	-28.1%
2200 Support Services - Instructional Staff						2,940	0	-100.0%
Program 200 Subtotal (lines 5-7)	785,701	157,160				941,243	942,861	0.2%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	5,479,518	1,058,719				5,271,206	6,538,237	24.0%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	14,477,431	2,779,579				17,437,469	17,257,010	-1.0%
2100 Support Services - Students	474,233	94,846				112,705	569,079	404.9%
2200 Support Services - Instructional Staff	150,043	30,009				241,591	180,052	-25.5%
Program 100 Subtotal (lines 14-16)	15,101,707	2,904,434				17,791,765	18,006,141	1.2%
200 Special Education								
1000 Instruction	3,594,925	718,985				2,250,965	4,313,910	91.6%
2100 Support Services - Students	20,636	4,127				56,043	24,763	-55.8%
2200 Support Services - Instructional Staff						3,524	0	-100.0%
Program 200 Subtotal (lines 18-20)	3,615,561	723,112				2,310,532	4,338,673	87.8%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	18,717,268	3,627,546				20,102,297	22,344,814	11.2%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	7,014,750	1,476,426	105,335			6,918,066	8,596,511	24.3%
2100 Support Services - Students	199,054	39,810				165,463	238,864	44.4%
2200 Support Services - Instructional Staff	30,160	256,032				277,419	286,192	3.2%
Program 100 Subtotal (lines 27-29)	7,243,964	1,772,268	105,335	0		7,360,948	9,121,567	23.9%
200 Special Education								
1000 Instruction	1,007,942	201,602				1,110,473	1,209,544	8.9%
2100 Support Services - Students	6,032	1,206				5,124	7,238	41.3%
2200 Support Services - Instructional Staff						3,256	0	-100.0%
Program 200 Subtotal (lines 31-33)	1,013,974	202,808	0	0		1,118,853	1,216,782	8.8%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	8,257,938	1,975,076	105,335	0	0	8,479,801	10,338,349	21.9%
Total Classroom Site Funds (lines 13, 26, and 39)	32,454,724	6,661,341	105,335	0	0	33,853,304	39,221,400	15.9%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2016	Budget FY 2017	
Unrestricted Capital Outlay Override (1)							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	219,906	3,037,918	1,372,847				11,189,469	4,630,671	-58.6%
2000 Support Services									
2100, 2200 Students and Instructional Staff		20,000	1,688,493				2,436,744	1,708,493	-29.9%
2300, 2400, 2500, 2900 Administration	64,773		2,139,403		0	25,000	2,863,003	2,229,176	-22.1%
2600 Operation & Maintenance of Plant	108,702		638,902				1,080,373	747,604	-30.8%
2700 Student Transportation			680,014				504,000	680,014	34.9%
3000 Operation of Noninstructional Services (5)							0	0	0.0%
4000 Facilities Acquisition and Construction						1,043,630	726,343	1,043,630	43.7%
5000 Debt Service				6,113,546	369,641		7,464,608	6,483,187	-13.1%
Total Unrestricted Capital Outlay Fund (lines 2-9)	393,381	3,057,918	6,519,659	6,113,546	369,641	1,068,630	26,264,540	17,522,775	-33.3%

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)]

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	15,000
6642 Textbooks	915,170
6643 Instructional Aids	2,127,748
673X Furniture and Equipment	852,930
673X Vehicles	850,000
673X Tech Hardware & Software	4,816,729

(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.

\$1,512,968.91

(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		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	26,264,540	17,522,775	0		0		1,200,000	1,000,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	434,862	443,024	0		0				2.
6200 Employee Benefits	3.	122,966	132,907	0		0				3.
6450 Construction Services	4.	163,091	850,699	0		0			1,000,000	4.
6710 Land and Improvements	5.	0		0		0				5.
6720 Buildings and Improvements	6.	0		0		0				6.
673X Furniture and Equipment	7.	1,098,870	852,930	0		0				7.
673X Vehicles	8.	300,402	850,000	0		0				8.
673X Technology Hardware & Software	9.	8,305,921	4,816,729	0		0				9.
6831, 6832 Redemption of Principal	10.	6,644,729	6,550,071	0		0				10.
6841, 6842, 6850 Interest	11.	819,879	369,640	0		0				11.
Total (lines 2-11)	12.	17,890,720	14,866,000	0	0	0	0		1,000,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	286,954	286,900	0						13.
New Construction	14.	0		0		0			1,000,000	14.
Other	15.	17,603,766	14,173,428	0		0				15.
Total (lines 13-15, must equal line 12)	16.	17,890,720	Check line 12	0	0	0	0		1,000,000	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.

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	341.75	301.31	33,859,005	35,293,196	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	26.90	32.30	3,690,452	6,470,081	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	4.05	8.00	3,022,000	3,920,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	275,000		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	7.50	11.00	786,710	740,864	5.
6.	200 ESEA Title VII - Indian Education	6000	7.33	8.45	398,000	423,323	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	145.84	152.67	12,070,889	12,453,474	8.
9.	230 Johnson-O'Malley	6000	1.31	0.88	44,750	86,150	9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	15.50	51.25	1,926,328	3,162,333	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14.	290 Medicaid Reimbursement	6000	32.00	26.40	5,000,000	2,500,000	14.
15.	374 E-Rate	6000	0.00	0.00	2,494,273	1,600,000	15.
16.	378 Impact Aid	6000	6.25	10.63	1,165,463	1,300,000	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	30.15	25.56	1,613,281	884,892	17.
18.	Total Federal Project Funds (lines 1-17)		618.58	628.45	66,346,151	68,834,313	18.

STATE PROJECTS

19.	400 Vocational Education	6000	3.00	3.48	446,927	437,799	19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	2.75	397,500	311,527	23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	460 Environmental Special Plate	6000	0.00		0		26.
27.	465-499 Other State Projects	6000	0.00	0.00	986,188	1,183,302	27.
28.	Total State Project Funds (lines 19-27)		3.00	6.23	1,830,615	1,932,628	28.
29.	Total Special Projects (lines 18 and 28)		621.58	634.68	68,176,766	70,766,941	29.

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000	0				1.
2.	Class Size Reduction	6000	0				2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0				3.
4.	Instructional Improvement Programs (M&O purposes)	6000	2,500,000		2,500,000		4.
5.	Total Instructional Improvement Fund (lines 1-4)		2,500,000		2,500,000		5.

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	2,000	6,605	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	777,000	2,750,000	4.
5.	510 Food Service	6000	20,000,000	21,000,000	5.
6.	515 Civic Center	6000	3,500,042	3,500,000	6.
7.	520 Community School	6000	5,567,650	5,713,597	7.
8.	525 Auxiliary Operations	6000	1,700,000	1,700,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	8,500,000	8,500,000	9.
10.	530 Gifts and Donations	6000	3,000,000	3,000,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	2,500	2,000	11.
12.	540 Fingerprint	6000	25,000	25,000	12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	650,000	500,000	14.
15.	555 Textbooks	6000	201,000	201,000	15.
16.	565 Litigation Recovery	6000	10,000	10,000	16.
17.	570 Indirect Costs	6000	10,000,000	5,250,000	17.
18.	575 Unemployment Insurance	6000	500,000	214,000	18.
19.	580 Teacherage	6000	0		19.
20.	585 Insurance Refund	6000	0		20.
21.	590 Grants and Gifts to Teachers	6000	0		21.
22.	595 Advertisement	6000	100,000	100,000	22.
23.	596 Joint Technical Education	6000	5,240,761	4,000,000	23.
24.	620 Adjacent Ways	6000	1,200,000	1,000,000	24.
25.	639 Impact Aid Revenue Bond Building	6000	0		25.
26.	650 Gifts and Donations-Capital	6000	20,000	20,000	26.
27.	660 Condemnation	6000	22,000	22,000	27.
28.	665 Energy and Water Savings	6000	13,000,000	5,000,000	28.
29.	686 Emergency Deficiencies Correction	6000	0		29.
30.	691 Building Renewal Grant	6000	1,400,000	1,400,000	30.
31.	700 Debt Service	6000	24,200,000	24,500,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0		32.
33.	Other - 576, 586	6000	33,025,000	3,000,000	33.

INTERNAL SERVICE FUNDS 950-989

1.	954 Self-Insurance	6000	35,000,000	35,000,000	1.
2.	955 Intergovernmental Agreements	6000	600,000	722,026	2.
3.	961 Worker's Comp	6000	5,000,000	1,000,000	3.
4.	952 Printshop	6000	800,000	1,500,000	4.

- (1) From Supplement, page 3, line 10 and line 20, respectively.
- (2) Indicate amount budgeted in Fund 500 for M&O purposes

CALCULATION OF FY 2017 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
1.	(a) FY 2017 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 245,194,506	
	* (b) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)		
	(c) Adjusted RCL	\$ 245,194,506	\$ 6,859,468
2.	(a) FY 2017 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 22,011,157	
	* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	19,113,682	
	(c) Adjusted DAA	\$ 2,897,475	2,897,475
3.	FY 2017 Override Authorization (A.R.S. §§15-481 and 15-482)		
	* (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) (If phase-down applies, see Work Sheets K and K2)		
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824)		
	Local		
	(a) Individuals and Other Private Sources	15,000	1,000
	(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)	4,000	1,000
*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)	58,186,285	5,524,762
	* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)	0	
	(c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)	9,903,494	
	(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	767,410	
	(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2015 (A.R.S. §15-910.M)		
	* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
	* (g) FY 2016 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	(2,774,158)	
	(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	(46,269)	
	(g) Other:		
10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §§2 and 6)	2,073,275	
11.	FY 2017 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 31 cannot exceed this amount)	\$ 306,464,075	
12.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)		\$ 15,283,705

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

UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT (A.R.S. §15-947.D and A.R.S. §15-978)

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2016 Unrestricted Capital Budget Limit (UCBL) (from FY 2016 latest revised Budget, page 8, line A.12)	\$	26,264,540
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 2016 Capital Expenditures (line A.1 + A.2)	\$	26,264,540
4. Amount Budgeted in Fund 610 in FY 2016 (from FY 2016 latest revised Budget, page 4, line 10)	\$	26,264,540
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	26,264,540
6. FY 2016 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	24,039,833
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.	\$	2,224,707
8. Interest Earned in Fund 610 in FY 2016	\$	14,363
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 2017 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	_____
(b) Increase to UCBL Due to Greater than Anticipated Growth (from FY2016 BUDG75)	\$	_____
(c) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$	_____
(d) ADM/Transportation Audit Adjustment	\$	_____
(e) Other:	\$	_____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	15,283,705
12. FY 2017 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	17,522,775

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2016 Classroom Site Fund Budget Limit (from FY 2016 latest revised Budget, page 8, line B.7)	5,271,206	20,102,297	8,479,801	33,853,304
2. FY 2016 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	2,414,704	5,165,042	5,492,527	13,072,273
3. Unexpended Budget Balance (line B.1 minus B.2)	2,856,502	14,937,255	2,987,274	20,781,031
4. Interest Earned in the Classroom Site Fund in FY 2016	9,436	64,959	8,476	82,871
5. FY 2017 Classroom Site Fund Allocation (provided by ADE, based on \$332) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	3,682,809	7,365,618	7,365,618	18,414,044
6. Adjustments to FY 2017 Classroom Site Fund Budget Limit (2)	(10,510)	(23,018)	(23,019)	(56,547)
7. FY 2017 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	6,538,237	22,344,814	10,338,349	39,221,399

- (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.

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100201000
VERSION Revised #1

I certify that the Budget of Tucson Unified School District, Pima County for fiscal year 2017 was officially proposed by the Governing Board on June 28, 2016, and that the complete Proposed Expenditure Budget may be reviewed by contacting Karla G. Soto at the District Office, telephone 520-225-6493 during normal business hours.

President of the Governing Board

1. Average Daily Membership:			2. Tax Rates:	
	2015 ADM	Prior Yr. 2016 ADM	Budget Yr. 2017 ADM	
Attending	45,968,566	45,331,751	45,150,000	
				Prior FY
				Estimated Budget FY
				Primary Rate
				6.5217
				6.5114
				Secondary Rate*
				0.8208
				0.6964

* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	306,464,075	GBL	306,464,075
Classroom Site	39,221,400	CSFBL	39,221,399
Unrestricted Capital Outlay	17,522,775	UCBL	17,522,775

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	74,577,647	78,455,441	9,968,810	7,595,998	84,546,457	86,051,439	1.8%
2000 Support Services							
2100 Students	11,902,624	10,775,855	987,474	568,064	12,890,098	11,343,919	-12.0%
2200 Instructional Staff	4,671,623	4,341,688	684,460	448,333	5,356,083	4,790,021	-10.6%
2300, 2400, 2500 Administration	27,740,701	27,801,348	3,653,181	3,858,595	31,393,882	31,659,943	0.8%
2600 Oper./Maint. of Plant	21,854,999	22,358,592	27,713,971	25,200,792	49,568,970	47,559,384	-4.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	474,333	474,333	474,333	474,333	0.0%
610 School-Sponsored Cocurr. Activities	401,854	365,925	30,289	0	432,143	365,925	-15.3%
620 School-Sponsored Athletics	2,105,197	2,657,320	333,040	170,346	2,438,237	2,827,666	16.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	143,254,645	146,756,169	43,845,558	38,316,461	187,100,203	185,072,630	-1.1%
200 Special Education							
1000 Instruction	31,829,046	32,874,838	2,099,340	1,464,188	33,928,386	34,339,026	1.2%
2000 Support Services							
2100 Students	11,864,069	10,763,104	1,660,732	1,590,543	13,524,801	12,353,647	-8.7%
2200 Instructional Staff	968,434	872,106	417,527	1,268,003	1,385,961	2,140,109	54.4%
2300, 2400, 2500 Administration	436,990	205,378	76,614	74,330	513,604	279,708	-45.5%
2600 Oper./Maint. of Plant	65,861	50,367	64,669	45,452	130,530	95,819	-26.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	45,164,400	44,765,793	4,318,882	4,442,516	49,483,282	49,208,309	-0.6%
400 Pupil Transportation							
510 Desegregation	11,863,066	9,406,153	2,816,341	3,369,049	14,679,407	12,775,202	-13.0%
520 Special K-3 Program Override	38,418,483	43,077,958	12,592,565	15,108,328	51,011,048	58,186,286	14.1%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	745,737	747,616	74,173	19,794	819,910	767,410	-6.4%
550 K-3 Reading Program	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	239,559,731	244,885,584	63,966,405	61,578,492	303,526,136	306,464,076	1.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 100201000

VERSION Revised #1

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	303,526,134	306,464,075	2,937,941	1.0%
Instructional Improvement	2,500,000	2,500,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	33,853,304	39,221,400	5,368,096	15.9%
Federal Projects	66,346,151	68,834,313	2,488,162	3.8%
State Projects	1,830,615	1,932,628	102,013	5.6%
Unrestricted Capital Outlay	26,264,540	17,522,775	(8,741,765)	-33.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,200,000	1,000,000	(200,000)	-16.7%
Debt Service	24,200,000	24,500,000	300,000	1.2%
School Plant Fund	777,000	2,750,000	1,973,000	253.9%
Auxiliary Operations	1,700,000	1,700,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	20,000,000	21,000,000	1,000,000	5.0%
Other	126,165,953	78,686,228	(47,479,725)	-37.6%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	43,808,726	42,871,318
Gifted Education	1,621,691	1,332,140
Remedial Education	0	0
ELL Incremental Costs	2,518,421	2,822,871
ELL Compensatory Instruction	0	0
Vocational and Technical Education	1,534,444	2,181,980
Career Education	0	0
TOTAL	49,483,282	49,208,309

PROPOSED STAFFING SUMMARY			
Staff Type	FTE	Staff-Pupil Ratio	
Certified --			
Superintendent, Principals, Other Administrators	166	1 to	272.0
Teachers	2,885	1 to	15.6
Other	349	1 to	129.4
Subtotal	3,400	1 to	13.3
Classified --			
Managers, Supervisors, Directors	158	1 to	285.8
Teachers Aides	875	1 to	51.6
Other	1,503	1 to	30.0
Subtotal	2,536	1 to	17.8
TOTAL	5,936	1 to	7.6
Special Education --			
Teacher	462	1 to	15.0
Staff	968	1 to	12.0

Districtwide Desegregation Budget, Fiscal Year 2017 [A.R.S. §15-910(J) and (K)]

Maintenance and Operation (M&O) Fund	Number of individual school budgets										
	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
Expenditures											
511 Desegregation - Regular Education											
1000 Classroom Instruction	1.	323.45	328.80	11,836,492	3,710,151	875,621	540,986	134,850	14,096,221	17,098,100	21.3%
2000 Support Services											
2100 Students	2.	96.73	88.79	3,754,102	1,113,996	429,914	95,446	52,700	5,127,852	5,446,157	6.2%
2200 Instructional Staff	3.	86.72	85.15	5,347,890	1,513,092	3,128,036	168,838	62,754	7,879,145	10,220,609	29.7%
2300 General Administration	4.	2.50	3.95	275,254	82,576	1,277,900	38,100	920,900	1,866,106	2,594,730	39.0%
2400 School Administration	5.	0.00	0.00	20,265	2,973	10,412			18,812	33,650	78.9%
2500 Central Services	6.	27.07	24.52	1,600,272	442,524	1,160,045	41,300	30,350	2,552,202	3,274,491	28.3%
2600 Operation & Maintenance of Plant	7.	5.50	7.75	248,874	73,863	575,002	290,449		1,248,713	1,188,188	-4.8%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%
Subtotal (lines 1-9)	10.	541.97	538.96	23,083,148	6,939,175	7,456,929	1,175,119	1,201,554	32,789,051	39,855,926	21.6%
512 Desegregation - Special Education											
1000 Classroom Instruction	11.	37.96	38.70	1,715,789	543,417	146,949	12,000		2,335,616	2,418,156	3.5%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	4.30	4.40	232,111	63,526	31,165	49,687		345,309	376,490	9.0%
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		6,000		670	9,330	300	21,017	16,300	-22.4%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2900 Other	18.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00							0	0	0.0%
Subtotal (lines 11-19)	20.	42.26	43.10	1,953,900	606,944	178,785	71,017	300	2,701,942	2,810,945	4.0%
513 Desegregation - Pupil Transportation	21.	72.32	70.57	2,502,149	702,390	2,044,495	2,538,525	1,350	7,798,097	7,788,909	-0.1%
514 Desegregation - ELL Incremental Costs											
1000 Classroom Instruction	22.	122.00	118.10	4,759,181	1,539,028	399,801			6,493,276	6,698,010	3.2%
2000 Support Services											
2100 Students	23.	4.50	2.45	160,035	40,928	7,070	3,376		449,750	211,409	-53.0%
2200 Instructional Staff	24.	14.00	19.10	657,194	99,578	24,807	4,200		711,896	785,779	10.4%
2300 General Administration	25.	1.00	0.50	26,390	7,917				66,034	34,307	-48.0%
2400 School Administration	26.	0.00							0	0	0.0%
2500 Central Services	27.	0.00				1,000			1,000	1,000	0.0%
2600 Operation & Maintenance of Plant	28.	0.00							0	0	0.0%
2700 Student Transportation	29.	0.00							0	0	0.0%
2900 Other	30.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	31.	0.00							0	0	0.0%
Subtotal (lines 22-31)	32.	141.50	140.15	5,602,800	1,687,452	432,678	7,576	0	7,721,957	7,730,505	0.1%

M&O Fund (Concluded)	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
Expenditures											
515 Desegregation - ELL Compensatory Instruction											
1000 Classroom Instruction	33.	0.00							0	0	0.0%
2000 Support Services											

Districtwide Desegregation Budget, Fiscal Year 2017 [A.R.S. §15-910(J) and (K)]

2100 Students	34.	0.00							0	0	0.0%	34.
2200 Instructional Staff	35.	0.00							0	0	0.0%	35.
2300 General Administration	36.	0.00							0	0	0.0%	36.
2400 School Administration	37.	0.00							0	0	0.0%	37.
2500 Central Services	38.	0.00							0	0	0.0%	38.
2600 Operation & Maintenance of Plant	39.	0.00							0	0	0.0%	39.
2700 Student Transportation	40.	0.00							0	0	0.0%	40.
2900 Other	41.	0.00							0	0	0.0%	41.
3000 Operation of Noninstructional Services	42.	0.00							0	0	0.0%	42.
Subtotal (lines 33-42)	43.	0.00	0.00	0	0	0	0	0	0	0	0.0%	43.
Total M&O Fund Desegregation (lines 10, 20, 21, 32, & 43) (to Budget, page 1, line 26) (1)	44.	798.05	792.78	33,141,997	9,935,961	10,112,887	3,792,237	1,203,204	51,011,046	58,186,285	14.1%	44.

(1) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

Desegregation Revenues A.R.S. §15-910(J)(3)(a), (h) & (j):

Tax Levy: \$ _____
 Other (description): _____ \$ _____
 Other (description): _____ \$ _____
 Other (description): _____ \$ _____

Employees needed to conduct Desegregation activities

Teachers	Administrators	Others	Total
			-

1. The date that the school district was determined to be out of compliance with Title VI of the Civil Rights Act of 1964 (42 United States Code Section 2000d) and the basis for that determination. A.R.S. §15-910(J)(3)(c) _____

2. The initial date that the school district began to levy property taxes to provide funding for desegregation expenses. A.R.S. §15-910(J) (3)(d) _____

3. An estimate of when the school district will be in compliance with the court order or administrative agreement. A.R.S. §15-910(J)(3)(r) _____

Districtwide Desegregation Budget, Fiscal Year 2017 [A.R.S. §15-910(J) and (K)]

Unrestricted Capital Outlay (UCO) Fund	Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY	Budget FY	
511 Desegregation - Regular Education										
1000 Classroom Instruction	45.		1,221,592	803,910			8,000	9,235,822	2,033,502	-78.0%
2000 Support Services	46.		19,000	1,428,806			25,000	2,072,489	1,472,806	-28.9%
3000 Operation of Noninstructional Services	47.							0	0	0.0%
4000 Facilities Acquisition & Construction	48.						888,596	487,662	888,596	82.2%
5000 Debt Service	49.							0	0	0.0%
Subtotal (lines 45-49)	50.	0	1,240,592	2,232,716	0	0	921,596	11,795,973	4,394,905	-62.7%
512 Desegregation - Special Education										
1000 Classroom Instruction	51.		17,500	18,695				129,867	36,195	-72.1%
2000 Support Services	52.			305				2,802	305	-89.1%
3000 Operation of Noninstructional Services	53.							0	0	0.0%
4000 Facilities Acquisition & Construction	54.							0	0	0.0%
5000 Debt Service	55.							0	0	0.0%
Subtotal (lines 51-55)	56.	0	17,500	19,000	0	0	0	132,669	36,500	-72.5%
513 Desegregation - Pupil Transportation	57.			600,000	466,210	27,148		771,357	1,093,357	41.7%
514 Desegregation - ELL Incremental Costs										
1000 Classroom Instruction	58.									
2000 Support Services	59.									
3000 Operation of Noninstructional Services	60.									
4000 Facilities Acquisition & Construction	61.									
5000 Debt Service	62.									
Subtotal (lines 58-62)	63.									
515 Desegregation - ELL Compensatory Instruction										
1000 Classroom Instruction	64.							0	0	0.0%
2000 Support Services	65.							0	0	0.0%
3000 Operation of Noninstructional Services	66.							0	0	0.0%
4000 Facilities Acquisition & Construction	67.							0	0	0.0%
5000 Debt Service	68.							0	0	0.0%
Subtotal (lines 64-68)	69.	0	0	0	0	0	0	0	0	0.0%
Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)	70.	0	1,258,092	2,851,716	466,210	27,148	921,596	12,700,000	5,524,762	-56.5%

(2) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2017**

	WORK SHEET TITLE	PAGE
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B.	Support Level Weights and PSD-12 Weighted Student Counts.	2
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A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)
(A.R.S. §§15-954 and 15-902.01)

NOTE 1: Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.

I. A. Base year (FY _____) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.	
B. Factor of 5%	0.05
C. ADM loss required to qualify (line I.A x line I.B)	0.000
D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously	

NOTE 2: If line I.C is greater than line I.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

E. Tuition received in base year	\$
F. Tuition received in fiscal year after base year	\$
G. Tuition loss (line I.E - line I.F) (If less than 0, enter 0)	\$ 0.00
H. Enter the appropriate BSL adjustment factor: For the first year after the base year, the BSL adjustment is .75 For the second year after the base year, the BSL adjustment is .50 For the third year after the base year, the BSL adjustment is .25	
I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X)	\$ 0.00

II. In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line XI:

- A. A district which loses at least 500 students may increase the BSL:
 1. By \$650,000 for the first year of the loss.
 2. By \$600,000 for the second year following the loss.
 3. By \$500,000 for the third year following the loss.
 4. By \$300,000 for the fourth year following the loss.
 5. By \$100,000 for the fifth year following the loss.

- B. A union high school district may increase the BSL:
 1. By \$100,000 if it loses at least 50 students in the first year.
 2. By \$200,000 if it loses an additional 50 students in the second year.
 3. By \$325,000 if it loses an additional 50 students in the third year.
 4. By \$200,000 in the fourth year if it was eligible for the third year loss.
 5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

B. WORK SHEET FOR FY 2017 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943, as amended by Laws 2016, Ch. 124, §17)

A. Unweighted Student Count

All Districts must complete lines A.1 through A.8 below.

Beginning with FY 2017, districts will use estimated current year counts (line A.4) to calculate the Base Support Level. However, in FY 2017 only, declining districts will use the prior year counts (line A.8) to calculate the total Base Support Level and one-time backfill monies in accordance with Laws 2016, Ch. 117, §141. All districts will use prior year counts (line A.8) on Work Sheet H to calculate DAA in accordance with A.R.S. §15-961.

Current Year ADM (A.R.S. §15-943)

	PSD	K-8	9-12	TOTAL
1. FY 2017 Estimated Non-AOI Student Count	224.359	30,708.303	13,755.828	44,688.490
2. FY 2017 Estimated AOI Full-Time Student Count		5.854	66.674	72.528
3. FY 2017 Estimated AOI Part-Time Student Count				0.000
4. Total FY 2017 Estimated Student Count	224.359	30,714.157	13,822.502	44,761.018
Prior Year ADM (A.R.S. §15-901)				
5. FY 2017 Non-AOI Student Count 2016 ADM	226.354	31,120.666	13,940.287	45,287.307
6. FY 2017 AOI Full-Time Student Count 2016 ADM		10.012	54.033	64.045
7. FY 2017 AOI Part-Time Student Count 2016 ADM		1.244	4.650	5.894
8. Total FY 2017 Student Count 2016 ADM	226.354	31,131.922	13,998.970	45,357.246

Declining

Use line 8 amounts for calculations in Section B.

B. Support Level Weights for Districts	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.8) Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
Student Count (from line A.8)	-			
Difference	=			
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count (from line A.8)	-			
Difference	=			
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.8) Support Level Weight			1.158	1.268
Joint Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT
Section A student count multiplied by Section B support level weight.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Section B Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD	226.354			x 1.450	= 328.213		
2. K-8	31,120.666	10.012	1.244	x 1.158	= 36,037.731	11.594	1.441
3. 9-12	13,940.287	54.033	4.650	x 1.268	= 17,676.284	68.514	5.896
4. Total Student Count	45,287.307	64.045	5.894		54,042.228	80.108	7.337

C. WORK SHEET FOR FY 2017 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
 (A.R.S. §§15-808, 15-943, as amended by Laws 2016, Ch. 124, §17, and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2017 Non-AOI Student Count (from Work Sheet B, line C.4)

Non-AOI Student Count	x	Support Level Weight	=	Non-AOI Weighted Student Count
45,287.307				54,042.228

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

108.400	x	4.771	=	517.176
13,363.681	x	0.060	=	801.821
13,363.681	x	0.040	=	534.547
2,787.513	x	0.115	=	320.564
257.283	x	6.024	=	1,549.873
299.565	x	5.833	=	1,747.363
20.510	x	7.947	=	162.993
19.490	x	3.158	=	61.549
68.050	x	6.773	=	460.903
37.600	x	3.595	=	135.172
5,717.145	x	0.003	=	17.151
50.438	x	4.822	=	243.212
112.616	x	4.421	=	497.875
24.834	x	4.806	=	119.352
36,230.806				7,169.551
				61,211.779
				(I.A + I.B.15, this column)

II. FY 2017 Non-AOI Weighted Student Count

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
80.108	x	95%	=	76.103
7.337	x	85%	=	6.236

III. FY 2017 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2017 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

CALCULATION OF FY 2017 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)

VI. A. Base Level Amount **\$3,635.64** - To include Teacher Compensation, use Base Level of **\$3,681.09**

(A.R.S. §§15-901, as amended by Laws 2016, Ch. 124, §14, and 15-952)

B. Increase for 200 Days of Instruction (line VI.C x 5%) (A.R.S. §15-902.04) Check here to calculate.

C. Adjusted FY 2017 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)

VII. Result (line V x VI.C)

VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)

IX. Result (line VII x VIII)

X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)

XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)

XII. FY 2015 Nonfederal Audit Service Actual Expenditures (2) \$ 80,891.00 x 1.00 = \$ 80,891.00

XIII. Incremental Monies for Districts that Operated DSCS in FY 2016 (Laws 2016, Ch. 124, §41 and Ch. 117, §37)

XIV. FY 2017 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I)

61,294.118
\$ 3,681.09
\$
\$ 3,681.09
\$ 225,629,164.83
1.0000
\$ 225,629,164.83
\$
\$
\$ 80,891.00
\$
\$ 225,710,055.83

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)

K-3	\$ 2,951,575.26
K-3 Reading	\$ 1,967,715.62

(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241 and Laws 2015, Ch. 76, §1, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, or a successor test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211

(2) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year.

Enter the FY 2015 **nonfederal** audit expenditures on line XII.

Enter the FY 2015 **federal** audit expenditures from all funds to the right (should agree to FY 2015 AFR).

\$ 8,250.00

Enter the **total** FY 2015 audit expenditures from all funds to the right.

\$ 89,141.00

Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the amounts reported on Line XII or in this footnote.

C2. WORK SHEET FOR FY 2017 WEIGHTED STUDENT COUNT: AOI STUDENTS
 (A.R.S. §§15-808 and 15-943, as amended by Laws 2016, Ch. 124, §17)

Note: To be completed by school districts that offer AOI instruction.

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

I. A. FY 2017 AOI FT Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

II. FY 2017 AOI FT Weighted Student Count

AOI FT Student Count	x	Support Level Weight	=	AOI FT Weighted Student Count
64.045				80.108
	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				80.108
				(I.A + I.B.15, this column)

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

III. A. FY 2017 AOI PT Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (III.B.1 through III.B.14)

IV. FY 2017 AOI PT Weighted Student Count

AOI PT Student Count	x	Support Level Weight	=	AOI PT Weighted Student Count
5.894				7.337
	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				7.337
				(III.A + III.B.15, this column)

(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, and Laws 2015, Ch. 76, §1, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, or a successor test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211

D. WORK SHEET FOR FY 2017 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2016, Ch. 124, §19, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2017 State Support Level per Route Mile
I. 0.5 or Less	2.56
II. More than 0.5, through 1.0	2.09
III. More than 1.0	2.56

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported		
A.	FY 2016 Approved Daily Route Miles	25,942.000
B.	Number of Eligible Students Transported in FY 2016	10,883.000
C.	Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	2.384
II. To and From School Support Level		
A.	Annual Route Miles (Line I.A x 180 or 200, as applicable) <input type="checkbox"/> Check here if approved for 200 Days of Instruction	4,669,560.000
B.	State Support Level per Route Mile (use Table I based on I.C)	\$ 2.56
C.	1. FY 2016 Annual Expenditure for Bus Tokens	\$ 0.00
	2. FY 2016 Annual Expenditure for Bus Passes	\$ 550,000.00
D.	To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 12,504,073.60
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level		
A.	Factor from Table II (based on I.C and district type)	0.180
B.	Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 2,151,733.25
IV. Extended School Year Support Level for Pupils with Disabilities		
A.	Actual Route Miles traveled in July and August 2015 to Transport Pupils w/Disabilities for Extended School Year	
B.	Estimated Route Miles Traveled in June 2016 to Transport Pupils w/Disabilities for Extended School Year	
C.	Total Extended School Year Route Miles (IV.A + IV.B)	0.000
D.	State Support Level per Route Mile (use Table I based on I.C)	\$ 2.56
E.	Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 0.00
V.	FY 2017 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 14,655,806.85
VI. Support Level Change		
A.	FY 2016 Transportation Support Level	\$ 14,538,407.64
B.	Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 117,399.21

TRCL CALCULATION

VII.	FY 2016 Transportation Revenue Control Limit	\$ 19,484,449.71
VIII. FY 2017 Transportation Revenue Control Limit		
A.	Preliminary FY 2017 Transportation Revenue Control Limit (VI.B + VII)	\$ 19,601,848.92
B.	120% of FY 2017 Transportation Support Level (V x 1.20)	\$ 17,586,968.22
C.	Adjusted FY 2017 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 19,484,449.71
D.	FY 2017 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	\$ 19,484,449.71

E. WORK SHEET FOR FY 2017 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

Table with 2 columns: Description and Amount. Rows include: I. FY 2017 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XIV) \$ 225,710,055.83; II. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).] \$ 0.00; III. FY 2017 Transportation Support Level (from Work Sheet D, line V) \$ 14,655,806.85; IV. FY 2017 District Support Level (sum of lines I through III) \$ 240,365,862.68

CALCULATION OF THE RCL

Table with 2 columns: Description and Amount. Rows include: V. FY 2017 Base Support Level/Base Revenue Control Limit (from line I above) \$ 225,710,055.83; VI. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).] \$ 0.00; VII. FY 2017 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D) \$ 19,484,449.71; VIII. FY 2017 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)] \$ 245,194,505.54

F. WORK SHEET FOR FY 2017 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)

Table with 2 columns: Description and Amount. Rows include: I. Consolidation/Unification Increase for Transitional Costs incurred in first year 0.00; II. FY 2017 District Support Level (line I + Work Sheet E, line IV) \$ 0.00; III. FY 2017 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)] \$ 0.00

G. WORK SHEET FOR FY 2017 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.C)

Table with 2 columns: Description and Amount. Rows include: I. High School Student Count Tuitioned Out (from Work Sheet O, line 6) 0.000; II. High School Student Count Transported by District of Residence to District of Attendance; III. 50% of High School Student Count Transported by District of Residence to District of Attendance (Line II x .5) (to Work Sheet H, line V.A column 9-12) 0.000

H. WORK SHEET FOR FY 2017 DISTRICT ADDITIONAL ASSISTANCE (DAA)

(A.R.S. §§ 15-951.C, 15-961, as amended by Laws 2016, Ch. 124, §22, 15-962.01, and 15-963.B, and Laws 2016, Ch. 124, §§35 and 36)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
I. Student Count: .001 - 99.999 DAA per Student Count	\$ 544.58	\$ 601.24
II. Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Student Count (from Work Sheet B, line A.8 and Work Sheet G, line II for type 03 districts)	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
III. Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Student Count (from Work Sheet B, line A.8 and Work Sheet G, line II for type 03 districts)	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
IV. Student Count: 600.000 or More & JTED DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	PSD	K-8	9-12
V. District Additional Assistance Base			
A. FY 2017 Student Count 2016 ADM (from Work Sheet B, line A.8 and Work Sheet G, line III for type 03 districts)	226.354	31,131.922	13,998.970
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. DAA Base (line V.A x line V.B)	= \$ 102,031.33	= \$ 14,033,025.16	= \$ 6,900,652.27
VI. District Additional Assistance Growth Factor			
A. FY 2017 Student Count 2016 ADM (from Work Sheet B, line A.8 and Work Sheet G, line II for type 03 districts)		45,357.246	
B. FY 2016 Student Count (2015 ADM)		÷ 45,944.482	
C. FY 2017 DAA Growth Factor (VI.A ÷ VI.B)		= 0.9872	
VII. Adjusted District Additional Assistance			
A. DAA Base (from line V.C)	\$ 102,031.33	\$ 14,033,025.16	\$ 6,900,652.27
B. Adjusted Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000	x 1.0000
C. FY 2017 DAA (VII.A x VII.B)	= \$ 102,031.33	= \$ 14,033,025.16	= \$ 6,900,652.27
D. DAA for High School Textbooks			
1. FY 2017 9-12 Student Count 2016 ADM (from Work Sheet B, line A.8)			13,998.970
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 975,448.23
E. 9-12 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2017 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)			= \$ 7,876,100.50
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$ 6,267,376.46
3. Adjusted FY 2017 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 1,608,724.04
F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2017 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$ 14,135,056.49
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$ 12,846,305.95
3. Adjusted FY 2017 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 1,288,750.54
G. Capital Transportation Adjustment A.R.S. §15-963.B	\$	\$	\$

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §§15-971.A and .B and 15-992)

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2017 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	328,213	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	36,050.766	
B. Total FY 2017 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	36,378.979 <small>(I.A.1 + I.A.2)</small>	17,750.694 <small>(from Work Sheet B, line C.3)</small>
C. Total FY 2017 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		54,129.673
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6721	0.3279
II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		\$ 240,365,862.68
B. Tuition Out for High School Students (from Work Sheet E, line II or VI)	- \$ 0.00	
C. Adjusted DSL/RCL (II.A - II.B)		\$ 240,365,862.68
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 161,549,896.31	\$ 78,815,966.37
E. Adjusted FY 2017 District Additional Assistance (from Work Sheet H)	\$ 1,288,750.54 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 1,608,724.04 <small>(from Work Sheet H, line VII.E.3)</small>
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II or VI)		\$ 0.00
G. FY 2017 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 162,838,646.85	\$ 80,424,690.41
III. A. 2016 Primary Assessed Valuation ÷ 100	\$ 30,811,695.83	\$ 30,811,695.83
B. 2016 Salt River Project (SRP) Valuation ÷ 100	\$	\$
C. 2016 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 30,811,695.83	\$ 30,811,695.83
E. Qualifying Tax Rate	x \$ 2.0793	x \$ 2.0793
F. Qualifying Levy (III.D x III.E)	\$ 64,066,759.14	\$ 64,066,759.14
G. FY 2017 Equalization Assistance (II.G - III.F) (1)	\$ 98,771,887.71	\$ 16,357,931.27
IV. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (50% of line III.F - II.G)	\$ 0.00	\$ 0.00

(1) **Laws 2016, Ch. 124, §38**, requires a joint technical education district (JTED) with 2016 ADM of more than 2,000 to be funded at 95.5% of the state aid that would otherwise be provided by law and to reduce its budget limits accordingly. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid is \$ 0.00 . This estimated reduction amount must be used to reduce the GBL on page 7, line 9 and/or the UCBL on page 8, line A.10. (Equalization Base using 2016 ADM x 4.5%)

V. Additional State Aid to Education (ASAE) Information for Department of Revenue

A. Dropout Prevention Program (from page 1, line 28)	\$ 767,410.00
B. Tuition-Out Debt Services (from Work Sheet O, column A x column B)	\$ 0.00
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)	\$ 0.00
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00
E. Vocational M&O Expenses (from page 1, line 29)	\$ 0.00
F. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 0.00
G. Phase Down Small School Budget Limit Exemption (from Work Sheet K or K2, line VI)	\$ 0.00

**K. WORK SHEET FOR FY 2017 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT
(A.R.S. §§15-481 and 15-949)**

This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to Work Sheet K2.

If in FY 2017, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a). **For purposes of small school adjustment, the FY 2017 student count is the 2016 ADM.**

I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

A. Phase down base		\$ <u>150,000.00</u>
B. FY 2017 K-8 student count		
C. Small school student count limit	- <u>125.000</u>	
D. Student count above the small school limit (I.B - I.C)	= <u>0.000</u>	
E. Adjusted Support Level Weight (See Table A below to calculate)	x _____	
F. Weighted student count above small school limit (I.D x I.E)	= <u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x <u>0.00</u>	
H. Phase down reduction factor (I.F x I.G)		- \$ <u>0.00</u>
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$ <u>0.00</u>

II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

A. Phase down base		\$ <u>350,000.00</u>
B. FY 2017 9-12 student count		
C. Small school student count limit	- <u>100.000</u>	
D. Student count above the small school limit (II.B - II.C)	= <u>0.000</u>	
E. Adjusted Support Level Weight (See Table B below to calculate)	x _____	
F. Weighted student count above small school limit (II.D x II.E)	= <u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x <u>0.00</u>	
H. Phase down reduction factor (line II.F x II.G)		- \$ <u>0.00</u>
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		\$ <u>0.00</u>

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

\$ _____

IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III)

\$ 0.00

V. 10% of the District's Total RCL

\$ _____

VI. Maximum override, subject to an election (Greater of line IV or line V)

\$ 0.00

TABLE A: GRADES K-8

	<u>SMALL ISOLATED</u>	<u>SMALL</u>
Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2017 Student Count (line I.B above)	- <u>0.000</u>	- <u>0.000</u>
Difference	= <u>0.000</u>	= <u>0.000</u>
Weight Adjustment Factor	x <u>0.0005</u>	x <u>0.0003</u>
Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</u>
Support Level Weight	+ <u>1.358</u>	+ <u>1.278</u>
FY 2017 Adjusted Support Level Weight (Enter on line I.E above)	= <u><u>0.000</u></u>	= <u><u>0.000</u></u>

TABLE B: GRADES 9-12

Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2017 Student Count (line II.B above)	- <u>0.000</u>	- <u>0.000</u>
Difference	= <u>0.000</u>	= <u>0.000</u>
Weight Adjustment Factor	x <u>0.0005</u>	x <u>0.0004</u>
Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</u>
Support Level Weight	+ <u>1.468</u>	+ <u>1.398</u>
FY 2017 Adjusted Support Level Weight (Enter		

on line II.E above)

= 0.000 = 0.000

K2. WORK SHEET FOR FY 2017 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE
(A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to Work Sheet K.

If in FY 2017, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. **For purposes of small school adjustment, the FY 2017 student count is the 2016 ADM.**

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

A. FY 2017 K-8 student count		
B. Small school student count limit	-	<u>125.000</u>
C. Student count above the small school limit (I.A - I.B)	=	<u>0.000</u>
D. Phase-down factor	x	<u>0.0045</u>
E. Result (Line I.C x I.D)	=	<u>0.0000</u>
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		<u>0.0000</u>
G. K-8 Revenue Control Limit	x	
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)		\$ <u>0.00</u>

II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

A. FY 2017 9-12 student count		
B. Small school student count limit	-	<u>100.000</u>
C. Student count above the small school limit (II.A - II.B)	=	<u>0.000</u>
D. Phase-down factor	x	<u>0.0065</u>
E. Result (Line II.C x II.D)	=	<u>0.0000</u>
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		<u>0.0000</u>
G. 9-12 Revenue Control Limit	x	
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)		\$ <u>0.00</u>

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III)	\$ <u>0.00</u>
V. 10% of the District's Total RCL	\$ _____
VI. Maximum override, subject to an election (Greater of Line IV or Line V)	\$ <u>0.00</u>

L. WORK SHEET FOR FY 2017 IMPACT AID FUND (ESEA, TITLE VIII)
(A.R.S. §15-905.R)
(For school districts that receive ESEA, Title VIII monies.)

I. FY 2017 Impact Aid revenue	\$ 1,000,000
II. Impact Aid revenue deposited in FY 2017 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	- \$
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$ 4,828,643
B. Impact Aid revenue transferred in FY 2017 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A	- \$
IV. Impact Aid revenue transferred in FY 2017 to the M&O Fund to reduce or eliminate taxes	- \$
V. FY 2016 Ending Cash Balance in the Impact Aid Fund	+ \$
VI. FY 2017 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, line 16)	= \$ 1,000,000

**M. WORK SHEET FOR CALCULATION OF THE FY 2017 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01, as amended by Laws 2016, HB2481, §2)**

1.	a.	General Budget Limit (GBL) (from FY 2016 latest revised Budget, page 7, line 10)	\$ 303,526,136.00
	b.	Adjustments to the GBL from FY 2016 BUDG75	\$
	c.	Adjusted GBL	<u>\$ 303,526,136.00</u>
2.	a.	Budgeted M&O expenditures (from FY 2016 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 303,526,136.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	<u>\$ 303,526,136.00</u>
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	<u>\$ 303,526,136.00</u>
4.		M&O actual expenditures	<u>\$ 293,622,642.00</u>
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this Work Sheet.)	<u>\$ 9,903,494.00</u>

Note: For lines 6.a through 6.f deduct the FY 2016 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2016 Budget	-	Actual	=	Unexpended Budget	
6.	a.	\$ 0.00		\$		\$ 0.00	
	b.	\$ 51,011,047.00		\$ 51,011,047.00		\$ 0.00	
	c.	\$ 0.00		\$		\$ 0.00	
	d.	\$ 767,410.00		\$ 767,410.00		\$ 0.00	
	e.	\$ 0.00		\$		\$ 0.00	
	f.	\$ 0.00		\$		\$ 0.00	
	g.	Total Budget Balance Deductions [Add lines 6.a through 6.f.]					<u>\$ 0.00</u>
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.g)					<u>\$ 9,903,494.00</u>
8.		Enter the amount of Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 7 or the FY 2016 M&O Fund ending cash balance)					<u>\$</u>
9.		Actual Budget Balance Carryforward to be used in M&O Fund (line 7 - line 8) [to Budget, page 7, line 8(c)]					<u>\$ 9,903,494.00</u>

**O. WORK SHEET FOR FY 2017 TUITION OUT FOR HIGH SCHOOL STUDENTS
(A.R.S. §§15-910.L, 15-448.J, and 15-951)**

For Common School Districts NOT within a High School District (Type 03)

Part I-Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]

	Attending District Name	Attending District CTD Number	A	B	C	D	Increase to GBL (A x D)
			Tuition Out High School Count	Debt Service Per Pupil Tuition (1)	Debt Service Tuition Limit (2)	Per Pupil Tuition in Excess of Debt Service Limit (B - C)	
1.						0.00	0.00
2.						0.00	0.00
3.						0.00	0.00
4.						0.00	0.00
5.						0.00	0.00
6.	Total HS Count:		0.00				
7.	Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]:						0.00

Part II-Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI)

	Attending District Name	E	F	Increase to DSL and RCL (A x F)
		M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	
8.	0		0.00	0.00
9.	0		0.00	0.00
10.	0		0.00	0.00
11.	0		0.00	0.00
12.	0		0.00	0.00
13.	Total Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI):			0.00

(1) Not to exceed \$750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)

For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.

(2) Enter \$150 if the district pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.F)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

**S. WORK SHEET FOR FY 2017 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2017 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)		<u>\$ 0.00</u>	
B.	District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)	+	<u>0.00</u>	
C.	FY 2017 Equalization Assistance (Lines A + B)			= <u>\$ 0.00</u>

PART II. CASH BALANCE CARRYFORWARD

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2016		<u>\$</u>	
	2. Actual Budget Balance Carryforward (from Work Sheet M, line 9)	-	<u>\$ 0.00</u>	
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	=	<u>\$ 0.00</u>	
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :			
	1. The amount on line A.3 or		<u>\$ 0.00</u>	
	2. 10% of the FY 2017 RCL calculated using the districts 2016 ADM		<u>\$</u>	
	3. Up to 5% of the FY 2017 RCL calculated pursuant to A.R.S. §15-482.B	+	<u>\$</u>	
	4. Line B.2 plus B.3	=	<u>\$ 0.00</u>	
	5. The lesser of line B.1 or B.4			<u>\$ 0.00</u>