



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.

Michael Hicks

Dr. Mark Stegeman

Adelita S. Grijalva

Kristel Ann Foster

Rachael Sedgwick

SIGNED

SIGNED

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

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

Date

Superintendent Signature

Business Manager Signature

Gabriel Trujillo

Superintendent Name (Typed Name)

Renee Weatherless

Business Manager Name (Typed Name)

District Contact Employee:

Renee Weatherless

Telephone:

(520) 225-6430

E-mail:

renee.weatherless@tusd1.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017		\$	<u>342,710,000</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)			
Local	1000	\$	<u>200,000</u>
Intermediate	2000	\$	<u>14,000,000</u>
State	3000	\$	<u>104,000,000</u>
Federal	4000	\$	<u>1,400,000</u>
TOTAL		\$	<u>119,600,000</u>

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

	Prior FY 2017	Est. Budget FY 2018
Primary Tax Rate:	<u>6.3831</u>	<u>6.3026</u>
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds	<u>0.0953</u>	<u>0.0022</u>
Class B Bonds	<u>0.6474</u>	<u>0.5838</u>
JTED		
Total Secondary Tax Rate	<u>0.7427</u>	<u>0.5860</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>308,065,339</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>14,697,393</u>
3. Subtotal (line A.1 + A.2)	\$	<u>322,762,732</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$	<u>73,584,627</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	<u>3,193,470</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$	<u>393,153,889</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>308,065,339</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>14,697,393</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>322,762,732</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.	1,685.88	1,715.17	61,285,961	18,933,622	6,060,938	1,366,026		86,051,439	87,646,547	1.9%
2000 Support Services											
2100 Students	2.	295.05	295.44	8,382,931	2,657,075	215,801	106,169	99,750	11,343,919	11,461,726	1.0%
2200 Instructional Staff	3.	117.85	121.15	3,593,901	1,156,321	240,743	90,182		4,790,021	5,081,147	6.1%
2300 General Administration	4.	24.30	22.20	2,051,401	650,420	241,026	26,728	76,450	3,496,804	3,046,025	-12.9%
2400 School Administration	5.	260.25	245.00	13,116,562	4,027,949	87,950	113,594		18,428,056	17,346,055	-5.9%
2500 Central Services	6.	106.83	148.17	5,013,669	1,583,472	2,512,533	136,000	13,500	9,735,083	9,259,174	-4.9%
2600 Operation & Maintenance of Plant	7.	663.87	666.49	16,990,970	5,322,158	9,962,505	15,070,366	43,176	47,559,384	47,389,175	-0.4%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00					474,333		474,333	474,333	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	3.12	318,569	63,709				365,925	382,278	4.5%
620 School-Sponsored Athletics	11.	20.00	14.67	1,590,300	360,000	120,736	110,000	135,934	2,827,666	2,316,970	-18.1%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	3,174.03	3,231.41	112,344,264	34,754,726	19,442,232	17,493,398	368,810	185,072,630	184,403,430	-0.4%
200 and 300 Special Education											
1000 Instruction	15.	855.68	820.85	25,195,257	7,492,845	1,522,021	29,003		34,339,026	34,239,126	-0.3%
2000 Support Services											
2100 Students	16.	142.45	146.80	8,729,348	2,665,205	1,133,453	7,500		12,353,647	12,535,506	1.5%
2200 Instructional Staff	17.	17.30	20.70	868,256	259,917	1,048,551	139,625	1,000	2,140,109	2,317,349	8.3%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	2.00	2.00	125,818	37,746				158,877	163,564	3.0%
2500 Central Services	20.	0.50				98,771	5,000		120,831	103,771	-14.1%
2600 Operation & Maintenance of Plant	21.	1.50	1.00	28,246	8,474	52,671	6,100		95,819	95,491	-0.3%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	1,019.43	991.35	34,946,925	10,464,187	3,855,467	187,228	1,000	49,208,309	49,454,807	0.5%
400 Pupil Transportation	25.	348.28	353.83	7,641,471	2,487,730	1,248,997	978,019		12,775,202	12,356,217	-3.3%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	792.78	829.20	37,436,124	9,134,327	9,350,743	3,777,438	894,499	58,186,285	60,593,131	4.1%
530 Dropout Prevention Programs	27.	13.00	13.00	524,015	156,404	827	73,664		767,410	754,910	-1.6%
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.	0.00		258,336	51,667	46,500	146,341		454,239	502,844	10.7%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	5,347.52	5,418.79	193,151,135	57,049,041	33,944,766	22,656,088	1,264,309	306,464,075	308,065,339	0.5%

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)

	Prior FY	Budget FY	
1. Total All Disability Classifications	42,871,318	42,840,697	1.
2. Gifted Education	1,332,140	2,004,354	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	2,822,871	2,617,584	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-JTED)	2,181,980	1,992,172	6.
7. Career Education	0		7.
8. Joint Technical Education (JTED)			8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	49,208,309	49,454,807	9.

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
3,400.00	3,505.70

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>105,000</u>
All Funds - Federal	6330	<u>20,000</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) \$ 474,333

(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>2700.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>2641.30</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$150,000,000</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$142,518,943</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$1,510,701</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$173,730</u>
7. Employer share of FICA expense for increase on line 5	<u>\$115,569</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$1,800,000</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.	3,918,181	783,637				5,382,247	4,701,818	-12.6%
2100 Support Services - Students	2.						185,086	0	-100.0%
2200 Support Services - Instructional Staff	3.						28,043	0	-100.0%
Program 100 Subtotal (lines 1-3)	4.	3,918,181	783,637				5,595,376	4,701,818	-16.0%
200 Special Education									
1000 Instruction	5.	1,202,669	240,534				937,252	1,443,203	54.0%
2100 Support Services - Students	6.						5,609	0	-100.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	1,202,669	240,534				942,861	1,443,203	53.1%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						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.	5,120,850	1,024,171				6,538,237	6,145,021	-6.0%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	8,065,601	1,613,120				17,257,010	9,678,721	-43.9%
2100 Support Services - Students	15.						569,079	0	-100.0%
2200 Support Services - Instructional Staff	16.	302,300	60,460				180,052	362,760	101.5%
Program 100 Subtotal (lines 14-16)	17.	8,367,901	1,673,580				18,006,141	10,041,481	-44.2%
200 Special Education									
1000 Instruction	18.	2,280,755	456,151				4,313,910	2,736,906	-36.6%
2100 Support Services - Students	19.						24,763	0	-100.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	2,280,755	456,151				4,338,673	2,736,906	-36.9%
Other Programs (Specify) ____610, 620_____									
1000 Instruction	22.	28,176	5,636				0	33,812	--
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	28,176	5,636				0	33,812	--
Total Expenditures (lines 17, 21, and 25)	26.	10,676,832	2,135,367				22,344,814	12,812,199	-42.7%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	6,333,670	1,396,200	268,703			8,596,511	7,998,573	-7.0%
2100 Support Services - Students	28.						238,864	0	-100.0%
2200 Support Services - Instructional Staff	29.						286,192	0	-100.0%
Program 100 Subtotal (lines 27-29)	30.	6,333,670	1,396,200	268,703	0		9,121,567	7,998,573	-12.3%
200 Special Education									
1000 Instruction	31.	1,477,001	295,400				1,209,544	1,772,401	46.5%
2100 Support Services - Students	32.						7,238	0	-100.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	1,477,001	295,400	0	0		1,216,782	1,772,401	45.7%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						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.	7,810,671	1,691,600	268,703	0		10,338,349	9,770,974	-5.5%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	23,608,353	4,851,138	268,703	0		39,221,400	28,728,194	-26.8%

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 2017	Budget FY 2018	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		3,533,513	1,130,503				4,630,671	4,664,016	0.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			1,681,487				1,708,493	1,681,487	-1.6%
2300, 2400, 2500, 2900 Administration	4.	37,378		1,807,598			25,000	2,229,176	1,869,976	-16.1%
2600 Operation & Maintenance of Plant	5.	87,700		434,500				747,604	522,200	-30.2%
2700 Student Transportation	6.			57,000				680,014	57,000	-91.6%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.						161,500	1,043,630	161,500	-84.5%
5000 Debt Service	9.				5,546,863	194,351		6,483,187	5,741,214	-11.4%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	125,078	3,533,513	5,111,088	5,546,863	194,351	186,500	17,522,775	14,697,393	-16.1%

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	<u> </u>
6642 Textbooks	<u>1,448,500</u>
6643 Instructional Aids	<u>2,085,013</u>
673X Furniture and Equipment	<u>601,033</u>
673X Vehicles	<u> </u>
673X Tech Hardware & Software	<u>4,510,055</u>

(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.

\$ 1,446,939

(3) Includes principal on Capital Equity Fund loans of \$ 5,546,863 , principal on capital leases of tech equip & buses , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ 194,351 , interest on capital leases of tech equip & buses , 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.	17,522,775	14,697,393	0		0		1,000,000	1.	
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	443,024	0	0	0		0		2.	
6200 Employee Benefits	3.	132,907	0	0	0		0		3.	
6450 Construction Services	4.	850,699	161,500	0	0		1,000,000	1,000,000	4.	
6710 Land and Improvements	5.	0		0	0		0		5.	
6720 Buildings and Improvements	6.	0		0	0		0		6.	
673X Furniture and Equipment	7.	852,930	601,033	0	0		0		7.	
673X Vehicles	8.	850,000	0	0	0		0		8.	
673X Technology Hardware & Software	9.	4,816,729	4,510,055	0	0		0		9.	
6831, 6832 Redemption of Principal	10.	6,550,071	5,546,863	0	0		0		10.	
6841, 6842, 6850 Interest	11.	369,640	194,351	0	0		0		11.	
Total (lines 2-11)	12.	14,866,000	11,013,802	0	0	0	0	1,000,000	1,000,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	286,900	286,900	0				0		13.
New Construction	14.	0		0		0		1,000,000	1,000,000	14.
Other	15.	14,173,428	10,726,902	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	14,460,328	11,013,802	0	0	0	0	1,000,000	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.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2018 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

- 1. 100-130 ESEA Title I - Helping Disadvantaged Children
- 2. 140-150 ESEA Title II - Prof. Dev. and Technology
- 3. 160 ESEA Title IV - 21st Century Schools
- 4. 170-180 ESEA Title V - Promote Informed Parent Choice
- 5. 190 ESEA Title III - Limited Eng. & Immigrant Students
- 6. 200 ESEA Title VII - Indian Education
- 7. 210 ESEA Title VI - Flexibility and Accountability
- 8. 220 IDEA Part B
- 9. 230 Johnson-O'Malley
- 10. 240 Workforce Investment Act
- 11. 250 AEA - Adult Education
- 12. 260-270 Vocational Education - Basic Grants
- 13. 280 ESEA Title X - Homeless Education
- 14. 290 Medicaid Reimbursement
- 15. 374 E-Rate
- 16. 378 Impact Aid
- 17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
- 18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS

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

INSTRUCTIONAL IMPROVEMENT FUND (020)

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

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
6000	301.31	459.19	35,293,196	36,305,158	
6000	32.30	28.60	6,470,081	6,434,702	
6000	8.00	7.30	3,920,000	3,090,108	
6000	0.00		0		
6000	11.00	10.50	740,864	745,527	
6000	8.45	6.70	423,323	390,799	
6000	0.00		0		
6000	152.67	149.82	12,453,474	13,752,644	
6000	0.88	0.88	86,150	35,635	
6000	0.00		0		
6000	0.00		0		
6000	51.25	43.85	3,162,333	3,367,977	
6000	0.00		0		
6000	26.40	31.50	2,500,000	2,390,972	
6000	0.00		1,600,000	3,281,147	
6000	10.63	29.64	1,300,000	3,193,470	
6000	25.56	11.76	884,892	596,488	
6000	628.45	779.74	68,834,313	73,584,627	
6000	3.48	3.48	437,799	274,563	
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	2.75		311,527	161,682	
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	0.00		1,183,302	1,149,907	
6000	6.23	3.48	1,932,628	1,586,152	
6000	634.68	783.22	70,766,941	75,170,779	

		Prior FY	Budget FY
6000	0		
6000	0		
6000	0		
6000	2,500,000	2,500,000	
6000	2,500,000	2,500,000	

OTHER FUNDS

- 1. 050 County, City, and Town Grants
- 2. 071 Structured English Immersion (1)
- 3. 072 Compensatory Instruction (1)
- 4. 500 School Plant (2)
- 5. 510 Food Service
- 6. 515 Civic Center
- 7. 520 Community School
- 8. 525 Auxiliary Operations
- 9. 526 Extracurricular Activities Fees Tax Credit
- 10. 530 Gifts and Donations
- 11. 535 Career & Tech. Ed. & Voc. Ed. Projects
- 12. 540 Fingerprint
- 13. 545 School Opening
- 14. 550 Insurance Proceeds
- 15. 555 Textbooks
- 16. 565 Litigation Recovery
- 17. 570 Indirect Costs
- 18. 575 Unemployment Insurance
- 19. 580 Teacherage
- 20. 585 Insurance Refund
- 21. 590 Grants and Gifts to Teachers
- 22. 595 Advertisement
- 23. 596 Joint Technical Education
- 24. 639 Impact Aid Revenue Bond Building
- 25. 650 Gifts and Donations-Capital
- 26. 660 Condemnation
- 27. 665 Energy and Water Savings
- 28. 686 Emergency Deficiencies Correction
- 29. 691 Building Renewal Grant
- 30. 700 Debt Service
- 31. 720 Impact Aid Revenue Bond Debt Service
- 32. Other _576 W/C, 586 Cobra

INTERNAL SERVICE FUNDS 950-989

- 1. 954 Self-Insurance
- 2. 955 Intergovernmental Agreements
- 3. 961 OPEB
- 4. 952 Printshop

		Prior FY	Budget FY
6000	6,605	1,600	
6000	0	0	
6000	0	0	
6000	2,750,000	2,426,000	
6000	21,000,000	22,264,520	
6000	3,500,000	4,166,646	
6000	5,713,597	6,444,446	
6000	1,700,000	1,544,158	
6000	8,500,000	8,500,000	
6000	3,000,000	2,919,670	
6000	2,000	2,000	
6000	25,000	25,000	
6000	0		
6000	500,000	35,000	
6000	201,000	201,000	
6000	10,000	10,000	
6000	5,250,000	4,761,651	
6000	214,000	214,000	
6000	0		
6000	0		
6000	100,000	100,000	
6000	4,000,000	3,200,000	
6000	0		
6000	20,000	20,000	
6000	22,000	22,000	
6000	5,000,000	5,000,000	
6000	0		
6000	1,400,000	1,400,000	
6000	24,500,000	18,116,492	
6000	0		
6000	3,000,000	2,600,006	
6000	35,000,000	34,995,522	
6000	722,026	860,782	
6000	1,000,000	4,000,000	
6000	1,500,000	1,163,850	

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

**CALCULATION OF FY 2018 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ <u>250,302,133</u>	\$ <u>242,593,321</u>	\$ <u>7,708,812</u>
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>21,811,500</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>18,648,833</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>3,162,667</u>		<u>3,162,667</u>
*3. FY 2018 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(a) Maintenance and Operation			
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources		<u>50,000</u>	<u>5,000</u>
(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)		<u>15,000</u>	<u>3,000</u>
*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)		<u>60,593,133</u>	<u>3,117,914</u>
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.L)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		<u>4,746,475</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>767,410</u>	
(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)		<u>0</u>	
(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		<u>(2,700,000)</u>	
(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			
(g) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>2,000,000</u>	
11. FY 2018 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>308,065,339</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u>13,997,393</u>

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

**CALCULATION OF FY 2018 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
 (A.R.S. §15-947.D and A.R.S. §15-978)**

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2017 Unrestricted Capital Budget Limit (UCBL) (from FY 2017 latest revised Budget, page 8, line A.12)	\$ 17,522,775
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)	\$ 17,522,775
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ 17,522,775
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 17,522,775
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 16,822,775
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.	\$ 700,000
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)	\$ 13,997,393
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 14,697,393

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)	6,538,237	22,344,814	10,338,349	39,221,400
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	4,627,250	18,000,682	9,035,442	31,663,374
3. Unexpended Budget Balance (line B.1 minus B.2)	1,910,987	4,344,132	1,302,907	7,558,026
4. Interest Earned in the Classroom Site Fund in FY 2017				0
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.	4,234,033.38	8,468,066.76	8,468,066.76	21,170,166.91
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)				0
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	6,145,021	12,812,199	9,770,974	28,728,193

(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%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100201000
VERSION Proposed

I certify that the Budget of Tucson Unified School District, Pima County for fiscal year 2018 was officially proposed by the Governing Board on June 27, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Renee Weatherless at the District Office, telephone (520) 225 6430 during normal business hours.

President of the Governing Board

1. Average Daily Membership:				2. Tax Rates:			
	2016 ADM	Prior Yr. 2017 ADM	Budget Yr. 2018 ADM				
Attending	45,397.599	44,935.665	44,912.700				
					Prior FY	Estimated Budget FY	
				Primary Rate	6.3831	6.3026	
				Secondary Rate*	0.7427	0.5860	

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

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay Fund budgets cannot exceed their respective budget limits (BL).				Technical
Maintenance & Operation	308,065,339	General BL	308,065,339	
Classroom Site	28,728,194	Classroom Site Fund BL	28,728,193	
Unrestricted Capital Outlay	14,697,393	Unrestricted Capital BL	14,697,393	

	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	78,455,441	80,219,583	7,595,998	7,426,964	86,051,439	87,646,547	1.9%
2000 Support Services							
2100 Students	10,775,855	11,040,006	568,064	421,720	11,343,919	11,461,726	1.0%
2200 Instructional Staff	4,341,688	4,750,222	448,333	330,925	4,790,021	5,081,147	6.1%
2300, 2400, 2500 Administration	27,801,348	26,443,473	3,858,595	3,207,781	31,659,943	29,651,254	-6.3%
2600 Oper./Maint. of Plant	22,358,592	22,313,128	25,200,792	25,076,047	47,559,384	47,389,175	-0.4%
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 Cocurric. Activities	365,925	382,278	0	0	365,925	382,278	4.5%
620 School-Sponsored Athletics	2,657,320	1,950,300	170,346	366,670	2,827,666	2,316,970	-18.1%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	146,756,169	147,098,990	38,316,461	37,304,440	185,072,630	184,403,430	-0.4%
200 and 300 Special Education							
1000 Instruction	32,874,838	32,688,102	1,464,188	1,551,024	34,339,026	34,239,126	-0.3%
2000 Support Services							
2100 Students	10,763,104	11,394,553	1,590,543	1,140,953	12,353,647	12,535,506	1.5%
2200 Instructional Staff	872,106	1,128,173	1,268,003	1,189,176	2,140,109	2,317,349	8.3%
2300, 2400, 2500 Administration	205,378	163,564	74,330	103,771	279,708	267,335	-4.4%
2600 Oper./Maint. of Plant	50,367	36,720	45,452	58,771	95,819	95,491	-0.3%
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	44,765,793	45,411,112	4,442,516	4,043,695	49,208,309	49,454,807	0.5%
400 Pupil Transportation	9,406,153	10,129,201	3,369,049	2,227,016	12,775,202	12,356,217	-3.3%
510 Desegregation	43,077,958	46,570,451	15,108,328	14,022,680	58,186,286	60,593,131	4.1%
530 Dropout Prevention Programs	747,616	680,419	19,794	74,491	767,410	754,910	-1.6%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	131,895	310,003	322,344	192,841	454,239	502,844	10.7%
TOTAL EXPENDITURES	244,885,584	250,200,176	61,578,492	57,865,163	306,464,076	308,065,339	0.5%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	306,464,075	308,065,339	1,601,264	0.5%
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	39,221,400	28,728,194	(10,493,206)	-26.8%
Federal Projects	68,834,313	73,584,627	4,750,314	6.9%
State Projects	1,932,628	1,586,152	(346,476)	-17.9%
Unrestricted Capital Outlay	17,522,775	14,697,393	(2,825,382)	-16.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,000,000	0	(1,000,000)	-100.0%
Debt Service	24,500,000	18,116,492	(6,383,508)	-26.1%
School Plant Fund	2,750,000	2,426,000	(324,000)	-11.8%
Auxiliary Operations	1,700,000	1,544,158	(155,842)	-9.2%
Bond Building	0	0	0	0.0%
Food Service	21,000,000	22,264,520	1,264,520	6.0%
Other	78,686,228	80,643,173	1,956,945	2.5%

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	42,871,318	42,840,697
Gifted Education	1,332,140	2,004,354
Remedial Education	0	0
ELL Incremental Costs	2,822,871	2,617,584
ELL Compensatory Instruction	0	0
Vocational and Technical Education	2,181,980	1,992,172
Career Education	0	0
Joint Technical Education		0
TOTAL	49,208,309	49,454,807

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	159	1 to 282.5
Teachers	2,947	1 to 15.2
Other	399	1 to 112.6
Subtotal	3,505	1 to 12.8
Classified --		
Managers, Supervisors, Directors	154	1 to 291.6
Teachers Aides	677	1 to 66.3
Other	2,480	1 to 18.1
Subtotal	3,311	1 to 13.6
TOTAL	6,816	1 to 6.6
Special Education --		
Teacher	507	1 to 15.0
Staff	746	1 to 12.0

Districtwide Desegregation Budget, Fiscal Year 2018 [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.	328.80	352.78	14,276,978	3,498,698	471,606	439,669	55,500	17,098,100	18,742,451	9.6%
2000 Support Services											
2100 Students	2.	88.79	82.76	3,668,483	907,310	373,292	56,000	24,700	5,446,157	5,029,785	-7.6%
2200 Instructional Staff	3.	85.15	134.27	8,470,517	2,016,992	3,475,917	211,006	66,349	10,220,609	14,240,781	39.3%
2300 General Administration	4.	3.95	3.80	273,937	68,459	948,636	38,500	720,500	2,594,730	2,050,032	-21.0%
2400 School Administration	5.	0.00	0.00	12,700	2,540				33,650	15,240	-54.7%
2500 Central Services	6.	24.52	19.47	1,539,126	368,906	1,042,219	63,137	27,450	3,274,491	3,040,838	-7.1%
2600 Operation & Maintenance of Plant	7.	7.75	11.50	431,630	107,344	563,970	316,000		1,188,188	1,418,944	19.4%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00						0	0	0.0%
Subtotal (lines 1-9)	10.	538.96	604.58	28,673,371	6,970,249	6,875,640	1,124,312	894,499	39,855,926	44,538,071	11.7%
512 Desegregation - Special Education											
1000 Classroom Instruction	11.	38.70							2,418,156	0	-100.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	4.40							376,490	0	-100.0%
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							16,300	0	-100.0%
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.	43.10	0.00	0	0	0	0	0	2,810,945	0	-100.0%
513 Desegregation - Pupil Transportation	21.	70.57	72.22	2,576,904	622,948	2,327,351	2,641,550		7,788,909	8,168,753	4.9%
514 Desegregation - ELL Incremental Costs											
1000 Classroom Instruction	22.	118.10	137.92	5,593,965	1,398,471	47,365			6,698,010	7,039,801	5.1%
2000 Support Services											
2100 Students	23.	2.45	2.88	155,436	35,997	10,500	5,076		211,409	207,009	-2.1%
2200 Instructional Staff	24.	19.10	11.10	409,258	99,865	89,887	6,500		785,779	605,510	-22.9%
2300 General Administration	25.	0.50	0.50	27,190	6,797				34,307	33,987	-0.9%
2400 School Administration	26.	0.00							0	0	0.0%
2500 Central Services	27.	0.00							1,000	0	-100.0%
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.	140.15	152.40	6,185,849	1,541,130	147,752	11,576	0	7,730,505	7,886,307	2.0%

Districtwide Desegregation Budget, Fiscal Year 2018 [A.R.S. §15-910(J) and (K)]

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											
2100 Students	34.	0.00						0	0	0.0%	
2200 Instructional Staff	35.	0.00						0	0	0.0%	
2300 General Administration	36.	0.00						0	0	0.0%	
2400 School Administration	37.	0.00						0	0	0.0%	
2500 Central Services	38.	0.00						0	0	0.0%	
2600 Operation & Maintenance of Plant	39.	0.00						0	0	0.0%	
2700 Student Transportation	40.	0.00						0	0	0.0%	
2900 Other	41.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	42.	0.00						0	0	0.0%	
Subtotal (lines 33-42)	43.	0.00	0.00	0	0	0	0	0	0	0.0%	
Total M&O Fund Desegregation (lines 10, 20, 21, 32, & 43) (to Budget, page 1, line 26) (1)	44.	792.78	829.20	37,436,124	9,134,327	9,350,743	3,777,438	894,499	58,186,285	60,593,131	4.1%

(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:	\$ 63,711,047
Other (description): _____	\$ _____
Other (description): _____	\$ _____
Other (description): _____	\$ _____

Employees needed to conduct Desegregation activities

Teachers	Administrators	Others	Total
391	9	449	849

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) 6/5/1978

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) 7/1/1983

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) 6/30/2018

Districtwide Desegregation Budget, Fiscal Year 2018 [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.		1,123,596	109,503				2,033,502	1,233,099	-39.4%
2000 Support Services 46.			1,166,342			25,000	1,472,806	1,191,342	-19.1%
3000 Operation of Noninstructional Services 47.							0	0	0.0%
4000 Facilities Acquisition & Construction 48.						132,500	888,596	132,500	-85.1%
5000 Debt Service 49.							0	0	0.0%
Subtotal (lines 45-49) 50.	0	1,123,596	1,275,845	0	0	157,500	4,394,905	2,556,941	-41.8%
512 Desegregation - Special Education									
1000 Classroom Instruction 51.							36,195	0	-100.0%
2000 Support Services 52.							305	0	-100.0%
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	0	0	0	0	0	36,500	0	-100.0%
513 Desegregation - Pupil Transportation 57.				547,385	13,590		1,093,357	560,975	-48.7%
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	1,123,596	1,275,845	547,385	13,590	157,500	5,524,762	3,117,916	-43.6%

(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 2018**

	WORK SHEET TITLE	PAGE
A.	Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional).	1
B.	Support Level Weights and PSD-12 Weighted Student Counts.	2
C.	Base Support Level and Base Revenue Control Limit	3
C2.	Weighted Student Count: AOI Students	4
D.	Transportation Support Level and Transportation Revenue Control Limit	5
E.	District Support Level and Revenue Control Limit	6
F.	Consolidation/Unification Assistance.	6
G.	District Additional Assistance High School Student Count (Type 03)	6
H.	District Additional Assistance	7
J.	Equalization Base and Assistance	8
K.	Small School Adjustment Phase Down Limit	9
K2.	Maximum Override for a District No Longer Eligible for Small School Adjustment	10
L.	Impact Aid Fund (ESEA, Title VIII)	11
M.	Maintenance and Operation Fund Budget Balance Carryforward	12
O.	Tuition Out for High School Students	13
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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 2018 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §§15-943 and 15-943.02)

A. Unweighted Student Count

All districts must complete lines A.1 through A.5 below.

Districts will use prior year ADM (line A.1) on Work Sheet H to calculate DAA in accordance with A.R.S.

§15-961. Districts will use estimated current year ADM (lines A.2 through A.5) to calculate the Group A weighted student count on this work sheet that will be included in the calculation of the Base Support Level on Work Sheet C.

Prior Year ADM (A.R.S. §15-901)

1. FY 2017 100th-Day ADM (to Work Sheet H)

Current Year ADM (A.R.S. §15-943)

- 2. FY 2018 Estimated Non-AOI Student Count
- 3. FY 2018 Estimated AOI Full-Time Student Count
- 4. FY 2018 Estimated AOI Part-Time Student Count
- 5. Total FY 2018 Estimated Student Count

PSD	K-8	9-12	TOTAL
223.927	30,653.747	14,029.149	44,906.823
224.000	30,655.000	14,003.000	44,882.000
	0.200	20.500	20.700
	1.500	8.500	10.000
224.000	30,656.700	14,032.000	44,912.700

B. Support Level Weights for Districts (Group A Weights)	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.5) 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.5)	-			
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.5)	-			
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.5) 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.

- 1. PSD
- 2. K-8
- 3. 9-12
- 4. Total Group A Weighted Student Count (to Work Sheet C and C2)

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
224.000			x 1.450	= 324.800		
30,655.000	0.200	1.500	x 1.158	= 35,498.490	0.232	1.737
14,003.000	20.500	8.500	x 1.268	= 17,755.804	25.994	10.778
44,882.000	20.700	10.000		53,579.094	26.226	12.515

C. WORK SHEET FOR FY 2018 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
 (A.R.S. §§15-808, 15-943, 15-943.02, and 15-944.E)

WEIGHTED STUDENT COUNT

Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
44,882.000				53,579.094

I. A. FY 2018 Non-AOI 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)

91.810	x	4.771	=	438.026
12,873.695	x	0.060	=	772.422
12,873.695	x	0.040	=	514.948
2,896.727	x	0.115	=	333.124
219.814	x	6.024	=	1,324.160
314.371	x	5.833	=	1,833.726
24.110	x	7.947	=	191.602
18.505	x	3.158	=	58.439
60.610	x	6.773	=	410.512
39.805	x	3.595	=	143.099
5,227.501	x	0.003	=	15.683
41.775	x	4.822	=	201.439
113.560	x	4.421	=	502.049
22.015	x	4.806	=	105.804
34,817.993				6,845.033
				60,424.127

(I.A + I.B.15, this column)

II. FY 2018 Non-AOI Weighted Student Count

III. FY 2018 AOI FT Weighted Student Count (from Work Sheet C2, line II)
 IV. FY 2018 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
26.628	x	95%	=	25.297
12.517	x	85%	=	10.639

CALCULATION OF FY 2018 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)	60,460.063
VI. A. Base Level Amount <u>\$3,683.27</u> - To include Teacher Compensation, use Base Level of <u>\$3,729.31</u> (A.R.S. §§15-901, as amended by Laws 2017, Ch. 304, §4, and 15-952)	\$ 3,729.31
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04) Check here <input type="checkbox"/> to calculate.	\$
C. Adjusted FY 2018 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)	\$ 3,729.31
VII. Result (line V x VI.C)	\$ 225,474,317.55
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)	1.0153
IX. Result (line VII x VIII)	\$ 228,924,074.61
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 2016 Nonfederal Audit Service Actual Expenditures (2) \$ <u>93,609.00</u> x 1.00	\$ 93,609.00
XIII. FY 2018 Additional Teacher Salary Increases (from calculation on Budget, page 2) (Laws 2017, Ch. 305, §33)	\$ 1,800,000.00
XIV. FY 2018 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I)	\$ 230,817,683.61

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)	K-3	\$ 2,924,674.29
	K-3 Reading	\$ 1,949,782.86

(1) Pursuant to A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1, K-3 Reading weight will only be included in the district's APOR55-1 and BUDG25 **after** the district's K-3 Reading Program Plan is approved by the State Board of Education.

(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 2016 **nonfederal** audit expenditures on line XII.

Enter the FY 2016 **federal** audit expenditures from all funds to the right (should agree to FY 2016 AFR).

\$ 2,895.00

Enter the **total** FY 2016 audit expenditures from all funds to the right.

\$ 96,504.00

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 2018 WEIGHTED STUDENT COUNT: AOI STUDENTS
(A.R.S. §§15-808 and 15-943)

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

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

I. A. FY 2018 AOI FT Student Count (from Work Sheet B, line C.4)

AOI FT Student Count	x	Group B Support Level Weight	=	AOI FT Weighted Student Count
20.700				26.226

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)

	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
0.760	x	0.003	=	0.002
0.083	x	4.822	=	0.400
	x	4.421	=	0.000
	x	4.806	=	0.000
0.843				0.402
				26.628
				(I.A + I.B.15, this column)

II. FY 2018 AOI FT Weighted Student Count

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

III. A. FY 2018 AOI PT Student Count (from Work Sheet B, line C.4)

AOI PT Student Count	x	Group B Support Level Weight	=	AOI PT Weighted Student Count
10.000				12.515

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)

	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
0.630	x	0.003	=	0.002
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.630				0.002
				12.517
				(III.A + III.B.15, this column)

IV. FY 2018 AOI PT Weighted Student Count

(1) Pursuant to A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1, K-3 Reading weight will only be included in the district's APOR55-1 and BUDG25 after the district's K-3 Reading Program Plan is approved by the State Board of Education.

D. WORK SHEET FOR FY 2018 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2017, Ch. 304, §5, 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 2018 State Support Level per Route Mile
I. 0.5 or Less	2.59
II. More than 0.5, through 1.0	2.12
III. More than 1.0	2.59

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 2017 Approved Daily Route Miles		25,239.000
B. Number of Eligible Students Transported in FY 2017		9,450.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		2.671
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	4,543,020.000
B. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.59
C. 1. FY 2017 Annual Expenditure for Bus Tokens		\$
2. FY 2017 Annual Expenditure for Bus Passes		\$ 600,000.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ 12,366,421.80
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)		\$ 2,117,955.92
IV. Extended School Year Support Level for Pupils with Disabilities		
A. Actual Route Miles traveled in July and August 2016 to Transport Pupils w/Disabilities for Extended School Year		_____
B. Estimated Route Miles Traveled in June 2017 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)		\$ 2.59
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ 0.00
V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)		\$ 14,484,377.72
VI. Support Level Change		
A. FY 2017 Transportation Support Level		\$ 14,655,806.85
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)		\$ 0.00

TRCL CALCULATION

VII. FY 2017 Transportation Revenue Control Limit	\$ 19,484,449.71
VIII. FY 2018 Transportation Revenue Control Limit	
A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)	\$ 19,484,449.71
B. 120% of FY 2018 Transportation Support Level (V x 1.20)	\$ 17,381,253.26
C. Adjusted FY 2018 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 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)	\$ 19,484,449.71

H. WORK SHEET FOR FY 2018 DISTRICT ADDITIONAL ASSISTANCE (DAA)
 (A.R.S. §§ 15-951.C, 15-961, 15-962.01, and 15-963.B, and Laws 2017, Ch. 304, §§10 and 12)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. Student Count: .001 - 99.999 (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		
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.1 and Work Sheet G, line II for type 03 districts)	-	-
0.000	0.000	0.000
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.1 and Work Sheet G, line II for type 03 districts)	-	-
0.000	0.000	0.000
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 (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		
DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. District Additional Assistance			
A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line III for type 03 districts)	223.927	30,653.747	14,029.149
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. Unadjusted DAA (V.A x V.B)	= \$ 100,937.33	= \$ 13,817,483.00	= \$ 6,915,528.71
VI. District Additional Assistance Growth Factor			
A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		44,906.823	
B. FY 2017 Student Count (2016 ADM)		÷ 45,357.247	
C. FY 2018 DAA Growth Factor (VI.A ÷ VI.B)		= 0.9901	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 100,937.33	\$ 13,817,483.00	\$ 6,915,528.71
B. DAA 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 2018 DAA with growth factor applied (VII.A x VII.B)	= \$ 100,937.33	= \$ 13,817,483.00	= \$ 6,915,528.71
D. DAA for High School Textbooks			
1. FY 2018 9-12 Student Count (2017 ADM) (from Work Sheet B, line A.1)			14,029.149
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 977,551.10
E. 9-12 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)			= \$ 7,893,079.81
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$ 6,748,583.24
3. FY 2018 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 1,144,496.57
F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$ 13,918,420.33
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$ 11,900,249.38
3. FY 2018 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 2,018,170.95
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 2018 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	324.800	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	35,500.459	
B. Total FY 2018 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	35,825.259 <small>(I.A.1 + I.A.2)</small>	17,792.576 <small>(from Work Sheet B, line C.3)</small>
C. Total FY 2018 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		53,617.835
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6682	0.3318
II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line V or X, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		\$ 245,302,061.33
B. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)	- \$ 0.00	
C. Adjusted DSL/RCL (II.A - II.B)		\$ 245,302,061.33
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 163,910,837.38	\$ 81,391,223.95
E. FY 2018 District Additional Assistance (from Work Sheet H)	\$ 2,018,170.95 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 1,144,496.57 <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 for budget adoption and total of lines II and III for budget revision)		\$ 0.00
G. FY 2018 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 165,929,008.33	\$ 82,535,720.52
III. A. 2017 Primary Assessed Valuation ÷ 100	\$	\$
B. 2017 Salt River Project (SRP) Valuation ÷ 100	\$	\$
C. 2017 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 0.00	\$ 0.00
E. Qualifying Tax Rate	x \$ 2.0234	x \$ 2.0234
F. Qualifying Levy (III.D x III.E)	\$ 0.00	\$ 0.00
G. FY 2018 Equalization Assistance (II.G - III.F) (1)	\$ 165,929,008.33	\$ 82,535,720.52
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 2017, Ch. 304, §13, requires a joint technical education district (JTED) with 2017 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 \$ 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.		0.00 <small>(Equalization Base using 2017 ADM x 4.5%)</small>
V. Additional State Aid to Education (ASAE) Information for Department of Revenue		
A. Dropout Prevention Program (from page 1, line 27)	\$ 754,910.00	
B. Tuition-Out Debt Services (from Work Sheet O, Part I, 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)	\$ #REF!	
E. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00	
F. Adjacent Ways (from TNT Work Sheet, line 12)	\$ #REF!	
G. Phase Down Small School Budget Limit Exemption (based on Work Sheet K, only if \$50,000 option is used without an election)	\$ 0.00	

**K. WORK SHEET FOR FY 2018 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 2018, 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 2018 student count is the 2017 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 2018 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 2018 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)		\$	<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>

TABLE A: GRADES K-8

	<u>SMALL ISOLATED</u>	<u>SMALL</u>
Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2018 Student Count (line I.B above)	-	-
Difference	<u>0.000</u>	<u>0.000</u>
Weight Adjustment Factor	x	x
Support Level Weight Increase	<u>0.0005</u>	<u>0.0003</u>
Support Level Weight	=	=
FY 2018 Adjusted Support Level Weight (Enter on line I.E above)	<u>0.000</u>	<u>0.000</u>

TABLE B: GRADES 9-12

Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2018 Student Count (line II.B above)	-	-
Difference	<u>0.000</u>	<u>0.000</u>
Weight Adjustment Factor	x	x
Support Level Weight Increase	<u>0.0005</u>	<u>0.0004</u>
Support Level Weight	=	=
FY 2018 Adjusted Support Level Weight (Enter on line II.E above)	<u>0.000</u>	<u>0.000</u>

**K2. WORK SHEET FOR FY 2018 COMPUTING MAXIMUM OVERRIDE FOR A DISTRICT
NO LONGER ELIGIBLE FOR SMALL SCHOOL ADJUSTMENT
(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 2018, 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 2018 student count is the 2017 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 2018 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 2018 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	\$ <u> </u>
VI. Maximum override, subject to an election (Greater of Line IV or Line V)	\$ <u>0.00</u>

**L. WORK SHEET FOR FY 2018 IMPACT AID FUND (ESEA, TITLE VIII)
 (A.R.S. §15-905.R)
 (For school districts that receive ESEA, Title VIII monies.)**

I. FY 2018 Impact Aid revenue	\$ 1,300,000
II. Impact Aid revenue deposited in FY 2018 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)	\$ 5,000,072
B. Impact Aid revenue transferred in FY 2018 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 2018 to the M&O Fund to reduce or eliminate taxes	- \$
V. FY 2017 Ending Cash Balance in the Impact Aid Fund	+ \$ 1,893,470
VI. FY 2018 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, Federal Projects line 16)	= \$ 3,193,470

**M. WORK SHEET FOR CALCULATION OF THE FY 2018 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2017 latest revised Budget, page 7, line 11)	\$ 306,464,075.00
	b.	Adjustments to the GBL from FY 2017 BUDG75	\$
	c.	Adjusted GBL	\$ 306,464,075.00
2.	a.	Budgeted M&O expenditures (from FY 2017 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 306,464,075.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 306,464,075.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 306,464,075.00
4.		M&O actual expenditures	\$ 301,717,600.00
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.)	\$ 4,746,475.00

Note: For lines 6.a through 6.f deduct the FY 2017 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2017 Budget	-	Actual	=	Unexpended Budget	
6.	a.	\$ 0.00	-	\$	=	\$ 0.00	
	b.	\$ 58,186,285.00	-	\$ 58,186,285.00	=	\$ 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.]				=	\$ 0.00
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)					\$ 4,746,475.00
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 2017 M&O Fund ending cash balance)					\$
9.		Actual Budget Balance Carryforward to be used in M&O Fund (line 7 minus line 8) [to Budget, page 7, line 8(c)]					\$ 4,746,475.00

O. WORK SHEET FOR FY 2018 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)

COMPLETE PARTS I AND II FOR BUDGET ADOPTION

Part I-Increase to GBL for Debt Service Tuition Outside the RCL

	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.	Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):						0.00

Part II-Increase to DSL and RCL for Tuition

	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.	Increase to DSL and RCL for Tuition (to Work Sheet E, lines II and VII):			0.00

- 14. **Adopted or Revised Increase to GBL for Debt Service Tuition Outside the RCL (from Part I or Part III, line 7)**
[to Budget, page 7, line 8(b)] 0.00
- 15. **Total Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision**
(Part IV, line 13 minus Part II, line 13) (to Work Sheet E, lines III and VIII) 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)

COMPLETE PARTS III AND IV FOR BUDGET REVISIONS ONLY

Part III-REVISED Increase to GBL for Debt Service Tuition Outside the RCL

	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	0				0.00	0.00
2.	0	0				0.00	0.00
3.	0	0				0.00	0.00
4.	0	0				0.00	0.00
5.	0	0				0.00	0.00
6.	Total HS Count:		0.00				0.00
7.	Revised Total Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):						0.00

Part IV-REVISED Increase to DSL and RCL for Tuition

	Attending District Name	E	F	(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.	Revised Increase to DSL and RCL for Tuition (to line 15)			0.00

**S. WORK SHEET FOR FY 2018 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2018 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 2018 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, 2017	\$	<u>0.00</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 2018 RCL calculated using the districts 2017 ADM	\$	<u>0.00</u>	
	3. Up to 5% of the FY 2018 RCL calculated pursuant to A.R.S. §15-482.B	+	<u>\$ 0.00</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>