



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

Revised #2

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 20, 2017</u>
Adopted	<u>July 11, 2017</u>
Revised	<u>December 5, 2017</u>
	Date

We further attest that the Budget for Fiscal Year 2018, including the detailed information on Budget page 2, meets the requirements of Laws 2017, Chapter 305, §33, pertaining to the intended 1.06 percent teacher salary increase.

_____	_____
_____	_____
_____	_____
_____	_____
SIGNED	SIGNED

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on 12-5-17 contain(s) the data for the budget described above.

Date	_____
_____	_____
Superintendent Signature	Business Manager Signature

_____	_____
Dr. Perry Berry	Crystal Korpan
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Crystal Korpan

Telephone: (480) 987-7490 E-mail: ckorpan@qcusd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$ <u>41,838,275</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)	
Local 1000	\$ <u>2,204,374</u>
Intermediate 2000	\$ <u>0</u>
State 3000	\$ <u>17,083,935</u>
Federal 4000	\$ <u>3,584,809</u>
TOTAL	\$ <u>22,873,118</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:	4.6517	4.6517
Secondary Tax Rates:		
M&O Override	1.3399	1.3399
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.2350	0.2350
Class B Bonds	1.7835	1.7835
JTED	0.0000	0.0000
Total Secondary Tax Rate	3.3584	3.3584

A. TOTAL AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.11)

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>45,516,877</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>3,792,988</u>
3. Subtotal (line A.1 + A.2)	\$ <u>49,309,865</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>3,474,228</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>0</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$ <u>52,784,093</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>45,516,877</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>3,792,988</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>49,309,865</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.	200.98	280.98	15,201,460	3,777,109	422,923	223,641	56,377	15,217,368	19,681,510	29.3%
2000 Support Services											
2100 Students	2.	24.94	24.94	1,313,856	310,841	58,282	11,659	39,917	1,603,040	1,734,555	8.2%
2200 Instructional Staff	3.	8.00	14.00	554,635	151,669	107,377	38,029	3,500	474,799	855,210	80.1%
2300 General Administration	4.	5.00	6.00	427,625	118,455	301,452	8,270	28,294	892,991	884,096	-1.0%
2400 School Administration	5.	24.00	26.00	1,552,632	400,344	15,598	46,800	5,790	1,918,675	2,021,164	5.3%
2500 Central Services	6.	17.35	19.35	836,679	222,566	440,727	96,003	41,717	1,556,782	1,637,692	5.2%
2600 Operation & Maintenance of Plant	7.	71.96	73.96	1,976,361	557,079	1,785,891	2,276,245	4,060	6,438,224	6,599,636	2.5%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	2.00	2.00	140,989	46,019	8,196	26,252	2,200	213,913	223,656	4.6%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	50,233	10,318		15,498	10,000	78,364	86,049	9.8%
620 School-Sponsored Athletics	11.	5.00	5.00	603,596	126,810	49,217	73,006	28,890	737,671	881,519	19.5%
630 Other Instructional Programs	12.	0.00	0.00	90,117	21,738				111,441	111,855	0.4%
700, 800, 900 Other Programs	13.	0.00	0.00	16,014	3,087				15,388	19,101	24.1%
Regular Education Subsection Subtotal (lines 1-13)	14.	359.23	452.23	22,764,197	5,746,035	3,189,663	2,815,403	220,745	29,258,656	34,736,043	18.7%
200 and 300 Special Education											
1000 Instruction	15.	95.95	129.94	3,331,002	891,177	976,206	125,932	117	5,147,036	5,324,434	3.4%
2000 Support Services											
2100 Students	16.	34.16	38.16	1,424,770	350,365	464,893	0		2,289,755	2,240,028	-2.2%
2200 Instructional Staff	17.	1.00	1.00	145,949	38,478	55,599	588		196,422	240,614	22.5%
2300 General Administration	18.	0.00	0.00	61,405	11,751				67,486	73,156	8.4%
2400 School Administration	19.	0.00	0.00						3,042	0	-100.0%
2500 Central Services	20.	0.00	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00			9,261		260	9,807	9,521	-2.9%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	131.11	169.10	4,963,126	1,291,771	1,505,959	126,520	377	7,713,548	7,887,753	2.3%
400 Pupil Transportation	25.	50.22	54.22	1,149,285	283,477	268,567	889,655	1,862	2,441,282	2,592,846	6.2%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	3.00	3.00	209,615	40,620		50,000		246,133	300,235	22.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	543.56	678.55	29,086,223	7,361,903	4,964,189	3,881,578	222,984	39,659,619	45,516,877	14.8%

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

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

(A.R.S. §§ 15-761 and 15-903)

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

	Prior FY	Budget FY	
	6,110,380	6,122,538	1.
	449,108	451,465	2.
	428,300	431,829	3.
	327,500	337,500	4.
	0	0	5.
	398,260	544,421	6.
	0	0	7.
		0	8.
	7,713,548	7,887,753	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 11

**Estimated FTE Certified Employees**  
(A.R.S. §15-903.E.2)

Prior FY	Budget FY
311.00	430.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	\$	40,000.00
All Funds - Federal	6330	\$	<u>1,000.00</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) \$ 38,000  
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a))

**Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)**

1. Number of teachers eligible for increase (FY 2018 Head Count)	<u>426.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>353.04</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$16,949,867</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$22,716,519</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$240,795</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$27,691</u>
7. Employer share of FICA expense for increase on line 5	<u>\$18,421</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7)	<u>\$286,907</u>

(to Work Sheet C, Line XIII)

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2017	Budget FY 2018	
<b>Classroom Site Fund #11 - Base Salary</b>								
100 Regular Education								
1000 Instruction	649,105	202,680				481,904	851,785	76.8%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	649,105	202,680				481,904	851,785	76.8%
200 Special Education								
1000 Instruction	37,529	8,909				127,661	46,438	-63.6%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	37,529	8,909				127,661	46,438	-63.6%
Other Programs (Specify) 550								
1000 Instruction	1,339	345				0	1,684	--
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	1,339	345				0	1,684	--
<b>Total Expenditures (lines 4, 8, and 12)</b>	<b>687,973</b>	<b>211,934</b>				<b>609,565</b>	<b>899,907</b>	<b>47.6%</b>
<b>Classroom Site Fund #12 - Performance Pay</b>								
100 Regular Education								
1000 Instruction	1,534,214	299,104				919,251	1,833,318	99.4%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	1,534,214	299,104				919,251	1,833,318	99.4%
200 Special Education								
1000 Instruction						126,883	0	-100.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	0	0				126,883	0	-100.0%
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%
<b>Total Expenditures (lines 17, 21, and 25)</b>	<b>1,534,214</b>	<b>299,104</b>				<b>1,046,134</b>	<b>1,833,318</b>	<b>75.2%</b>
<b>Classroom Site Fund #13 - Other</b>								
100 Regular Education								
1000 Instruction	1,475,472	306,929				1,266,269	1,782,401	40.8%
2100 Support Services - Students						155,000	0	-100.0%
2200 Support Services - Instructional Staff						5,000	0	-100.0%
Program 100 Subtotal (lines 27-29)	1,475,472	306,929	0	0		1,426,269	1,782,401	25.0%
200 Special Education								
1000 Instruction	116,722	31,029				111,480	147,751	32.5%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 31-33)	116,722	31,029	0	0		111,480	147,751	32.5%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) 550								
1000 Instruction	30,096	5,364				0	35,460	--
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	30,096	5,364	0	0		0	35,460	--
<b>Total Expenditures (lines 30, 34, 35, and 38)</b>	<b>1,622,290</b>	<b>343,322</b>	<b>0</b>	<b>0</b>		<b>1,537,749</b>	<b>1,965,612</b>	<b>27.8%</b>
<b>Total Classroom Site Funds (lines 12, 26, and 39)</b>	<b>3,844,477</b>	<b>854,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,193,448</b>	<b>4,698,837</b>	<b>47.1%</b>

The district has budgeted an amount in Fund #11 equal to the Classroom Site Fund Budget Limit as calculated on Page # of #.

The district has budgeted an amount in Fund #12 equal to the Classroom Site Fund Budget Limit as calculated on Page # of #.

The district has budgeted an amount in Fund #13 equal to the Classroom Site Fund Budget Limit as calculated on Page # of #.

**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)	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	0	1,045,293	891,152			10,295	2,746,721	1,946,740	-29.1%
2000 Support Services									
2100, 2200 Students and Instructional Staff			318,522				47,430	318,522	571.6%
2300, 2400, 2500, 2900 Administration			319,583				312,517	319,583	2.3%
2600 Operation & Maintenance of Plant	483,418						1,332,930	483,418	-63.7%
2700 Student Transportation							6,202	0	-100.0%
3000 Operation of Noninstructional Services (5)			60,660				10,646	60,660	-469.8%
4000 Facilities Acquisition and Construction			292,003			137,710	657,581	429,713	-34.7%
5000 Debt Service				0	234,352		0	234,352	-
Total Unrestricted Capital Outlay Fund (lines 2-9)	483,418	1,045,293	1,881,920	0	234,352	148,005	5,114,027	3,792,988	-25.8%

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)]

\$ 10,660

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ -
6642 Textbooks	326,874
6643 Instructional Aids	573,509
673X Furniture and Equipment	675,717
673X Vehicles	0
673X Tech Hardware & Software	0

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

\$ -

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

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ 234,352 , 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	
<b>Total Fund Expenditures</b>	1	5,114,027	3,792,988	10,509,110	1,308,673	0	29,993,000	0	0
<b>Select Object Codes Detail (1)</b>									
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	500,333	500,000	4,733,935	957,604	0	2,803,000	0	0
6710 Land and Improvements	5.	34,131	20,000	0	0	0	17,340,000	0	0
6720 Buildings and Improvements	6.	9,314	250,000	0	351,069	0	8,300,000	0	0
673X Furniture and Equipment	7.	1,095,321	675,717	977,354	0	0	1,200,000	0	0
673X Vehicles	8.	0	0	1,214,976	0	0	0	0	0
673X Technology Hardware & Software	9.	469,682	0	212,511	0	0	350,000	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	234,352	0	0	0	0	0	0
<b>Total (lines 2-11)</b>	12.	2,108,781	1,680,069	7,138,776	1,308,673	0	29,993,000	0	0
<b>Total amounts reported on lines 2-11 above for:</b>									
Renovation	13.	0	0	0	0	0	0	0	0
New Construction	14.	0	500,000	4,688,935	0	0	12,350,000	0	0
Other	15.	2,108,781	1,180,069	2,449,841	1,308,673	0	17,643,000	0	0
<b>Total (lines 13-15, must equal line 12)</b>	16.	2,108,781	1,680,069	7,138,776	1,308,673	0	29,993,000	0	0

(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	6000	31.65	31.65	1,495,686	1,495,686
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	0.00	81,410	81,410
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	0	0
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	23,426	11,232
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0
8.	220 IDEA Part B	6000	14.31	14.31	713,393	713,393
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0
11.	250 AEA - Adult Education	6000	0.00	0.00	45,339	202,948
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	62,346	66,767
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	6000	0.00	0.00	429,919	429,919
15.	374 E-Rate	6000	0.00	0.00	439,048	439,048
16.	378 Impact Aid	6000	0.00	0.00	0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	33,825	33,825
18.	Total Federal Project Funds (lines 1-17)		45.96	45.96	3,324,392	3,474,228

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	52,780	31,492
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0
22.	425 Adult Basic Education	6000	0.00	0.00	19,826	121,665
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0
24.	435 Academic Contests	6000	0.00	0.00	0	0
25.	450 Gifted Education	6000	0.00	0.00	0	0
26.	456 College Credit Exam Incentives	6000	0.00	0.00	0	0
27.	457 Results-based Funding	6000	0.00	0.00	0	383,850
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0
29.	465-499 Other State Projects	6000	0.00	0.00	0	0
30.	Total State Project Funds (lines 19-29)		0.00	0.00	72,606	537,007
31.	Total Special Projects (lines 18 and 30)		45.96	45.96	3,396,998	4,011,235

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000	0	0
2.	Class Size Reduction	6000	300,000	300,000
3.	Dropout Prevention Programs (M&O purposes)	6000	65,000	50,000
4.	Instructional Improvement Programs (M&O purposes)	6000	200,000	200,000
5.	Total Instructional Improvement Fund (lines 1-4)		565,000	550,000

OTHER FUNDS

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	16,000	16,000
2.	071 Structured English Immersion (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	249,000	265,000
5.	510 Food Service	6000	2,480,000	2,480,000
6.	515 Civic Center	6000	809,670	600,000
7.	520 Community School	6000	1,650,000	1,700,000
8.	525 Auxiliary Operations	6000	750,000	775,000
9.	526 Extracurricular Activities Fees Tax Credit	6000	418,000	425,000
10.	530 Gifts and Donations	6000	246,000	190,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	2,000	1,800
12.	540 Fingerprint	6000	4,000	2,500
13.	545 School Opening	6000	0	0
14.	550 Insurance Proceeds	6000	170,000	94,000
15.	555 Textbooks	6000	10,000	2,000
16.	565 Litigation Recovery	6000	13,000	15,000
17.	570 Indirect Costs	6000	170,000	170,000
18.	575 Unemployment Insurance	6000	550,000	550,000
19.	580 Teacherage	6000	0	0
20.	585 Insurance Refund	6000	50	0
21.	590 Grants and Gifts to Teachers	6000	135	135
22.	595 Advertisement	6000	2,600	5,000
23.	596 Joint Technical Education	6000	1,540,000	1,400,000
24.	639 Impact Aid Revenue Bond Building	6000	0	0
25.	650 Gifts and Donations-Capital	6000	700,000	800,000
26.	660 Condemnation	6000	0	0
27.	665 Energy and Water Savings	6000	0	0
28.	686 Emergency Deficiencies Correction	6000	0	0
29.	691 Building Renewal Grant	6000	500,000	17,643,000
30.	700 Debt Service	6000	6,800,000	6,844,160
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0
32.	Other 855 Employee Insurance Withholding	6000	3,500,000	3,750,000
<b>INTERNAL SERVICE FUNDS 950-989</b>				
1.	9__ Self-Insurance	6000	0	0
2.	955 Intergovernmental Agreements	6000	300,000	300,000
3.	9__ OPEB	6000	0	0
4.	952 ISF Transportation	6000	500,000	500,000

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes

\$ 265,000

**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)	\$ 39,056,886	\$ 38,056,886	\$ 1,000,000
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII E 1 and VII F.1)	\$ 3,256,980		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII E.2 and VII F.2)	2,854,861		
(c) Total DAA (line 2.a minus 2.b)	\$ 402,119	0	402,119
*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		5,336,928	
(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		32,000	
(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)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II B 5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
(b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.L)		0	
(c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		2,091,063	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2016 (A.R.S. §15-910.M)			
(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
(g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
(i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-913) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]			
(e) Noncompliance Adjustment			
(f) ADM/Transportation Audit Adjustment			
(g) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)			234,746
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)		\$ 45,516,877	
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)			\$ 1,636,865

\* 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)	\$ <u>5,114,027</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$ <u>5,114,027</u>
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ <u>5,114,027</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>5,114,027</u>
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,964,177</u>
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.	\$ <u>2,149,850</u>
8. Interest Earned in Fund 610 in FY 2017	\$ <u>6,273</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u>0</u>
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)	\$ <u>1,636,865</u>
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u>3,792,988</u>

**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)	609,565	1,046,134	1,537,749	3,193,448
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	310,366	414,035	774,862	1,499,263
3. Unexpended Budget Balance (line B.1 minus B.2)	299,199	632,099	762,887	1,694,185
4. Interest Earned in the Classroom Site Fund in FY 2017	620	1,044	2,550	4,214
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.	600,087.16	1,200,174.32	1,200,174.32	3,000,435.79
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)	0	0	0	0
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	899,907	1,833,318	1,965,612	4,698,835

- (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.