



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

Revised #3

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>May 8, 2018</u>
	Date

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

_____	_____
_____	_____
SIGNED	SIGNED

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on 5/9/2018 contain(s) the data for the budget described above.
Date

_____	_____
Superintendent Signature	Business Manager Signature

<u>Dr. Perry Berry</u>	<u>Crystal Zachary</u>
_____	_____
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Crystal Zachary

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.H)

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>45,849,018</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>3,723,975</u>
3. Subtotal (line A.1 + A.2)	\$ <u>49,572,993</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>4,985,056</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>54,558,049</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>45,854,520</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>3,718,473</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>49,572,993</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	13,762,598	3,833,237	161,682	208,561	20,669	15,217,368	17,986,747	18.2%
2000 Support Services											
2100 Students	2.	24.94	24.94	1,288,167	324,162	79,405	19,737	887	1,603,040	1,712,358	6.8%
2200 Instructional Staff	3.	8.00	14.00	860,876	164,669	132,623	38,029	3,734	474,799	1,199,931	152.7%
2300 General Administration	4.	5.00	6.00	393,656	118,455	660,710	8,270	27,523	892,991	1,208,614	35.3%
2400 School Administration	5.	24.00	26.00	1,646,308	400,344	1,798	46,800	5,560	1,918,675	2,100,810	9.5%
2500 Central Services	6.	17.35	19.35	880,991	222,566	455,709	96,003	47,126	1,556,782	1,702,395	9.4%
2600 Operation & Maintenance of Plant	7.	71.96	73.96	1,963,805	557,079	1,760,937	2,222,331	6,483	6,438,224	6,510,635	1.1%
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	128,956	46,019	29,052	26,252	2,200	0	232,479	--
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	46,702	10,318		15,498	10,000	0	82,518	--
620 School-Sponsored Athletics	11.	5.00	5.00	524,631	126,810	2,530	73,006	28,890	26,748	755,867	2725.9%
630 Other Instructional Programs	12.	0.00	0.00	2,040	21,738	56,738		0	111,441	80,516	-27.8%
700, 800, 900 Other Programs	13.	0.00	0.00	0	3,087			0	15,388	3,087	-79.9%
Regular Education Subsection Subtotal (lines 1-13)	14.	359.23	452.23	21,498,730	5,828,484	3,341,184	2,754,487	153,072	28,255,456	33,575,957	18.8%
200 and 300 Special Education											
1000 Instruction	15.	95.95	129.94	3,313,956	946,536	2,140,224	1,403	117	5,147,036	6,402,236	24.4%
2000 Support Services											
2100 Students	16.	34.16	38.16	1,311,580	328,646	791,025	0	0	2,289,755	2,431,251	6.2%
2200 Instructional Staff	17.	1.00	1.00	147,100	38,099	55,599	588		196,422	241,386	22.9%
2300 General Administration	18.	0.00	0.00	53,524	10,465				67,486	63,989	-5.2%
2400 School Administration	19.	0.00	0.00	935	172				3,042	1,107	-63.6%
2500 Central Services	20.	0.00	0.00			750			0	750	--
2600 Operation & Maintenance of Plant	21.	0.00	0.00			9,138		260	9,807	9,398	-4.2%
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	4,827,095	1,323,918	2,996,736	1,991	377	7,713,548	9,150,117	18.6%
400 Pupil Transportation	25.	50.22	54.22	1,157,804	294,034	486,712	982,425	2,216	2,441,282	2,923,191	19.7%
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	160,969	44,286				0	0	0.0%
Total Expenditures (lines 14, and 24-29)	30.	543.56	678.55	27,644,598	7,490,722	6,824,632	3,738,903	155,665	39,659,619	45,854,520	15.6%
(Cannot exceed page 7, line 11)											

The district has budgeted greater in the M&O Fund than the General Budget Limit as calculated on page 7 of 8 by \$5,502.

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	6,622,750	1.
	449,108	601,465	2.
	428,300	581,829	3.
	327,500	437,500	4.
	0	0	5.
	398,260	544,421	6.
	0	0	7.
		362,152	8.
	7,713,548	9,150,117	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	\$	1,000.00

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

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	649,105	202,680				481,904	851,785	76.8%
2100 Support Services - Students	2							0	0.0%
2200 Support Services - Instructional Staff	3							0	0.0%
Program 100 Subtotal (lines 1-3)	4	649,105	202,680				481,904	851,785	76.8%
200 Special Education									
1000 Instruction	5	37,529	8,909				127,661	46,438	-63.6%
2100 Support Services - Students	6							0	0.0%
2200 Support Services - Instructional Staff	7							0	0.0%
Program 200 Subtotal (lines 5-7)	8	37,529	8,909				127,661	46,438	-63.6%
Other Programs (Specify) 550									
1000 Instruction	9	1,339	345					1,684	--
2100 Support Services - Students	10							0	0.0%
2200 Support Services - Instructional Staff	11							0	0.0%
Other Programs Subtotal (lines 9-11)	12	1,339	345					0	0.0%
Total Expenditures (lines 4, 8, and 12)	13	687,973	211,934				609,565	899,907	47.6%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14	1,534,214	299,104						
2100 Support Services - Students	15						919,251	1,833,318	99.4%
2200 Support Services - Instructional Staff	16							0	0.0%
Program 100 Subtotal (lines 14-16)	17	1,534,214	299,104					0	0.0%
200 Special Education									
1000 Instruction	18								
2100 Support Services - Students	19						126,883	0	-100.0%
2200 Support Services - Instructional Staff	20							0	0.0%
Program 200 Subtotal (lines 18-20)	21	0	0				126,883	0	-100.0%
Other Programs (Specify)									
1000 Instruction	22								
2100 Support Services - Students	23							0	0.0%
2200 Support Services - Instructional Staff	24							0	0.0%
Other Programs Subtotal (lines 22-24)	25	0	0					0	0.0%
Total Expenditures (lines 17, 21, and 25)	26	1,534,214	299,104				1,046,134	1,833,318	75.2%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27	1,475,472	306,929						
2100 Support Services - Students	28						1,266,269	1,782,401	40.8%
2200 Support Services - Instructional Staff	29						155,000	0	-100.0%
Program 100 Subtotal (lines 27-29)	30	1,475,472	306,929	0	0		5,000	0	-100.0%
200 Special Education									
1000 Instruction	31	116,722	31,029						
2100 Support Services - Students	32						111,480	147,751	32.5%
2200 Support Services - Instructional Staff	33							0	0.0%
Program 200 Subtotal (lines 31-33)	34	116,722	31,029	0	0		0	0	0.0%
530 Dropout Prevention Programs									
1000 Instruction	35						111,480	147,751	32.5%
Other Programs (Specify) 550									
1000 Instruction	36	30,096	5,364					0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37							35,460	--
Other Programs Subtotal (lines 36-37)	38	30,096	5,364	0	0			0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39	1,622,290	343,322	0	0		0	35,460	--
Total Classroom Site Funds (lines 13, 26, and 39)	40	3,844,477	854,360	0	0	0	3,193,448	4,698,837	47.1%

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	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	994,385	693,588			10,295	2,746,721	1,698,268	-38.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		21,500	224,036				47,430	245,536	417.7%
2300, 2400, 2500, 2900 Administration	4.			125,051				312,517	125,051	-60.0%
2600 Operation & Maintenance of Plant	5.	572,834		40,447				1,332,930	613,281	-54.0%
2700 Student Transportation	6.			34,761				6,202	34,761	460.5%
3000 Operation of Noninstructional Services (5)	7.			34,608				10,646	34,608	225.1%
4000 Facilities Acquisition and Construction	8.			594,906			137,710	657,581	732,616	11.4%
5000 Debt Service	9.				0	234,352		0	234,352	-
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	572,834	1,015,885	1,747,397	0	234,352	148,005	5,114,027	3,718,473	-27.3%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$5,502.

(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	\$ 2,500
6642 Textbooks	505,152
6643 Instructional Aids	470,090
673X Furniture and Equipment	596,966
673X Vehicles	0
673X Tech Hardware & Software	476,194

(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	
Total Fund Expenditures	1.	5,114,027	3,718,473	10,509,110	51,248,619	0	29,700,860	0	0
Select Object Codes Detail (1)									
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	168,777	4,733,935	4,803,000	0	998,247	0	0
6710 Land and Improvements	5.	34,131	81,908	0	2,000,000	0	17,340,000	0	0
6720 Buildings and Improvements	6.	9,314	559,729	0	36,445,619	0	9,888,688	0	0
673X Furniture and Equipment	7.	1,095,321	596,966	977,354	5,000,000	0	1,473,925	0	0
673X Vehicles	8.	0	0	1,214,976	1,500,000	0		0	0
673X Technology Hardware & Software	9.	469,682	476,194	212,511	1,500,000	0		0	0
6831, 6832 Redemption of Principal	10.	0	0	0		0		0	0
6841, 6842, 6850 Interest	11.	0	0	0		0		0	0
Total (lines 2-11)	12.	2,108,781	1,883,574	7,138,776	51,248,619	0	29,700,860	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0	728,506	0	9,350,000			0	0
New Construction	14.	0	0	4,688,935	40,398,619	0	12,360,860	0	0
Other	15.	2,108,781	1,155,068	2,449,841	1,500,000	0	17,340,000	0	0
Total (lines 13-15, must equal line 12)	16.	2,108,781	1,883,574	7,138,776	51,248,619	0	29,700,860	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 \$ -

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)

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
1.	31.65	31.65	1,495,686	2,870,693
2.	0.00	0.00	81,410	209,578
3.	0.00	0.00	0	0
4.	0.00	0.00	0	0
5.	0.00	0.00	23,426	34,658
6.	0.00	0.00	0	0
7.	0.00	0.00	0	0
8.	14.31	14.31	713,393	877,419
9.	0.00	0.00	0	0
10.	0.00	0.00	0	0
11.	0.00	0.00	45,339	189,769
12.	0.00	0.00	62,346	129,114
13.	0.00	0.00	429,919	325,000
14.	0.00	0.00	439,048	315,000
15.	0.00	0.00	0	0
16.	0.00	0.00	0	0
17.	0.00	0.00	0	0
18.	45.96	45.96	3,324,392	4,985,056

STATE PROJECTS

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 423 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 433 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)

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
19.	0.00	0.00	52,780	57,466
20.	0.00	0.00	0	0
21.	0.00	0.00	0	0
22.	0.00	0.00	19,826	121,665
23.	0.00	0.00	0	0
24.	0.00	0.00	0	0
25.	0.00	0.00	0	0
26.	0.00	0.00	0	0
27.	0.00	0.00	396,387	27
28.	0.00	0.00	0	0
29.	0.00	0.00	0	0
30.	0.00	0.00	72,606	85,701
31.	45.96	45.96	3,396,998	5,646,275

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
1.	0	0	0	0
2.	300,000	300,000	300,000	300,000
3.	65,000	50,000	50,000	30,000
4.	200,000	200,000	200,000	4
5.	565,000	550,000	550,000	5

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 855 Employee Insurance Withholding

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
1.	16,000	16,000	16,000	16,000
2.	0	0	0	0
3.	0	0	0	0
4.	249,000	265,000	265,000	4
5.	2,480,000	2,600,000	2,600,000	5
6.	809,670	600,000	600,000	6
7.	1,650,000	1,700,000	1,700,000	7
8.	750,000	800,000	800,000	8
9.	418,000	425,000	425,000	9
10.	246,000	200,000	200,000	10
11.	2,000	1,800	1,800	11
12.	4,000	5,500	5,500	12
13.	0	0	0	13
14.	170,000	190,000	190,000	14
15.	10,000	2,500	2,500	15
16.	13,000	21,000	21,000	16
17.	170,000	185,000	185,000	17
18.	550,000	550,000	550,000	18
19.	0	0	0	19
20.	50	0	0	20
21.	135	135	135	21
22.	2,600	5,000	5,000	22
23.	1,540,000	1,025,000	1,025,000	23
24.	0	0	0	24
25.	700,000	950,000	950,000	25
26.	0	0	0	26
27.	0	0	0	27
28.	0	0	0	28
29.	500,000	500,000	500,000	29
30.	6,800,000	7,280,000	7,280,000	30
31.	0	0	0	31
32.	3,500,000	3,750,000	3,750,000	32

INTERNAL SERVICE FUNDS 950-989

1. 9 Self-Insurance
2. 955 Intergovernmental Agreements
3. 9 OPEB
4. 952 ISF Transportation

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
1.	0	0	0	0
2.	300,000	300,000	300,000	2
3.	0	0	0	3
4.	500,000	580,000	580,000	4

\$ 265,000

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

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 39,336,913	\$ 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)	2,852,570	
(c) Total DAA (line 2.a minus 2.b)	\$ 404,410	
*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)	0	404,410
(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	40,000	
(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)	2,135,177	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2016 (A.R.S. §15-910.M)		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)	0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:		
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		
(c) Increase for Energy and Water Savings Fund Transfer to M&O		
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]		
(e) Noncompliance Adjustment		
(f) ADM/Transportation Audit Adjustment		
(g) Other:		
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		258,063
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)	\$ 45,849,018	
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)		\$ 1,662,473

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

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

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2017 Unrestricted Capital Budget Limit (UCBL) (from FY 2017 latest revised Budget, page 8, line A.12)	\$ 5,030,201
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (10,795)
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$ 5,019,406
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ 5,114,027
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 5,019,406
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 2,964,177
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 2,055,229
8. Interest Earned in Fund 610 in FY 2017	\$ 6,273
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ 0
10. Adjustment to UCBL for FY 2018 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$ _____
(b) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$ _____
(c) ADM/Transportation Audit Adjustment	\$ _____
(d) Other:	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 1,662,473
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	<u>\$ 3,723,975</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)	<u>899,907</u>	<u>1,833,318</u>	<u>1,965,612</u>	<u>4,698,835</u>

- (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.