



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 14, 2017</u>
Adopted	<u>June 28, 2017</u>
Revised	<u>May 2, 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

May 3, 2018 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Christine Busch

Liz Yeskey

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Liz Yeskey

Telephone: (480) 730-7131

E-mail: [lyeskey@tempeschools.org](mailto:lyeskey@tempeschools.org)

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$ <u>123,600,000</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)	
Local 1000	\$ <u>3,600,000</u>
Intermediate 2000	\$ <u>3,000,000</u>
State 3000	\$ <u>30,000,000</u>
Federal 4000	\$ <u>16,000,000</u>
TOTAL	\$ <u>52,600,000</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>3.0866</u>	<u>3.2300</u>
Secondary Tax Rates:		
M&O Override	<u>0.6095</u>	<u>0.5763</u>
Special Program Override		
Capital Override	<u>0.3568</u>	<u>0.3324</u>
Class A Bonds	<u>0.1486</u>	
Class B Bonds	<u>1.0816</u>	<u>1.1580</u>
JTED		
Total Secondary Tax Rate	<u>2.1965</u>	<u>2.0667</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>81,020,772</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>14,963,184</u>
3. Subtotal (line A.1 + A.2)	\$ <u>95,983,956</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>9,445,000</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>105,428,956</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>81,020,772</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>14,963,184</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>95,983,956</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.	521.51	507.94	20,724,364	7,784,635	1,037,851	286,583		30,149,824	29,833,433	-1.0%	1.
2000 Support Services												
2100 Students	2.	31.96	35.21	1,357,553	456,487	89,108	32,295		1,997,911	1,935,443	-3.1%	2.
2200 Instructional Staff	3.	30.95	29.55	1,956,342	616,199	364,322	77,522	10,943	2,639,491	3,025,328	14.6%	3.
2300 General Administration	4.	6.00	6.00	594,026	172,587	240,977	8,600	13,615	957,348	1,029,805	7.6%	4.
2400 School Administration	5.	40.00	42.00	2,647,723	809,415	39,388	7,848	932	3,445,595	3,505,306	1.7%	5.
2500 Central Services	6.	37.44	36.84	1,879,099	617,298	207,695	31,403	77,461	2,750,549	2,812,956	2.3%	6.
2600 Operation & Maintenance of Plant	7.	112.56	113.55	3,502,861	1,349,486	1,526,064	2,380,176	5,000	8,851,679	8,763,587	-1.0%	7.
2900 Other	8.	0.00							353,149	0	-100.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	1.00	44,589	16,282				80,194	60,871	-24.1%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		9,600	1,932				11,532	11,532	0.0%	10.
620 School-Sponsored Athletics	11.	0.00		82,241	16,572	13,851	8,692		119,164	121,356	1.8%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	781.42	772.09	32,798,398	11,840,893	3,519,256	2,833,119	107,951	51,356,436	51,099,617	-0.5%	14.
200 and 300 Special Education												
1000 Instruction	15.	169.50	172.93	5,706,111	2,378,210	1,126,112	57,372	497	9,114,967	9,268,302	1.7%	15.
2000 Support Services												
2100 Students	16.	44.95	47.30	2,496,547	750,038	721,226	53,072	1,000	4,119,313	4,021,883	-2.4%	16.
2200 Instructional Staff	17.	6.90	6.90	477,633	128,814	80,244	12,359	1,745	700,967	700,795	0.0%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	2.00	2.00	125,057	40,067	325			167,645	165,449	-1.3%	19.
2500 Central Services	20.	0.00							0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	2.00	2.00	51,953	25,063	34,723	51,027		165,981	162,766	-1.9%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	225.35	231.13	8,857,301	3,322,192	1,962,630	173,830	3,242	14,268,873	14,319,195	0.4%	24.
400 Pupil Transportation	25.	66.17	63.51	1,703,901	725,611	60,330	446,647	990	3,057,345	2,937,479	-3.9%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	188.92	183.84	8,153,225	2,805,419	288,641	624,964	6,000	13,578,248	11,878,248	-12.5%	26.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	11.95	11.95	616,120	170,113				791,885	786,233	-0.7%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,273.81	1,262.52	52,128,945	18,864,228	5,830,857	4,078,560	118,183	83,052,787	81,020,772	-2.4%	30.

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	12,757,679	12,819,266	1.
2. Gifted Education	1,367,170	1,354,929	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	144,024	145,000	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-JTED)	0		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)	14,268,873	14,319,195	9.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 12  
 Staff-Pupil 1 to 10

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
855.81	810.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>36,229</u>
All Funds - Federal	<u>6330</u>	<u>2,271</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) \$ 60,871

(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>611.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>603.21</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$29,278,959</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$27,812,105</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$294,808</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$33,787</u>
7. Employer share of FICA expense for increase on line 5	<u>\$22,553</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$351,148</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	
<b>Classroom Site Fund 011 - Base Salary</b>									
100 Regular Education									
1000 Instruction	1.	726,728	146,922				721,120	873,650	21.2%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	18,086	3,641				18,000	21,727	20.7%
Program 100 Subtotal (lines 1-3)	4.	744,814	150,563				739,120	895,377	21.1%
200 Special Education									
1000 Instruction	5.	121,260	24,410				120,000	145,670	21.4%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	121,260	24,410				120,000	145,670	21.4%
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.	866,074	174,973				859,120	1,041,047	21.2%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	14.	1,296,638	264,405				1,375,240	1,561,043	13.5%
2100 Support Services - Students	15.	5,033	1,013				9,600	6,046	-37.0%
2200 Support Services - Instructional Staff	16.	92,164	18,532				96,000	110,696	15.3%
Program 100 Subtotal (lines 14-16)	17.	1,393,835	283,950				1,480,840	1,677,785	13.3%
200 Special Education									
1000 Instruction	18.	265,354	53,309				276,000	318,663	15.5%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.	16,729	3,368				20,400	20,097	-1.5%
Program 200 Subtotal (lines 18-20)	21.	282,083	56,677				296,400	338,760	14.3%
Other Programs (Specify) _____									
1000 Instruction	22.	71,200	14,207				78,000	85,407	9.5%
2100 Support Services - Students	23.	7,549	1,520				8,400	9,069	8.0%
2200 Support Services - Instructional Staff	24.	12,961	2,609				16,800	15,570	-7.3%
Other Programs Subtotal (lines 22-24)	25.	91,710	18,336				103,200	110,046	6.6%
Total Expenditures (lines 17, 21, and 25)	26.	1,767,628	358,963				1,880,440	2,126,591	13.1%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	27.	1,428,660	288,854				1,436,914	1,717,514	19.5%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.	35,558	7,158				36,000	42,716	18.7%
Program 100 Subtotal (lines 27-29)	30.	1,464,218	296,012	0	0		1,472,914	1,760,230	19.5%
200 Special Education									
1000 Instruction	31.	238,403	47,990				234,000	286,393	22.4%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	238,403	47,990	0	0		234,000	286,393	22.4%
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.	1,702,621	344,002	0	0		1,706,914	2,046,623	19.9%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	4,336,323	877,938	0	0	0	4,446,474	5,214,261	17.3%

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

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

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

**FUND 610**

**UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease	
							Prior FY 2017	Budget FY 2018		
<b>Unrestricted Capital Outlay Override (1)</b>	1.	741,318	7,995,310			1,952,311	9,132,510	10,688,939	17.0%	
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.	1,211,407	5,076,845			980	4,653,582	6,289,232	35.1%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	50,094	933,466			506,201	1,538,084	1,489,761	-3.1%	
2300, 2400, 2500, 2900 Administration	4.		1,705,845			515,438	2,138,744	2,221,283	3.9%	
2600 Operation & Maintenance of Plant	5.		306,173				213,140	306,173	43.6%	
2700 Student Transportation	6.		276,819				248,150	276,819	11.6%	
3000 Operation of Noninstructional Services (5)	7.		90,291				74,000	90,291	22.0%	
4000 Facilities Acquisition and Construction	8.		3,358,794			930,831	4,953,462	4,289,625	-13.4%	
5000 Debt Service	9.						0	0	0.0%	
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>10.</b>	0	1,261,501	11,748,233	0	0	1,953,450	13,819,162	14,963,184	8.3%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] \$ 90,291

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ <u>50,094</u>
6642 Textbooks	<u>397,680</u>
6643 Instructional Aids	<u>813,727</u>
673X Furniture and Equipment	<u>4,620,783</u>
673X Vehicles	<u>5,418</u>
673X Tech Hardware & Software	<u>7,122,033</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.

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

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on capital leases of \_\_\_\_\_, and interest on bonds of \_\_\_\_\_.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
<b>Total Fund Expenditures</b>	1.	13,819,162	14,963,184	79,377,438	65,400,346	0		400,000	1,150,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	661,862	670,135	233,316	349,700	0		0		2.
6200 Employee Benefits	3.	155,714	175,921	77,708	140,300	0		0		3.
6450 Construction Services	4.	1,459,899	930,831	67,774,004	53,788,990	0		400,000	1,150,000	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.	1,387,803	4,620,783	0	1,060,000	0		0		7.
673X Vehicles	8.	19,566	5,418	7,079,862	7,050,586	0		0		8.
673X Technology Hardware & Software	9.	5,357,158	7,122,033	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	9,042,002	13,525,121	75,164,890	62,389,576	0	0	400,000	1,150,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	1,459,899	930,831	67,774,004	53,788,990			400,000	1,150,000	13.
New Construction	14.	0		0		0		0		14.
Other	15.	7,582,103	12,594,290	7,390,886	8,600,586	0		0		15.
Total (lines 13-15, must equal line 12)	16.	9,042,002	13,525,121	75,164,890	62,389,576	0	0	400,000	1,150,000	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 \$ 800,000

**Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 12.**

**SPECIAL PROJECTS**

**FEDERAL PROJECTS**

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00		4,600,000	4,200,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		600,000	430,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		60,000	0	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		250,000	320,000	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		260,000	250,000	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	0	7.
8.	220 IDEA Part B	6000	0.00		2,500,000	2,700,000	8.
9.	230 Johnson-O'Malley	6000	0.00		15,000	25,000	9.
10.	240 Workforce Investment Act	6000	0.00		0	0	10.
11.	250 AEA - Adult Education	6000	0.00		0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0	0	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	0	13.
14.	290 Medicaid Reimbursement	6000	0.00		800,000	900,000	14.
15.	374 E-Rate	6000	0.00		1,000,000	400,000	15.
16.	378 Impact Aid	6000	0.00		0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		200,000	220,000	17.
18.	Total Federal Project Funds (lines 1-17)		0.00	0.00	10,285,000	9,445,000	18.

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00		0		19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	456 College Credit Exam Incentives	6000					26.
27.	457 Results-based Funding	6000				650,000	27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	0.00		900,000	1,300,000	29.
30.	Total State Project Funds (lines 19-29)		0.00	0.00	900,000	1,950,000	30.
31.	Total Special Projects (lines 18 and 30)		0.00	0.00	11,185,000	11,395,000	31.

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	250,000	50,000	1.
2.	Class Size Reduction	6000	0		2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0	200,000	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	250,000	250,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)		500,000	500,000	5.

**OTHER FUNDS**

1.	050 County, City, and Town Grants	6000	0		1.
2.	071 Structured English Immersion (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	900,000	900,000	4.
5.	510 Food Service	6000	7,000,000	6,500,000	5.
6.	515 Civic Center	6000	150,000	150,000	6.
7.	520 Community School	6000	600,000	700,000	7.
8.	525 Auxiliary Operations	6000	0		8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	500,000	500,000	9.
10.	530 Gifts and Donations	6000	400,000	450,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0		11.
12.	540 Fingerprint	6000	2,500	3,000	12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	50,000	60,000	14.
15.	555 Textbooks	6000	7,500	7,500	15.
16.	565 Litigation Recovery	6000	40,000	20,000	16.
17.	570 Indirect Costs	6000	900,000	850,000	17.
18.	575 Unemployment Insurance	6000	0		18.
19.	580 Teacherage	6000	0		19.
20.	585 Insurance Refund	6000	0		20.
21.	590 Grants and Gifts to Teachers	6000	0		21.
22.	595 Advertisement	6000	0		22.
23.	596 Joint Technical Education	6000	0		23.
24.	639 Impact Aid Revenue Bond Building	6000	0		24.
25.	650 Gifts and Donations-Capital	6000	0		25.
26.	660 Condemnation	6000	0		26.
27.	665 Energy and Water Savings	6000	0		27.
28.	686 Emergency Deficiencies Correction	6000	0		28.
29.	691 Building Renewal Grant	6000	1,000,000	1,300,000	29.
30.	700 Debt Service	6000	20,000,000	20,000,000	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0		31.
32.	Other _____	6000	0		32.

**INTERNAL SERVICE FUNDS 950-989**

1.	980 Self-Insurance	6000	13,000,000	14,000,000	1.
2.	955 Intergovernmental Agreements	6000	300,000	2,500,000	2.
3.	9__ OPEB	6000	0		3.
4.	953 Transportation Internal Service	6000	160,000	200,000	4.

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

(2) Indicate amount budgeted in Fund 500 for M&O purposes \$ 400,000

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

		<b>A. Maintenance and Operation</b>	<b>B. Unrestricted Capital Outlay</b>
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 57,470,679	\$ 57,470,679	\$ 0
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 4,936,605		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	4,323,640		
(c) Total DAA (line 2.a minus 2.b)	\$ 612,965	612,965	0
*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		8,666,590	
(b) Unrestricted Capital Outlay			5,000,000
(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			
(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)		11,878,248	300,000
* (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)		2,392,290	
(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)			471,444
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)		\$ 81,020,772	
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)			\$ 5,771,444

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



