



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 June 14, 2017
Adopted July 5, 2017
Revised May 9, 2018
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.

Handwritten signatures and lines for the governing board members.

SIGNED

SIGNED

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

May 10, 2018 contain(s) the data for the budget described above.

Date

Signature of Superintendent

Superintendent Signature

Lupita Hightower

Superintendent Name (Typed Name)

Signature of Business Manager

Business Manager Signature

James Serbin

Business Manager Name (Typed Name)

District Contact Employee: James Serbin

Telephone: 623-533-3930

E-mail: jserbin@tesd17.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Item, Amount. Includes Total Budgeted Revenues for Fiscal Year 2017 and Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes).

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

Table with 3 columns: Tax Rate Category, Prior FY 2017, Est. Budget FY 2018. Includes Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, JTED), and Total Secondary Tax Rate.

A. TOTAL AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

Table with 2 columns: Item, Amount. Lists General Budget Limit, Unrestricted Capital Budget Limit, Subtotal, Federal Projects, Title VIII-Impact Aid, and Total Aggregate School District Budget Limit.

B. BUDGETED EXPENDITURES

Table with 2 columns: Item, Amount. Lists Maintenance and Operation, Unrestricted Capital Outlay, and Total Budget Subject to Budget Limits.

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.	127.25	143.50	5,970,838	1,676,120	350,580	108,063	25,703	7,731,273	8,131,304	5.2%
2000 Support Services											
2100 Students	2.	8.00	11.00	523,776	138,530	580	5,413	130	355,530	668,429	88.0%
2200 Instructional Staff	3.	10.75	11.00	497,609	138,901	23,400	8,790	1,989	710,662	670,689	-5.6%
2300 General Administration	4.	2.00	2.00	263,126	68,347	57,770	2,557	14,480	382,286	406,280	6.3%
2400 School Administration	5.	12.25	12.75	779,840	208,548	19,854	3,100	2,900	1,038,255	1,014,242	-2.3%
2500 Central Services	6.	8.25	7.08	424,266	131,658	154,130	25,685	20,999	654,340	756,738	15.6%
2600 Operation & Maintenance of Plant	7.	11.87	12.37	397,421	130,968	1,075,565	677,262	8,475	2,190,420	2,289,691	4.5%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00				62,000			45,000	62,000	37.8%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	12,045	1,811	1,195	2,600	1,762	14,117	19,413	37.5%
620 School-Sponsored Athletics	11.	0.00	0.00	25,115	2,972	23,802	5,575	8,600	66,395	66,064	-0.5%
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 Subtotal (lines 1-13)	14.	180.37	199.70	8,894,036	2,497,855	1,768,876	839,045	85,038	13,188,278	14,084,850	6.8%
200 and 300 Special Education											
1000 Instruction	15.	37.25	50.10	1,586,336	495,823	203,693	2,055		2,154,489	2,287,907	6.2%
2000 Support Services											
2100 Students	16.	11.00	13.00	617,504	169,133	246,300	400		967,059	1,033,337	6.9%
2200 Instructional Staff	17.	0.75	1.75	116,298	31,211		1,600	250	163,040	149,359	-8.4%
2300 General Administration	18.	0.25	0.25	26,410	6,548				32,799	32,958	0.5%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00				1,500			3,300	1,500	-54.5%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
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.	49.25	65.10	2,346,548	702,715	451,493	4,055	250	3,320,687	3,505,061	5.6%
400 Pupil Transportation	25.	9.35	9.36	324,805	110,332	38,450	58,000	140	520,951	531,727	2.1%
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	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.	0.40	0.51	140,824	45,807	13,566	10,592		140,691	210,789	49.8%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	239.37	274.67	11,706,213	3,356,709	2,272,385	911,692	85,428	17,170,607	18,332,427	6.8%

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	
	2,883,018	3,061,086	1.
	72,698	87,245	2.
	0		3.
	364,971	356,730	4.
	0		5.
	0		6.
	0		7.
			8.
	3,320,687	3,505,061	9.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 148  
 Staff-Pupil 1 to 46

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
183.00	189.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	38490
All Funds - Federal	6330	3,950

**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) \$ 62,000

(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)	139.00
2. Number of teachers eligible for increase (FY 2018 FTE)	139.00
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	\$6,242,259
4. Total FY 2017 eligible teachers' salaries	\$6,962,625
5. 1.06% salary increase (line 4 times 1.06%)	\$73,804
6. Employer share of retirement system expense for increase on line 5	\$8,394
7. Employer share of FICA expense for increase on line 5	\$5,646
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	\$87,844

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.	439,430	42,279				488,475	481,709	-1.4%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	15,000	2,925				0	17,925	--
Program 100 Subtotal (lines 1-3)	4.	454,430	45,204				488,475	499,634	2.3%
200 Special Education									
1000 Instruction	5.	31,500	6,143				85,860	37,643	-56.2%
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.	31,500	6,143				85,860	37,643	-56.2%
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%
<b>Total Expenditures (lines 4, 8, and 12)</b>	<b>13.</b>	<b>485,930</b>	<b>51,347</b>				<b>574,335</b>	<b>537,277</b>	<b>-6.5%</b>
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	14.	1,182,664	104,433				1,163,046	1,287,097	10.7%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	1,182,664	104,433				1,163,046	1,287,097	10.7%
200 Special Education									
1000 Instruction	18.	72,000	14,040				268,830	86,040	-68.0%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	72,000	14,040				268,830	86,040	-68.0%
Other Programs (Specify) _____									
1000 Instruction	22.						0	0	0.0%
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.	0	0				0	0	0.0%
<b>Total Expenditures (lines 17, 21, and 25)</b>	<b>26.</b>	<b>1,254,664</b>	<b>118,473</b>				<b>1,431,876</b>	<b>1,373,137</b>	<b>-4.1%</b>
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	27.	1,084,149	221,465	10,525	12,000		1,192,773	1,328,139	11.3%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.	552,556	131,544	181,300	2,115		653,150	867,515	32.8%
Program 100 Subtotal (lines 27-29)	30.	1,636,705	353,009	191,825	14,115		1,845,923	2,195,654	18.9%
200 Special Education									
1000 Instruction	31.	151,800	29,751				179,220	181,551	1.3%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.			12,500			0	12,500	--
Program 200 Subtotal (lines 31-33)	34.	151,800	29,751	12,500	0		179,220	194,051	8.3%
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%
<b>Total Expenditures (lines 30, 34, 35, and 38)</b>	<b>39.</b>	<b>1,788,505</b>	<b>382,760</b>	<b>204,325</b>	<b>14,115</b>		<b>2,025,143</b>	<b>2,389,705</b>	<b>18.0%</b>
<b>Total Classroom Site Funds (lines 13, 26, and 39)</b>	<b>40.</b>	<b>3,529,099</b>	<b>552,580</b>	<b>204,325</b>	<b>14,115</b>	<b>0</b>	<b>4,031,354</b>	<b>4,300,119</b>	<b>6.7%</b>

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.		750,000				750,000	750,000	0.0%	
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.	18,250	673,070				1,229,651	691,320	-43.8%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	38,142	122,946			2,476	183,734	163,564	-11.0%	
2300, 2400, 2500, 2900 Administration	4.		261,341				265,870	261,341	-1.7%	
2600 Operation & Maintenance of Plant	5.		136,341			4,494	130,473	140,835	7.9%	
2700 Student Transportation	6.		158,501				243,264	158,501	-34.8%	
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%	
4000 Facilities Acquisition and Construction	8.					71,815	17,542	71,815	309.4%	
5000 Debt Service	9.						146,006	0	-100.0%	
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	0	56,392	1,352,199	0	0	78,785	2,216,540	1,487,376	-32.9%

The district has budgeted greater in the UCO Fund than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$1.

(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>\$36,239</u>
6642 Textbooks	<u>1,000</u>
6643 Instructional Aids	<u>19,153</u>
673X Furniture and Equipment	<u>190,005</u>
673X Vehicles	<u>34,130</u>
673X Tech Hardware & Software	<u>725,564</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. \$30,986.54

(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.	2,216,540	1,487,376	129,881	15,195,460	0		256,153	160,160	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	17,542	71,815	103,012	15,077,361	0		198,574	160,885	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.	357,676	190,005	0	62,748	0		0		7.
673X Vehicles	8.	10,500	34,130	0		0		0		8.
673X Technology Hardware & Software	9.	1,547,519	725,564	0		0		0		9.
6831, 6832 Redemption of Principal	10.	140,260		0		0		0		10.
6841, 6842, 6850 Interest	11.	5,746		0		0		0		11.
Total (lines 2-11)	12.	2,079,243	1,021,514	103,012	15,140,109	0	0	198,574	160,885	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	17,542	260,156	103,012	114,283			198,574	160,885	13.
New Construction	14.	0	1,664	0	15,025,826	0		0		14.
Other	15.	2,061,701	1,162,194	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	2,079,243	Check line 12	103,012	15,140,109	0	0	198,574	160,885	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**

		FTE		TOTAL ALL FUNCTIONS			
		Prior FY	Budget FY	Prior FY	Budget FY		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	11.50	11.00	1,125,628	1,038,198	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.50	0.00	119,609	166,258	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.25	0.00	276,000	81,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	82,933	91,844	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		0		6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	12.10	0.00	457,837	493,826	8.
9.	230 Johnson-O'Malley	6000	0.00		0		9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0		12.
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	34,349	25,000	13.
14.	290 Medicaid Reimbursement	6000	1.00	0.00	158,064	155,217	14.
15.	374 E-Rate	6000	0.00	0.00	322,509	192,216	15.
16.	378 Impact Aid	6000	0.00		0		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	4.00	3.00	492,585	578,122	17.
18.	Total Federal Project Funds (lines 1-17)		29.35	14.00	3,069,514	2,821,681	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					27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	17.88	10.75	512,038	681,570	29.
30.	Total State Project Funds (lines 19-29)		17.88	10.75	512,038	681,570	30.
31.	Total Special Projects (lines 18 and 30)		47.23	24.75	3,581,552	3,503,251	31.

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	0	0	1.
2.	Class Size Reduction	6000	152,825	122,497	2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0	0	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	152,825	122,498	4.
5.	Total Instructional Improvement Fund (lines 1-4)		305,650	244,995	5.

**OTHER FUNDS**

			Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	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	169,628	102,370	4.
5.	510 Food Service	6000	3,248,090	3,836,594	5.
6.	515 Civic Center	6000	256,374	241,014	6.
7.	520 Community School	6000	161,838	319,389	7.
8.	525 Auxiliary Operations	6000	31,380	59,740	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	91,121	106,416	9.
10.	530 Gifts and Donations	6000	124,643	128,219	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0		11.
12.	540 Fingerprint	6000	1,684	1,953	12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	36,949	51,735	14.
15.	555 Textbooks	6000	14,064	14,358	15.
16.	565 Litigation Recovery	6000	10,714	21,799	16.
17.	570 Indirect Costs	6000	1,050,084	831,234	17.
18.	575 Unemployment Insurance	6000	0		18.
19.	580 Teacherage	6000	0		19.
20.	585 Insurance Refund	6000	34,808	34,870	20.
21.	590 Grants and Gifts to Teachers	6000	6,891	5,540	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	87		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	435,408	51,025	29.
30.	700 Debt Service	6000	2,169,682	1,990,506	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0		31.
32.	Other	6000	0		32.

**INTERNAL SERVICE FUNDS 950-989**

1.	950__ Self-Insurance	6000	3,268,973	2,796,925	1.
2.	955 Intergovernmental Agreements	6000	81,565	95,377	2.
3.	9__ OPEB	6000	0	0	3.
4.	956-958 WestValleyIGA & AZAC	6000	4,951	6,922	4.

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

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

\$ 25,500

**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)	\$ 15,163,120	\$ 0
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 1,312,896	
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,149,877	
(c) Total DAA (line 2.a minus 2.b)	\$ 163,019	163,019
*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	2,245,366	750,000
(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)		
* (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)	798,587	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(c) 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)	125,354	
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)	\$ 18,332,427	
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)		\$ 913,019

\* 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)	\$ 2,216,540
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (4,767)
	\$ 2,211,773
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$ 2,216,540
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ 2,211,773
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 1,637,920
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 573,853
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.	\$ 503
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)	\$ 913,019
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 1,487,375

**CLASSROOM SITE FUND BUDGET LIMIT**

Fund 011	Fund 012	Fund 013	Total Fund 010
574,335	1,431,876	2,025,143	4,031,354
289,232	645,106	83,483	1,017,821
285,103	786,770	1,941,660	3,013,533
1,486	5,093	7,165	13,744
250,193.80	500,387.60	500,387.60	1,250,969.00
494	80,886	(59,508)	21,872
537,277	1,373,137	2,389,705	4,300,118

- B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)
3. Unexpended Budget Balance (line B.1 minus B.2)
4. Interest Earned in the Classroom Site Fund in FY 2017
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.
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)

(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.



**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
S.	Equalization Assistance for an Accommodation School	14

**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
14.755	2,897.873		2,912.628
21.320	2,962.714		2,984.034
			0.000
21.320	2,962.714	0.000	2,984.034

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
B. Support Level Weights for Districts (Group A Weights)				
Student Count 0.001-99.999 (from line A.5)	1.559	1.669	1.399	1.559
Support Level Weight				
Student Count 100.000-499.999	500.000	500.000	500.000	500.000
Student Count Constant				
Student Count (from line A.5)				
Difference	=			
Weight Adjustment Factor	x	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+	1.358	1.278	1.398
Adjusted Support Level Weight	=			
Student Count 500.000-599.999	600.000	600.000	600.000	600.000
Student Count Constant				
Student Count (from line A.5)				
Difference	=			
Weight Adjustment Factor	x	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+	1.158	1.158	1.268
Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.5)			1.158	1.268
Support Level Weight				
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.

- PSD
- K-8
- 9-12
- 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
21.320			x 1.450	= 30.914		
2,962.714	0.000	0.000	x 1.158	= 3,430.823	0.000	0.000
0.000	0.000	0.000	x	= 0.000	0.000	0.000
2,984.034	0.000	0.000		3,461.737	0.000	0.000

**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	Group B Support x Level Weight =	Non-AOI Weighted Student Count
2,984.034		3,461.737

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)
- II. FY 2018 Non-AOI Weighted Student Count

5.460	x	4.771	=	26.050
1,187.905	x	0.060	=	71.274
1,187.905	x	0.040	=	47.516
324.172	x	0.115	=	37.280
6.775	x	6.024	=	40.813
26.110	x	5.833	=	152.300
4.000	x	7.947	=	31.788
0.070	x	3.158	=	0.221
2.970	x	6.773	=	20.116
2.330	x	3.595	=	8.376
269.450	x	0.003	=	0.808
4.510	x	4.822	=	21.747
10.490	x	4.421	=	46.376
0.000	x	4.806	=	0.000
3.032.147				504.665
				3,966.402

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

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)

**CALCULATION OF FY 2018 BSL AND BRCL**

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

VI. A. Base Level Amount  - To include Teacher Compensation, use Base Level of  (A.R.S. §§15-901, as amended by Laws 2017, Ch. 304, §4, and 15-952)

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

Check here  to calculate.

C. Adjusted FY 2018 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)

VII. Result (line V x VI.C)

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

IX. Result (line VII x VIII)

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

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

XII. FY 2016 Nonfederal Audit Service Actual Expenditures (2) \$ 29,750.00 x 1.00 =

XIII. FY 2018 Additional Teacher Salary Increases (from calculation on Budget, page 2) (Laws 2017, Ch. 305, §33)

XIV. FY 2018 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
0.000	x	95%	=	0.000
0.000	x	85%	=	0.000

				3,966.402
\$			\$	3,729.31
\$			\$	3,729.31
\$			\$	14,791,942.64
				1.0000
\$			\$	14,791,942.64
\$			\$	
\$			\$	29,750.00
\$			\$	87,844.00
\$			\$	14,909,536.64

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

K-3

K-3 Reading

\$	265,802.84
\$	177,201.89

(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).

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

\$ 3,750.00

\$ 33,500.00

**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.**

**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			253,000
B. Number of Eligible Students Transported in FY 2017			286,000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)			0.885
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	45,540,000
B. State Support Level per Route Mile (use Table I based on I.C)			\$ 2.12
C. 1. FY 2017 Annual Expenditure for Bus Tokens			\$ 0.00
2. FY 2017 Annual Expenditure for Bus Passes			\$ 0.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]			\$ 96,544.80
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)			0.100
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)			\$ 9,654.48

## 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			438,000
B. Estimated Route Miles Traveled in June 2017 to Transport Pupils w/Disabilities for Extended School Year			438,000
C. Total Extended School Year Route Miles (IV.A + IV.B)			\$ 2.12
D. State Support Level per Route Mile (use Table I based on I.C)			\$ 928.56
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)			\$ 107,127.84
V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)			\$ 137,192.62
VI. Support Level Change			\$ 0.00
A. FY 2017 Transportation Support Level			\$ 253,583.03
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)			\$ 253,583.03

## TRCL CALCULATION

VII. FY 2017 Transportation Revenue Control Limit			\$ 253,583.03
VIII. FY 2018 Transportation Revenue Control Limit			\$ 253,583.03
A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)			\$ 128,553.41
B. 120% of FY 2018 Transportation Support Level (V x 1.20)			\$ 253,583.03
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.)			\$ 253,583.03
D. FY 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)			\$ 253,583.03

**E. WORK SHEET FOR FY 2018 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947, 15-905.J, and 15-951)**

**CALCULATION OF THE DSL**

I. FY 2018 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XIV)	\$ 14,909,536.64
II. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
III. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ 0.00
IV. FY 2018 Transportation Support Level (from Work Sheet D, line V)	\$ 107,127.84
V. FY 2018 District Support Level (sum of lines I through IV)	\$ 15,016,664.48

**CALCULATION OF THE RCL**

VI. FY 2018 Base Support Level/Base Revenue Control Limit (from line I above)	\$ 14,909,536.64
VII. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
VIII. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ 0.00
IX. FY 2018 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ 253,583.03
X. FY 2018 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1)	\$ 15,163,119.67

**F. WORK SHEET FOR FY 2018 CONSOLIDATION/UNIFICATION ASSISTANCE  
(A.R.S. §§15-912 and 15-912.01)**

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	\$ 0.00
II. FY 2018 District Support Level (line I + Work Sheet E, line V)	\$ 0.00
III. FY 2018 Revenue Control Limit (line I + Work Sheet E, line X) [to Budget, page 7, line 1]	\$ 0.00

**G. WORK SHEET FOR FY 2018 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03)  
(A.R.S. §15-951.C)**

I. High School Student Count Tuitioned Out (from Work Sheet O, Part I or Part III, line 6)	\$ 0.000
II. High School Student Count Transported by District of Residence to District of Attendance	
III. 50% of High School Student Count Transported by District of Residence to District of Attendance (Line II x .5) (to Work Sheet H, line V.A column 9-12)	0.000

**H. WORK SHEET FOR FY 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)	-	-
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)	-	-
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>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)	14,755	0.000
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 0.00
C. Unadjusted DAA (V.A x V.B)	= \$ 6,650.96	= \$ 0.00

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)	2,912.628	
B. FY 2017 Student Count (2016 ADM)	÷ 2,897.873	
C. FY 2018 DAA Growth Factor (V.I.A ÷ V.I.B)	= 1.0051	
VII. District Additional Assistance		
A. Unadjusted DAA (from line V.C)	\$ 6,650.96	\$ 0.00
B. DAA Growth Factor (if line V.I.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000
C. FY 2018 DAA with growth factor applied (V.I.A x V.II.B)	= \$ 6,650.96	= \$ 0.00
D. DAA for High School Textbooks		
1. FY 2018 9-12 Student Count (2017 ADM) (from Work Sheet B, line A.1)	\$ 1,306,245.23	\$ 0.00
2. Support Level Amount for Textbooks		
3. DAA for Textbooks (V.II.D.1 x V.II.D.2)	x \$ 69.68	= \$ 0.00

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)	= \$ 1,306,245.23	= \$ 0.00
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)		
3. FY 2018 9-12 DAA (V.II.E.1-V.II.E.2) (to Work Sheet J, line I.IE)	x \$ 69.68	= \$ 0.00
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)	= \$ 1,312,896.19	= \$ 0.00
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)		
3. FY 2018 PSD and K-8 DAA (V.II.F.1-V.II.F.2) (to Work Sheet J, line I.IE)	- \$ 1,149,877.36	= \$ 163,018.83
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)	30,914	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	3,430,823	
B. Total FY 2018 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	3,461,737	0.000
	(I.A.1 + I.A.2)	(from Work Sheet B, line C.3)
C. Total FY 2018 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	1.0000	3,461.737
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)		0.0000
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)		
C. Adjusted DSL/RCL (II.A - II.B)	-	0.00
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 15,016,664.48	\$ 0.00
E. FY 2018 District Additional Assistance (from Work Sheet H)	\$ 163,018.83	\$ 0.00
	(from Work Sheet H, line VIII.E.3)	(from Work Sheet H, line VII.E.3)
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)	\$ 15,179,683.31	\$ 0.00
G. FY 2018 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 1,717,181.00	\$ 0.00
III. A. 2017 Primary Assessed Valuation ÷ 100	\$ 27,391.70	\$ 0.00
B. 2017 Salt River Project (SRP) Valuation ÷ 100	\$ 1,744,572.70	\$ 0.00
C. 2017 Government Property Lease Excise Tax Assessed Valuation ÷ 100	x \$ 2.0234	x \$ 2.0234
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 3,529,968.40	\$ 0.00
E. Qualifying Tax Rate	\$ 11,649,714.91	\$ 0.00
F. Qualifying Levy (III.D x III.E)		
G. FY 2018 Equalization Assistance (II.G - III.F) (I)	\$ 0.00	\$ 0.00
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)		
(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	\$ 0.00
	(Equalization Base using 2017 ADM x 4.5%)	
V. Additional State Aid to Education (ASAE) Information for Department of Revenue		
A. Dropout Prevention Program (from page 1, line 27)	\$ 0.00	\$ 0.00
B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B)	\$ 0.00	\$ 0.00
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)	\$ 0.00	\$ 0.00
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00	\$ 0.00
E. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00	\$ 0.00
F. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 0.00	\$ 0.00
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	\$ 0.00



**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)	\$ 17,170,607.00
	b.	Adjustments to the GBL from FY 2017 BUDG75	\$ 69,630.00
	c.	Adjusted GBL	\$ 17,240,237.00
2.	a.	Budgeted M&O expenditures (from FY 2017 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 17,170,607.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 69,630.00
	c.	Adjusted Budgeted Expenditures	\$ 17,240,237.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 17,240,237.00
4.		M&O actual expenditures	\$ 16,441,650.00
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.)	\$ 798,587.00

**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.	Special Program Override	\$ 0.00 - \$ 0.00 = \$ 0.00
	b.	Desegregation	\$ 0.00 - \$ 0.00 = \$ 0.00
	c.	Tuition Out Debt Service	\$ 0.00 - \$ 0.00 = \$ 0.00
	d.	Dropout Prevention Programs	\$ 0.00 - \$ 0.00 = \$ 0.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00 - \$ 0.00 = \$ 0.00
	f.	Performance Pay	\$ 0.00 - \$ 0.00 = \$ 0.00
	g.	Total Budget Balance Deductions [Add lines 6.a through 6.f.]	\$ 0.00 - \$ 0.00 = \$ 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)	\$ 798,587.00
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)]	\$ 798,587.00