



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

Adopted \_\_\_\_\_

Version \_\_\_\_\_

BY THE GOVERNING BOARD

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

Proposed	<u>June 6, 2017</u>
Adopted	<u>June 20, 2017</u>
Revised	_____
	Date

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

<u>Barbara Perleberg</u>	Mrs. Barbara Perleberg
<u>Pam Kirby</u>	Ms. Pam Kirby
<u>Kim Hartmann</u>	Mrs. Kim Hartmann
<u>Allyson Beckham</u>	Mrs. Allyson Beckham
<u>Sandy Kravetz</u>	Mrs. Sandy Kravetz
_____	_____
_____	_____
SIGNED	SIGNED

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

June 21, 2017 contain(s) the data for the budget described above.

Date

<u>Dr. Denise Birdwell</u>	<u>Laura Smith</u>
Superintendent Signature	Business Manager Signature

Dr. Denise Birdwell  
Superintendent Name (Typed Name)

Laura Smith  
Business Manager Name (Typed Name)

District Contact Employee: Laura Smith

Telephone: 480-484-6100 E-mail: lsmith@susd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017		\$	<u>54,530,000</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)			
Local	1000	\$	<u>42,468,616</u>
Intermediate	2000	\$	_____
State	3000	\$	<u>28,148,953</u>
Federal	4000	\$	<u>12,681,774</u>
TOTAL		\$	<u>83,299,343</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:	2.8566	2.9144
Secondary Tax Rates:		
M&O Override	0.3893	0.3900
Special Program Override		
Capital Override		0.1700
Class A Bonds		
Class B Bonds	0.6140	0.6100
JTED		
Total Secondary Tax Rate	1.0033	1.1700

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

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>156,518,323</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>13,547,702</u>
3. Subtotal (line A.1 + A.2)	\$ <u>170,066,025</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>14,302,095</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>184,368,120</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>156,518,323</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>13,547,702</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>170,066,025</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.	905.32	923.02	45,038,737	15,816,002	1,470,250	720,553	7,371	59,059,994	63,052,913	6.8%	1.
2000 Support Services												
2100 Students	2.	114.86	111.78	4,417,761	1,352,983	16,016	2,000	1,279	5,994,342	5,790,039	-3.4%	2.
2200 Instructional Staff	3.	75.16	73.66	3,075,677	923,712	105,190	35,019	4,000	4,325,712	4,143,598	-4.2%	3.
2300 General Administration	4.	15.00	13.00	1,254,888	305,578	442,968	16,395	0	2,522,198	2,019,829	-19.9%	4.
2400 School Administration	5.	128.99	127.99	7,217,718	1,981,091	0	100,891	12,000	9,684,552	9,311,700	-3.8%	5.
2500 Central Services	6.	49.00	47.25	2,182,528	634,956	750,245	1,973,862	44,740	4,570,589	5,586,331	22.2%	6.
2600 Operation & Maintenance of Plant	7.	208.82	204.32	5,895,536	2,037,248	9,796,600	7,125,404	21,775	24,710,047	24,876,563	0.7%	7.
2900 Other	8.	0.00		0	0	0			0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	7.00	7.00	163,661	62,132	108,631	69,560		421,060	403,984	-4.1%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		272,457	54,491				319,079	326,948	2.5%	10.
620 School-Sponsored Athletics	11.	5.89	6.89	1,197,463	268,431	217,758			1,619,605	1,683,652	4.0%	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.	1,510.04	1,514.91	70,716,426	23,436,624	12,907,658	10,043,684	91,165	113,227,178	117,195,557	3.5%	14.
<b>200 and 300 Special Education</b>												
1000 Instruction	15.	373.07	361.23	11,589,191	4,239,477	27,354	1,487		16,803,453	15,857,509	-5.6%	15.
2000 Support Services												
2100 Students	16.	93.84	88.14	5,561,442	1,482,468	16,000	3,428		7,493,319	7,063,338	-5.7%	16.
2200 Instructional Staff	17.	5.91	5.91	360,845	97,006	500	3,356	127,688	579,877	589,395	1.6%	17.
2300 General Administration	18.	0.00				17,000			17,000	17,000	0.0%	18.
2400 School Administration	19.	0.00				0			0	0	0.0%	19.
2500 Central Services	20.	0.00				2,552			22,878	2,552	-88.8%	20.
2600 Operation & Maintenance of Plant	21.	0.00				265			1,234	265	-78.5%	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.	472.82	455.28	17,511,478	5,818,951	63,671	8,271	127,688	24,917,761	23,530,059	-5.6%	24.
400 Pupil Transportation	25.	178.97	178.97	4,401,339	1,631,937	353,046	1,106,904		7,861,256	7,493,226	-4.7%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	105.78	83.38	5,316,699	1,221,222	437,800	243,400	1,000	7,076,617	7,220,122	2.0%	26.
530 Dropout Prevention Programs	27.	2.90	2.90	138,757	39,652	9,762	23,459	9,500	221,130	221,130	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.	11.88	10.96	650,635	207,594				835,795	858,229	2.7%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,282.39	2,246.40	98,735,334	32,355,980	13,771,937	11,425,718	229,353	154,139,737	156,518,323	1.5%	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	22,629,088	21,355,924	1.
2. Gifted Education	1,928,502	1,957,779	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-JTED)	360,171	216,356	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)	24,917,761	23,530,059	9.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 4  
Staff-Pupil 1 to 8

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
1,559.24	1,527.13

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>52500</u>
All Funds - Federal	<u>6330</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) \$ 178,191  
(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>1251.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>1258.80</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$61,160,128</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$62,962,358</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$667,401</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$76,751</u>
7. Employer share of FICA expense for increase on line 5	<u>\$51,056</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$795,208</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.	1,762,464	353,195				1,833,416	2,115,659	15.4%
2100 Support Services - Students	2.	24,457	6,809				32,446	31,266	-3.6%
2200 Support Services - Instructional Staff	3.	20,949	5,861				26,881	26,810	-0.3%
Program 100 Subtotal (lines 1-3)	4.	1,807,870	365,865				1,892,743	2,173,735	14.8%
200 Special Education									
1000 Instruction	5.	224,747	64,688				306,748	289,435	-5.6%
2100 Support Services - Students	6.	1,078	328				0	1,406	--
2200 Support Services - Instructional Staff	7.						1,269	0	-100.0%
Program 200 Subtotal (lines 5-7)	8.	225,825	65,016				308,017	290,841	-5.6%
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.	2,033,695	430,881				2,200,760	2,464,576	12.0%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	14.	6,921,182	1,384,000				7,135,319	8,305,182	16.4%
2100 Support Services - Students	15.						108,433	0	-100.0%
2200 Support Services - Instructional Staff	16.						110,340	0	-100.0%
Program 100 Subtotal (lines 14-16)	17.	6,921,182	1,384,000				7,354,092	8,305,182	12.9%
200 Special Education									
1000 Instruction	18.						657,438	0	-100.0%
2100 Support Services - Students	19.						11,758	0	-100.0%
2200 Support Services - Instructional Staff	20.						23,802	0	-100.0%
Program 200 Subtotal (lines 18-20)	21.	0	0				692,998	0	-100.0%
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%
Total Expenditures (lines 17, 21, and 25)	26.	6,921,182	1,384,000				8,047,090	8,305,182	3.2%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	27.	3,026,161	758,698				3,446,851	3,784,859	9.8%
2100 Support Services - Students	28.	49,188	13,695				65,263	62,883	-3.6%
2200 Support Services - Instructional Staff	29.	42,134	11,788				54,065	53,922	-0.3%
Program 100 Subtotal (lines 27-29)	30.	3,117,483	784,181	0	0		3,566,179	3,901,664	9.4%
200 Special Education									
1000 Instruction	31.	451,996	130,093				617,562	582,089	-5.7%
2100 Support Services - Students	32.	2,170	659				0	2,829	--
2200 Support Services - Instructional Staff	33.						2,551	0	-100.0%
Program 200 Subtotal (lines 31-33)	34.	454,166	130,752	0	0		620,113	584,918	-5.7%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	3,571,649	914,933	0	0		4,186,292	4,486,582	7.2%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	12,526,526	2,729,814	0	0	0	14,434,142	15,256,340	5.7%

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.	1,000,000	8,137,608				3,191,856	9,137,608	186.3%	
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.	1,222,047	11,825,655				5,079,632	13,047,702	156.9%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	150,000					231,793	150,000	-35.3%	
2300, 2400, 2500, 2900 Administration	4.						363,163	0	-100.0%	
2600 Operation & Maintenance of Plant	5.						133,049	0	-100.0%	
2700 Student Transportation	6.						105,000	0	-100.0%	
3000 Operation of Noninstructional Services (5)	7.						17,120	0	-100.0%	
4000 Facilities Acquisition and Construction	8.					350,000	891,260	350,000	-60.7%	
5000 Debt Service	9.						3,452	0	-100.0%	
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>10.</b>	<b>0</b>	<b>1,372,047</b>	<b>11,825,655</b>	<b>0</b>	<b>0</b>	<b>350,000</b>	<b>6,824,469</b>	<b>13,547,702</b>	<b>98.5%</b>

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

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

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 150,000
6642 Textbooks	0
6643 Instructional Aids	1,222,047
673X Furniture and Equipment	5,468,046
673X Vehicles	0
673X Tech Hardware & Software	6,357,608

(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.

\$ 60,000

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on capital leases of \$ 2,124,995, and principal on bonds of \$ 17,851,250.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on capital leases of \$ 1,425,735, and interest on bonds of \$ 10,962,448.

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.	6,824,469	13,547,702	45,000,000	43,000,000	0		4,000,000	4,000,000	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.	879,063	350,000	30,000,000	30,000,000	0		0		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.	2,736,493	5,468,046	0		0		0		7.
673X Vehicles	8.	0	0	0		0		0		8.
673X Technology Hardware & Software	9.	1,241,712	6,357,608	0		0		0		9.
6831, 6832 Redemption of Principal	10.	3,452		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	4,860,720	12,175,654	30,000,000	30,000,000	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	891,260	350,000	30,000,000	10,000,000			0		13.
New Construction	14.	0		0	20,000,000	0		0		14.
Other	15.	3,669,707	11,825,654	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	4,560,967	12,175,654	30,000,000	30,000,000	0	0	0	0	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 \$ 4,000,000

**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	41.78	35.78	3,711,140	3,173,971	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	6.35	6.35	605,674	601,886	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	1.50	1.50	880,000	759,688	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	257,122	195,661	5.
6.	200 ESEA Title VII - Indian Education	6000	1.00	1.00	106,847	103,274	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	32.86	31.86	4,624,314	4,205,130	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	16,003	14,390	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	1.00	1.00	374,320	401,700	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0	13.
14.	290 Medicaid Reimbursement	6000	2.65	2.65	1,553,760	4,835,595	14.
15.	374 E-Rate	6000	0.00	0.00	0	0	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	1.14	0.00	184,190	10,800	17.
18.	Total Federal Project Funds (lines 1-17)		88.28	80.14	12,313,370	14,302,095	18.

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.40	0.00	116,998	127,744	19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	6000	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0	23.
24.	435 Academic Contests	6000	0.00	0.00	0	0	24.
25.	450 Gifted Education	6000	0.00	0.00	0	0	25.
26.	456 College Credit Exam Incentives	6000		0.00			26.
27.	457 Results-based Funding	6000		0.00			27.
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0	28.
29.	465-499 Other State Projects	6000	0.00	0.00	20,500		29.
30.	Total State Project Funds (lines 19-29)		0.40	0.00	137,498	127,744	30.
31.	Total Special Projects (lines 18 and 30)		88.68	80.14	12,450,868	14,429,839	31.

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

	Prior FY	Budget FY	
1.	Teacher Compensation Increases	500,000	541,569
2.	Class Size Reduction	0	
3.	Dropout Prevention Programs (M&O purposes)	0	
4.	Instructional Improvement Programs (M&O purposes)	1,929,000	2,109,679
5.	Total Instructional Improvement Fund (lines 1-4)	2,429,000	2,651,248

**OTHER FUNDS**

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	5,298,257	6,448,623	4.
5.	510 Food Service	6000	11,965,853	12,038,600	5.
6.	515 Civic Center	6000	950,000	1,025,000	6.
7.	520 Community School	6000	6,539,797	6,315,308	7.
8.	525 Auxiliary Operations	6000	1,784,807	2,546,685	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	2,857,522	3,004,396	9.
10.	530 Gifts and Donations	6000	1,600,000	1,200,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	9,000	9,000	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	500,000	780,000	14.
15.	555 Textbooks	6000	477,000	50,000	15.
16.	565 Litigation Recovery	6000	90,000	100,000	16.
17.	570 Indirect Costs	6000	5,803,594	6,791,576	17.
18.	575 Unemployment Insurance	6000	900	900	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	130,000	138,000	20.
21.	590 Grants and Gifts to Teachers	6000	0	0	21.
22.	595 Advertisement	6000	55,000	22,000	22.
23.	596 Joint Technical Education	6000	2,589,819	1,765,021	23.
24.	639 Impact Aid Revenue Bond Building	6000	0	0	24.
25.	650 Gifts and Donations-Capital	6000	0	0	25.
26.	660 Condemnation	6000	0	0	26.
27.	665 Energy and Water Savings	6000	2,330,300	3,733,447	27.
28.	686 Emergency Deficiencies Correction	6000	0	0	28.
29.	691 Building Renewal Grant	6000	0	0	29.
30.	700 Debt Service	6000	29,062,000	28,813,698	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	31.
32.	Other 620 ADJ WAYS	6000	0	4,000,000	32.

**INTERNAL SERVICE FUNDS 950-989**

1.	953 Self-Insurance	6000	2,762,631	2,910,092	1.
2.	955 Intergovernmental Agreements	6000	6	633,377	2.
3.	9__ OPEB	6000	0		3.
4.	951 Print Shop	6000	100,000	113,933	4.

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

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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ <u>127,660,700</u>	\$ <u>127,660,700</u>	\$ <u>0</u>
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>11,129,210</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>9,515,474</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>1,613,736</u>		<u>1,613,736</u>
*3. FY 2018 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(a) Maintenance and Operation		<u>19,139,216</u>	
(b) Unrestricted Capital Outlay			<u>8,500,000</u>
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources		<u>250,000</u>	
(b) Other Arizona Districts		<u>20,000</u>	
(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)		<u>7,220,122</u>	<u>162,047</u>
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.L)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		<u>4,500,000</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>221,130</u>	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2016 (A.R.S. §15-910.M)		<u>18,371</u>	
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		<u>0</u>	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		<u>(3,550,730)</u>	
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]			
(e) Noncompliance Adjustment			
(f) ADM/Transportation Audit Adjustment			
(g) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>1,039,514</u>	
11. FY 2018 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>156,518,323</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u>10,275,783</u>

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





**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2017	Budget FY 2018	
<b>Expenditures</b>											
<b>Structured English Immersion Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of Scottsdale Unified District, Maricopa County for fiscal year 2018 was officially proposed by the Governing Board on June 6, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Laura Smith at the District Office, telephone 480 484-6100 during normal business hours.

\_\_\_\_\_  
President of the Governing Board

<b>1. Average Daily Membership:</b>				<b>2. Tax Rates:</b>			
	<b>2016 ADM</b>	<b>Prior Yr. 2017 ADM</b>	<b>Budget Yr. 2018 ADM</b>				
<b>Attending</b>	22,685.989	22,443.496	23,026.815				
					<b>Prior FY</b>	<b>Estimated Budget FY</b>	
				<b>Primary Rate</b>	2.8566	2.9144	
				<b>Secondary Rate*</b>	1.0033	1.1700	

\* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).

<b>3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay Fund budgets cannot exceed their respective budget limits (BL).</b>			
<b>Maintenance &amp; Operation</b>	156,518,323	<b>General BL</b>	156,518,323
<b>Classroom Site</b>	15,256,340	<b>Classroom Site Fund BL</b>	15,256,338
<b>Unrestricted Capital Outlay</b>	13,547,702	<b>Unrestricted Capital BL</b>	13,547,702

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular Education</b>							
<b>1000 Instruction</b>	57,151,317	60,854,739	1,908,677	2,198,174	59,059,994	63,052,913	6.8%
<b>2000 Support Services</b>							
<b>2100 Students</b>	5,953,618	5,770,744	40,724	19,295	5,994,342	5,790,039	-3.4%
<b>2200 Instructional Staff</b>	4,057,350	3,999,389	268,362	144,209	4,325,712	4,143,598	-4.2%
<b>2300, 2400, 2500 Administration</b>	14,672,657	13,576,759	2,104,682	3,341,101	16,777,339	16,917,860	0.8%
<b>2600 Oper./Maint. of Plant</b>	8,296,753	7,932,784	16,413,294	16,943,779	24,710,047	24,876,563	0.7%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	242,869	225,793	178,191	178,191	421,060	403,984	-4.1%
<b>610 School-Sponsored Cocurr. Activities</b>	319,079	326,948	0	0	319,079	326,948	2.5%
<b>620 School-Sponsored Athletics</b>	1,376,595	1,465,894	243,010	217,758	1,619,605	1,683,652	4.0%
<b>630, 700, 800, 900 Other Programs</b>	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	92,070,238	94,153,050	21,156,940	23,042,507	113,227,178	117,195,557	3.5%
<b>200 and 300 Special Education</b>							
<b>1000 Instruction</b>	16,606,110	15,828,668	197,343	28,841	16,803,453	15,857,509	-5.6%
<b>2000 Support Services</b>							
<b>2100 Students</b>	7,294,380	7,043,910	198,939	19,428	7,493,319	7,063,338	-5.7%
<b>2200 Instructional Staff</b>	447,555	457,851	132,322	131,544	579,877	589,395	1.6%
<b>2300, 2400, 2500 Administration</b>	0	0	39,878	19,552	39,878	19,552	-51.0%
<b>2600 Oper./Maint. of Plant</b>	0	0	1,234	265	1,234	265	-78.5%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	24,348,045	23,330,429	569,716	199,630	24,917,761	23,530,059	-5.6%
<b>400 Pupil Transportation</b>	6,212,305	6,033,276	1,648,951	1,459,950	7,861,256	7,493,226	-4.7%
<b>510 Desegregation</b>	6,772,008	6,537,921	304,609	682,200	7,076,617	7,220,121	2.0%
<b>530 Dropout Prevention Programs</b>	179,946	178,409	41,184	42,721	221,130	221,130	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	835,795	858,229	0	0	835,795	858,229	2.7%
<b>TOTAL EXPENDITURES</b>	130,418,337	131,091,314	23,721,400	25,427,008	154,139,737	156,518,322	1.5%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	154,139,737	156,518,323	2,378,586	1.5%
Instructional Improvement	2,429,000	2,651,248	222,248	9.1%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	14,434,142	15,256,340	822,198	5.7%
Federal Projects	12,313,370	14,302,095	1,988,725	16.2%
State Projects	137,498	127,744	(9,754)	-7.1%
Unrestricted Capital Outlay	6,824,469	13,547,702	6,723,233	98.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	4,000,000	4,000,000	0	0.0%
Debt Service	29,062,000	28,813,698	(248,302)	-0.9%
School Plant Fund	5,298,257	6,448,623	1,150,366	21.7%
Auxiliary Operations	1,784,807	2,546,685	761,878	42.7%
Bond Building	45,000,000	43,000,000	(2,000,000)	-4.4%
Food Service	11,965,853	12,038,600	72,747	0.6%
Other	26,795,569	32,592,050	5,796,481	21.6%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	22,629,088	21,355,924
Gifted Education	1,928,502	1,957,779
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education	360,171	216,356
Career Education	0	0
Joint Technical Education		0
<b>TOTAL</b>	<b>24,917,761</b>	<b>23,530,059</b>

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	98	1 to 235.0
Teachers	1,310	1 to 17.6
Other	102	1 to 225.8
Subtotal	1,510	1 to 15.2
Classified --		
Managers, Supervisors, Directors	103	1 to 223.6
Teachers Aides	254	1 to 90.7
Other	885	1 to 26.0
Subtotal	1,242	1 to 18.5
<b>TOTAL</b>	<b>2,752</b>	<b>1 to 8.4</b>
Special Education --		
Teacher	259	1 to 4.2
Staff	504	1 to 8.2

FY 2018 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2018 Truth in Taxation Base Limit (from FY 2017 TNT work sheet, line 3 + line 11)	\$ 7,603,300	
2.	Deduction for discontinued programs		
3.	Adjusted FY 2018 TNT Base Limit	\$ 7,603,300	
<b>FY 2018 Budgeted Expenditures</b>			
4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$ 7,382,169	0.0016
5.	Dropout Prevention (from page 1, line 27)	221,130	0.0000
6.	Joint Career and Technical Education and Vocational Education Center	0	0.0000
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ 0	0.0000
<b>Adjustments for FY 2017 Expenditures</b>			
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2017 Total Actual Expenditures for programs above	\$ 7,603,299	
b.	Sum of FY 2017 original budget amounts for programs above (from FY 2017 TNT work sheet, sum of lines 4, 5, and 6)	7,603,299	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ 0	
9.	Small School Adjustment		
a.	FY 2017 final budget for Small School Adjustment	\$	
b.	FY 2017 original budget for Small School Adjustment (from FY 2017 TNT work sheet, line 7)	\$ 0	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ 0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ 7,603,299	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ 0	
12.	Amount to be Levied in FY 2018 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ 4,000,000	0.0008
13.	Amount to be Levied in FY 2018 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	0.0000
<b>Calculations for Truth in Taxation Notice</b>			
A.	Sum of lines 11, 12, and 13	\$ 4,000,000	
B.1.	Current Assessed Value	\$ 4,740,996,146	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ 16.0373 (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ 11,603,300	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ 24.4744 (2)	

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.



**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

**A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)**  
**(A.R.S. §§15-954 and 15-902.01)**

**NOTE 1: Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.**

I. A.	Base year (FY _____) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.	
B.	Factor of 5%	0.05
C.	ADM loss required to qualify (line I.A x line I.B)	0.000
D.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously	

**NOTE 2: If line I.C is greater than line I.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).**

E.	Tuition received in base year	\$
F.	Tuition received in fiscal year after base year	\$
G.	Tuition loss (line I.E - line I.F) (If less than 0, enter 0)	\$ 0.00
H.	Enter the appropriate BSL adjustment factor: For the first year after the base year, the BSL adjustment is .75 For the second year after the base year, the BSL adjustment is .50 For the third year after the base year, the BSL adjustment is .25	
I.	Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X)	\$ 0.00

II. In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line XI:

A. A district which loses at least 500 students may increase the BSL:

1. By \$650,000 for the first year of the loss.
2. By \$600,000 for the second year following the loss.
3. By \$500,000 for the third year following the loss.
4. By \$300,000 for the fourth year following the loss.
5. By \$100,000 for the fifth year following the loss.

B. A union high school district may increase the BSL:

1. By \$100,000 if it loses at least 50 students in the first year.
2. By \$200,000 if it loses an additional 50 students in the second year.
3. By \$325,000 if it loses an additional 50 students in the third year.
4. By \$200,000 in the fourth year if it was eligible for the third year loss.
5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

**B. WORK SHEET FOR FY 2018 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS**  
(A.R.S. §§15-943 and 15-943.02)

A. Unweighted Student Count

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

Districts will use prior year ADM (line A.1) on Work Sheet H to calculate DAA in accordance with A.R.S. §15-961. Districts will use estimated current year ADM (lines A.2 through A.5) to calculate the Group A weighted student count on this work sheet that will be included in the calculation of the Base Support Level on Work Sheet C.

**Prior Year ADM (A.R.S. §15-901)**

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

**Current Year ADM (A.R.S. §15-943)**

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

PSD	K-8	9-12	TOTAL
63.020	14,107.772	8,427.684	22,598.476
63.020	14,397.772	8,566.023	23,026.815
		53.036	53.036
		3.625	3.625
63.020	14,397.772	8,622.684	23,083.476

B. Support Level Weights for Districts (Group A Weights)	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.5) Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count (from line A.5)	-			
Difference	=			
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.5) Support Level Weight			1.158	1.268
Joint Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT  
Section A student count multiplied by Section B support level weight.

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

Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Section B Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
63.020			x 1.450	= 91.379		
14,397.772	0.000	0.000	x 1.158	= 16,672.620	0.000	0.000
8,566.023	53.036	3.625	x 1.268	= 10,861.717	67.250	4.597
23,026.815	53.036	3.625		27,625.716	67.250	4.597



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

**WEIGHTED STUDENT COUNT**

Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
23,026.815				27,625.716

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)

19.875	x	4.771	=	94.824
5,560.330	x	0.060	=	333.620
5,560.330	x	0.040	=	222.413
539.794	x	0.115	=	62.076
149.415	x	6.024	=	900.076
138.220	x	5.833	=	806.237
22.230	x	7.947	=	176.662
9.250	x	3.158	=	29.212
18.130	x	6.773	=	122.794
20.995	x	3.595	=	75.477
1,706.473	x	0.003	=	5.119
3.130	x	4.822	=	15.093
37.390	x	4.421	=	165.301
12.930	x	4.806	=	62.142
13,798.492				3,071.046
				30,696.762

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

II. FY 2018 Non-AOI Weighted Student Count

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
67.253	x	95%	=	63.890
4.598	x	85%	=	3.908

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 **\$3,683.27** - To include Teacher Compensation, use Base Level of **\$3,729.31**

(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) \$ 52,500.00 x 1.00 = \$ 52,500.00

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)

30,764.560
\$ 3,729.31
\$ 3,729.31
\$ 114,730,581.25
1.0347
\$ 118,711,732.42
\$
\$
\$ 52,500.00
\$ 795,208.00
\$ 119,559,440.42

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

K-3	\$ 1,287,345.18
K-3 Reading	\$ 858,228.84

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

(2) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year.

Enter the FY 2016 **nonfederal** audit expenditures on line XII.

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

\$ 2,000.00

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

\$ 54,500.00

**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.**

**C2. WORK SHEET FOR FY 2018 WEIGHTED STUDENT COUNT: AOI STUDENTS**  
(A.R.S. §§15-808 and 15-943)

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

**AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT**

AOI FT Student Count	x	Group B Support Level Weight	=	AOI FT Weighted Student Count
I. A. FY 2018 AOI FT Student Count (from Work Sheet B, line C.4)				53.036
B. Student Count Add-ons				
1. Hearing Impairment	x	4.771	=	0.000
2. K-3	x	0.060	=	0.000
3. K-3 Reading (1)	x	0.040	=	0.000
4. English Learners (ELL)	x	0.115	=	0.000
5. MD-R, A-R, and SID-R	x	6.024	=	0.000
6. MD-SC, A-SC, and SID-SC	x	5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment	x	7.947	=	0.000
8. Orthopedic Impairment (Resource)	x	3.158	=	0.000
9. Orthopedic Impairment (Self Contained)	x	6.773	=	0.000
10. Preschool-Severe Delay	x	3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI	1.000	x 0.003	=	0.003
12. Emotional Disability (Private)	x	4.822	=	0.000
13. Moderate Intellectual Disability	x	4.421	=	0.000
14. Visual Impairment	x	4.806	=	0.000
15. Total Add-on Count (I.B.1 through I.B.14)	1.000			0.003
II. FY 2018 AOI FT Weighted Student Count				67.253
				<small>(I.A + I.B.15, this column)</small>

**AOI PART-TIME (PT) WEIGHTED STUDENT COUNT**

AOI PT Student Count	x	Group B Support Level Weight	=	AOI PT Weighted Student Count
III. A. FY 2018 AOI PT Student Count (from Work Sheet B, line C.4)				3.625
B. Student Count Add-ons				
1. Hearing Impairment	x	4.771	=	0.000
2. K-3	x	0.060	=	0.000
3. K-3 Reading (1)	x	0.040	=	0.000
4. English Learners (ELL)	x	0.115	=	0.000
5. MD-R, A-R, and SID-R	x	6.024	=	0.000
6. MD-SC, A-SC, and SID-SC	x	5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment	x	7.947	=	0.000
8. Orthopedic Impairment (Resource)	x	3.158	=	0.000
9. Orthopedic Impairment (Self Contained)	x	6.773	=	0.000
10. Preschool-Severe Delay	x	3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI	0.223	x 0.003	=	0.001
12. Emotional Disability (Private)	x	4.822	=	0.000
13. Moderate Intellectual Disability	x	4.421	=	0.000
14. Visual Impairment	x	4.806	=	0.000
15. Total Add-on Count (III.B.1 through III.B.14)	0.223			0.001
IV. FY 2018 AOI PT Weighted Student Count				4.598
				<small>(III.A + III.B.15, this column)</small>

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

**D. WORK SHEET FOR FY 2018 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2017, Ch. 304, §5, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)**

**TABLE I**

Approved Daily Route Miles per Eligible Student Transported	FY 2018 State Support Level per Route Mile
I. 0.5 or Less	2.59
II. More than 0.5, through 1.0	2.12
III. More than 1.0	2.59

**TABLE II FACTORS**

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

**TSL CALCULATION**

I. Approved Daily Route Miles per Eligible Student Transported		
A. FY 2017 Approved Daily Route Miles		9,040.000
B. Number of Eligible Students Transported in FY 2017		4,954.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		1.825
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	1,627,200.000
B. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.59
C. 1. FY 2017 Annual Expenditure for Bus Tokens		\$ 0.00
2. FY 2017 Annual Expenditure for Bus Passes		\$ 572.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ 4,215,020.00
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level		
A. Factor from Table II (based on I.C and district type)		0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)		\$ 758,600.64
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		12,085.000
B. Estimated Route Miles Traveled in June 2017 to Transport Pupils w/Disabilities for Extended School Year		6,000.000
C. Total Extended School Year Route Miles (IV.A + IV.B)		18,085.000
D. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.59
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ 46,840.15
V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)		\$ 5,020,460.79
VI. Support Level Change		
A. FY 2017 Transportation Support Level		\$ 8,101,259.69
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)		\$ 0.00

**TRCL CALCULATION**

VII. FY 2017 Transportation Revenue Control Limit	\$ 8,101,259.69
VIII. FY 2018 Transportation Revenue Control Limit	
A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)	\$ 8,101,259.69
B. 120% of FY 2018 Transportation Support Level (V x 1.20)	\$ 6,024,552.95
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.)	\$ 8,101,259.69
D. FY 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)	\$ 8,101,259.69

**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)	<u>\$ 119,559,440.42</u>
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).]	<u>\$ 0.00</u>
III. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	<u>\$ 0.00</u>
IV. FY 2018 Transportation Support Level (from Work Sheet D, line V)	<u>\$ 5,020,460.79</u>
V. FY 2018 District Support Level (sum of lines I through IV)	<u>\$ 124,579,901.21</u>

**CALCULATION OF THE RCL**

VI. FY 2018 Base Support Level/Base Revenue Control Limit (from line I above)	<u>\$ 119,559,440.42</u>
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).]	<u>\$ 0.00</u>
VIII. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	<u>\$ 0.00</u>
IX. FY 2018 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	<u>\$ 8,101,259.69</u>
X. FY 2018 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1)	<u>\$ 127,660,700.11</u>

**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	<u>0.00</u>
II. FY 2018 District Support Level (line I + Work Sheet E, line V)	<u>\$ 0.00</u>
III. FY 2018 Revenue Control Limit (line I + Work Sheet E, line X) [to Budget, page 7, line 1]	<u>\$ 0.00</u>

**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)	<u>0.000</u>
II. High School Student Count Transported by District of Residence to District of Attendance	<u>0.000</u>
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)	<u>0.000</u>

**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>K-8</u>	<u>9-12</u>
V. District Additional Assistance			
A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line III for type 03 districts)	63.020	14,107.772	8,427.684
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. Unadjusted DAA (V.A x V.B)	= \$ 28,406.90	= \$ 6,359,219.31	= \$ 4,154,342.55
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)		22,598.476	
B. FY 2017 Student Count (2016 ADM)		÷ 22,598.476	
C. FY 2018 DAA Growth Factor (VI.A ÷ VI.B)		= 1.0000	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 28,406.90	\$ 6,359,219.31	\$ 4,154,342.55
B. DAA Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000	x 1.0000
C. FY 2018 DAA with growth factor applied (VII.A x VII.B)	= \$ 28,406.90	= \$ 6,359,219.31	= \$ 4,154,342.55
D. DAA for High School Textbooks			
1. FY 2018 9-12 Student Count (2017 ADM) (from Work Sheet B, line A.1)			8,427.684
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 587,241.02
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)			= \$ 4,741,583.57
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$ 4,054,053.95
3. FY 2018 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 687,529.62
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)			= \$ 6,387,626.21
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$ 5,461,420.41
3. FY 2018 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 926,205.80
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)	91.379	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	16,672.620	
B. Total FY 2018 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	16,763.999 <small>(I.A.1 + I.A.2)</small>	10,933.564 <small>(from Work Sheet B, line C.3)</small>
C. Total FY 2018 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		27,697.563
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6053	0.3947
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)		\$ 124,579,901.21
B. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)	- \$ 0.00	
C. Adjusted DSL/RCL (II.A - II.B)		\$ 124,579,901.21
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 75,408,214.20	\$ 49,171,687.01
E. FY 2018 District Additional Assistance (from Work Sheet H) <small>(from Work Sheet H, line VII.F.3)</small>	\$ 926,205.80	\$ 687,529.62 <small>(from Work Sheet H, line VII.E.3)</small>
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)		\$ 0.00
G. FY 2018 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 76,334,420.00	\$ 49,859,216.63
III. A. 2017 Primary Assessed Valuation ÷ 100	\$ 49,980,958.58	\$ 49,980,958.58
B. 2017 Salt River Project (SRP) Valuation ÷ 100	\$ 262,216.47	\$ 262,216.47
C. 2017 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 50,243,175.05	\$ 50,243,175.05
E. Qualifying Tax Rate	x \$ 2.0234	x \$ 2.0234
F. Qualifying Levy (III.D x III.E)	\$ 101,662,040.40	\$ 101,662,040.40
G. FY 2018 Equalization Assistance (II.G - III.F) (1)	\$ 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)	\$ 0.00	\$ 971,803.57
(1) <b>Laws 2017, Ch. 304, §13</b> , requires a joint technical education district (JTED) with 2017 ADM of more than 2,000 to be funded at <input type="checkbox"/> 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 \$ 0.00 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. <small>(Equalization Base using 2017 ADM x 4.5%)</small>		
V. Additional State Aid to Education (ASAE) Information for Department of Revenue		
A. Dropout Prevention Program (from page 1, line 27)	\$ 221,130.00	
B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B)	\$ 0.00	
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)	\$ 0.00	
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00	
E. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00	
F. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 4,000,000.00	
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	

**K. WORK SHEET FOR FY 2018 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT  
(A.R.S. §§15-481 and 15-949)**

**This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to Work Sheet K2.**

If in FY 2018, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a). **For purposes of small school adjustment, the FY 2018 student count is the 2017 ADM.**

I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

A. Phase down base		\$ 150,000.00
B. FY 2018 K-8 student count		
C. Small school student count limit	- 125.000	
D. Student count above the small school limit (I.B - I.C)	= 0.000	
E. Adjusted Support Level Weight (See Table A below to calculate)	x	
F. Weighted student count above small school limit (I.D x I.E)	= 0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x 0.00	
H. Phase down reduction factor (I.F x I.G)		- \$ 0.00
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$ 0.00

II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

A. Phase down base		\$ 350,000.00
B. FY 2018 9-12 student count		
C. Small school student count limit	- 100.000	
D. Student count above the small school limit (II.B - II.C)	= 0.000	
E. Adjusted Support Level Weight (See Table B below to calculate)	x	
F. Weighted student count above small school limit (II.D x II.E)	= 0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x 0.00	
H. Phase down reduction factor (line II.F x II.G)		- \$ 0.00
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		\$ 0.00

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

\$

IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III)

\$ 0.00

V. 10% of the District's Total RCL

\$

VI. Maximum override, subject to an election (Greater of line IV or line V)

\$ 0.00

**TABLE A: GRADES K-8**

	<u>SMALL ISOLATED</u>	<u>SMALL</u>
Student Count Constant	500.000	500.000
FY 2018 Student Count (line I.B above)	- 0.000	- 0.000
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0005	x 0.0003
Support Level Weight Increase	= 0.000	= 0.000
Support Level Weight	+ 1.358	+ 1.278
FY 2018 Adjusted Support Level Weight (Enter on line I.E above)	= 0.000	= 0.000

**TABLE B: GRADES 9-12**

Student Count Constant	500.000	500.000
FY 2018 Student Count (line II.B above)	- 0.000	- 0.000
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0005	x 0.0004
Support Level Weight Increase	= 0.000	= 0.000
Support Level Weight	+ 1.468	+ 1.398
FY 2018 Adjusted Support Level Weight (Enter on line II.E above)	= 0.000	= 0.000

**K2. WORK SHEET FOR FY 2018 COMPUTING MAXIMUM OVERRIDE FOR A DISTRICT  
NO LONGER ELIGIBLE FOR SMALL SCHOOL ADJUSTMENT  
(A.R.S. §§15-481 and 15-949)**

**This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to Work Sheet K.**

If in FY 2018, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. **For purposes of small school adjustment, the FY 2018 student count is the 2017 ADM.**

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

A. FY 2018 K-8 student count			
B. Small school student count limit	-	<u>125.000</u>	
C. Student count above the small school limit (I.A - I.B )	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0045</u>	
E. Result (Line I.C x I.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		<u>0.0000</u>	
G. K-8 Revenue Control Limit	x		
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			\$ <u>0.00</u>

II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

A. FY 2018 9-12 student count			
B. Small school student count limit	-	<u>100.000</u>	
C. Student count above the small school limit (II.A - II.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0065</u>	
E. Result (Line II.C x II.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		<u>0.0000</u>	
G. 9-12 Revenue Control Limit	x		
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			\$ <u>0.00</u>

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III)	\$ <u>0.00</u>
V. 10% of the District's Total RCL	\$ _____
VI. Maximum override, subject to an election (Greater of Line IV or Line V)	\$ <u>0.00</u>





**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)	\$ 154,139,737.00
	b.	Adjustments to the GBL from FY 2017 BUDG75	\$
	c.	Adjusted GBL	\$ 154,139,737.00
2.	a.	Budgeted M&O expenditures (from FY 2017 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 154,139,737.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 154,139,737.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 154,139,737.00
4.		M&O actual expenditures	\$ 149,639,737.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this Work Sheet.)	\$ 4,500,000.00

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

		FY 2017 Budget	-	Actual	=	Unexpended Budget
6.	a.	\$ 0.00	-	\$	=	\$ 0.00
	b.	\$ 7,076,617.00	-	\$ 7,076,617.00	=	\$ 0.00
	c.	\$ 0.00	-	\$	=	\$ 0.00
	d.	\$ 221,130.00	-	\$ 221,130.00	=	\$ 0.00
	e.	\$ 0.00	-	\$	=	\$ 0.00
	f.	\$ 0.00	-	\$	=	\$ 0.00
	g.	Total Budget Balance Deductions [Add lines 6.a through 6.f.]			=	\$ 0.00
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.g)				\$ 4,500,000.00
8.		Enter the amount of Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 7 or the FY 2017 M&O Fund ending cash balance)				\$
9.		Actual Budget Balance Carryforward to be used in M&O Fund (line 7 minus line 8) [to Budget, page 7, line 8(c)]				\$ 4,500,000.00

**O. WORK SHEET FOR FY 2018 TUITION OUT FOR HIGH SCHOOL STUDENTS**

(A.R.S. §§15-910.L, 15-448.J, and 15-951)

For Common School Districts NOT within a High School District (Type 03)

**COMPLETE PARTS I AND II FOR BUDGET ADOPTION**

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

	Attending District Name	Attending District CTD Number	A Tuition Out High School Count	B Debt Service Per Pupil Tuition (1)	C Debt Service Tuition Limit (2)	D Per Pupil Tuition in Excess of Debt Service Limit (B - C)	Increase to GBL (A x D)
1.						0.00	0.00
2.						0.00	0.00
3.						0.00	0.00
4.						0.00	0.00
5.						0.00	0.00
6.	<b>Total HS Count:</b>		0.00				
7.	<b>Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):</b>						0.00

**Part II-Increase to DSL and RCL for Tuition**

	Attending District Name	E M&O & UCO, Per Pupil Tuition	F Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
8.	0		0.00	0.00
9.	0		0.00	0.00
10.	0		0.00	0.00
11.	0		0.00	0.00
12.	0		0.00	0.00
13.	<b>Increase to DSL and RCL for Tuition (to Work Sheet E, lines II and VII):</b>			0.00

14. **Adopted or Revised Increase to GBL for Debt Service Tuition Outside the RCL (from Part I or Part III, line 7)**  
 [to Budget, page 7, line 8(b)] 0.00

15. **Total Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision**  
 (Part IV, line 13 minus Part II, line 13) (to Work Sheet E, lines III and VIII) 0.00

(1) Not to exceed \$750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)

For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.

(2) Enter \$150 if the district pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.F)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

**COMPLETE PARTS III AND IV FOR BUDGET REVISIONS ONLY**

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

	Attending District Name	Attending District CTD Number	A	B	C	D	Increase to GBL (A x D)
			Tuition Out High School Count	Debt Service Per Pupil Tuition (1)	Debt Service Tuition Limit (2)	Per Pupil Tuition in Excess of Debt Service Limit (B - C)	
1.	0	0				0.00	0.00
2.	0	0				0.00	0.00
3.	0	0				0.00	0.00
4.	0	0				0.00	0.00
5.	0	0				0.00	0.00
6.	<b>Total HS Count:</b>		0.00				
7.	<b>Revised Total Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):</b>						0.00

**Part IV-REVISED Increase to DSL and RCL for Tuition**

	Attending District Name	E	F	(A x F)
		M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	
8.	0		0.00	0.00
9.	0		0.00	0.00
10.	0		0.00	0.00
11.	0		0.00	0.00
12.	0		0.00	0.00
13.	<b>Revised Increase to DSL and RCL for Tuition (to line 15)</b>			0.00

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

**PART I. CALCULATION OF EQUALIZATION ASSISTANCE**

A.	Lesser of FY 2018 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	<u>0.00</u>	
B.	District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)	+	<u>0.00</u>	
C.	FY 2018 Equalization Assistance (Lines A + B)			= \$ <u>0.00</u>

**PART II. CASH BALANCE CARRYFORWARD**

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2017	\$		
	2. Actual Budget Balance Carryforward (from Work Sheet M, line 9)	-	<u>\$ 0.00</u>	
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	=	<u>\$ 0.00</u>	
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :			
	1. The amount on line A.3 <b>or</b>	\$	<u>0.00</u>	
	2. 10% of the FY 2018 RCL calculated using the districts 2017 ADM	\$		
	3. Up to 5% of the FY 2018 RCL calculated pursuant to A.R.S. §15-482.B	+	\$	
	4. Line B.2 plus B.3	=	<u>\$ 0.00</u>	
	5. The lesser of line B.1 or B.4			\$ <u>0.00</u>

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

Maintenance and Operation (M&O) Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
	Expenditures										
<b>511 Desegregation - Regular Education</b>											
1000 Classroom Instruction	1.	75.93	53.03	3,892,985	809,010	0	2,400	1,000	5,111,729	4,705,396	-7.9%
2000 Support Services											
2100 Students	2.	16.00	16.00	470,532	161,306	18,000	241,000		675,307	890,838	31.9%
2200 Instructional Staff	3.	13.85	14.35	953,182	250,906	145,500			1,156,534	1,349,588	16.7%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00				214,800			84,802	214,800	153.3%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%
Subtotal (lines 1-9)	10.	105.78	83.38	5,316,699	1,221,222	378,300	243,400	1,000	7,028,371	7,160,622	1.9%
<b>512 Desegregation - Special Education</b>											
1000 Classroom Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							12,421	0	-100.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2900 Other	18.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00							0	0	0.0%
Subtotal (lines 11-19)	20.	0.00	0.00	0	0	0	0	0	12,421	0	-100.0%
<b>513 Desegregation - Pupil Transportation</b>	21.	0.00				49,500			25,425	49,500	94.7%
<b>514 Desegregation - ELL Incremental Costs</b>											
1000 Classroom Instruction	22.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	23.	0.00							0	0	0.0%
2200 Instructional Staff	24.	0.00							0	0	0.0%
2300 General Administration	25.	0.00							0	0	0.0%
2400 School Administration	26.	0.00							0	0	0.0%
2500 Central Services	27.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	28.	0.00				10,000			10,401	10,000	-3.9%
2700 Student Transportation	29.	0.00							0	0	0.0%
2900 Other	30.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	31.	0.00							0	0	0.0%
Subtotal (lines 22-31)	32.	0.00	0.00	0	0	10,000	0	0	10,401	10,000	-3.9%

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

M&O Fund (Concluded)	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
<b>Expenditures</b>											
<b>515 Desegregation - ELL Compensatory Instruction</b>											
1000 Classroom Instruction	33.	0.00						0	0	0.0%	
2000 Support Services											
2100 Students	34.	0.00						0	0	0.0%	
2200 Instructional Staff	35.	0.00						0	0	0.0%	
2300 General Administration	36.	0.00						0	0	0.0%	
2400 School Administration	37.	0.00						0	0	0.0%	
2500 Central Services	38.	0.00						0	0	0.0%	
2600 Operation & Maintenance of Plant	39.	0.00						0	0	0.0%	
2700 Student Transportation	40.	0.00						0	0	0.0%	
2900 Other	41.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	42.	0.00						0	0	0.0%	
Subtotal (lines 33-42)	43.	0.00	0.00	0	0	0	0	0	0	0.0%	
<b>Total M&amp;O Fund Desegregation (lines 10, 20, 21, 32, &amp; 43) (to Budget, page 1, line 26) (1)</b>	44.	105.78	83.38	5,316,699	1,221,222	437,800	243,400	1,000	7,076,617	7,220,122	2.0%

(1) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

**Desegregation Revenues A.R.S. §15-910(J)(3)(a), (h) & (j):**

Tax Levy:	\$ 7,382,169
Other (description): _____	\$ _____
Other (description): _____	\$ _____
Other (description): _____	\$ _____

**Employees needed to conduct Desegregation activities**

Teachers	Administrators	Others	Total
44	3	36	83

1. The date that the school district was determined to be out of compliance with Title VI of the Civil Rights Act of 1964 (42 United States Code Section 2000d) and the basis for that determination. A.R.S. §15-910(J)(3)(c) \_\_\_\_\_

2. The initial date that the school district began to levy property taxes to provide funding for desegregation expenses. A.R.S. §15-910(J) (3)(d) 6/18/1986

3. An estimate of when the school district will be in compliance with the court order or administrative agreement. A.R.S. §15-910(J)(3)(r) Ongoing

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

Unrestricted Capital Outlay (UCO) Fund	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY	Budget FY	
<b>Expenditures</b>									
<b>511 Desegregation - Regular Education</b>									
1000 Classroom Instruction 45.		162,047					281,776	162,047	-42.5%
2000 Support Services 46.							23,776	0	-100.0%
3000 Operation of Noninstructional Services 47.							0	0	0.0%
4000 Facilities Acquisition & Construction 48.							0	0	0.0%
5000 Debt Service 49.							0	0	0.0%
Subtotal (lines 45-49) 50.	0	162,047	0	0	0	0	305,552	162,047	-47.0%
<b>512 Desegregation - Special Education</b>									
1000 Classroom Instruction 51.							0	0	0.0%
2000 Support Services 52.							0	0	0.0%
3000 Operation of Noninstructional Services 53.							0	0	0.0%
4000 Facilities Acquisition & Construction 54.							0	0	0.0%
5000 Debt Service 55.							0	0	0.0%
Subtotal (lines 51-55) 56.	0	0	0	0	0	0	0	0	0.0%
<b>513 Desegregation - Pupil Transportation</b> 57.							0	0	0.0%
<b>514 Desegregation - ELL Incremental Costs</b>									
1000 Classroom Instruction 58.									
2000 Support Services 59.									
3000 Operation of Noninstructional Services 60.									
4000 Facilities Acquisition & Construction 61.									
5000 Debt Service 62.									
Subtotal (lines 58-62) 63.									
<b>515 Desegregation - ELL Compensatory Instruction</b>									
1000 Classroom Instruction 64.							0	0	0.0%
2000 Support Services 65.							0	0	0.0%
3000 Operation of Noninstructional Services 66.							0	0	0.0%
4000 Facilities Acquisition & Construction 67.							0	0	0.0%
5000 Debt Service 68.							0	0	0.0%
Subtotal (lines 64-68) 69.	0	0	0	0	0	0	0	0	0.0%
<b>Total UCO Fund Desegregation (lines 50, 56, 57, 63, &amp; 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)</b> 70.	0	162,047	0	0	0	0	305,552	162,047	-47.0%

(2) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.



**Districtwide Impact Aid Fund Desegregation Budget, Fiscal Year 2018 [A.R.S. §§15-910(J) and (K) and 15-905(R)]**

Impact Aid (IA) Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY	Budget FY	
<b>M&amp;O-type Expenditures</b>										
<b>511 Desegregation - Regular Education</b>										
1000 Classroom Instruction	1.								0	1.
2000 Support Services										
2100 Students	2.								0	2.
2200 Instructional Staff	3.								0	3.
2300 General Administration	4.								0	4.
2400 School Administration	5.								0	5.
2500 Central Services	6.								0	6.
2600 Operation & Maintenance of Plant	7.								0	7.
2900 Other	8.								0	8.
3000 Operation of Noninstructional Services	9.								0	9.
Subtotal (lines 1-9)	10.	0.00	0	0	0	0	0		0	10.
<b>512 Desegregation - Special Education</b>										
1000 Classroom Instruction	11.								0	11.
2000 Support Services										
2100 Students	12.								0	12.
2200 Instructional Staff	13.								0	13.
2300 General Administration	14.								0	14.
2400 School Administration	15.								0	15.
2500 Central Services	16.								0	16.
2600 Operation & Maintenance of Plant	17.								0	17.
2900 Other	18.								0	18.
3000 Operation of Noninstructional Services	19.								0	19.
Subtotal (lines 11-19)	20.	0.00	0	0	0	0	0		0	20.
<b>513 Desegregation - Pupil Transportation</b>	21.								0	21.
<b>514 Desegregation - ELL Incremental Costs</b>										
1000 Classroom Instruction	22.								0	22.
2000 Support Services										
2100 Students	23.								0	23.
2200 Instructional Staff	24.								0	24.
2300 General Administration	25.								0	25.
2400 School Administration	26.								0	26.
2500 Central Services	27.								0	27.
2600 Operation & Maintenance of Plant	28.								0	28.
2700 Student Transportation	29.								0	29.
2900 Other	30.								0	30.
3000 Operation of Noninstructional Services	31.								0	31.
Subtotal (lines 22-31)	32.	0.00	0	0	0	0	0		0	32.

**Districtwide Impact Aid Fund Desegregation Budget, Fiscal Year 2018 [A.R.S. §§15-910(J) and (K) and 15-905(R)]**

IA Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY	Budget FY	
	<b>M&amp;O-type Expenditures (Concluded)</b>									
<b>515 Desegregation - ELL Compensatory Instruction</b>										
1000 Classroom Instruction	33.								0	33.
2000 Support Services										
2100 Students	34.								0	34.
2200 Instructional Staff	35.								0	35.
2300 General Administration	36.								0	36.
2400 School Administration	37.								0	37.
2500 Central Services	38.								0	38.
2600 Operation & Maintenance of Plant	39.								0	39.
2700 Student Transportation	40.								0	40.
2900 Other	41.								0	41.
3000 Operation of Noninstructional Services	42.								0	42.
Subtotal (lines 33-42)	43.	0.00	0	0	0	0	0		0	43.
<b>IA Fund Desegregation (lines 10, 20, 21, 32, &amp; 43) (1)</b>	44.	0.00	0	0	0	0	0		0	44.

(1) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

**Districtwide Impact Aid Fund Desegregation Budget, Fiscal Year 2018 [A.R.S. §§15-910(J) and (K) and 15-905(R)]**

IA Fund		Rentals	Library Books, Textbooks, & Instructional Aids	Property	Redemption of Principal	Interest	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
								Prior FY	Budget FY	
<b>Capital Type Expenditures</b>		6440	6641-6643	6700	6831, 6832	6841, 6842 6850				
<b>511 Desegregation - Regular Education</b>										
1000 Classroom Instruction	45.								0	45.
2000 Support Services	46.								0	46.
3000 Operation of Noninstructional Services	47.								0	47.
4000 Facilities Acquisition & Construction	48.								0	48.
5000 Debt Service	49.								0	49.
Subtotal (lines 45-49)	50.	0	0	0	0	0	0		0	50.
<b>512 Desegregation - Special Education</b>										
1000 Classroom Instruction	51.								0	51.
2000 Support Services	52.								0	52.
3000 Operation of Noninstructional Services	53.								0	53.
4000 Facilities Acquisition & Construction	54.								0	54.
5000 Debt Service	55.								0	55.
Subtotal (lines 51-55)	56.	0	0	0	0	0	0		0	56.
<b>513 Desegregation - Pupil Transportation</b>	57.								0	57.
<b>514 Desegregation - ELL Incremental Costs</b>										
1000 Classroom Instruction	58.									58.
2000 Support Services	59.									59.
3000 Operation of Noninstructional Services	60.									60.
4000 Facilities Acquisition & Construction	61.									61.
5000 Debt Service	62.									62.
Subtotal (lines 58-62)	63.									63.
<b>515 Desegregation - ELL Compensatory Instruction</b>										
1000 Classroom Instruction	64.								0	64.
2000 Support Services	65.								0	65.
3000 Operation of Noninstructional Services	66.								0	66.
4000 Facilities Acquisition & Construction	67.								0	67.
5000 Debt Service	68.								0	68.
Subtotal (lines 64-68)	69.	0	0	0	0	0	0		0	69.
<b>Total IA Fund Desegregation (lines 44, 50, 56, 57, 63, &amp; 69) (Include in Impact Aid Fund, Budget, page 6, Federal Projects, line 16) (2)</b>	70.								0	70.

(2) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.