



Budget Revision 2

FY2017-2018

May 10, 2018



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 6, 2017
Adopted	June 20, 2017
Revised	May 10, 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.

_____	Mrs. Barbara Perleberg
_____	Ms. Pam Kirby
_____	Mrs. Kim Hartmann
_____	Mrs. Allyson Beckham
_____	Mrs. Sandy Kravetz
_____	_____
_____	_____
SIGNED	SIGNED

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

May 11, 2018 contain(s) the data for the budget described above.

Date

Superintendent Signature

Dr. Amy Fuller

Superintendent Name (Typed Name)

Business Manager Signature

Doug Virgil

Business Manager Name (Typed Name)

District Contact Employee:

Doug Virgil

Telephone: 480-484-6100

E-mail: dvirgil@susd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$	54,530,000
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)		
Local	1000 \$	42,468,616
Intermediate	2000 \$	
State	3000 \$	28,148,953
Federal	4000 \$	12,681,774
TOTAL	\$	83,299,343

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	2.7463
Secondary Tax Rates:		
M&O Override	0.3893	0.3804
Special Program Override		
Capital Override		0.1690
Class A Bonds		
Class B Bonds	0.6140	0.4370
JTED		
Total Secondary Tax Rate	1.0033	0.9864

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

1. General Budget Limit (from Budget, page 7, line 11)	\$	156,684,626
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	13,635,088
3. Subtotal (line A.1 + A.2)	\$	170,319,714
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$	17,432,659
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	0
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$	187,752,373

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	156,684,626
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	13,635,088
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	170,319,714



A.	TOTAL AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)	Rev 1	Rev 2	Difference
1.	General Budget Limit (from Budget, page 7, line 11)	\$153,650,699	\$ 156,684,626	\$3,033,927
2.	Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ 13,800,274	\$ 13,635,088	\$ (165,186)
3.	Subtotal (line A.1 + A.2)	\$167,450,973	\$ 170,319,714	\$2,868,741
4.	Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ 16,055,440	\$ 17,432,659	\$1,377,219
5.	Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16) \$ 0			
6.	Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$183,506,413	\$ 187,752,373	\$4,245,960
B.	BUDGETED EXPENDITURES			
1.	Maintenance and Operation (from Budget, page 1, line 30)	\$153,650,699	\$ 156,684,626	\$3,033,927
2.	Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ 13,800,274	\$ 13,635,088	\$ (165,186)
3.	Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$167,450,973	\$ 170,319,714	\$2,868,741

General Budget Limit



	Rev 1	Rev 2	Difference
• Line V, Pg. 3 of 15 (Worksheet C)	29,554.237*	29,719.915*	165.678*
• Line IX, Pg. 3 of 15 (Worksheet C)	\$114,041,438	\$114,680,743	\$639,305
• Line XII, Pg. 3 of 15 (Worksheet C)	\$53,650	\$51,485	\$(2,165)
Line 8, Pg. 2 of 8 (Budget) and			
• Line XIII, Pg. 3 of 15 (Worksheet C)	\$695,790	\$688,603	\$(7,187)
Sub-Total and			
Line XIV, Pg. 3 of 15 (Worksheet C) and			
• Line VI, Pg. 6 of 15 (Worksheet E)	\$114,790,878	\$115,420,831	\$629,953
• Line IX, Pg. 6 of 15 (Worksheet E)	\$8,101,260	\$8,101,260	0
Total and			
Line X, Pg. 6 of 15 (Worksheet E) and			
• Line 1, Pg. 7 of 8 (Budget)	\$122,892,138	\$123,522,091	\$629,953

*Weighted Student Count



General Budget Limit (Cont'd)

	Rev 1	Rev 2	Difference
• Line 1, Pg. 7 of 8 (Budget)	\$122,892,138	\$123,522,091	\$629,953
• Line 3.a., Pg. 7 of 8 (Budget)	\$18,433,821	\$18,528,314	\$94,493
• Line 5.a., Pg. 7 of 8 (Budget)	\$221,000	\$269,750	\$48,750
• Line 8.a., Pg. 7 of 8 (Budget)	\$7,133,219	\$7,028,994	\$(104,225)
• Line 8.c., Pg. 7 of 8 (Budget)	\$7,242,557	\$9,641,049	\$2,398,492
• Line 8.d., Pg. 7 of 8 (Budget)	\$221,130	\$221,130	0
• Line 8.e., Pg. 7 of 8 (Budget)	\$18,371	\$2,305	\$(16,066)
• Line 9.b., Pg. 7 of 8 (Budget)	\$(3,550,730)	\$(3,550,730)	0
• Line 10, Pg. 7 of 8 (Budget)	\$1,039,193	\$1,021,723	\$(17,470)
Total and			
• Line 11, Pg. 7 of 8 (Budget)	\$153,650,699	\$156,684,626	\$3,033,927



Unrestricted Capital Budget Limit

	Rev 1	Rev 2	Difference
• Line 2.(a), Pg. 7 of 8 (Budget)	\$11,101,584	\$11,133,252	\$31,668
• Line 2.(b), Pg. 7 of 8 (Budget)	\$9,491,854	\$9,750,865	\$259,011
• Line 2.(c), Pg. 7 of 8 (Budget)	\$1,609,730	\$1,382,387	\$(227,343)
• Line 3.(b), Pg. 7 of 8 (Budget)	\$8,500,000	\$8,500,000	0
• Line 8.(a), Pg. 7 of 8 (Budget)	\$248,950	\$353,175	\$104,225
Total and Line 12., Pg. 7 of 8 (Budget) and • Line 11., Pg. 8 of 8 (Budget)	\$10,358,680	\$10,235,562	\$(123,118)



Unrestricted Capital Budget Limit (Cont'd)

	Rev 1	Rev 2	Difference
• Line 2., Pg. 8 of 8 (Budget)	0	\$(42,068)	\$(42,068)
• Line 3., Pg. 8 of 8 (Budget)	\$6,824,469	\$6,782,401	\$(42,068)
• Line 6., Pg. 8 of 8 (Budget)	\$(3,405,684)	\$(3,405,684)	0
Total and			
• Line 7., Pg. 8 of 8 (Budget)	\$3,418,785	\$3,376,717	\$(42,068)
• Line 8., Pg. 8 of 8 (Budget)	\$22,809	\$22,809	0
• Line 11., Pg. 8 of 8 (Budget)	\$10,358,680	\$10,235,562	\$(123,118)
Total and			
• Line 12, Pg. 8 of 8 (Budget)	\$13,800,274	\$13,635,088	\$(165,186)



Federal Projects

	Rev 1	Rev 2	Difference
• Line 1., Pg. 6 of 8 (Budget)	\$3,407,834	\$4,198,920	\$791,086
• Line 5., Pg. 6 of 8 (Budget)	\$207,760	\$256,953	\$49,193
• Line 8., Pg. 6 of 8 (Budget)	\$4,200,386	\$4,688,131	\$487,745
• Line 9., Pg. 6 of 8 (Budget)	\$14,390	\$23,116	\$8,726
• Line 12., Pg. 6 of 8 (Budget)	\$457,029	\$497,498	\$40,469
		Total	\$1,377,219

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	
Regular Education											
000 Instruction	1.	905.32	912.66	43,430,349	18,300,327	1,158,252	565,040	9,657	59,059,994	63,463,625	7.5%
000 Support Services											
2100 Students	2.	114.86	113.03	4,613,597	1,535,255	15,235	33,822	1,372	5,994,342	6,199,281	3.4%
2200 Instructional Staff	3.	75.16	70.46	3,012,572	958,937	236,292	26,365	15,800	4,325,712	4,249,966	-1.8%
2300 General Administration	4.	15.00	13.75	1,687,788	562,631	276,418	19,455	0	2,522,198	2,546,292	1.0%
2400 School Administration	5.	128.99	126.44	7,308,099	2,155,739	140,126	85,758	13,491	9,684,552	9,703,213	0.2%
2500 Central Services	6.	49.00	50.25	2,472,961	811,422	1,214,255	294,243	48,780	4,570,589	4,841,661	5.9%
2600 Operation & Maintenance of Plant	7.	208.82	207.57	6,023,449	1,898,642	10,137,528	6,893,305	32,836	24,710,047	24,985,760	1.1%
2900 Other	8.	0.00		0	0	0	0	0	0	0	0.0%
000 Operation of Noninstructional Services	9.	7.00	7.00	163,952	68,524	115,074	63,117	0	421,060	410,667	-2.5%
School-Sponsored Cocurricular Activities	10.	0.00		272,457	43,812	0	0	0	319,079	316,269	-0.9%
School-Sponsored Athletics	11.	5.89	6.00	1,196,495	217,781	221,071	500	0	1,619,605	1,635,847	1.0%
Other Instructional Programs	12.	0.00							0	0	0.0%
800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,510.04	1,507.16	70,181,719	26,553,070	13,514,251	7,981,605	121,936	113,227,178	118,352,581	4.5%
and 300 Special Education											
000 Instruction	15.	373.07	349.01	11,523,896	3,334,526	108,655	1,500	0	16,803,453	14,968,577	-10.9%
000 Support Services											
2100 Students	16.	93.84	89.66	5,575,666	1,280,626	92,031	0	169	7,493,319	6,948,492	-7.3%
2200 Instructional Staff	17.	5.91	10.48	575,679	145,049	500	3,187	177,115	579,877	901,530	55.5%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	17,000	0	-100.0%
2400 School Administration	19.	0.00	0.00	26,000	5,113	0	5,000	0	0	36,113	--
2500 Central Services	20.	0.00	0.00	0	0	27,378	0	0	22,878	27,378	19.7%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	265	0	0	1,234	265	-78.5%
2900 Other	22.	0.00							0	0	0.0%
000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	472.82	449.15	17,701,241	4,765,314	228,829	9,687	177,284	24,917,761	22,882,355	-8.2%
Pupil Transportation	25.	178.97	175.78	4,444,980	1,412,152	82,630	1,449,744	0	7,861,256	7,389,508	-6.0%
Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	105.78	89.15	4,854,901	1,227,317	708,624	231,883	6,270	7,076,617	7,028,994	-0.7%
Dropout Prevention Programs	27.	2.90	2.64	129,715	30,758	11,434	9,092	40,131	221,130	221,130	0.0%
Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
K-3 Reading Program	29.	11.88	10.96	620,817	189,243	0	0	0	835,795	810,060	-3.1%
Total Expenditures (lines 14, and 24-29) Cannot exceed page 7, line 11)	30.	2,282.39	2,234.84	97,933,373	34,177,854	14,545,768	9,682,011	345,621	154,139,737	156,684,626	1.7%

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2)	Property (2)	Redemption of Principal (3)	Interest (4)	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease	
							Prior FY 2017	Budget FY 2018		
Unrestricted Capital Outlay Override (1)	1.	1,804,302	7,486,337			499,155	3,191,856	9,789,794	206.7%	
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	1,874,959	10,185,456				5,079,632	12,060,415	137.4%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	325,518	98,100				231,793	423,618	82.8%	
2300, 2400, 2500, 2900 Administration	4.		377,500				363,163	377,500	3.9%	
2600 Operation & Maintenance of Plant	5.		142,000				133,049	142,000	6.7%	
2700 Student Transportation	6.		105,000				105,000	105,000	0.0%	
3000 Operation of Noninstructional Services (5)	7.		17,500				17,120	17,500	2.2%	
4000 Facilities Acquisition and Construction	8.					509,055	891,260	509,055	-42.9%	
5000 Debt Service	9.						3,452	0	-100.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,200,477	10,925,556	0	0	509,055	6,824,469	13,635,088	99.8%

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

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

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 325,518
6642 Textbooks	98,000
6643 Instructional Aids	1,776,959
673X Furniture and Equipment	3,575,112
673X Vehicles	0
673X Tech Hardware & Software	5,181,592

(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.

\$ 55,000

(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.