



FY 2017
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2017 was

Proposed	<u>June 7, 2016</u>
Adopted	<u>June 21, 2016</u>
Revised	<u>May 9, 2017</u>
	Date

<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 2017 sent to the Arizona Department of Education, via the internet, on May 10, 2017 contain(s) the data for the budget described above.

Date

Dr. Denise Birdwell
Superintendent Signature

Laura Smith
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 2016	\$	<u>54,530,000</u>
2. Estimated Revenues by Source for Fiscal Year 2017 (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 2016	Est. Budget FY 2017
Primary Tax Rate:	2.9859	2.8566
Secondary Tax Rates:		
M&O Override	0.3994	0.3893
Special K-3 Program Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.6396	0.6140
JTED		
Total Secondary Tax Rate	1.0390	1.0033

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

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>154,139,737</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>6,824,469</u>
3. Subtotal (line A.1 + A.2)	\$ <u>160,964,206</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>12,313,370</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>173,277,576</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 31)	\$ <u>154,139,737</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>6,824,469</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>160,964,206</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 2016	Budget FY 2017		
		100 Regular Education										
1000 Instruction	1.	878.23	905.32	42,246,687	14,904,630	1,299,957	596,637	12,083	60,512,048	59,059,994	-2.4%	1.
2000 Support Services												
2100 Students	2.	114.76	114.86	4,638,199	1,315,419	18,626	19,152	2,946	5,700,045	5,994,342	5.2%	2.
2200 Instructional Staff	3.	79.18	75.16	3,185,096	872,254	228,241	28,601	11,520	4,779,277	4,325,712	-9.5%	3.
2300 General Administration	4.	5.00	15.00	1,556,157	415,031	532,713	18,297	0	1,323,269	2,522,198	90.6%	4.
2400 School Administration	5.	131.99	128.99	7,346,292	2,083,419	156,502	97,089	1,250	9,687,882	9,684,552	0.0%	5.
2500 Central Services	6.	52.75	49.00	2,455,670	816,088	1,045,522	197,950	55,359	4,833,760	4,570,589	-5.4%	6.
2600 Operation & Maintenance of Plant	7.	213.19	208.82	6,343,941	1,952,812	9,775,323	6,603,874	34,097	22,202,327	24,710,047	11.3%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	7.00	7.00	167,538	75,331	108,631	69,560	0	367,750	421,060	14.5%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	273,657	45,422	0	0	0	271,378	319,079	17.6%	10.
620 School-Sponsored Athletics	11.	5.89	5.89	1,159,897	216,698	242,210	800	0	1,655,319	1,619,605	-2.2%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,487.99	1,510.04	69,373,134	22,697,104	13,407,725	7,631,960	117,255	111,333,055	113,227,178	1.7%	14.
200 Special Education												
1000 Instruction	15.	371.07	373.07	12,469,190	4,136,920	195,509	1,834	0	15,712,143	16,803,453	6.9%	15.
2000 Support Services												
2100 Students	16.	96.06	93.84	5,921,466	1,372,914	195,622	3,317	0	7,525,084	7,493,319	-0.4%	16.
2200 Instructional Staff	17.	6.00	5.91	354,511	93,044	501	4,359	127,462	419,318	579,877	38.3%	17.
2300 General Administration	18.	0.00	0.00	0	0	17,000	0	0	0	17,000	--	18.
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00	0	0	22,873	5	0	26,462	22,878	-13.5%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	1,234	0	0	0	1,234	--	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	473.13	472.82	18,745,167	5,602,878	432,739	9,515	127,462	23,683,007	24,917,761	5.2%	24.
400 Pupil Transportation	25.	179.75	178.97	4,526,944	1,685,361	392,287	1,256,664	0	7,793,049	7,861,256	0.9%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	101.31	105.78	5,405,584	1,366,424	235,436	67,138	2,035	6,797,921	7,076,617	4.1%	26.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
530 Dropout Prevention Programs	28.	2.90	2.90	140,064	39,882	4,660	897	35,627	221,130	221,130	0.0%	28.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%	29.
550 K-3 Reading Program	30.	13.70	11.88	657,905	177,890	0	0	0	819,805	835,795	2.0%	30.
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 11)	31.	2,258.78	2,282.39	98,848,798	31,569,539	14,472,847	8,966,174	282,379	150,647,967	154,139,737	2.3%	31.

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 Program 200)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	21,632,224	22,629,088	1.
2. Gifted Education	1,708,745	1,928,502	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education	342,038	360,171	6.
7. Career Education	0		7.
8. Total (lines 1 through 7. Must equal total of line 24, page 1)	23,683,007	24,917,761	8.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

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

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
1,525.86	1,559.24

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 62,000
All Funds - Federal	6330	

FY 2017 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)]

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 2016	Budget FY 2017	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	1,498,931	334,485				1,830,940	1,833,416	0.1%
2100 Support Services - Students	2.	24,933	7,513				0	32,446	--
2200 Support Services - Instructional Staff	3.	20,862	6,019				0	26,881	--
Program 100 Subtotal (lines 1-3)	4.	1,544,726	348,017				1,830,940	1,892,743	3.4%
200 Special Education									
1000 Instruction	5.	240,803	65,945				280,874	306,748	9.2%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.	1,058	211				0	1,269	--
Program 200 Subtotal (lines 5-7)	8.	241,861	66,156				280,874	308,017	9.7%
Other Programs (Specify) _____									
1000 Instruction	9.						1,274	0	-100.0%
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				1,274	0	-100.0%
Total Expenditures (lines 4, 8, and 12)	13.	1,786,587	414,173				2,113,088	2,200,760	4.1%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	6,600,536	534,783				6,214,655	7,135,319	14.8%
2100 Support Services - Students	15.	89,316	19,117				831	108,433	12948.5%
2200 Support Services - Instructional Staff	16.	92,109	18,231				3,305	110,340	3238.6%
Program 100 Subtotal (lines 14-16)	17.	6,781,961	572,131				6,218,791	7,354,092	18.3%
200 Special Education									
1000 Instruction	18.	548,619	108,819				416,981	657,438	57.7%
2100 Support Services - Students	19.	9,800	1,958				0	11,758	--
2200 Support Services - Instructional Staff	20.	19,838	3,964				6,020	23,802	295.4%
Program 200 Subtotal (lines 18-20)	21.	578,257	114,741				423,001	692,998	63.8%
Other Programs (Specify) _____									
1000 Instruction	22.						31,186	0	-100.0%
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				31,186	0	-100.0%
Total Expenditures (lines 17, 21, and 25)	26.	7,360,218	686,872				6,672,978	8,047,090	20.6%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	2,726,184	720,667				3,858,736	3,446,851	-10.7%
2100 Support Services - Students	28.	50,147	15,116				0	65,263	--
2200 Support Services - Instructional Staff	29.	41,957	12,108				0	54,065	--
Program 100 Subtotal (lines 27-29)	30.	2,818,288	747,891	0	0		3,858,736	3,566,179	-7.6%
200 Special Education									
1000 Instruction	31.	484,921	132,641				564,952	617,562	9.3%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.	2,127	424				0	2,551	--
Program 200 Subtotal (lines 31-33)	34.	487,048	133,065	0	0		564,952	620,113	9.8%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						2,562	0	-100.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		2,562	0	-100.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	3,305,336	880,956	0	0		4,426,250	4,186,292	-5.4%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	12,452,141	1,982,001	0	0	0	13,212,316	14,434,142	9.2%

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 2016	Budget FY 2017		
Unrestricted Capital Outlay Override (1)	1.	731,063	2,199,000			261,793	6,255,388	3,191,856	-49.0%	
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	953,518	4,126,114				7,395,608	5,079,632	-31.3%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	177,676	48,397			5,720	383,632	231,793	-39.6%	
2300, 2400, 2500, 2900 Administration	4.		363,163				91,664	363,163	296.2%	
2600 Operation & Maintenance of Plant	5.		129,201			3,848	16,361	133,049	713.2%	
2700 Student Transportation	6.		105,000				0	105,000	--	
3000 Operation of Noninstructional Services (5)	7.		17,120				0	17,120	--	
4000 Facilities Acquisition and Construction	8.		10,282			880,978	2,553,357	891,260	-65.1%	
5000 Debt Service	9.			3,452			0	3,452	--	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,131,194	4,799,277	3,452	0	890,546	10,440,622	6,824,469	-34.6%

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	\$163,233.98
6642 Textbooks	94,430
6643 Instructional Aids	873,530
673X Furniture and Equipment	2,736,493
673X Vehicles	
673X Tech Hardware & Software	1,241,712

(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.

\$ 52,857

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 1,261,363, and principal on bonds of \$ 18,281,250.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 1,068,937, and interest on bonds of \$ 10,691,785.

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		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	10,440,622	6,824,469	522,154	45,000,000	0		4,000,000	4,000,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0				2.
6200 Employee Benefits	3.	41,519		0		0				3.
6450 Construction Services	4.	353,357	879,063	522,154	30,000,000	0				4.
6710 Land and Improvements	5.	0		0		0				5.
6720 Buildings and Improvements	6.	2,200,000		0		0				6.
673X Furniture and Equipment	7.	1,686,278	2,736,493	0		0				7.
673X Vehicles	8.	2,000	0	0		0				8.
673X Technology Hardware & Software	9.	1,784,222	1,241,712	0		0				9.
6831, 6832 Redemption of Principal	10.	0	3,452	0		0				10.
6841, 6842, 6850 Interest	11.	0		0		0				11.
Total (lines 2-11)	12.	6,067,376	4,860,720	522,154	30,000,000	0	0		0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	2,553,357	891,260	515,000	30,000,000					13.
New Construction	14.	0		0		0				14.
Other	15.	3,514,019	3,669,707	0		0				15.
Total (lines 13-15, must equal line 12)	16.	6,067,376	Check line 12	515,000	30,000,000	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.

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	42.46	41.78	3,470,342	3,711,140	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	6.75	6.35	576,654	605,674	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	4.50	1.50	1,387,905	880,000	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	0.81	0.00	397,327	257,122	5.
6.	200 ESEA Title VII - Indian Education	6000	1.00	1.00	109,195	106,847	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	27.56	32.86	5,184,399	4,624,314	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	29,913	16,003	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	391,493	374,320	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	1,471,174	1,553,760	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	0.00	1.14	222,331	184,190	17.
18.	Total Federal Project Funds (lines 1-17)		86.73	88.28	13,240,733	12,313,370	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.40	184,624	116,998	19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	460 Environmental Special Plate	6000	0.00		0		26.
27.	465-499 Other State Projects	6000	0.00	0.00	12,000	20,500	27.
28.	Total State Project Funds (lines 19-27)		0.00	0.40	196,624	137,498	28.
29.	Total Special Projects (lines 18 and 28)		86.73	88.68	13,437,357	12,450,868	29.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	500,000	500,000	1.
2.	Class Size Reduction	6000	0		2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0		3.
4.	Instructional Improvement Programs (M&O purposes)	6000	1,591,318	1,929,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)		2,091,318	2,429,000	5.

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	20,000	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	4,891,170	5,298,257	4.
5.	510 Food Service	6000	11,808,149	11,965,853	5.
6.	515 Civic Center	6000	867,500	950,000	6.
7.	520 Community School	6000	6,154,574	6,539,797	7.
8.	525 Auxiliary Operations	6000	1,881,742	1,784,807	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	2,740,174	2,857,522	9.
10.	530 Gifts and Donations	6000	1,836,205	1,600,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	10,000	9,000	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	480,000	500,000	14.
15.	555 Textbooks	6000	477,000	477,000	15.
16.	565 Litigation Recovery	6000	90,000	90,000	16.
17.	570 Indirect Costs	6000	5,928,405	5,803,594	17.
18.	575 Unemployment Insurance	6000	1,000	900	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	12,000	130,000	20.
21.	590 Grants and Gifts to Teachers	6000	0	0	21.
22.	595 Advertisement	6000	50,000	55,000	22.
23.	596 Joint Technical Education	6000	2,213,291	2,589,819	23.
24.	620 Adjacent Ways	6000	4,000,000	4,000,000	24.
25.	639 Impact Aid Revenue Bond Building	6000	0	0	25.
26.	650 Gifts and Donations-Capital	6000	0	0	26.
27.	660 Condemnation	6000	0	0	27.
28.	665 Energy and Water Savings	6000	3,446,495	2,330,300	28.
29.	686 Emergency Deficiencies Correction	6000	0	0	29.
30.	691 Building Renewal Grant	6000	0	0	30.
31.	700 Debt Service	6000	30,167,385	29,062,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0		32.
33.	Other	6000	0		33.

INTERNAL SERVICE FUNDS 950-989

1.	953__ Self-Insurance	6000	2,636,800	2,762,631	1.
2.	955 Intergovernmental Agreements	6000	565,019	6	2.
3.	9__ OPEB	6000	0		3.
4.	951 Print Shop	6000	136,439	100,000	4.

(1) From Supplement, page 3, line 10 and line 20, respectively.

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

**CALCULATION OF FY 2017 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. (a) FY 2017 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 123,566,920		
* (b) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(c) Adjusted RCL	\$ 123,566,920	\$ 123,566,920	\$ 0
2. (a) FY 2017 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 11,154,226		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	9,685,921		
(c) Adjusted DAA	\$ 1,468,305		1,468,305
3. FY 2017 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		18,535,038	
* (b) Unrestricted Capital Outlay			
* (c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources		317,190	
(b) Other Arizona Districts		17,019	
(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)		7,076,617	305,552
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		5,694,304	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		221,130	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2015 (A.R.S. §15-910.M)		2,305	
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2016 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O		(2,330,300)	
(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, §§2 and 6)		1,039,514	
11. FY 2017 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 31 cannot exceed this amount)		\$ 154,139,737	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ 1,773,857

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

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

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2016 Unrestricted Capital Budget Limit (UCBL) (from FY 2016 latest revised Budget, page 8, line A.12)	\$	10,440,622
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	_____
3. Adjusted Amount Available for FY 2016 Capital Expenditures (line A.1 + A.2)	\$	10,440,622
4. Amount Budgeted in Fund 610 in FY 2016 (from FY 2016 latest revised Budget, page 4, line 10)	\$	10,440,622
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	10,440,622
6. FY 2016 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	5,418,396
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	5,022,226
8. Interest Earned in Fund 610 in FY 2016	\$	28,386
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	_____
10. Adjustment to UCBL for FY 2017 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	_____
(b) Increase to UCBL Due to Greater than Anticipated Growth (from FY2016 BUDG75)	\$	_____
(c) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$	_____
(d) ADM/Transportation Audit Adjustment	\$	_____
(e) Other:	\$	_____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	1,773,857
12. FY 2017 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u>6,824,469</u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2016 Classroom Site Fund Budget Limit (from FY 2016 latest revised Budget, page 8, line B.7)	2,113,088	6,672,978	4,426,252	13,212,318
2. FY 2016 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	1,757,536	2,327,404	3,930,364	8,015,304
3. Unexpended Budget Balance (line B.1 minus B.2)	355,552	4,345,574	495,888	5,197,014
4. Interest Earned in the Classroom Site Fund in FY 2016	1,409	13,919	2,807	18,135
5. FY 2017 Classroom Site Fund Allocation (provided by ADE, based on \$332) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	1,843,799	3,687,597	3,687,597	9,218,991
6. Adjustments to FY 2017 Classroom Site Fund Budget Limit (2)				0
7. FY 2017 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	<u>2,200,760</u>	<u>8,047,090</u>	<u>4,186,292</u>	<u>14,434,140</u>

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

DISTRICT NAME Scottsdale Unified School District #48

COUNTY Maricopa

CTD NUMBER 070248000

VERSION Revised #1

FY 2017
STATE OF ARIZONA



SUPPLEMENT
TO
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
FOR DISTRICTS THAT BUDGET FOR:

SPECIAL K-3 PROGRAM OVERRIDE (A.R.S. §15-903.D and Laws 2010, Ch. 179, §4)

JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (A.R.S. §15-910.01)

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

M&O Fund Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2016	Budget FY 2017	
	Expenditures									
520 Special K-3 Program Override										
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%
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) (to Budget, page 1, line 27)	10.	0.00	0.00	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center										
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%
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) (to Budget, page 1, line 29)	20.	0.00	0.00	0	0	0	0	0	0	0.0%

Unrestricted Capital Outlay Fund Supplement	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 2016	Budget FY 2017	
Expenditures									
520 Special K-3 Program Override									
1000 Instruction 21.							0	0	0.0%
2000 Support Services 22.							0	0	0.0%
3000 Operation of Noninstructional Services 23.							0	0	0.0%
4000 Facilities Acquisition & Construction 24.							0	0	0.0%
5000 Debt Service 25.							0	0	0.0%
Subtotal (lines 21-25) 26.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center									
1000 Instruction 27.							0	0	0.0%
2000 Support Services 28.							0	0	0.0%
3000 Operation of Noninstructional Services 29.							0	0	0.0%
4000 Facilities Acquisition & Construction 30.							0	0	0.0%
5000 Debt Service 31.							0	0	0.0%
Subtotal (lines 27-31) 32.	0	0	0	0	0	0	0	0	0.0%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9) 33.	0	0	0	0	0	0	0	0	0.0%

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 2016	Budget FY 2017	
	Expenditures										
Structured English Immersion Fund 071											
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%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072											
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%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of Scottsdale Unified School District, Maricopa County for fiscal year 2017 was officially proposed by the Governing Board on June 7, 2016, 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

1. Average Daily Membership:				2. Tax Rates:			
	2015 ADM	Prior Yr. 2016 ADM	Budget Yr. 2017 ADM				
Attending	22,954.624	22,685.989	22,443.496				
				Primary Rate	Prior FY	Estimated Budget FY	
					2.9859	2.8566	
				Secondary Rate*	1.0390	1.0033	

* 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).

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	154,139,737	GBL	154,139,737
Classroom Site	14,434,142	CSFBL	14,434,140
Unrestricted Capital Outlay	6,824,469	UCBL	6,824,469

	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	
100 Regular Education							
1000 Instruction	58,207,889	57,151,317	2,304,159	1,908,677	60,512,048	59,059,994	-2.4%
2000 Support Services							
2100 Students	5,658,862	5,953,618	41,183	40,724	5,700,045	5,994,342	5.2%
2200 Instructional Staff	4,498,951	4,057,350	280,326	268,362	4,779,277	4,325,712	-9.5%
2300, 2400, 2500 Administration	13,831,784	14,672,657	2,013,127	2,104,682	15,844,911	16,777,339	5.9%
2600 Oper./Maint. of Plant	8,291,960	8,296,753	13,910,367	16,413,294	22,202,327	24,710,047	11.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	238,319	242,869	129,431	178,191	367,750	421,060	14.5%
610 School-Sponsored Cocurric. Activities	271,378	319,079	0	0	271,378	319,079	17.6%
620 School-Sponsored Athletics	1,408,263	1,376,595	247,056	243,010	1,655,319	1,619,605	-2.2%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	92,407,406	92,070,238	18,925,649	21,156,940	111,333,055	113,227,178	1.7%
200 Special Education							
1000 Instruction	15,582,542	16,606,110	129,601	197,343	15,712,143	16,803,453	6.9%
2000 Support Services							
2100 Students	7,257,210	7,294,380	267,874	198,939	7,525,084	7,493,319	-0.4%
2200 Instructional Staff	414,190	447,555	5,128	132,322	419,318	579,877	38.3%
2300, 2400, 2500 Administration	0	0	26,462	39,878	26,462	39,878	50.7%
2600 Oper./Maint. of Plant	0	0	0	1,234	0	1,234	--
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	23,253,942	24,348,045	429,065	569,716	23,683,007	24,917,761	5.2%
400 Pupil Transportation	6,244,310	6,212,305	1,548,739	1,648,951	7,793,049	7,861,256	0.9%
510 Desegregation	6,524,940	6,772,008	272,982	304,609	6,797,922	7,076,617	4.1%
520 Special K-3 Program Override	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	182,759	179,946	38,371	41,184	221,130	221,130	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	819,805	835,795	0	0	819,805	835,795	2.0%
TOTAL EXPENDITURES	129,433,162	130,418,337	21,214,806	23,721,400	150,647,968	154,139,737	2.3%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	150,647,967	154,139,737	3,491,770	2.3%
Instructional Improvement	2,091,318	2,429,000	337,682	16.1%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	13,212,316	14,434,142	1,221,826	9.2%
Federal Projects	13,240,733	12,313,370	(927,363)	-7.0%
State Projects	196,624	137,498	(59,126)	-30.1%
Unrestricted Capital Outlay	10,440,622	6,824,469	(3,616,153)	-34.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	4,000,000	4,000,000	0	0.0%
Debt Service	30,167,385	29,062,000	(1,105,385)	-3.7%
School Plant Fund	4,891,170	5,298,257	407,087	8.3%
Auxiliary Operations	1,881,742	1,784,807	(96,935)	-5.2%
Bond Building	522,154	45,000,000	44,477,846	8518.1%
Food Service	11,808,149	11,965,853	157,704	1.3%
Other	27,664,902	26,795,569	(869,333)	-3.1%

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	21,632,224	22,629,088
Gifted Education	1,708,745	1,928,502
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education	342,038	360,171
Career Education	0	0
TOTAL	23,683,007	24,917,761

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	102	1 to 220.0
Teachers	1,347	1 to 16.7
Other	110	1 to 204.0
Subtotal	1,559	1 to 14.4
Classified --		
Managers, Supervisors, Directors	107	1 to 209.8
Teachers Aides	278	1 to 80.7
Other	902	1 to 24.9
Subtotal	1,287	1 to 17.4
TOTAL	2,846	1 to 7.9
Special Education --		
Teacher	296	1 to 7.8
Staff	544	1 to 4.2



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2017**

	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 Small School Adjustment Override	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 2017 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943, as amended by Laws 2016, Ch. 124, §17)

A. Unweighted Student Count

All Districts must complete lines A.1 through A.8 below.

Beginning with FY 2017, districts will use estimated current year counts (line A.4) to calculate the Base Support Level. However, in FY 2017 only, declining districts will use the prior year counts (line A.8) to calculate the total Base Support Level and one-time backfill monies in accordance with Laws 2016, Ch. 117, §141. All districts will use prior year counts (line A.8) on Work Sheet H to calculate DAA in accordance with A.R.S. §15-961.

Current Year ADM (A.R.S. §15-943)

	PSD	K-8	9-12	TOTAL
1. FY 2017 Estimated Non-AOI Student Count	62.755	14,107.927	8,375.181	22,545.863
2. FY 2017 Estimated AOI Full-Time Student Count		0.000	44.601	44.601
3. FY 2017 Estimated AOI Part-Time Student Count		0.000	3.382	3.382
4. Total FY 2017 Estimated Student Count	62.755	14,107.927	8,423.164	22,593.846

Prior Year ADM (A.R.S. §15-901)

5. FY 2017 Non-AOI Student Count 2016 ADM	69.785	14,317.383	8,228.313	22,615.481
6. FY 2017 AOI Full-Time Student Count 2016 ADM		0.000	63.839	63.839
7. FY 2017 AOI Part-Time Student Count 2016 ADM		0.152	6.517	6.669
8. Total FY 2017 Student Count 2016 ADM	69.785	14,317.535	8,298.669	22,685.989

Declining

Use line 8 amounts for calculations in Section B.

B. Support Level Weights for Districts	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.8) 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.8)	-			
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.8)	-			
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.8) 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.

	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
1. PSD	69.785			x 1.450	= 101.188		
2. K-8	14,317.383	0.000	0.152	x 1.158	= 16,579.530	0.000	0.176
3. 9-12	8,228.313	63.839	6.517	x 1.268	= 10,433.501	80.948	8.264
4. Total Student Count	22,615.481	63.839	6.669			80.948	8.440

C. WORK SHEET FOR FY 2017 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
 (A.R.S. §§15-808, 15-943, as amended by Laws 2016, Ch. 124, §17, and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2017 Non-AOI Student Count (from Work Sheet B, line C.4)

Non-AOI Student Count	Support Level Weight	=	Non-AOI Weighted Student Count
22,615.481			27,114.219

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)

24.420	x	4.771	=	116.508
5,491.740	x	0.060	=	329.504
5,491.740	x	0.040	=	219.670
511.131	x	0.115	=	58.780
154.469	x	6.024	=	930.521
142.555	x	5.833	=	831.523
23.320	x	7.947	=	185.324
12.000	x	3.158	=	37.896
15.090	x	6.773	=	102.205
24.705	x	3.595	=	88.814
1,852.302	x	0.003	=	5.557
2.000	x	4.822	=	9.644
34.793	x	4.421	=	153.820
13.745	x	4.806	=	66.058
13,794.010				3,135.824
				30,250.043
				(I.A + I.B.15, this column)

II. FY 2017 Non-AOI Weighted Student Count

AOI Weighted Student Count	x Funding Ratio	=	Adjusted AOI Weighted Student Count	
80.954	x	95%	=	76.906
8.440	x	85%	=	7.174

III. FY 2017 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2017 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

CALCULATION OF FY 2017 BSL AND BRCL

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

VI. A. Base Level Amount **\$3,635.64** - To include Teacher Compensation, use Base Level of **\$3,681.09**
 (A.R.S. §§15-901, as amended by Laws 2016, Ch. 124, §14, and 15-952)

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

C. Adjusted FY 2017 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 2015 Nonfederal Audit Service Actual Expenditures (2) \$ 51,158.60 x 1.00 = \$ 51,158.60

XIII. Incremental Monies for Districts that Operated DSCS in FY 2016 (Laws 2016, Ch. 124, §41 and Ch. 117, §37)

XIV. FY 2017 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I)

30,334.123
\$ 3,681.09
\$ 3,681.09
\$ 111,662,636.83
1.0336
\$ 115,414,501.43
\$
\$
\$ 51,158.60
\$
\$ 115,465,660.03

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

K-3	\$ 1,253,688.46
K-3 Reading	\$ 835,794.84

(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241 and Laws 2015, Ch. 76, §1, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, or a successor test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211

(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 2015 **nonfederal** audit expenditures on line XII.

Enter the FY 2015 **federal** audit expenditures from all funds to the right (should agree to FY 2015 AFR).

\$ _____

Enter the **total** FY 2015 audit expenditures from all funds to the right.

\$ _____

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 2017 WEIGHTED STUDENT COUNT: AOI STUDENTS
 (A.R.S. §§15-808 and 15-943, as amended by Laws 2016, Ch. 124, §17)

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

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

AOI FT Student Count	x	Support Level Weight	=	AOI FT Weighted Student Count
I. A. FY 2017 AOI FT Student Count (from Work Sheet B, line C.4)				63.839
B. Student Count Add-ons				
1. Hearing Impairment		4.771	=	0.000
2. K-3		0.060	=	0.000
3. K-3 Reading (1)		0.040	=	0.000
4. English Learners (ELL)		0.115	=	0.000
5. MD-R, A-R, and SID-R		6.024	=	0.000
6. MD-SC, A-SC, and SID-SC		5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment		7.947	=	0.000
8. Orthopedic Impairment (Resource)		3.158	=	0.000
9. Orthopedic Impairment (Self Contained)		6.773	=	0.000
10. Preschool-Severe Delay		3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI		0.003	=	0.006
12. Emotional Disability (Private)		4.822	=	0.000
13. Moderate Intellectual Disability		4.421	=	0.000
14. Visual Impairment		4.806	=	0.000
15. Total Add-on Count (I.B.1 through I.B.14)				0.006
II. FY 2017 AOI FT Weighted Student Count				80.954
				<small>(I.A + I.B.15, this column)</small>

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

AOI PT Student Count	x	Support Level Weight	=	AOI PT Weighted Student Count
III. A. FY 2017 AOI PT Student Count (from Work Sheet B, line C.4)				6.669
B. Student Count Add-ons				
1. Hearing Impairment		4.771	=	0.000
2. K-3		0.060	=	0.000
3. K-3 Reading (1)		0.040	=	0.000
4. English Learners (ELL)		0.115	=	0.000
5. MD-R, A-R, and SID-R		6.024	=	0.000
6. MD-SC, A-SC, and SID-SC		5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment		7.947	=	0.000
8. Orthopedic Impairment (Resource)		3.158	=	0.000
9. Orthopedic Impairment (Self Contained)		6.773	=	0.000
10. Preschool-Severe Delay		3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI		0.003	=	0.000
12. Emotional Disability (Private)		4.822	=	0.000
13. Moderate Intellectual Disability		4.421	=	0.000
14. Visual Impairment		4.806	=	0.000
15. Total Add-on Count (III.B.1 through III.B.14)				0.000
IV. FY 2017 AOI PT Weighted Student Count				8.440
				<small>(III.A + III.B.15, this column)</small>

(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, and Laws 2015, Ch. 76, §1, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, or a successor test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211

D. WORK SHEET FOR FY 2017 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2016, Ch. 124, §19, 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 2017 State Support Level per Route Mile
I. 0.5 or Less	2.56
II. More than 0.5, through 1.0	2.09
III. More than 1.0	2.56

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 2016 Approved Daily Route Miles		9,423.000
B. Number of Eligible Students Transported in FY 2016		4,858.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		1.940
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	1,696,140.000
B. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.56
C. 1. FY 2016 Annual Expenditure for Bus Tokens		\$ 0.00
2. FY 2016 Annual Expenditure for Bus Passes		\$ 3,249.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ 4,345,367.40
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)		\$ 781,581.31
IV. Extended School Year Support Level for Pupils with Disabilities		
A. Actual Route Miles traveled in July and August 2015 to Transport Pupils w/Disabilities for Extended School Year		8,427.000
B. Estimated Route Miles Traveled in June 2016 to Transport Pupils w/Disabilities for Extended School Year		2,000.000
C. Total Extended School Year Route Miles (IV.A + IV.B)		10,427.000
D. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.56
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ 26,693.12
V. FY 2017 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)		\$ 5,153,641.83
VI. Support Level Change		
A. FY 2016 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 2016 Transportation Revenue Control Limit		\$ 8,101,259.69
VIII. FY 2017 Transportation Revenue Control Limit		
A. Preliminary FY 2017 Transportation Revenue Control Limit (VI.B + VII)		\$ 8,101,259.69
B. 120% of FY 2017 Transportation Support Level (V x 1.20)		\$ 6,184,370.20
C. Adjusted FY 2017 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 2017 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)		\$ 8,101,259.69

H. WORK SHEET FOR FY 2017 DISTRICT ADDITIONAL ASSISTANCE (DAA)

(A.R.S. §§ 15-951.C, 15-961, as amended by Laws 2016, Ch. 124, §22, 15-962.01, and 15-963.B, and Laws 2016, Ch. 124, §§35 and 36)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. Student Count: .001 - 99,999		
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.8 and Work Sheet G, line II for type 03 districts)	- 0.000	- 0.000
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.8 and Work Sheet G, line II for type 03 districts)	- 0.000	- 0.000
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		
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 Base			
A. FY 2017 Student Count 2016 ADM (from Work Sheet B, line A.8 and Work Sheet G, line III for type 03 districts)	69.785	14,317.535	8,298.669
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. DAA Base (line V.A x line V.B)	= \$ 31,456.29	= \$ 6,453,772.08	= \$ 4,090,745.90
VI. District Additional Assistance Growth Factor			
A. FY 2017 Student Count 2016 ADM (from Work Sheet B, line A.8 and Work Sheet G, line II for type 03 districts)		22,685.989	
B. FY 2016 Student Count (2015 ADM)		÷ 22,867.650	
C. FY 2017 DAA Growth Factor (VI.A ÷ VI.B)		= 0.9921	
VII. Adjusted District Additional Assistance			
A. DAA Base (from line V.C)	\$ 31,456.29	\$ 6,453,772.08	\$ 4,090,745.90
B. Adjusted 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 2017 DAA (VII.A x VII.B)	= \$ 31,456.29	= \$ 6,453,772.08	= \$ 4,090,745.90
D. DAA for High School Textbooks			
1. FY 2017 9-12 Student Count 2016 ADM (from Work Sheet B, line A.8)			8,298.669
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 578,251.26
E. 9-12 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2017 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)			= \$ 4,668,997.16
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$ 3,746,514.18
3. Adjusted FY 2017 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 922,482.98
F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2017 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$ 6,485,228.37
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$ 5,939,406.67
3. Adjusted FY 2017 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 545,821.70
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 2017 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	101.188	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	16,579.706	
B. Total FY 2017 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	16,680.894 <small>(I.A.1 + I.A.2)</small>	10,522.713 <small>(from Work Sheet B, line C.3)</small>
C. Total FY 2017 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		27,203.607
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6132	0.3868
II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		\$ 120,619,301.86
B. Tuition Out for High School Students (from Work Sheet E, line II or VI)	-	\$ 0.00
C. Adjusted DSL/RCL (II.A - II.B)		\$ 120,619,301.86
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 73,963,755.90	\$ 46,655,545.96
E. Adjusted FY 2017 District Additional Assistance (from Work Sheet H)	\$ 545,821.70 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 922,482.98 <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 or VI)		\$ 0.00
G. FY 2017 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 74,509,577.60	\$ 47,578,028.94
III. A. 2016 Primary Assessed Valuation ÷ 100	\$ 47,409,961.46	\$ 47,409,961.46
B. 2016 Salt River Project (SRP) Valuation ÷ 100	\$ 251,256.20	\$ 251,256.20
C. 2016 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 47,661,217.66	\$ 47,661,217.66
E. Qualifying Tax Rate	x \$ 2.0793	x \$ 2.0793
F. Qualifying Levy (III.D x III.E)	\$ 99,101,969.88	\$ 99,101,969.88
G. FY 2017 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	\$ 1,972,956.00

(1) **Laws 2016, Ch. 124, §38**, requires a joint technical education district (JTED) with 2016 ADM of more than 2,000 to be funded at 95.5% of the state aid that would otherwise be provided by law and to reduce its budget limits accordingly. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid is \$ 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. (Equalization Base using 2016 ADM x 4.5%)

V. Additional State Aid to Education (ASAE) Information for Department of Revenue

A. Dropout Prevention Program (from page 1, line 28)	\$ 221,130.00
B. Tuition-Out Debt Services (from Work Sheet O, 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 29)	\$ 0.00
F. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 0.00
G. Phase Down Small School Budget Limit Exemption (from Work Sheet K or K2, line VI)	\$ 0.00

**K. WORK SHEET FOR FY 2017 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 2017, 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 2017 student count is the 2016 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		\$ <u>150,000.00</u>
B. FY 2017 K-8 student count		
C. Small school student count limit	- <u>125.000</u>	
D. Student count above the small school limit (I.B - I.C)	= <u>0.000</u>	
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)	= <u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x <u>0.00</u>	
H. Phase down reduction factor (I.F x I.G)		- \$ <u>0.00</u>
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$ <u>0.00</u>

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		\$ <u>350,000.00</u>
B. FY 2017 9-12 student count		
C. Small school student count limit	- <u>100.000</u>	
D. Student count above the small school limit (II.B - II.C)	= <u>0.000</u>	
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)	= <u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x <u>0.00</u>	
H. Phase down reduction factor (line II.F x II.G)		- \$ <u>0.00</u>
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		\$ <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.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	<u>500.000</u>	<u>500.000</u>
FY 2017 Student Count (line I.B above)	- <u>0.000</u>	- <u>0.000</u>
Difference	= <u>0.000</u>	= <u>0.000</u>
Weight Adjustment Factor	x <u>0.0005</u>	x <u>0.0003</u>
Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</u>
Support Level Weight	+ <u>1.358</u>	+ <u>1.278</u>
FY 2017 Adjusted Support Level Weight (Enter on line I.E above)	= <u>0.000</u>	= <u>0.000</u>

TABLE B: GRADES 9-12

Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2017 Student Count (line II.B above)	- <u>0.000</u>	- <u>0.000</u>
Difference	= <u>0.000</u>	= <u>0.000</u>
Weight Adjustment Factor	x <u>0.0005</u>	x <u>0.0004</u>
Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</u>
Support Level Weight	+ <u>1.468</u>	+ <u>1.398</u>
FY 2017 Adjusted Support Level Weight (Enter on line II.E above)	= <u>0.000</u>	= <u>0.000</u>

K2. WORK SHEET FOR FY 2017 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE
(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 2017, 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 2017 student count is the 2016 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 2017 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 2017 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		<u>\$</u>
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 2017 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01, as amended by Laws 2016, HB2481, §2)**

1.	a.	General Budget Limit (GBL) (from FY 2016 latest revised Budget, page 7, line 10)	\$ 150,647,967.00
	b.	Adjustments to the GBL from FY 2016 BUDG75	\$ (97,574.00)
	c.	Adjusted GBL	<u>\$ 150,550,393.00</u>
2.	a.	Budgeted M&O expenditures (from FY 2016 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 150,647,967.00
	b.	Adjustments to the GBL (from line 1.b)	\$ (97,574.00)
	c.	Adjusted Budgeted Expenditures	<u>\$ 150,550,393.00</u>
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	<u>\$ 150,550,393.00</u>
4.		M&O actual expenditures	<u>\$ 144,856,089.20</u>
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.)	<u>\$ 5,694,303.80</u>

Note: For lines 6.a through 6.f deduct the FY 2016 actual expenditures from the budget amount. If the result is negative, enter zero.

	<u>FY 2016 Budget</u>	-	<u>Actual</u>	=	<u>Unexpended Budget</u>
6.	a.		Special Program Override	\$ 0.00	\$ 0.00
	b.		Desegregation	\$ 6,797,921.00	\$ 6,797,921.33
	c.		Tuition Out Debt Service	\$ 0.00	\$ 0.00
	d.		Dropout Prevention Programs	\$ 221,130.00	\$ 221,130.00
	e.		Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00	\$ 0.00
	f.		Performance Pay	\$ 0.00	\$ 0.00
	g.		Total Budget Balance Deductions [Add lines 6.a through 6.f.]		<u>\$ 0.00</u>
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)		<u>\$ 5,694,303.80</u>
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 2016 M&O Fund ending cash balance)		<u>\$</u>
9.			Actual Budget Balance Carryforward to be used in M&O Fund (line 7 - line 8) [to Budget, page 7, line 8(c)]		<u>\$ 5,694,303.80</u>

O. WORK SHEET FOR FY 2017 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)

Part I-Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]

	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.						0.00	0.00
2.						0.00	0.00
3.						0.00	0.00
4.						0.00	0.00
5.						0.00	0.00
6.	Total HS Count:		0.00				
7.	Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]:						0.00

Part II-Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI)

	Attending District Name	E	F	Increase to DSL and RCL (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.	Total Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI):			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)

**S. WORK SHEET FOR FY 2017 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2017 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 2017 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, 2016	\$		
	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 or	\$	<u>0.00</u>	
	2. 10% of the FY 2017 RCL calculated using the districts 2016 ADM	\$		
	3. Up to 5% of the FY 2017 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>