



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

Revised #3

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 13, 2017</u>
Adopted	<u>June 27, 2017</u>
Revised	<u>May 8, 2018</u>
	Date

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

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
SIGNED	SIGNED

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on May 14, 2018 contain(s) the data for the budget described above.
Date

_____	_____
Superintendent Signature	Business Manager Signature
<u>Mary Kamerzell</u>	<u>Sandra N. Thompson</u>
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Sandra N. Thompson

Telephone: (520)-209-7528 E-mail: sthompson@cfsd16.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$ <u>49,941,999</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)	
Local 1000	\$ <u>7,359,970</u>
Intermediate 2000	\$ <u>346,465</u>
State 3000	\$ <u>11,761,300</u>
Federal 4000	\$ <u>1,687,059</u>
TOTAL	\$ <u>21,154,794</u>

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

	Prior FY 2017	Est. Budget FY2018
Primary Tax Rate:	<u>4.4418</u>	<u>4.1180</u>
Secondary Tax Rates:		
M&O Override	<u>0.4103</u>	<u>0.4140</u>
Special Program Override	<u>0.1281</u>	<u>0.1313</u>
Capital Override	<u>0.3391</u>	<u>0.3328</u>
Class A Bonds	<u> </u>	<u> </u>
Class B Bonds	<u>0.6700</u>	<u>0.6700</u>
JTED	<u> </u>	<u> </u>
Total Secondary Tax Rate	<u>1.5475</u>	<u>1.5481</u>

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

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>29,335,002</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>6,373,158</u>
3. Subtotal (line A.1 + A.2)	\$ <u>35,708,160</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>1,675,969</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>37,384,129</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>29,335,002</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>6,373,158</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>35,708,160</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.	226.68	231.00	9,767,385	2,700,000	700,000	127,000	800	12,548,107	13,295,185	6.0%
2000 Support Services											
2100 Students	2.	19.98	19.98	850,000	270,000	8,000	8,000	50	1,059,325	1,136,050	7.2%
2200 Instructional Staff	3.	29.25	29.25	1,100,000	375,000	100,000	14,500	1,410	1,582,523	1,590,910	0.5%
2300 General Administration	4.	3.00	4.00	422,000	101,000	170,000	3,000	14,000	667,722	710,000	6.3%
2400 School Administration	5.	34.92	34.92	1,525,000	445,000	5,000	6,000	2,300	2,119,194	1,983,300	-6.4%
2500 Central Services	6.	19.75	19.50	1,008,000	284,000	352,000	17,000	37,000	1,697,310	1,698,000	0.0%
2600 Operation & Maintenance of Plant	7.	29.85	29.85	776,000	285,000	2,341,000	1,220,000	1,200	4,406,080	4,623,200	4.9%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00				17,000	8,200		23,918	25,200	5.4%
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%
620 School-Sponsored Athletics	11.	0.75	0.75	100,000	14,000	14,000	2,400	7,300	101,805	137,700	35.3%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	364.18	369.25	15,548,385	4,474,000	3,707,000	1,406,100	64,060	24,205,984	25,199,545	4.1%
200 and 300 Special Education											
1000 Instruction	15.	48.96	48.96	1,586,000	495,000	130,000	2,450	1,000	2,044,860	2,214,450	8.3%
2000 Support Services											
2100 Students	16.	7.78	7.78	341,000	99,000	2,500	3,065	100	525,570	445,665	-15.2%
2200 Instructional Staff	17.	2.40	2.40	114,500	34,000	10,000	3,100	210	179,268	161,810	-9.7%
2300 General Administration	18.	0.00				4,652			0	4,652	--
2400 School Administration	19.	0.00							1,510	0	-100.0%
2500 Central Services	20.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	59.14	59.14	2,041,500	628,000	147,152	8,615	1,310	2,751,208	2,826,577	2.7%
400 Pupil Transportation	25.	0.00				1,045,680	150,000		1,244,486	1,195,680	-3.9%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	1.75	2.10	74,000	17,200	20,000	2,000		97,340	113,200	16.3%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	425.07	430.49	17,663,885	5,119,200	4,919,832	1,566,715	65,370	29,054,813	29,335,002	1.0%

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	2,590,033	2,431,577	1.
2. Gifted Education	92,725	95,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	68,450	66,000	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-JTED)	0	0	6.
7. Career Education	0	0	7.
8. Joint Technical Education (JTED)		234,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	2,751,208	2,826,577	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 14
 Staff-Pupil 1 to 6

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
300.00	306.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	40,750
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) \$ 25,000
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Number of teachers eligible for increase (FY 2018 Head Count)	<u>231.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>228.79</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$10,094,257</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$10,219,965</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$108,332</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$12,458</u>
7. Employer share of FICA expense for increase on line 5	<u>\$8,287</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$129,077</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	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	457,562	90,498				467,542	548,060	17.2%
2100 Support Services - Students	2.	17,790	3,509				18,408	21,299	15.7%
2200 Support Services - Instructional Staff	3.	10,464	2,064				10,828	12,528	15.7%
Program 100 Subtotal (lines 1-3)	4.	485,816	96,071				496,778	581,887	17.1%
200 and 300 Special Education									
1000 Instruction	5.	49,809	9,827				51,542	59,636	15.7%
2100 Support Services - Students	6.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	7.	0	0				0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	49,809	9,827				51,542	59,636	15.7%
Other Programs (Specify)									
1000 Instruction	9.	0	0				0	0	0.0%
2100 Support Services - Students	10.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	11.	0	0				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.	535,625	105,898				548,320	641,523	17.0%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	588,096	116,695				661,662	704,791	6.5%
2100 Support Services - Students	15.	25,276	4,986				26,155	30,262	15.7%
2200 Support Services - Instructional Staff	16.	221,103	43,621				228,796	264,724	15.7%
Program 100 Subtotal (lines 14-16)	17.	834,475	165,302				916,613	999,777	9.1%
200 and 300 Special Education									
1000 Instruction	18.	61,996	12,231				64,153	74,227	15.7%
2100 Support Services - Students	19.	15,833	3,123				16,384	18,956	15.7%
2200 Support Services - Instructional Staff	20.	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	77,829	15,354				80,537	93,183	15.7%
Other Programs (Specify)									
1000 Instruction	22.	0	0				0	0	0.0%
2100 Support Services - Students	23.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	24.	0	0				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.	912,304	180,656				997,150	1,092,960	9.6%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	1,052,718	204,997				1,028,503	1,257,715	22.3%
2100 Support Services - Students	28.	40,460	7,982				41,868	48,442	15.7%
2200 Support Services - Instructional Staff	29.	22,388	4,436				23,374	27,044	15.7%
Program 100 Subtotal (lines 27-29)	30.	1,115,766	217,435	0	0		1,093,745	1,333,201	21.9%
200 and 300 Special Education									
1000 Instruction	31.	112,133	22,122				116,034	134,255	15.7%
2100 Support Services - Students	32.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	33.	0	0				0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	112,133	22,122	0	0		116,034	134,255	15.7%
530 Dropout Prevention Programs									
1000 Instruction	35.	0	0				0	0	0.0%
Other Programs (Specify)									
1000 Instruction	36.	0	0				0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.	0	0				0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	1,227,899	239,557	0	0		1,209,779	1,467,456	21.3%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	2,675,828	526,111	0	0	0	2,755,249	3,201,939	16.2%

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	Rentals 6440	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	
Unrestricted Capital Outlay Override (1)		1,414,583	2,200,000	548,084	9,038		4,820,000	4,171,705	-13.5%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction		1,373,952	4,419,584				7,587,369	5,793,536	-23.6%
2000 Support Services									
2100, 2200 Students and Instructional Staff			10,000				10,000	10,000	0.0%
2300, 2400, 2500, 2900 Administration			10,000				10,000	10,000	0.0%
2600 Operation & Maintenance of Plant			2,500				2,500	2,500	0.0%
2700 Student Transportation							0	0	0.0%
3000 Operation of Noninstructional Services (5)							0	0	0.0%
4000 Facilities Acquisition and Construction							0	0	0.0%
5000 Debt Service				548,084	9,038		0	557,122	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	1,373,952	4,442,084	548,084	9,038	0	7,609,869	6,373,158	-16.3%

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

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

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

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

(2) Detail by object code:

	unrestricted Capital Outlay
6641 Library Books	\$ 300,000
6642 Textbooks	800,000
6643 Instructional Aids	400,000
673X Furniture and Equipment	1,000,000
675X Vehicles	0
675X Tech Hardware & Software	2,000,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211 \$ -

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 548,084, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 9,038, and interest on bonds of _____.

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
	Fund 610		Fund 630		Fund 695		Fund 620 (2)		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	7,609,869	6,373,158	4,500,000	3,000,000	0		0	1.
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0		70,564	73,324	0		0	2.
6200 Employee Benefits	3.	0		14,375	14,470	0		0	3.
6450 Construction Services	4.	0		4,415,061	3,412,206	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.	2,225,000	1,000,000	0		0		0	7.
673X Vehicles	8.	0	0	0		0		0	8.
673X Technology Hardware & Software	9.	4,000,000	2,000,000	0		0		0	9.
6831, 6832 Redemption of Principal	10.	0		0		0		0	10.
6841, 6842, 6850 Interest	11.	0		0		0		0	11.
Total (lines 2-11)	12.	6,225,000	3,000,000	4,500,000	3,500,000	0	0	0	12.
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0		4,500,000	3,500,000			0	13.
New Construction	14.	0		0		0		0	14.
Other	15.	6,225,000	3,000,000	0		0		0	15.
Total (lines 13-15, must equal line 12)	16.	6,225,000	3,000,000	4,500,000	3,500,000	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.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2018 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

	FTE	TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	4.88	4.00
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	
3. 160 ESEA Title IV - 21st Century Schools	6000	0.00	
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.25	0.80
6. 200 ESEA Title VII - Indian Education	6000	0.00	
7. 210 ESEA Title VI - Flexibility and Accountability	6000	0.00	
8. 220 IDEA Part B	6000	20.13	22.43
9. 230 Johnson-O'Malley	6000	0.00	
10. 240 Workforce Investment Act	6000	0.00	
11. 250 AEA - Adult Education	6000	0.00	
12. 260-270 Vocational Education - Basic Grants	6000	0.00	
13. 280 ESEA Title X - Homeless Education	6000	0.00	
14. 290 Medicaid Reimbursement	6000	0.00	
15. 374 E-Rate	6000	0.00	
16. 378 Impact Aid	6000	0.00	
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	
18. Total Federal Project Funds (lines 1-17)		25.26	27.23

STATE PROJECTS

	FTE	TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY
19. 400 Vocational Education	6000	2.00	
20. 410 Early Childhood Block Grant	6000	0.00	
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	
22. 425 Adult Basic Education	6000	0.00	
23. 430 Chemical Abuse Prevention Programs	6000	0.00	
24. 435 Academic Contests	6000	0.00	
25. 450 Gifted Education	6000	0.00	
26. 456 College Credit Exam Incentives	6000		
27. 457 Results-based Funding	6000		
28. 460 Environmental Special Plate	6000	0.00	
29. 465-499 Other State Projects	6000	0.00	
30. Total State Project Funds (lines 19-29)		2.00	0.00
31. Total Special Projects (lines 18 and 30)		27.26	27.23

INSTRUCTIONAL IMPROVEMENT FUND (020)

	FTE	TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY
1. Teacher Compensation Increases	6000	91,131	0
2. Class Size Reduction	6000	0	0
3. Dropout Prevention Programs (M&O purposes)	6000	115,792	110,312
4. Instructional Improvement Programs (M&O purposes)	6000	100,624	71,841
5. Total Instructional Improvement Fund (lines 1-4)		307,547	182,153

OTHER FUNDS

	FTE	TOTAL ALL FUNCTIONS		Prior FY	Budget FY
		Prior FY	Budget FY		
1. 050 County, City, and Town Grants	6000			0	0
2. 071 Structured English Immersion (1)	6000			21,455	19,208
3. 072 Compensatory Instruction (1)	6000			0	0
4. 500 School Plant (2)	6000			1,500	2,500
5. 510 Food Service	6000			1,200,000	1,250,000
6. 515 Civic Center	6000			30,000	31,000
7. 520 Community School	6000			3,200,000	3,800,000
8. 525 Auxiliary Operations	6000			800,000	860,000
9. 526 Extracurricular Activities Fees Tax Credit	6000			500,000	260,000
10. 530 Gifts and Donations	6000			350,000	380,000
11. 535 Career & Tech. Ed. & Voc. Ed. Projects	6000			0	0
12. 540 Fingerprint	6000			0	0
13. 545 School Opening	6000			0	0
14. 550 Insurance Proceeds	6000			26,500	11,000
15. 555 Textbooks	6000			42,000	6,300
16. 565 Litigation Recovery	6000			0	0
17. 570 Indirect Costs	6000			27,000	25,000
18. 575 Unemployment Insurance	6000			0	0
19. 580 Teacherage	6000			0	0
20. 585 Insurance Refund	6000			0	0
21. 590 Grants and Gifts to Teachers	6000			0	0
22. 595 Advertisement	6000			0	0
23. 596 Joint Technical Education	6000			480,000	580,000
24. 639 Impact Aid Revenue Bond Building	6000			0	0
25. 650 Gifts and Donations-Capital	6000			0	0
26. 660 Condemnation	6000			0	0
27. 665 Energy and Water Savings	6000			0	0
28. 686 Emergency Deficiencies Correction	6000			0	0
29. 691 Building Renewal Grant	6000			20,000	20,000
30. 700 Debt Service	6000			4,104,613	4,026,381
31. 720 Impact Aid Revenue Bond Debt Service	6000			0	0
32. Other .080 Student Success	6000			15,000	20,000
INTERNAL SERVICE FUNDS 950-989					
1. 9__ Self-Insurance	6000			0	0
2. 955 Intergovernmental Agreements	6000			0	0
3. 9__ OPEB	6000			0	0
4. 9__ -----	6000			0	0

(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>25,481,419</u>	\$ <u>25,398,409</u>	\$ <u>83,010</u>
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>2,369,350</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>2,025,794</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>343,556</u>		<u>343,556</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>2,487,902</u>	
(b) Unrestricted Capital Outlay			<u>2,000,000</u>
(c) Special Program		<u>789,426</u>	
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts		<u>30,000</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)			
* (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>407,715</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2016 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		<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			
(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>221,550</u>	<u> </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>\$ 29,335,002</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>2,426,566</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.

**CALCULATION OF FY 2018 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
 (A.R.S. §15-947.D and A.R.S. §15-978)**

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2017 Unrestricted Capital Budget Limit (UCBL) (from FY 2017 latest revised Budget, page 8, line A.12)	\$ <u>7,609,869</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>(80,388)</u>
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$ <u>7,529,481</u>
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ <u>7,609,869</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>7,529,481</u>
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>3,656,315</u>
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.	\$ <u>3,873,166</u>
8. Interest Earned in Fund 610 in FY 2017	\$ <u>73,426</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2018 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$ <u>0</u>
(b) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$ <u>0</u>
(c) ADM/Transportation Audit Adjustment	\$ <u>0</u>
(d) Other:	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>2,426,566</u>
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u><u>6,373,158</u></u>

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)	548,320	997,150	1,209,779	2,755,249
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	372,276	838,792	675,206	1,886,274
3. Unexpended Budget Balance (line B.1 minus B.2)	176,044	158,358	534,573	868,975
4. Interest Earned in the Classroom Site Fund in FY 2017	8	3,661	1,942	5,611

5. FY 2018 Classroom Site Fund Allocation (provided by ADE, based on \$386) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	465,470.27	930,940.53	930,940.53	2,327,351.33
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)				0
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	641,523	1,092,960	1,467,456	3,201,938

- (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.

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
	Prior FY	Budget FY					
Expenditures							
Structured English Immersion Fund 071 (A.R.S. §15-756.04)							
1000 Instruction	1.	0.40	14,573	4,635			
2000 Support Services							
2100 Students	2.	0.00					
2200 Instructional Staff	3.	0.00					
2300 General Administration	4.	0.00					
2400 School Administration	5.	0.00					
2500 Central Services	6.	0.00					
2600 Operation & Maintenance of Plant	7.	0.00					
2700 Student Transportation	8.	0.00					
2900 Other	9.	0.00					
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.40	14,573	4,635	0	0	
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)							
1000 Instruction	11.	0.00					
2000 Support Services							
2100 Students	12.	0.00					
2200 Instructional Staff	13.	0.00					
2300 General Administration	14.	0.00					
2400 School Administration	15.	0.00					
2500 Central Services	16.	0.00					
2600 Operation & Maintenance of Plant	17.	0.00					
2700 Student Transportation	18.	0.00					
2900 Other	19.	0.00					
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0	0	0	0	

OR

Other 6800	Totals		% Increase/ Decrease
	Prior FY 2017	Budget FY 2018	
	21,455	19,208	-10.5%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
0	21,455	19,208	-10.5%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
	0	0	0.0%
0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100216000
VERSION Revised #3

I certify that the Budget of Catalina Foothills Unified School District No. 16 District, Pima County for fiscal year 2018 was officially proposed by the Governing Board on June 13, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Angelie Hawley at the District Office, telephone (520)209-7527 during normal business hours.

President of the Governing Board

1. Average Daily Membership:				2. Tax Rates:			
	2016 ADM	Prior Yr. 2017 ADM	Budget Yr. 2018 ADM		Prior FY	Estimated Budget FY	
Attending	4,816.009	4,843.736	5,004.131	Primary Rate	4.4418	4.1180	
				Secondary Rate*	1.5475	1.5481	

* 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. §15-303(F)

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay Fund budgets cannot exceed their respective budget limits (BL).			
Maintenance & Operation	29,335,002	General BL	29,335,002
Classroom Site	3,201,939	Classroom Site Fund BL	3,201,938
Unrestricted Capital Outlay	6,373,158	Unrestricted Capital BL	6,373,158

	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	11,859,147	12,467,385	688,960	827,800	12,548,107	13,295,185	6.0%
2000 Support Services							
2100 Students	960,000	1,120,000	99,325	16,050	1,059,325	1,136,050	7.2%
2200 Instructional Staff	1,444,608	1,475,000	137,915	115,910	1,582,523	1,590,910	0.5%
2300, 2400, 2500 Administration	3,508,156	3,785,000	976,070	606,300	4,484,226	4,391,300	-2.1%
2600 Oper./Maint. of Plant	1,015,000	1,061,000	3,391,080	3,562,200	4,406,080	4,623,200	4.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	23,918	25,200	23,918	25,200	5.4%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	83,800	114,000	18,005	23,700	101,805	137,700	35.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	18,870,711	20,022,385	5,335,273	5,177,160	24,205,984	25,199,545	4.1%
200 and 300 Special Education							
1000 Instruction	1,979,275	2,081,000	65,585	133,450	2,044,860	2,214,450	8.3%
2000 Support Services							
2100 Students	515,000	440,000	10,570	5,665	525,570	445,665	-15.2%
2200 Instructional Staff	174,873	148,500	4,395	13,310	179,268	161,810	-9.7%
2300, 2400, 2500 Administration	1,480	0	30	4,652	1,510	4,652	208.1%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
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	2,670,628	2,669,500	80,580	157,077	2,751,208	2,826,577	2.7%
400 Pupil Transportation	0	0	1,244,486	1,195,680	1,244,486	1,195,680	-3.9%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	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	89,904	91,200	7,436	22,000	97,340	113,200	16.3%
TOTAL EXPENDITURES	21,631,243	22,783,085	6,667,775	6,551,917	28,299,018	29,335,002	3.7%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	29,054,813	29,335,002	280,189	1.0%
Instructional Improvement	307,547	182,153	(125,394)	-40.8%
Structured English Immersion	21,455	19,208	(2,247)	-10.5%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,755,249	3,201,939	446,690	16.2%
Federal Projects	1,402,499	1,675,969	273,470	19.5%
State Projects	80,587	1,029,421	948,834	1177.4%
Unrestricted Capital Outlay	7,609,869	6,373,158	(1,236,711)	-16.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	4,104,613	4,026,381	(78,232)	-1.9%
School Plant Fund	1,500	2,500	1,000	66.7%
Auxiliary Operations	800,000	860,000	60,000	7.5%
Bond Building	4,500,000	3,000,000	(1,500,000)	-33.3%
Food Service	1,200,000	1,250,000	50,000	4.2%
Other	4,690,500	5,133,300	442,800	9.4%

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	2,590,033	2,431,577
Gifted Education	92,725	95,000
Remedial Education	0	0
ELL Incremental Costs	68,450	66,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education	0	0
Career Education	0	0
Joint Technical Education		234,000
TOTAL	2,751,208	2,826,577

PROPOSED STAFFING SUMMARY			
Staff Type	FTE	Staff-Pupil Ratio	
Certified --			
Superintendent, Principals, Other Administrators	15	1 to	333.6
Teachers	269	1 to	18.6
Other	28	1 to	178.7
Subtotal	312	1 to	16.0
Classified --			
Managers, Supervisors, Directors	7	1 to	714.9
Teachers Aides	31	1 to	161.4
Other	103	1 to	48.6
Subtotal	141	1 to	35.5
TOTAL	453	1 to	11.0
Special Education --			
Teacher	28	1 to	14.2
Staff	73	1 to	5.5

The table below calculates the total amount shown on the Total Expenditures by Fund, Other line. This table does not need to be printed as an official part of the budget forms.

From page 6, Other Funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	30,000	31,000
520 Community School	3,200,000	3,800,000
526 Extracurricular Activities Fees Tax Credit	500,000	260,000
530 Gifts and Donations	350,000	380,000
535 Career & Tech. Ed. & Voc. Ed. Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	26,500	11,000
555 Textbooks	42,000	6,300
565 Litigation Recovery	0	0
570 Indirect Costs	27,000	25,000
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Joint Technical Education	480,000	580,000
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	0	0
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	20,000	20,000
720 Impact Aid Revenue Bond Debt Service	0	0
Other _____ 080 _____	15,000	20,000
9__ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9__ _____	0	0
Total	4,690,500	5,133,300

DISTRICT NAME Catalina Foothills USD # 16

CTD NUMBER 100216000

VERSION Revised #3

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

**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

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
1. FY 2017 100th-Day ADM (to Work Sheet H)	8.000	3,173.054	1,662.682	4,843.736
2. FY 2018 Estimated Non-AOI Student Count	4.915	3,284.484	1,681.247	4,970.646
3. FY 2018 Estimated AOI Full-Time Student Count				0.000
4. FY 2018 Estimated AOI Part-Time Student Count				0.000
5. Total FY 2018 Estimated Student Count	4.915	3,284.484	1,681.247	4,970.646

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.

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

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Section B Support Level Weight	=	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD	4.915			x 1.450	=	7.127		
2. K-8	3,284.484	0.000	0.000	x 1.158	=	3,803.432	0.000	0.000
3. 9-12	1,681.247	0.000	0.000	x 1.268	=	2,131.821	0.000	0.000
4. Total Group A Weighted Student Count (to Work Sheet C and C2)	4,970.646	0.000	0.000			5,942.380	0.000	0.000

C. WORK SHEET FOR FY 2018 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)

(A.R.S. §§15-808, 15-943, 15-943.02, and 15-944.E)

WEIGHTED STUDENT COUNT

Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
4,970.646				5,942.380

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)

0.000	x	4.771	=	0.000
1,225.796	x	0.060	=	73.548
1,225.796	x	0.040	=	49.032
72.380	x	0.115	=	8.324
58.843	x	6.024	=	354.470
3.900	x	5.833	=	22.749
0.000	x	7.947	=	0.000
5.000	x	3.158	=	15.790
0.000	x	6.773	=	0.000
0.500	x	3.595	=	1.798
309.727	x	0.003	=	0.929
0.000	x	4.822	=	0.000
1.640	x	4.421	=	7.250
0.000	x	4.806	=	0.000
2,903.582				533.890
				6,476.270
				(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
0.000	x	95%	=	0.000
0.000	x	85%	=	0.000

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) \$ 38,110.00 x 1.00 = \$ 38,110.00

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)

	6,476.270
\$	3,729.31
\$	3,729.31
\$	24,152,018.47
	1.0000
\$	24,152,018.47
\$	0.00
\$	0.00
\$	38,110.00
\$	129,077.00
\$	24,319,205.47

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

K-3	\$	274,283.29
K-3 Reading	\$	182,855.53

(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).

\$ 0.00

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

\$ 38,110.00

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.

Total Weighted Student Count

	K-3	K-3 R
Non AOI	73.548	49.032
AOI FT*	0.000	0.000
AOI PT*	0.000	0.000
Total	73.548	49.032

*AOI counts shown reflect applicable full-time or part-time funding ratio.

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

I. A. FY 2018 AOI FT Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

II. FY 2018 AOI FT Weighted Student Count

AOI FT Student Count	x	Group B Support Level Weight	=	AOI FT Weighted Student Count
0.000				0.000
	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				0.000
				(I.A + I.B.15, this column)

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

III. A. FY 2018 AOI PT 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 (III.B.1 through III.B.14)

IV. FY 2018 AOI PT Weighted Student Count

AOI PT Student Count	x	Group B Support Level Weight	=	AOI PT Weighted Student Count
0.000				0.000
	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000				0.000
				0.000
				(III.A + III.B.15, this column)

(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

<u>Approved Daily Route Miles per Eligible Student Transported</u>	<u>FY 2018 State Support Level per Route Mile</u>
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

<u>Approved Daily Route Miles per Eligible Students Transported</u>	<u>Common School District within a High School District 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)</u>	<u>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)</u>	<u>High School District (Type 05)</u>
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	1,651.000
B. Number of Eligible Students Transported in FY 2017	2,021.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	0.817
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	297,180.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.12
C. 1. FY 2017 Annual Expenditure for Bus Tokens	\$ 0.00
2. FY 2017 Annual Expenditure for Bus Passes	\$ 0.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 630,021.60
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)	0.150
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 94,503.24
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	0.000
B. Estimated Route Miles Traveled in June 2017 to Transport Pupils w/Disabilities for Extended School Year	0.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	0.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.12
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 0.00
V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)	\$ 724,524.84
VI. Support Level Change	
A. FY 2017 Transportation Support Level	\$ 718,598.43
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 5,926.41

TRCL CALCULATION

VII. FY 2017 Transportation Revenue Control Limit	\$ 1,162,213.59
VIII. FY 2018 Transportation Revenue Control Limit	
A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)	\$ 1,168,140.00
B. 120% of FY 2018 Transportation Support Level (V x 1.20)	\$ 869,429.81
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.)	\$ 1,162,213.59
D. FY 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)	\$ 1,162,213.59

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>24,319,205.47</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>724,524.84</u>
V. FY 2018 District Support Level (sum of lines I through IV)	\$ <u>25,043,730.31</u>

CALCULATION OF THE RCL

VI. FY 2018 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>24,319,205.47</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>1,162,213.59</u>
X. FY 2018 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1)	\$ <u>25,481,419.06</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)	8.000	3,173.054	1,662.682
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)	= \$ 3,606.08	= \$ 1,430,285.82	= \$ 819,602.47
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)		4,843.736	
B. FY 2017 Student Count (2016 ADM)		÷ 4,746.483	
C. FY 2018 DAA Growth Factor (VI.A ÷ VI.B)		= 1.0205	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 3,606.08	\$ 1,430,285.82	\$ 819,602.47
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)	= \$ 3,606.08	= \$ 1,430,285.82	= \$ 819,602.47
D. DAA for High School Textbooks			
1. FY 2018 9-12 Student Count (2017 ADM) (from Work Sheet B, line A.1)			1,662.682
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 115,855.68
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)			= \$ 935,458.15

2.	9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$	799,816.72
3.	FY 2018 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$	<u>135,641.43</u>
F.	PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			= \$	<u>1,433,891.90</u>
1.	FY 2018 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$	<u>1,433,891.90</u>
2.	PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$	1,225,977.57
3.	FY 2018 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$	<u>207,914.33</u>
G.	Capital Transportation Adjustment A.R.S. §15-963.B	\$	<u> </u>	\$	<u> </u>

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)	<u>7.127</u>	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	<u>3,803.432</u>	
B. Total FY 2018 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	<u>3,810.559</u> (I.A.1 + I.A.2)	<u>2,131.821</u> (from Work Sheet B, line C.3)
C. Total FY 2018 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		<u>5,942.380</u>
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	<u>0.6413</u>	<u>0.3587</u>
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)		<u>\$ #####</u>
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	<u>- \$ 0.00</u>	
C. Adjusted DSL/RCL (II.A - II.B)		<u>\$ #####</u>
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	<u>\$ 16,060,544.25</u>	<u>\$ 8,983,186.06</u>
E. FY 2018 District Additional Assistance (from Work Sheet H)	<u>\$ 207,914.33</u> (from Work Sheet H, line VII.F.3)	<u>\$ 135,641.43</u> (from Work Sheet H, line VII.E.3)
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget		<u>\$ 0.00</u>
G. FY 2018 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	<u>\$ 16,268,458.58</u>	<u>\$ 9,118,827.49</u>
III. A. 2017 Primary Assessed Valuation ÷ 100	<u>\$ 6,009,585.16</u>	<u>\$ 6,009,585.16</u>
B. 2017 Salt River Project (SRP) Valuation ÷ 100	<u>\$</u>	<u>\$</u>
C. 2017 Government Property Lease Excise Tax Assessed Valuation ÷ 100	<u>\$</u>	<u>\$</u>
D. TOTAL Valuation (III.A + III.B + III.C)	<u>\$ 6,009,585.16</u>	<u>\$ 6,009,585.16</u>
E. Qualifying Tax Rate	<u>x \$ 2.0234</u>	<u>x \$ 2.0234</u>
F. Qualifying Levy (III.D x III.E)	<u>\$ 12,159,794.61</u>	<u>\$ 12,159,794.61</u>
G. FY 2018 Equalization Assistance (II.G - III.F) (1)	<u>\$ 4,108,663.97</u>	<u>\$ 0.00</u>
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)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
(1) Laws 2017, Ch. 304, §13, requires a joint technical education district (JTED) with 2017 ADM of more than 2,000 to be funded at 95.5% of the state aid that would otherwise be provided by law and to reduce its budget limits accordingly. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state \$ <u>0.00</u> 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 2017 ADM x 4.5%)		
V. Additional State Aid to Education (ASAE) Information for Department of Revenue		
A. Dropout Prevention Program (from page 1, line 27)	<u>\$ 0.00</u>	
B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B)	<u>\$ 0.00</u>	
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)	<u>\$ 0.00</u>	
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	<u>\$ 0.00</u>	
E. Vocational M&O Expenses (from page 1, line 28)	<u>\$ 0.00</u>	
F. Adjacent Ways (from TNT Work Sheet, line 12)	<u>\$ 0.00</u>	
G. Phase Down Small School Budget Limit Exemption (based on Work Sheet K, only if \$50,000 option is used without an election)	<u>\$ 0.00</u>	

**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		\$ <u>150,000.00</u>
B. FY 2018 K-8 student count	<u> </u>	
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 <u> </u>	
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 2018 9-12 student count	<u> </u>	
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 <u> </u>	
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).		\$ <u> </u>
IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + 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>

TABLE A: GRADES K-8

	SMALL		SMALL
	ISOLATED		SMALL
Student Count Constant	<u>500.000</u>		<u>500.000</u>
FY 2018 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 2018 Adjusted Support Level Weight (Enter on line I.E above)	=	<u><u>0.000</u></u>	=	<u><u>0.000</u></u>

TABLE B: GRADES 9-12

Student Count Constant		<u>500.000</u>		<u>500.000</u>
FY 2018 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 2018 Adjusted Support Level Weight (Enter on line II.E above)	=	<u><u>0.000</u></u>	=	<u><u>0.000</u></u>

**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	<u> </u>	
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	<u> </u>	
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> </u>	\$ <u>0.00</u>
V. 10% of the District's Total RCL		<u> </u>	\$ <u> </u>
VI. Maximum override, subject to an election (Greater of Line IV or Line V)		<u> </u>	\$ <u>0.00</u>

**L. WORK SHEET FOR FY 2018 IMPACT AID FUND (ESEA, TITLE VIII)
 (A.R.S. §15-905.R)
 (For school districts that receive ESEA, Title VIII monies.)**

I. FY 2018 Impact Aid revenue		\$	<hr/>
II. Impact Aid revenue deposited in FY 2018 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		-	\$ <hr/>
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$ 437,689		<hr/>
B. Impact Aid revenue transferred in FY 2018 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A		-	\$ <hr/>
IV. Impact Aid revenue transferred in FY 2018 to the M&O Fund to reduce or eliminate taxes		-	\$ <hr/>
V. FY 2017 Ending Cash Balance in the Impact Aid Fund		+	\$ <hr/>
VI. FY 2018 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, Federal Projects line 16)		=	\$ <hr/> 0 <hr/>

**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)	\$	#####
	b.	Adjustments to the GBL from FY 2017 BUDG75	\$	(15,694.00)
	c.	Adjusted GBL	\$	#####
2.	a.	Budgeted M&O expenditures (from FY 2017 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$	#####
	b.	Adjustments to the GBL (from line 1.b)	\$	(15,694.00)
	c.	Adjusted Budgeted Expenditures	\$	#####
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$	#####
4.		M&O actual expenditures	\$	#####
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.)	\$	407,715.00

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 <u>Budget</u>	-	<u>Actual</u>	=	Unexpended <u>Budget</u>
6.	a.	Special Program Override	\$	755,795.00	-	\$ 755,795.00 = \$ 0.00
	b.	Desegregation	\$	0.00	-	\$ 0.00 = \$ 0.00
	c.	Tuition Out Debt Service	\$	0.00	-	\$ 0.00 = \$ 0.00
	d.	Dropout Prevention Programs	\$	0.00	-	\$ 0.00 = \$ 0.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Cente	\$	0.00	-	\$ 0.00 = \$ 0.00
	f.	Performance Pay	\$	0.00	-	\$ 0.00 = \$ 0.00
	g.	Total Budget Balance Deductions [Add lines 6.a through 6.f.]				= \$ 0.00
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)				\$ 407,715.00
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)]	\$			407,715.00

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	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.	Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):						0.00

Part II-Increase to DSL and RCL for Tuition

	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.	Increase to DSL and RCL for Tuition (to Work Sheet E, lines II and VII):			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.	Total HS Count:		0.00				
7.	Revised Total Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):						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.	Revised Increase to DSL and RCL for Tuition (to line 15)			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	<u>\$</u>	
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 2018 RCL calculated using the districts 2017 ADM	<u>\$</u>	
3.	Up to 5% of the FY 2018 RCL calculated pursuant to A.R.S. §15-482.B	+ <u>\$</u>	
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>