



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

Revised #2

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 13, 2017</u>
Adopted	<u>June 27, 2017</u>
Revised	<u>April 24, 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

April 25, 2018 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Michael A. Penca

Scott Walmer

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Ginger Stevens

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(928) 527-6043

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REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$ <u>52,662,696</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)	
Local 1000	\$ <u>145,000</u>
Intermediate 2000	\$ <u>2,700,000</u>
State 3000	\$ <u>8,494,325</u>
Federal 4000	\$ _____
TOTAL	\$ <u>11,339,325</u>

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

	Prior FY 2017	Est. Budget FY 2018
Primary Tax Rate:	<u>4.3908</u>	<u>4.0535</u>
Secondary Tax Rates:		
M&O Override	<u>0.7370</u>	<u>0.7139</u>
Special Program Override	_____	_____
Capital Override	_____	_____
Class A Bonds	_____	_____
Class B Bonds	<u>0.4403</u>	<u>0.4142</u>
JTED	_____	_____
Total Secondary Tax Rate	<u>1.1773</u>	<u>1.1281</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>68,040,775</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>4,414,013</u>
3. Subtotal (line A.1 + A.2)	\$ <u>72,454,788</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>14,325,000</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>1,425,000</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$ <u>85,354,788</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>68,040,775</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>4,414,013</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>72,454,788</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.	0.00	19,667,497	6,373,499	300,500	325,000	55,000	27,224,092	26,721,496	-1.8%	1.	
2000 Support Services												
2100 Students	2.	0.00	1,800,000	635,000	2,500	5,500		2,219,930	2,443,000	10.0%	2.	
2200 Instructional Staff	3.	0.00	1,610,000	515,000	140,000	83,000	750	2,602,677	2,348,750	-9.8%	3.	
2300 General Administration	4.	0.00	550,000	155,000	401,000	1,800	26,000	626,024	1,133,800	81.1%	4.	
2400 School Administration	5.	0.00	2,700,000	850,000	40,000	850	8,500	3,552,000	3,599,350	1.3%	5.	
2500 Central Services	6.	0.00	1,600,000	500,000	255,000	29,000	76,000	2,467,400	2,460,000	-0.3%	6.	
2600 Operation & Maintenance of Plant	7.	0.00	1,925,000	725,000	4,500,000	2,700,000	30,000	7,923,500	9,880,000	24.7%	7.	
2900 Other	8.	0.00						0	0	0.0%	8.	
3000 Operation of Noninstructional Services	9.	0.00	65,000	25,000	40,000	7,500	250	201,902	137,750	-31.8%	9.	
610 School-Sponsored Cocurricular Activities	10.	0.00	80,000	15,000				160,360	95,000	-40.8%	10.	
620 School-Sponsored Athletics	11.	0.00	200,000	30,000	2,000		2,500	300,140	234,500	-21.9%	11.	
630 Other Instructional Programs	12.	0.00						36,000	0	-100.0%	12.	
700, 800, 900 Other Programs	13.	0.00						0	0	0.0%	13.	
Regular Education Subsection Subtotal (lines 1-13)	14.	0.00	0.00	30,197,497	9,823,499	5,681,000	3,152,650	199,000	47,314,025	49,053,646	3.7%	14.
200 and 300 Special Education												
1000 Instruction	15.	0.00	3,755,583	1,556,917	10,000	30,000	300,000	7,679,255	5,652,500	-26.4%	15.	
2000 Support Services												
2100 Students	16.	0.00	2,500,000	655,000	525,000			2,832,745	3,680,000	29.9%	16.	
2200 Instructional Staff	17.	0.00	850,000	235,000	2,500		300,000	208,000	1,387,500	567.1%	17.	
2300 General Administration	18.	0.00						0	0	0.0%	18.	
2400 School Administration	19.	0.00						0	0	0.0%	19.	
2500 Central Services	20.	0.00						0	0	0.0%	20.	
2600 Operation & Maintenance of Plant	21.	0.00						0	0	0.0%	21.	
2900 Other	22.	0.00						0	0	0.0%	22.	
3000 Operation of Noninstructional Services	23.	0.00						0	0	0.0%	23.	
Subtotal (lines 15-23)	24.	0.00	0.00	7,105,583	2,446,917	537,500	30,000	600,000	10,720,000	10,720,000	0.0%	24.
400 Pupil Transportation	25.	0.00	3,166,667	1,333,333	160,000	849,101	1,000	5,265,000	5,510,101	4.7%	25.	
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	37.37	34.37	1,609,965	562,042	44,315	25,000	0	2,241,322	2,241,322	0.0%	26.
530 Dropout Prevention Programs	27.	0.00		87,860	28,010			115,870	115,870	0.0%	27.	
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0.0%	28.	
550 K-3 Reading Program	29.	0.00		299,863	99,973			426,269	399,836	-6.2%	29.	
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	37.37	34.37	42,467,435	14,293,774	6,422,815	4,056,751	800,000	66,082,486	68,040,775	3.0%	30.

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

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	9,700,000	9,700,000	1.
2. Gifted Education	70,000	70,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-JTED)	950,000	950,000	6.
7. Career Education	0	0	7.
8. Joint Technical Education (JTED)		0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	10,720,000	10,720,000	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 17
 Staff-Pupil 1 to 6

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
650.72	655.93

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>40,500</u>
All Funds - Federal	<i>6330</i>	<u>8,000</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) \$ 70,000
 (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>560.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>573.00</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$25,806,248</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$25,407,268</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$269,317</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$30,971</u>
7. Employer share of FICA expense for increase on line 5	<u>\$20,603</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$320,891</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	1,391,953	402,263				1,648,488	1,794,216	8.8%
2100 Support Services - Students	18,360	5,508				23,868	23,868	0.0%
2200 Support Services - Instructional Staff	7,242	2,173				9,415	9,415	0.0%
Program 100 Subtotal (lines 1-3)	1,417,555	409,944				1,681,771	1,827,499	8.7%
200 and 300 Special Education								
1000 Instruction	72,420	21,726				94,146	94,146	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	72,420	21,726				94,146	94,146	0.0%
Other Programs (Specify) _____								
1000 Instruction	16,320	4,896				21,216	21,216	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	16,320	4,896				21,216	21,216	0.0%
Total Expenditures (lines 4, 8, and 12)	1,506,295	436,566				1,797,133	1,942,861	8.1%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	2,423,961	656,594				2,987,456	3,080,555	3.1%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	2,423,961	656,594				2,987,456	3,080,555	3.1%
200 and 300 Special Education								
1000 Instruction	571,200	49,000				620,200	620,200	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	571,200	49,000				620,200	620,200	0.0%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	2,995,161	705,594				3,607,656	3,700,755	2.6%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	2,483,626	643,350				2,835,777	3,126,976	10.3%
2100 Support Services - Students	45,900	13,770				59,670	59,670	0.0%
2200 Support Services - Instructional Staff	15,300	4,590				19,890	19,890	0.0%
Program 100 Subtotal (lines 27-29)	2,544,826	661,710	0	0		2,915,337	3,206,536	10.0%
200 and 300 Special Education								
1000 Instruction	482,234	144,670				626,904	626,904	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	482,234	144,670	0	0		626,904	626,904	0.0%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	3,027,060	806,380	0	0		3,542,241	3,833,440	8.2%
Total Classroom Site Funds (lines 13, 26, and 39)	7,528,516	1,948,540	0	0	0	8,947,030	9,477,056	5.9%

The district has budgeted an amount in Fund 011 which is less than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$1.

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 which is less than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$1.

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)							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	25,000	1,201,810	999,211				3,523,788	2,226,021	-36.8%
2000 Support Services									
2100, 2200 Students and Instructional Staff			89,452				117,825	89,452	-24.1%
2300, 2400, 2500, 2900 Administration			81,628				110,000	81,628	-25.8%
2600 Operation & Maintenance of Plant	250,000		536,326				942,375	786,326	-16.6%
2700 Student Transportation							0	0	0.0%
3000 Operation of Noninstructional Services (5)			131,056				173,615	131,056	-24.5%
4000 Facilities Acquisition and Construction			1,099,530				1,440,000	1,099,530	-23.6%
5000 Debt Service							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	275,000	1,201,810	2,937,203	0	0	0	6,307,603	4,414,013	-30.0%

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	\$ 349,526
6642 Textbooks	770,665
6643 Instructional Aids	81,619
673X Furniture and Equipment	1,939,657
673X Vehicles	118,721
673X Tech Hardware & Software	878,825

(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.

\$ 100,000

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

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

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	6,307,603	4,414,013	10,190,000	8,590,000	0		750,000	750,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		40,000	40,000	0		0		2.
6200 Employee Benefits	3.	0		12,000	12,000	0		0		3.
6450 Construction Services	4.	0		6,238,000	5,438,000	0		0		4.
6710 Land and Improvements	5.	0		0	0	0		0		5.
6720 Buildings and Improvements	6.	0		0	0	0		0		6.
673X Furniture and Equipment	7.	3,124,646	1,939,657	0	0	0		0		7.
673X Vehicles	8.	157,875	118,721	1,000,000	1,000,000	0		0		8.
673X Technology Hardware & Software	9.	878,825	878,825	2,900,000	2,100,000	0		0		9.
6831, 6832 Redemption of Principal	10.	0		0	0	0		0		10.
6841, 6842, 6850 Interest	11.	0		0	0	0		0		11.
Total (lines 2-11)	12.	4,161,346	2,937,203	10,190,000	8,590,000	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		6,380,000	5,438,000			0		13.
New Construction	14.	0		0	0	0		0		14.
Other	15.	4,161,346	2,937,203	3,810,000	3,152,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	4,161,346	2,937,203	10,190,000	8,590,000	0	0	0	0	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2018 \$ 448,094

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 12.

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00		3,000,000	3,000,000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		500,000	500,000
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		700,000	500,000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		150,000	150,000
6.	200 ESEA Title VII - Indian Education	6000	0.00		525,000	525,000
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	0
8.	220 IDEA Part B	6000	0.00		2,325,000	2,325,000
9.	230 Johnson-O'Malley	6000	0.00		168,000	200,000
10.	240 Workforce Investment Act	6000	0.00		0	0
11.	250 AEA - Adult Education	6000	0.00		0	0
12.	260-270 Vocational Education - Basic Grants	6000	0.00		200,000	200,000
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	0
14.	290 Medicaid Reimbursement	6000	0.00		2,500,000	3,000,000
15.	374 E-Rate	6000	0.00		1,000,000	1,000,000
16.	378 Impact Aid	6000	0.00		2,745,555	1,425,000
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		2,500,000	1,500,000
18.	Total Federal Project Funds (lines 1-17)		0.00		16,313,555	14,325,000

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		105,000	105,000
20.	410 Early Childhood Block Grant	6000	0.00		0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	0
22.	425 Adult Basic Education	6000	0.00		0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	0
24.	435 Academic Contests	6000	0.00		12,000	12,000
25.	450 Gifted Education	6000	0.00		0	0
26.	456 College Credit Exam Incentives	6000				
27.	457 Results-based Funding	6000				
28.	460 Environmental Special Plate	6000	0.00		0	
29.	465-499 Other State Projects	6000	0.00		625,000	700,000
30.	Total State Project Funds (lines 19-29)		0.00	0.00	742,000	817,000
31.	Total Special Projects (lines 18 and 30)		0.00	0.00	17,055,555	15,142,000

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	0	0
2.	Class Size Reduction	6000	230,000	230,000
3.	Dropout Prevention Programs (M&O purposes)	6000	240,000	240,000
4.	Instructional Improvement Programs (M&O purposes)	6000	0	0
5.	Total Instructional Improvement Fund (lines 1-4)		470,000	470,000

OTHER FUNDS

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	0
2.	071 Structured English Immersion (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	400,000	700,000
5.	510 Food Service	6000	3,000,000	3,500,000
6.	515 Civic Center	6000	3,500,000	750,000
7.	520 Community School	6000	1,200,000	1,600,000
8.	525 Auxiliary Operations	6000	826,000	830,000
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,100,000	1,200,000
10.	530 Gifts and Donations	6000	1,100,000	1,100,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0
12.	540 Fingerprint	6000	64,000	50,000
13.	545 School Opening	6000	0	0
14.	550 Insurance Proceeds	6000	380,000	250,000
15.	555 Textbooks	6000	25,000	25,000
16.	565 Litigation Recovery	6000	90,000	50,000
17.	570 Indirect Costs	6000	700,000	500,000
18.	575 Unemployment Insurance	6000	190,000	100,000
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	1,100,000	1,100,000
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	500,000	300,000
28.	686 Emergency Deficiencies Correction	6000	0	0
29.	691 Building Renewal Grant	6000	670,000	200,000
30.	700 Debt Service	6000	4,727,750	5,328,065
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0
32.	Other _____	6000	130,000	130,000

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0	0
2.	955 Intergovernmental Agreements	6000	370,000	370,000
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)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 53,925,886	\$ 53,925,886	\$ 0
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 4,531,077		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	3,968,466		
(c) Total DAA (line 2.a minus 2.b)	\$ 562,611		562,611
*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		8,088,883	
(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) (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		145,000	
(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)		2,241,322	
* (b) Tuition Out Debt Service (from Work Sheet O, line 14) (A.R.S. §15-910.L)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		3,096,466	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		115,870	
(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)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]			
(e) Noncompliance Adjustment			
(f) ADM/Transportation Audit Adjustment			
(g) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		427,348	
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)		\$ 68,040,775	
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)			\$ 562,611

* 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>6,307,603</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>(116,794)</u>
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$ <u>6,190,809</u>
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ <u>6,307,603</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>6,190,809</u>
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,391,120</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>3,799,689</u>
8. Interest Earned in Fund 610 in FY 2017	\$ <u>51,713</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:	\$ _____
(b) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$ _____
(c) ADM/Transportation Audit Adjustment	\$ _____
(d) Other:	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>562,611</u>
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u><u>4,414,013</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)	1,797,133	3,607,657	3,542,241	8,947,031
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	751,003	1,699,933	1,501,735	3,952,671
3. Unexpended Budget Balance (line B.1 minus B.2)	1,046,130	1,907,724	2,040,506	4,994,360
4. Interest Earned in the Classroom Site Fund in FY 2017	10,188	19,943	19,847	49,978
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.	886,543.60	1,773,087.20	1,773,087.20	4,432,718
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)	<u>1,942,862</u>	<u>3,700,755</u>	<u>3,833,441</u>	<u>9,477,056</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.

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2017	Budget FY 2018	
Expenditures											
Structured English Immersion Fund 071 (A.R.S. §15-756.04)											
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 (A.R.S. §15-756.11)											
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%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 030201000

VERSION Revised #2

I certify that the Budget of Flagstaff Unified School District, Coconino 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 Ginger Stevens at the District Office, telephone (928) 527-6043 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	9,332.991	9,343.722	9,376.279	Primary Rate		4.3908	4.0535
				Secondary Rate*		1.1773	1.1281

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

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay Fund budgets cannot exceed their respective budget limits (BL).				Technical	
Maintenance & Operation	68,040,775	General BL	68,040,775		
Classroom Site	9,477,056	Classroom Site Fund BL	9,477,056		
Unrestricted Capital Outlay	4,414,013	Unrestricted Capital BL	4,414,013		

	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	26,146,748	26,040,996	1,077,344	680,500	27,224,092	26,721,496	-1.8%
2000 Support Services							
2100 Students	2,061,930	2,435,000	158,000	8,000	2,219,930	2,443,000	10.0%
2200 Instructional Staff	1,912,177	2,125,000	690,500	223,750	2,602,677	2,348,750	-9.8%
2300, 2400, 2500 Administration	5,136,924	6,355,000	1,508,500	838,150	6,645,424	7,193,150	8.2%
2600 Oper./Maint. of Plant	3,182,400	2,650,000	4,741,100	7,230,000	7,923,500	9,880,000	24.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	168,402	90,000	33,500	47,750	201,902	137,750	-31.8%
610 School-Sponsored Curric. Activities	155,560	95,000	4,800	0	160,360	95,000	-40.8%
620 School-Sponsored Athletics	276,540	230,000	23,600	4,500	300,140	234,500	-21.9%
630, 700, 800, 900 Other Programs	0	0	36,000	0	36,000	0	-100.0%
Regular Education Subsection Subtotal	39,040,681	40,020,996	8,273,344	9,032,650	47,314,025	49,053,646	3.7%
200 and 300 Special Education							
1000 Instruction	7,493,555	5,312,500	185,700	340,000	7,679,255	5,652,500	-26.4%
2000 Support Services							
2100 Students	2,382,745	3,155,000	450,000	525,000	2,832,745	3,680,000	29.9%
2200 Instructional Staff	208,000	1,085,000	0	302,500	208,000	1,387,500	567.1%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
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	10,084,300	9,552,500	635,700	1,167,500	10,720,000	10,720,000	0.0%
400 Pupil Transportation	3,969,700	4,500,000	1,295,300	1,010,101	5,265,000	5,510,101	4.7%
510 Desegregation	2,201,087	2,172,007	40,235	69,315	2,241,322	2,241,322	0.0%
530 Dropout Prevention Programs	115,870	115,870	0	0	115,870	115,870	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	426,269	399,836	0	0	426,269	399,836	-6.2%
TOTAL EXPENDITURES	55,837,907	56,761,209	10,244,579	11,279,566	66,082,486	68,040,775	3.0%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	66,082,486	68,040,775	1,958,289	3.0%
Instructional Improvement	470,000	470,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	8,947,030	9,477,056	530,026	5.9%
Federal Projects	16,313,555	14,325,000	(1,988,555)	-12.2%
State Projects	742,000	817,000	75,000	10.1%
Unrestricted Capital Outlay	6,307,603	4,414,013	(1,893,590)	-30.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	750,000	750,000	0	0.0%
Debt Service	4,727,750	5,328,065	600,315	12.7%
School Plant Fund	400,000	700,000	300,000	75.0%
Auxiliary Operations	826,000	830,000	4,000	0.5%
Bond Building	10,190,000	8,590,000	(1,600,000)	-15.7%
Food Service	3,000,000	3,500,000	500,000	16.7%
Other	11,119,000	7,725,000	(3,394,000)	-30.5%

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	9,700,000	9,700,000
Gifted Education	70,000	70,000
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education	950,000	950,000
Career Education	0	0
Joint Technical Education		0
TOTAL	10,720,000	10,720,000

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	37	1 to 253.4
Teachers	577	1 to 16.3
Other	42	1 to 223.2
Subtotal	656	1 to 14.3
Classified --		
Managers, Supervisors, Directors	25	1 to 375.1
Teachers Aides	170	1 to 55.2
Other	320	1 to 29.3
Subtotal	515	1 to 18.2
TOTAL	1,171	1 to 8.0
Special Education --		
Teacher	81	1 to 17.0
Staff	226	1 to 6.0

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)	\$ 2,357,192	
2.	Deduction for discontinued programs		
3.	Adjusted FY 2018 TNT Base Limit	\$ 2,357,192	

**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)	\$ 2,241,322	0.0020
5.	Dropout Prevention (from page 1, line 27)	115,870	0.0001
6.	Joint Career and Technical Education and Vocational Education Center	0	0.0000
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ 0	0.0000

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	\$ 2,357,192	
b.	Sum of FY 2017 original budget amounts for programs above (from FY 2017 TNT work sheet, sum of lines 4, 5, and 6)	2,357,192	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ 0	
9.	Small School Adjustment		
a.	FY 2017 final budget for Small School Adjustment	\$	
b.	FY 2017 original budget for Small School Adjustment (from FY 2017 TNT work sheet, line 7)	\$ 0	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ 0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ 2,357,192	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ 0	
12.	Amount to be Levied in FY 2018 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ 448,094	0.0004
13.	Amount to be Levied in FY 2018 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ 0	0.0000

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ 448,094	
B.1.	Current Assessed Value	\$ 1,141,836,250	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ 20.6439 (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ 2,805,286	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ 24.5682 (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.