



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 27, 2017</u>
Adopted	<u>July 11, 2017</u>
Revised	<u>May 15, 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 _____ contain(s) the data for the budget described above.

Date

_____	_____
Superintendent Signature	Business Manager Signature
Curtis Finch, PhD	Jim Migliorino
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Jim Migliorino

Telephone: 623-445-4958 E-mail: jim.migliorino@dvusd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$ <u>230,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)	
Local	1000 \$ <u>1,000,000</u>
Intermediate	2000 \$ _____
State	3000 \$ <u>106,000,000</u>
Federal	4000 \$ <u>24,000,000</u>
TOTAL	\$ <u>131,000,000</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:	4.2520	4.3597
Secondary Tax Rates:		
M&O Override	1.0700	1.0525
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.3717	1.4476
JTED		
Total Secondary Tax Rate	2.4417	2.5001

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

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>199,590,536</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>4,231,249</u>
3. Subtotal (line A.1 + A.2)	\$ <u>203,821,785</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>17,122,889</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>220,944,674</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>199,590,536</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>4,231,249</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>203,821,785</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.	1,469.70	1,459.30	65,659,868	21,788,391	1,491,000	1,000,000	303,100	92,918,393	90,242,359	-2.9%
2000 Support Services											
2100 Students	2.	121.00	122.00	4,855,605	1,395,885	311,000	15,000	0	6,485,750	6,577,490	1.4%
2200 Instructional Staff	3.	57.30	56.30	1,903,400	681,102	200,000	42,828	6,000	2,972,028	2,833,330	-4.7%
2300 General Administration	4.	6.00	7.00	457,252	3,060,000	446,000	11,000	11,000	4,164,000	3,985,252	-4.3%
2400 School Administration	5.	180.20	177.90	8,026,726	2,177,547	123,000	34,089	6,000	10,418,789	10,367,362	-0.5%
2500 Central Services	6.	76.50	78.00	4,281,713	1,208,184	679,000	112,000	9,000	6,142,750	6,289,897	2.4%
2600 Operation & Maintenance of Plant	7.	338.30	341.30	8,700,000	3,115,402	6,728,000	7,443,000	0	25,809,068	25,986,402	0.7%
2900 Other	8.	0.00					5,000	5,000	10,000	10,000	0.0%
3000 Operation of Noninstructional Services	9.	5.00	5.00	142,000	37,900	30,000	5,000	0	213,205	214,900	0.8%
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%
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.	2,254.00	2,246.80	94,026,564	33,464,411	10,008,000	8,667,917	340,100	149,133,983	146,506,992	-1.8%
200 and 300 Special Education											
1000 Instruction	15.	566.30	597.00	21,517,000	5,646,884	2,480,000	504,000	20,000	28,406,460	30,167,884	6.2%
2000 Support Services											
2100 Students	16.	142.10	142.90	6,348,321	2,011,330	1,200,000	0	0	9,450,348	9,559,651	1.2%
2200 Instructional Staff	17.	9.00	8.00	317,734	131,700	38,000	2,000	160,000	715,650	649,434	-9.3%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
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.	717.40	747.90	28,183,055	7,789,914	3,718,000	506,000	180,000	38,572,458	40,376,969	4.7%
400 Pupil Transportation	25.	250.00	250.00	5,640,650	2,554,850	835,000	2,436,000		11,410,660	11,466,500	0.5%
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.	18.00	18.00	941,522	298,553				1,227,803	1,240,075	1.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	3,239.40	3,262.70	128,791,791	44,107,728	14,561,000	11,609,917	520,100	200,344,904	199,590,536	-0.4%

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	33,444,458	34,697,969	1.
2. Gifted Education	1,887,000	1,974,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	1,782,000	1,865,000	5.
6. Vocational and Technical Education (non-JTED)	1,459,000		6.
7. Career Education	0	0	7.
8. Joint Technical Education (JTED)		1,840,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	38,572,458	40,376,969	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 12
 Staff-Pupil 1 to 5

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
2,194.00	2,183.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	46000
All Funds - Federal	6330	<u>4,000</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) \$ -

(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>1646.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>1647.10</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$75,415,732</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$79,296,531</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$840,543</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$96,662</u>
7. Employer share of FICA expense for increase on line 5	<u>\$64,302</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$1,001,507</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.	2,167,790	349,357				2,035,525	2,517,147	23.7%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	55,000	12,000				67,000	67,000	0.0%
Program 100 Subtotal (lines 1-3)	4.	2,222,790	361,357				2,102,525	2,584,147	22.9%
200 and 300 Special Education									
1000 Instruction	5.	373,000	69,000				442,000	442,000	0.0%
2100 Support Services - Students	6.	14,000	4,000				18,000	18,000	0.0%
2200 Support Services - Instructional Staff	7.	6,000	1,000				7,000	7,000	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	393,000	74,000				467,000	467,000	0.0%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	2,615,790	435,357				2,569,525	3,051,147	18.7%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	3,949,733	792,975				4,132,990	4,742,708	14.8%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.	114,000	23,000				137,000	137,000	0.0%
Program 100 Subtotal (lines 14-16)	17.	4,063,733	815,975				4,269,990	4,879,708	14.3%
200 and 300 Special Education									
1000 Instruction	18.	1,005,000	176,549				810,000	1,181,549	45.9%
2100 Support Services - Students	19.	43,000	9,000				52,000	52,000	0.0%
2200 Support Services - Instructional Staff	20.	9,000	2,000				11,000	11,000	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	1,057,000	187,549				873,000	1,244,549	42.6%
Other Programs (Specify) _____									
1000 Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	5,120,733	1,003,524				5,142,990	6,124,257	19.1%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	4,319,099	847,000	48,000	150,000		4,699,050	5,364,099	14.2%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.	323,000	62,000				385,000	385,000	0.0%
Program 100 Subtotal (lines 27-29)	30.	4,642,099	909,000	48,000	150,000		5,084,050	5,749,099	13.1%
200 and 300 Special Education									
1000 Instruction	31.	1,082,782	219,803				1,055,782	1,302,585	23.4%
2100 Support Services - Students	32.	58,000	11,000				69,000	69,000	0.0%
2200 Support Services - Instructional Staff	33.	13,000	2,000				15,000	15,000	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	1,153,782	232,803	0	0		1,139,782	1,386,585	21.7%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	5,795,881	1,141,803	48,000	150,000		6,223,832	7,135,684	14.7%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	13,532,404	2,580,684	48,000	150,000	0	13,936,347	16,311,088	17.0%

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FUND 610 UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease	
							Prior FY 2017	Budget FY 2018		
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%	
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	250,000	423,456			1,364,663	6,055,819	2,038,119	-66.3%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		32,900				70,000	32,900	-53.0%	
2300, 2400, 2500, 2900 Administration	4.		1,710,230			225,000	200,000	1,935,230	867.6%	
2600 Operation & Maintenance of Plant	5.		75,000				80,000	75,000	-6.3%	
2700 Student Transportation	6.		150,000				1,150,000	150,000	-87.0%	
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%	
4000 Facilities Acquisition and Constructor	8.						0	0	0.0%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	250,000	2,391,586	0	0	1,589,663	7,555,819	4,231,249	-44.0%

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	\$ 50,000
6642 Textbooks	100,000
6643 Instructional Aids	100,000
673X Furniture and Equipment	1,062,856
673X Vehicles	0
673X Tech Hardware & Software	1,510,000

(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 _____, 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.	7,555,819	4,231,249	28,000,000	28,000,000	0		500,000	400,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		21,000,000	8,650,000	0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		7,000,000	11,000,000	0		0		6.
673X Furniture and Equipment	7.	1,513,819	1,062,856	0		0		0		7.
673X Vehicles	8.	1,100,000	0	0	850,000	0		0		8.
673X Technology Hardware & Software	9.	1,510,000	1,510,000	0	7,500,000	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.	4,123,819	2,572,856	28,000,000	28,000,000	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		14,000,000	18,650,000			0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	3,940,000	2,572,856	14,000,000	9,350,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	3,940,000	2,572,856	28,000,000	28,000,000	0	0	0	0	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2018 \$ 400,000

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

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	51.00	51.00	5,284,523	5,474,953	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	4.00	4.00	650,642	747,310	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	480,000	478,337	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	1.00	1.00	150,326	145,996	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	70.00	70.00	5,302,473	6,016,451	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	5.00	5.00	516,851	579,211	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	40,000	60,000	13.
14.	290 Medicaid Reimbursement	6000	5.00	5.00	300,000	300,000	14.
15.	374 E-Rate	6000	0.00	0.00	500,000	500,000	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	48.00	48.00	2,575,191	2,820,631	17.
18.	Total Federal Project Funds (lines 1-17)		184.00	184.00	15,800,006	17,122,889	18.

STATE PROJECTS

19.	400 Vocational Education	6000	4.00	4.00	266,209	293,129	19.
20.	410 Early Childhood Block Grant	6000	0.00		0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	0	21.
22.	425 Adult Basic Education	6000	0.00		0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	0	23.
24.	435 Academic Contests	6000	0.00		0	0	24.
25.	450 Gifted Education	6000	0.00		0	0	25.
26.	456 College Credit Exam Incentives	6000					26.
27.	457 Results-based Funding	6000				1,114,800	27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	0.00		488,161	657,744	29.
30.	Total State Project Funds (lines 19-29)		4.00	4.00	754,370	2,065,673	30.
31.	Total Special Projects (lines 18 and 30)		188.00	188.00	16,554,376	19,188,562	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000	700,000	700,000	1.
2.	Class Size Reduction	6000	0		2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0		3.
4.	Instructional Improvement Programs (M&O purposes)	6000	720,000	720,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)		1,420,000	1,420,000	5.

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	0	0	1.
2.	071 Structured English Immersion (1)	6000	487,261	948,720	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	0	0	4.
5.	510 Food Service	6000	12,300,000	12,300,000	5.
6.	515 Civic Center	6000	2,500,000	2,500,000	6.
7.	520 Community School	6000	7,300,000	7,300,000	7.
8.	525 Auxiliary Operations	6000	1,750,000	2,300,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,800,000	1,900,000	9.
10.	530 Gifts and Donations	6000	1,100,000	1,100,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	20,000	20,000	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	100,000	100,000	14.
15.	555 Textbooks	6000	50,000	50,000	15.
16.	565 Litigation Recovery	6000	50,000	50,000	16.
17.	570 Indirect Costs	6000	1,500,000	1,600,000	17.
18.	575 Unemployment Insurance	6000	2,000	2,000	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	0	0	20.
21.	590 Grants and Gifts to Teachers	6000	0	0	21.
22.	595 Advertisement	6000	0	0	22.
23.	596 Joint Technical Education	6000	2,200,000	2,200,000	23.
24.	639 Impact Aid Revenue Bond Building	6000	0	0	24.
25.	650 Gifts and Donations-Capital	6000	0	0	25.
26.	660 Condemnation	6000	50,000	50,000	26.
27.	665 Energy and Water Savings	6000	300,000	300,000	27.
28.	686 Emergency Deficiencies Correction	6000	0	0	28.
29.	691 Building Renewal Grant	6000	0	0	29.
30.	700 Debt Service	6000	33,780,794	34,500,000	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0		31.
32.	Other	6000	0		32.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0		1.
2.	955 Intergovernmental Agreements	6000	0		2.
3.	9__ OPEB	6000	0		3.
4.	950 Print Shop	6000	700,000	700,000	4.

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

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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ <u>171,766,925</u>	\$ <u>171,181,119</u>	\$ <u>585,806</u>
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>15,702,039</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>13,745,845</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>1,956,194</u>	<u>0</u>	<u>1,956,194</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>25,738,700</u>	
(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		<u>50,000</u>	
(b) Other Arizona Districts		<u>160,000</u>	<u>8,000</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>989,970</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>1,470,747</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>199,590,536</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>2,550,000</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.