



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 22, 2017</u>
Adopted	<u>July 13, 2017</u>
Revised	<u>May 10, 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.

_____	President
_____	Vice President
_____	Member
_____	Member
_____	Member
_____	_____
_____	_____
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

Paul Stanton

Cathy Thompson

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

David Velazquez

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REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$	<u>302,132,439</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)		
Local	1000 \$	<u>29,000,000</u>
Intermediate	2000 \$	<u>9,300,000</u>
State	3000 \$	<u>98,000,000</u>
Federal	4000 \$	<u>42,000,000</u>
TOTAL	\$	<u>178,300,000</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:	<u>2.8322</u>	<u>2.6000</u>
Secondary Tax Rates:		
M&O Override	<u>1.5258</u>	<u>1.4545</u>
Special Program Override		
Capital Override		
Class A Bonds	<u>0.0003</u>	
Class B Bonds	<u>1.2765</u>	<u>1.2392</u>
JTED		
Total Secondary Tax Rate	<u>2.8026</u>	<u>2.6937</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>150,199,848</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>9,060,379</u>
3. Subtotal (line A.1 + A.2)	\$	<u>159,260,227</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$	<u>26,642,764</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>185,902,991</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>150,199,848</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>9,060,379</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>159,260,227</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.	968.66	977.99	38,856,834	13,621,213	1,221,779	1,073,021	0	53,860,915	54,772,847	1.7%
2000 Support Services											
2100 Students	2.	95.70	95.08	3,447,490	1,256,127	134,189	80,846	1,000	4,998,000	4,919,652	-1.6%
2200 Instructional Staff	3.	59.21	60.08	2,630,392	880,463	600,349	100,357	1,000	3,797,000	4,212,561	10.9%
2300 General Administration	4.	16.30	16.30	1,019,250	331,250	348,021	23,000	19,965	1,770,000	1,741,486	-1.6%
2400 School Administration	5.	122.81	123.48	6,638,501	1,956,627	104,923	49,591	4,103	8,483,000	8,753,745	3.2%
2500 Central Services	6.	58.80	55.60	2,862,100	928,516	606,908	287,200	24,148	4,402,000	4,708,872	7.0%
2600 Operation & Maintenance of Plant	7.	240.67	241.10	6,495,717	2,359,587	5,296,757	5,934,482	10,000	18,765,000	20,096,543	7.1%
2900 Other	8.	0.00	0.00	0	0	0	0	0	2,600	0	-100.0%
3000 Operation of Noninstructional Services	9.	9.90	9.90	266,000	110,600	0	99,000	0	587,000	475,600	-19.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0.00	0.00	253,890	51,248	2,015	3,200	0	344,500	310,353	-9.9%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	53,000	0	-100.0%
Regular Education Subtotal (lines 1-13)	14.	1,572.05	1,579.53	62,470,174	21,495,631	8,314,941	7,650,697	60,216	97,063,015	99,991,659	3.0%
200 and 300 Special Education											
1000 Instruction	15.	438.62	419.18	10,802,101	5,125,431	6,755,347	90,376	1,550	22,752,000	22,774,805	0.1%
2000 Support Services											
2100 Students	16.	134.09	137.07	7,376,515	2,131,280	1,239,659	120,578	400	11,232,000	10,868,432	-3.2%
2200 Instructional Staff	17.	4.50	6.75	415,140	113,429	48,312	31,500	1,000	647,000	609,381	-5.8%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	1,400	0	-100.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	577.21	563.00	18,593,756	7,370,140	8,043,318	242,454	2,950	34,632,400	34,252,618	-1.1%
400 Pupil Transportation	25.	198.35	206.39	4,643,000	1,983,036	770,673	1,509,000	6,000	9,400,600	8,911,709	-5.2%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	117.77	119.27	4,177,300	1,519,000	33,700	20,000	0	6,000,000	5,750,000	-4.2%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	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.	27.91	26.28	1,078,218	215,644	0	0	0	1,329,072	1,293,862	-2.6%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,493.29	2,494.47	90,962,448	32,583,451	17,162,632	9,422,151	69,166	148,425,087	150,199,848	1.2%

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	32,965,400	32,659,039	1.
2. Gifted Education	1,492,000	1,511,024	2.
3. Remedial Education	175,000	82,555	3.
4. ELL Incremental Costs	0	0	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)		0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	34,632,400	34,252,618	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 11
 Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
1,561.52	1,573.12

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>43500</u>
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) \$ 478,800

(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>1154.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>1139.25</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$49,096,392</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$51,058,173</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$541,217</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$62,240</u>
7. Employer share of FICA expense for increase on line 5	<u>\$41,403</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$644,860</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.	1,190,540	239,940				1,255,128	1,430,480	14.0%
2100 Support Services - Students	2.	34,219	6,925				36,000	41,144	14.3%
2200 Support Services - Instructional Staff	3.	25,256	5,092				24,800	30,348	22.4%
Program 100 Subtotal (lines 1-3)	4.	1,250,015	251,957				1,315,928	1,501,972	14.1%
200 Special Education									
1000 Instruction	5.	252,773	50,921				248,200	303,694	22.4%
2100 Support Services - Students	6.	14,053	2,851				14,900	16,904	13.4%
2200 Support Services - Instructional Staff	7.	2,647	609				4,800	3,256	-32.2%
Program 200 Subtotal (lines 5-7)	8.	269,473	54,381				267,900	323,854	20.9%
Other Programs (Specify) _____(510)_____									
1000 Instruction	9.	136,468	27,498				147,900	163,966	10.9%
2100 Support Services - Students	10.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	11.	0	0				300	0	-100.0%
Other Programs Subtotal (lines 9-11)	12.	136,468	27,498				148,200	163,966	10.6%
Total Expenditures (lines 4, 8, and 12)	13.	1,655,956	333,836			0	1,732,028	1,989,792	14.9%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	2,373,413	478,251				2,428,732	2,851,664	17.4%
2100 Support Services - Students	15.	54,640	11,089				57,700	65,729	13.9%
2200 Support Services - Instructional Staff	16.	98,089	19,759				103,000	117,848	14.4%
Program 100 Subtotal (lines 14-16)	17.	2,526,142	509,099				2,589,432	3,035,241	17.2%
200 Special Education									
1000 Instruction	18.	559,808	112,808				527,100	672,616	27.6%
2100 Support Services - Students	19.	20,868	4,234				23,300	25,102	7.7%
2200 Support Services - Instructional Staff	20.	4,335	907				8,700	5,242	-39.7%
Program 200 Subtotal (lines 18-20)	21.	585,011	117,949				559,100	702,960	25.7%
Other Programs (Specify) _____(510)_____									
1000 Instruction	22.	252,332	50,908				261,500	303,240	16.0%
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.	252,332	50,908				261,500	303,240	16.0%
Total Expenditures (lines 17, 21, and 25)	26.	3,363,485	677,956			0	3,410,032	4,041,441	18.5%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	2,381,422	479,881	0	0		2,509,636	2,861,303	14.0%
2100 Support Services - Students	28.	68,511	13,863	0	0		72,085	82,374	14.3%
2200 Support Services - Instructional Staff	29.	50,329	10,146	0	0		49,685	60,475	21.7%
Program 100 Subtotal (lines 27-29)	30.	2,500,262	503,890	0	0		2,631,406	3,004,152	14.2%
200 Special Education									
1000 Instruction	31.	505,497	101,863	0	0		496,485	607,360	22.3%
2100 Support Services - Students	32.	28,027	5,726	0	0		29,985	33,753	12.6%
2200 Support Services - Instructional Staff	33.	5,224	1,105	0	0		9,785	6,329	-35.3%
Program 200 Subtotal (lines 31-33)	34.	538,748	108,694	0	0		536,255	647,442	20.7%
530 Dropout Prevention Programs									
1000 Instruction	35.	0	0	0	0		0	0	0.0%
Other Programs (Specify) _____(510)_____									
1000 Instruction	36.	272,940	55,048	0	0		295,985	327,988	10.8%
2100, 2200 Support Serv. Students & Instructional Staff	37.	0	0	0	0		400	0	-100.0%
Other Programs Subtotal (lines 36-37)	38.	272,940	55,048	0	0		296,385	327,988	10.7%
Total Expenditures (lines 30, 34, 35, and 38)	39.	3,311,950	667,632	0	0	0	3,464,046	3,979,582	14.9%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	8,331,391	1,679,424	0	0	0	8,606,106	10,010,815	16.3%

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.	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	1,089,115	2,154,234			0	6,319,000	3,243,349	-48.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	272,092	154,566			0	140,000	426,658	204.8%
2300, 2400, 2500, 2900 Administration	4.	0		502,313			0	933,000	502,313	-46.2%
2600 Operation & Maintenance of Plant	5.	0		487,331			103,036	137,000	590,367	330.9%
2700 Student Transportation	6.	0		1,775,000			0	706,000	1,775,000	151.4%
3000 Operation of Noninstructional Services (5)	7.	0		12,877			0	0	12,877	--
4000 Facilities Acquisition and Construction	8.	0		200,000			1,769,215	314,274	1,969,215	526.6%
5000 Debt Service	9.				502,237	38,363		1,178,076	540,600	-54.1%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,361,207	5,286,321	502,237	38,363	1,872,251	9,727,350	9,060,379	-6.9%

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	\$ 20,486
6642 Textbooks	993,635
6643 Instructional Aids	104,360
673X Furniture and Equipment	333,580
673X Vehicles	252,434
673X Tech Hardware & Software	483,075

(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 \$ 502,237 , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ 38,363 , 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.	9,727,350	9,060,379	60,499,000	108,841,791	0	0	15,700	15,700	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	221,000	1,012,251	55,044,000	94,597,744	0	0	0	15,700	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	462,700	333,580	59,500	2,189,395	0	0	0	0	7.
673X Vehicles	8.	694,500	1,825,000	1,500,000	5,000,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	3,413,500	483,075	44,300	1,900,578	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	1,122,519	502,237	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	55,557	38,363	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	5,969,776	4,194,506	56,647,800	103,687,717	0	0	0	15,700	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	199,401	1,070,076	42,980,000	28,045,039			0	0	13.
New Construction	14.	37,000	39,139	12,171,000	73,213,343	0	0	0	15,700	14.
Other	15.	5,733,375	3,085,291	1,496,800	2,429,335	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	5,969,776	4,194,506	56,647,800	103,687,717	0	0	0	15,700	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

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

STATE PROJECTS

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

INSTRUCTIONAL IMPROVEMENT FUND (020)

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

		FTE		TOTAL ALL FUNCTIONS		
		Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	177.83	169.20	10,430,719	9,983,717	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6.20	5.20	1,034,108	1,000,151	2.
3.	160 ESEA Title IV - 21st Century Schools	2.50	2.24	3,272,670	2,294,562	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	8.18	7.43	685,165	683,079	5.
6.	200 ESEA Title VII - Indian Education	2.54	2.54	144,559	157,006	6.
7.	210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0	7.
8.	220 IDEA Part B	109.55	116.61	5,962,403	6,138,209	8.
9.	230 Johnson-O'Malley	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	0.00	0.00	0	0	12.
13.	280 ESEA Title X - Homeless Education	0.70	0.95	88,667	80,000	13.
14.	290 Medicaid Reimbursement	11.18	12.98	4,550,000	5,000,000	14.
15.	374 E-Rate	0.00	0.00	3,143,950	1,000,000	15.
16.	378 Impact Aid	0.00	0.00	0		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	14.79	8.25	595,279	306,040	17.
18.	Total Federal Project Funds (lines 1-17)	333.47	325.40	29,907,520	26,642,764	18.
19.	400 Vocational Education	0.00	0.00	0	0	19.
20.	410 Early Childhood Block Grant	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	0.00	0.00	0	0	23.
24.	435 Academic Contests	0.00	0.00	0	0	24.
25.	450 Gifted Education	0.00	0.00	0	0	25.
26.	456 College Credit Exam Incentives		0.00		0	26.
27.	457 Results-based Funding		0.00		744,305	27.
28.	460 Environmental Special Plate	0.00	0.00	0	0	28.
29.	465-499 Other State Projects	3.00	3.00	161,112	2,325,280	29.
30.	Total State Project Funds (lines 19-29)	3.00	3.00	161,112	3,069,585	30.
31.	Total Special Projects (lines 18 and 30)	336.47	328.40	30,068,632	29,712,349	31.

	Prior FY	Budget FY	
1.	0	0	1.
2.	0	0	2.
3.	700,000	700,000	3.
4.	2,215,000	1,700,000	4.
5.	2,915,000	2,400,000	5.

OTHER FUNDS

1.	050 County, City, and Town Grants					
2.	071 Structured English Immersion (1)					
3.	072 Compensatory Instruction (1)					
4.	500 School Plant (2)					
5.	510 Food Service					
6.	515 Civic Center					
7.	520 Community School					
8.	525 Auxiliary Operations					
9.	526 Extracurricular Activities Fees Tax Credit					
10.	530 Gifts and Donations					
11.	535 Career & Tech. Ed. & Voc. Ed. Projects					
12.	540 Fingerprint					
13.	545 School Opening					
14.	550 Insurance Proceeds					
15.	555 Textbooks					
16.	565 Litigation Recovery					
17.	570 Indirect Costs					
18.	575 Unemployment Insurance					
19.	580 Teacherage					
20.	585 Insurance Refund					
21.	590 Grants and Gifts to Teachers					
22.	595 Advertisement					
23.	596 Joint Technical Education					
24.	639 Impact Aid Revenue Bond Building					
25.	650 Gifts and Donations-Capital					
26.	660 Condemnation					
27.	665 Energy and Water Savings					
28.	686 Emergency Deficiencies Correction					
29.	691 Building Renewal Grant					
30.	700 Debt Service					
31.	720 Impact Aid Revenue Bond Debt Service					
32.	Other __850 St Activ, 902-Alt Fuel, 745 - TANS__					
INTERNAL SERVICE FUNDS 950-989						
1.	951, 952, 953 Self-Insurance					
2.	955 Intergovernmental Agreements					
3.	9__ OPEB					
4.	954 Printing Services					

	Prior FY	Budget FY	
6000	33,000	33,000	1.
6000	0	0	2.
6000	0	0	3.
6000	359,000	559,000	4.
6000	32,637,000	32,280,237	5.
6000	260,000	260,000	6.
6000	4,400,000	4,475,000	7.
6000	1,300,000	1,332,000	8.
6000	1,130,000	1,164,000	9.
6000	1,090,000	1,266,000	10.
6000	0	0	11.
6000	7,900	0	12.
6000	0	0	13.
6000	2,000	13,100	14.
6000	61,000	64,000	15.
6000	2,400	9,200	16.
6000	2,500,000	2,390,000	17.
6000	0	0	18.
6000	0	0	19.
6000	0	0	20.
6000	18,000	35,000	21.
6000	25,000	51,000	22.
6000	0	0	23.
6000	0	0	24.
6000	0	0	25.
6000	0	0	26.
6000	1,500,000	1,870,000	27.
6000	0	0	28.
6000	0	2,100,000	29.
6000	17,138,000	15,000,000	30.
6000	0	0	31.
6000	13,000,000	654,000	32.
6000	29,000,000	29,230,000	1.
6000	4,426,000	4,476,000	2.
6000	0	0	3.
6000	560,000	582,000	4.

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

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

\$ -

I certify that the Budget of Washington Elementary School District, Maricopa County for fiscal year 2018 was officially proposed by the Governing Board on June 22, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting David Velazquez at the District Office, telephone 602-347-2600 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				
Attending	22,054.110	22,116.769	21,912.742				
					Prior FY	Estimated Budget FY	
				Primary Rate	2.8322	2.6000	
				Secondary Rate*	2.8026	2.6937	

* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay Fund budgets cannot exceed their respective budget limits (BL).			
Maintenance & Operation	150,199,848	General BL	150,199,848
Classroom Site	10,010,815	Classroom Site Fund BL	10,010,815
Unrestricted Capital Outlay	9,060,379	Unrestricted Capital BL	9,060,379

	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	52,289,915	52,478,047	1,571,000	2,294,800	53,860,915	54,772,847	1.7%
2000 Support Services							
2100 Students	4,804,000	4,703,617	194,000	216,035	4,998,000	4,919,652	-1.6%
2200 Instructional Staff	3,359,000	3,510,855	438,000	701,706	3,797,000	4,212,561	10.9%
2300, 2400, 2500 Administration	13,119,000	13,736,244	1,536,000	1,467,859	14,655,000	15,204,103	3.7%
2600 Oper./Maint. of Plant	8,926,000	8,855,304	9,839,000	11,241,239	18,765,000	20,096,543	7.1%
2900 Other	2,600	0	0	0	2,600	0	-100.0%
3000 Oper. of Noninstructional Services	504,000	376,600	83,000	99,000	587,000	475,600	-19.0%
610 School-Sponsored Cocurr. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	342,000	305,138	2,500	5,215	344,500	310,353	-9.9%
630, 700, 800, 900 Other Programs	53,000	0	0	0	53,000	0	-100.0%
Regular Education Subsection Subtotal	83,399,515	83,965,805	13,663,500	16,025,854	97,063,015	99,991,659	3.0%
200 and 300 Special Education							
1000 Instruction	15,535,000	15,927,532	7,217,000	6,847,273	22,752,000	22,774,805	0.1%
2000 Support Services							
2100 Students	10,290,000	9,507,795	942,000	1,360,637	11,232,000	10,868,432	-3.2%
2200 Instructional Staff	533,000	528,569	114,000	80,812	647,000	609,381	-5.8%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	1,400	0	0	0	1,400	0	-100.0%
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	26,359,400	25,963,896	8,273,000	8,288,722	34,632,400	34,252,618	-1.1%
400 Pupil Transportation	6,861,000	6,626,036	2,539,600	2,285,673	9,400,600	8,911,709	-5.2%
510 Desegregation	5,857,183	5,696,300	142,818	53,700	6,000,001	5,750,000	-4.2%
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	1,329,072	1,293,862	0	0	1,329,072	1,293,862	-2.6%
TOTAL EXPENDITURES	123,806,170	123,545,899	24,618,918	26,653,949	148,425,088	150,199,848	1.2%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	148,425,087	150,199,848	1,774,761	1.2%
Instructional Improvement	2,915,000	2,400,000	(515,000)	-17.7%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	8,606,106	10,010,815	1,404,709	16.3%
Federal Projects	29,907,520	26,642,764	(3,264,756)	-10.9%
State Projects	161,112	3,069,585	2,908,473	1805.2%
Unrestricted Capital Outlay	9,727,350	9,060,379	(666,971)	-6.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	15,700	15,700	0	0.0%
Debt Service	17,138,000	15,000,000	(2,138,000)	-12.5%
School Plant Fund	359,000	559,000	200,000	55.7%
Auxiliary Operations	1,300,000	1,332,000	32,000	2.5%
Bond Building	60,499,000	108,841,791	48,342,791	79.9%
Food Service	32,637,000	32,280,237	(356,763)	-1.1%
Other	58,015,300	48,672,300	(9,343,000)	-16.1%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	32,965,400	32,659,039
Gifted Education	1,492,000	1,511,024
Remedial Education	175,000	82,555
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education	0	0
Career Education	0	0
Joint Technical Education		0
TOTAL	34,632,400	34,252,618

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	66	1 to 332.0
Teachers	1,450	1 to 15.1
Other	43	1 to 509.6
Subtotal	1,559	1 to 14.1
Classified --		
Managers, Supervisors, Directors	119	1 to 184.1
Teachers Aides	516	1 to 42.5
Other	1,010	1 to 21.7
Subtotal	1,645	1 to 13.3
TOTAL	3,204	1 to 6.8
Special Education --		
Teacher	293	1 to 10.8
Staff	396	1 to 8.0

Districtwide Desegregation Budget, Fiscal Year 2018 [A.R.S. §15-910(J) and (K)]

								Number of individual school budgets		32	
Maintenance and Operation (M&O) Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
Expenditures											
511 Desegregation - Regular Education											
1000 Classroom Instruction	1.	30.77	35.27	1,070,688	435,424	0	10,000	0	1,295,027	1,516,112	17.1%
2000 Support Services											
2100 Students	2.	0.00	0.00	53,300	12,090	10,000	0	0	80,084	75,390	-5.9%
2200 Instructional Staff	3.	4.50	4.50	169,093	62,260	23,700	10,000	0	285,470	265,053	-7.2%
2300 General Administration	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	1.00	1.00	73,710	20,591	0	0	0	96,500	94,301	-2.3%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 1-9)	10.	36.27	40.77	1,366,791	530,366	33,700	20,000	0	1,757,081	1,950,856	11.0%
512 Desegregation - Special Education											
1000 Classroom Instruction	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	14.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	15.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	16.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 11-19)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
513 Desegregation - Pupil Transportation	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
514 Desegregation - ELL Incremental Costs											
1000 Classroom Instruction	22.	81.50	78.50	2,810,509	988,635	0	0	0	4,242,919	3,799,144	-10.5%
2000 Support Services											
2100 Students	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	24.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	30.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	31.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 22-31)	32.	81.50	78.50	2,810,509	988,635	0	0	0	4,242,919	3,799,144	-10.5%

Districtwide Desegregation Budget, Fiscal Year 2018 [A.R.S. §15-910(J) and (K)]

M&O Fund (Concluded)	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
Expenditures											
515 Desegregation - ELL Compensatory Instruction											
1000 Classroom Instruction	33.	0.00	0.00					0	0	0.0%	
2000 Support Services											
2100 Students	34.	0.00	0.00					0	0	0.0%	
2200 Instructional Staff	35.	0.00	0.00					0	0	0.0%	
2300 General Administration	36.	0.00	0.00					0	0	0.0%	
2400 School Administration	37.	0.00	0.00					0	0	0.0%	
2500 Central Services	38.	0.00	0.00					0	0	0.0%	
2600 Operation & Maintenance of Plant	39.	0.00	0.00					0	0	0.0%	
2700 Student Transportation	40.	0.00	0.00					0	0	0.0%	
2900 Other	41.	0.00	0.00					0	0	0.0%	
3000 Operation of Noninstructional Services	42.	0.00	0.00					0	0	0.0%	
Subtotal (lines 33-42)	43.	0.00	0.00	0	0	0	0	0	0	0.0%	
Total M&O Fund Desegregation (lines 10, 20, 21, 32, & 43) (to Budget, page 1, line 26) (1)	44.	117.77	119.27	4,177,300	1,519,000	33,700	20,000	0	6,000,000	5,750,000	-4.2%

(1) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

Desegregation Revenues A.R.S. §15-910(J)(3)(a), (h) & (j):

Tax Levy:	\$	5,750,000
Other (description):	\$	_____
Other (description):	\$	_____
Other (description):	\$	_____

Employees needed to conduct Desegregation activities

Teachers	Administrators	Others	Total
88	1	25	114

1. The date that the school district was determined to be out of compliance with Title VI of the Civil Rights Act of 1964 (42 United States Code Section 2000d) and the basis for that determination. A.R.S. §15-910(J)(3)(c)

10/31/1986

2. The initial date that the school district began to levy property taxes to provide funding for desegregation expenses. A.R.S. §15-910(J) (3)(d) 1997-1998

3. An estimate of when the school district will be in compliance with the court order or administrative agreement. A.R.S. §15-910(J)(3)(r) see below

The district has been in compliance since the implementation of the administrative agreements.

Districtwide Desegregation Budget, Fiscal Year 2018 [A.R.S. §15-910(J) and (K)]

Unrestricted Capital Outlay (UCO) Fund	Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY	Budget FY	
511 Desegregation - Regular Education										
1000 Classroom Instruction	45.	0	0	0			0	0	0	0.0%
2000 Support Services	46.	0	0	0		0	0	0	0	0.0%
3000 Operation of Noninstructional Services	47.	0		0			0	0	0	0.0%
4000 Facilities Acquisition & Construction	48.	0		0			0	0	0	0.0%
5000 Debt Service	49.				0	0		0	0	0.0%
Subtotal (lines 45-49)	50.	0	0	0	0	0	0	0	0	0.0%
512 Desegregation - Special Education										
1000 Classroom Instruction	51.	0	0	0			0	0	0	0.0%
2000 Support Services	52.	0	0	0		0	0	0	0	0.0%
3000 Operation of Noninstructional Services	53.	0		0			0	0	0	0.0%
4000 Facilities Acquisition & Construction	54.	0		0			0	0	0	0.0%
5000 Debt Service	55.				0	0		0	0	0.0%
Subtotal (lines 51-55)	56.	0	0	0	0	0	0	0	0	0.0%
513 Desegregation - Pupil Transportation										
57.	57.	0	0	0	0	0	0	0	0	0.0%
514 Desegregation - ELL Incremental Costs										
1000 Classroom Instruction	58.									
2000 Support Services	59.									
3000 Operation of Noninstructional Services	60.									
4000 Facilities Acquisition & Construction	61.									
5000 Debt Service	62.									
Subtotal (lines 58-62)	63.									
515 Desegregation - ELL Compensatory Instruction										
1000 Classroom Instruction	64.	0	0	0			0	0	0	0.0%
2000 Support Services	65.	0	0	0		0	0	0	0	0.0%
3000 Operation of Noninstructional Services	66.	0		0			0	0	0	0.0%
4000 Facilities Acquisition & Construction	67.	0		0			0	0	0	0.0%
5000 Debt Service	68.				0	0		0	0	0.0%
Subtotal (lines 64-68)	69.	0	0	0	0	0	0	0	0	0.0%
Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)										
70.	70.	0	0	0	0	0	0	0	0	0.0%

(2) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.



**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

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 Sheet C.

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
231.621	21,885.148	0.000	22,116.769
246.757	21,664.043	0.000	21,910.800
	0.000	0.000	0.000
	0.000	0.000	0.000
246.757	21,664.043	0.000	21,910.800

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.

- 1. PSD
- 2. K-8
- 3. 9-12
- 4. 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
246.757			x 1.450	= 357.798		
21,664.043	0.000	0.000	x 1.158	= 25,086.962	0.000	0.000
0.000	0.000	0.000	x 1.559	= 0.000	0.000	0.000
21,910.800	0.000	0.000		25,444.760	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
21,910.800				25,444.760

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)

29.140	x	4.771	=	139.027
8,674.060	x	0.060	=	520.444
8,674.060	x	0.040	=	346.962
2,826.000	x	0.115	=	324.990
81.466	x	6.024	=	490.751
219.022	x	5.833	=	1,277.555
23.545	x	7.947	=	187.112
11.000	x	3.158	=	34.738
26.180	x	6.773	=	177.317
51.275	x	3.595	=	184.334
2,590.138	x	0.003	=	7.770
64.273	x	4.822	=	309.924
53.480	x	4.421	=	236.435
11.205	x	4.806	=	53.851
23,334.844				4,291.210
				29,735.970

II. FY 2018 Non-AOI Weighted Student Count

(I.A + I.B.15, this column)

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)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
0.000	x	95%	=	0.000
0.000	x	85%	=	0.000

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) \$ 0.00 x 1.00 = \$ 0.00

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)

29,735.970
\$ 3,729.31
\$ 3,729.31
\$ 110,894,650.28
1.0000
\$ 110,894,650.28
\$ 0.00
\$ 0.00
\$ 0.00
\$ 644,860.00
\$ 111,539,510.28

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

K-3	\$ 1,940,897.01
K-3 Reading	\$ 1,293,928.86

(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.

\$ 47,790.00

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.

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

Approved Daily Route Miles per Eligible Student Transported	FY 2018 State Support Level per Route Mile
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

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported		
A. FY 2017 Approved Daily Route Miles		9,097.000
B. Number of Eligible Students Transported in FY 2017		5,590.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		1.627
II. To and From School Support Level		
A. Annual Route Miles (Line I.A x 180 or 200, as applicable)	<input type="checkbox"/> Check here if approved for 200 Days of Instruction	1,637,460.000
B. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.59
C. 1. FY 2017 Annual Expenditure for Bus Tokens		\$ 0.00
2. FY 2017 Annual Expenditure for Bus Passes		\$ 2,024.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ 4,243,045.40
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level		
A. Factor from Table II (based on I.C and district type)		0.120
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)		\$ 508,922.57
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		11,890.000
B. Estimated Route Miles Traveled in June 2017 to Transport Pupils w/Disabilities for Extended School Year		11,500.000
C. Total Extended School Year Route Miles (IV.A + IV.B)		23,390.000
D. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.59
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ 60,580.10
V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)		\$ 4,812,548.07
VI. Support Level Change		
A. FY 2017 Transportation Support Level		\$ 4,756,728.42
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)		\$ 55,819.65

TRCL CALCULATION

VII. FY 2017 Transportation Revenue Control Limit	\$ 5,554,187.44
VIII. FY 2018 Transportation Revenue Control Limit	
A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)	\$ 5,610,007.09
B. 120% of FY 2018 Transportation Support Level (V x 1.20)	\$ 5,775,057.68
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.)	\$ 5,610,007.09
D. FY 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)	\$ 5,610,007.09

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>\$ 111,539,510.28</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>\$ 4,812,548.07</u>
V. FY 2018 District Support Level (sum of lines I through IV)	<u>\$ 116,352,058.35</u>

CALCULATION OF THE RCL

VI. FY 2018 Base Support Level/Base Revenue Control Limit (from line I above)	<u>\$ 111,539,510.28</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>\$ 5,610,007.09</u>
X. FY 2018 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1)	<u>\$ 117,149,517.37</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)	231.621	21,885.148	0.000
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 0.00
C. Unadjusted DAA (V.A x V.B)	= \$ 104,405.48	= \$ 9,864,949.31	= \$ 0.00
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)		22,116.769	
B. FY 2017 Student Count (2016 ADM)		÷ 22,054.110	
C. FY 2018 DAA Growth Factor (VI.A ÷ VI.B)		= 1.0028	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 104,405.48	\$ 9,864,949.31	\$ 0.00
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)	= \$ 104,405.48	= \$ 9,864,949.31	= \$ 0.00
D. DAA for High School Textbooks			
1. FY 2018 9-12 Student Count (2017 ADM) (from Work Sheet B, line A.1)			0.000
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 0.00
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)			= \$ 0.00
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$ 0.00
3. FY 2018 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 0.00
F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$ 9,969,354.79
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$ 8,731,486.12
3. FY 2018 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 1,237,868.67
G. Capital Transportation Adjustment A.R.S. §15-963.B	\$	\$	\$

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §§15-971.A and .B and 15-992)

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2018 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	357.798	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	25,086.962	
B. Total FY 2018 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	25,444.760 <small>(I.A.1 + I.A.2)</small>	0.000 <small>(from Work Sheet B, line C.3)</small>
C. Total FY 2018 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		25,444.760
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	1.0000	0.0000
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)		\$ 116,352,058.35
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 revision)	-	\$ 0.00
C. Adjusted DSL/RCL (II.A - II.B)		\$ 116,352,058.35
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 116,352,058.35	\$ 0.00
E. FY 2018 District Additional Assistance (from Work Sheet H)	\$ 1,237,868.67 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 0.00 <small>(from Work Sheet H, line VII.E.3)</small>
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)		\$ 0.00
G. FY 2018 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 117,589,927.02	\$ 0.00
III. A. 2017 Primary Assessed Valuation ÷ 100	\$ 12,067,618.15	\$
B. 2017 Salt River Project (SRP) Valuation ÷ 100	\$ 95,511.80	\$
C. 2017 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$ 3,833.89	\$
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 12,166,963.84	\$ 0.00
E. Qualifying Tax Rate	x \$ 2.0234	x \$ 2.0234
F. Qualifying Levy (III.D x III.E)	\$ 24,618,634.63	\$ 0.00
G. FY 2018 Equalization Assistance (III.G - III.F) (1)	\$ 92,971,292.39	\$ 0.00
IV. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (50% of line III.F - II.G)	\$ 0.00	\$ 0.00
(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 aid is 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.		\$ 0.00 <small>(Equalization Base using 2017 ADM x 4.5%)</small>
V. Additional State Aid to Education (ASAE) Information for Department of Revenue		
A. Dropout Prevention Program (from page 1, line 27)	\$ 0.00	
B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B)	\$ 0.00	
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)	\$ 0.00	
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00	
E. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00	
F. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 0.00	
G. Phase Down Small School Budget Limit Exemption (based on Work Sheet K, only if \$50,000 option is used without an election)	\$ 0.00	

**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)	\$ 148,425,087.00
	b.	Adjustments to the GBL from FY 2017 BUDG75	\$ 200,674.00
	c.	Adjusted GBL	\$ 148,625,761.00
2.	a.	Budgeted M&O expenditures (from FY 2017 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 148,425,087.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 200,674.00
	c.	Adjusted Budgeted Expenditures	\$ 148,625,761.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 148,625,761.00
4.		M&O actual expenditures	\$ 136,255,399.00
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.)	\$ 12,370,362.00

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 Budget	-	Actual	=	Unexpended Budget
6.	a.	\$ 0.00	-	\$	=	\$ 0.00
	b.	\$ 6,000,000.00	-	\$ 6,000,000.00	=	\$ 0.00
	c.	\$ 0.00	-	\$	=	\$ 0.00
	d.	\$ 0.00	-	\$	=	\$ 0.00
	e.	\$ 0.00	-	\$	=	\$ 0.00
	f.	\$ 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)				\$ 12,370,362.00
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)				\$ 0.00
9.		Actual Budget Balance Carryforward to be used in M&O Fund (line 7 minus line 8) [to Budget, page 7, line 8(c)]				\$ 12,370,362.00