



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

Table with 2 columns: Action (Proposed, Adopted, Revised) and Date (June 20, 2017, July 12, 2017, May 14, 2018)

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

SIGNED _____ SIGNED _____

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on

May 15, 2018 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Fernando Parra

Adelmo Sandoval

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Adelmo Sandoval

Telephone: (520) 397-7942 E-mail: asandoval@nUSD.k12.az.us

REVENUES AND PROPERTY TAXATION

Table showing Total Budgeted Revenues for Fiscal Year 2017 (\$44,000,000) and Estimated Revenues by Source for Fiscal Year 2018 (Local, Intermediate, State, Federal, TOTAL).

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

Table comparing Prior FY 2017 and Est. Budget FY 2018 tax rates for Primary, Secondary, M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, JTED, and Total Secondary Tax Rate.

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

Table showing budget limits for General Budget Limit, Unrestricted Capital Budget Limit, Subtotal, Federal Projects, Title VIII-Impact Aid, and Total Aggregate School District Budget Limit.

B. BUDGETED EXPENDITURES

Table showing budgeted expenditures for Maintenance and Operation, Unrestricted Capital Outlay, and Total Budget Subject to Budget Limits.

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	13,216,843	2,085,146	31,525	234,681	12,320	13,670,716	15,580,515	14.0%	1.	
2000 Support Services												
2100 Students	2.	0.00	1,077,386	299,725	15,863	20,909	0	1,413,883	1,413,883	0.0%	2.	
2200 Instructional Staff	3.	0.00	380,948	107,500	14,412	2,807	3,520	509,187	509,187	0.0%	3.	
2300 General Administration	4.	0.00	200,268	60,407	29,959	3,475	10,889	304,998	304,998	0.0%	4.	
2400 School Administration	5.	0.00	1,434,735	394,433	5,000	32,456	4,031	1,870,655	1,870,655	0.0%	5.	
2500 Central Services	6.	0.00	796,101	253,339	366,597	61,766	6,999	1,484,802	1,484,802	0.0%	6.	
2600 Operation & Maintenance of Plant	7.	0.00	2,300,202	726,642	1,259,628	1,446,879	3,952	5,737,303	5,737,303	0.0%	7.	
2900 Other	8.	0.00	0	0	0	0	0	0	0	0.0%	8.	
3000 Operation of Noninstructional Services	9.	0.00	185,834	58,599	0	0	0	244,433	244,433	0.0%	9.	
610 School-Sponsored Cocurricular Activities	10.	0.00	175,170	44,419	24,378	9,311	25,550	278,828	278,828	0.0%	10.	
620 School-Sponsored Athletics	11.	0.00	303,177	67,945	15,523	32,349	74,472	493,466	493,466	0.0%	11.	
630 Other Instructional Programs	12.	0.00		0	0	0	0	0	0	0.0%	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	20,070,664	4,098,155	1,762,885	1,844,633	141,733	26,008,271	27,918,070	7.3%	14.
200 and 300 Special Education												
1000 Instruction	15.	0.00	2,160,468	883,065	106,933	11,083	150	3,161,699	3,161,699	0.0%	15.	
2000 Support Services												
2100 Students	16.	0.00	488,173	136,377	20,587	7,889	9,193	662,219	662,219	0.0%	16.	
2200 Instructional Staff	17.	0.00	52,411	18,846	2,662			73,919	73,919	0.0%	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	2,701,052	1,038,288	130,182	18,972	9,343	3,897,837	3,897,837	0.0%	24.
400 Pupil Transportation	25.	0.00			1,276,993	1,620		1,278,613	1,278,613	0.0%	25.	
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0.0%	26.	
530 Dropout Prevention Programs	27.	0.00						0	0	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		179,880	44,970			230,865	224,850	-2.6%	29.	
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	0.00	0.00	22,951,596	5,181,413	3,170,060	1,865,225	151,076	31,415,586	33,319,370	6.1%	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	2,511,176	2,511,176
2. Gifted Education	181,089	181,089
3. Remedial Education	107,614	107,614
4. ELL Incremental Costs	559,628	559,628
5. ELL Compensatory Instruction	0	0
6. Vocational and Technical Education (non-JTED)	538,330	0
7. Career Education	0	
8. Joint Technical Education (JTED)		538,330
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	3,897,837	3,897,837

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

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 19
 Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
318.00	318.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 42,850.00
All Funds - Federal	6330	

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) \$ 130,720
 (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>267.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>266.50</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$12,985,056</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$12,217,870</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$129,509</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$14,819</u>
7. Employer share of FICA expense for increase on line 5	<u>\$9,907</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$154,235</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.	387,075	73,363				413,509	460,438	11.3%
2100 Support Services - Students	2.	10,800	2,172				12,972	12,972	0.0%
2200 Support Services - Instructional Staff	3.	11,400	2,292				13,692	13,692	0.0%
Program 100 Subtotal (lines 1-3)	4.	409,275	77,827				440,173	487,102	10.7%
200 Special Education									
1000 Instruction	5.	47,400	9,529				56,929	56,929	0.0%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	47,400	9,529				56,929	56,929	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.	456,675	87,356				497,102	544,031	9.4%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	1,054,128	181,083				1,173,145	1,235,211	5.3%
2100 Support Services - Students	15.	26,325	5,277				31,602	31,602	0.0%
2200 Support Services - Instructional Staff	16.	27,788	5,588				33,376	33,376	0.0%
Program 100 Subtotal (lines 14-16)	17.	1,108,241	191,948				1,238,123	1,300,189	5.0%
200 Special Education									
1000 Instruction	18.	110,288	22,103				132,391	132,391	0.0%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	110,288	22,103				132,391	132,391	0.0%
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.	1,218,529	214,051				1,370,514	1,432,580	4.5%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	1,118,821	169,257				1,066,102	1,288,078	20.8%
2100 Support Services - Students	28.	7,200	1,452				8,652	8,652	0.0%
2200 Support Services - Instructional Staff	29.	7,606	1,531				9,137	9,137	0.0%
Program 100 Subtotal (lines 27-29)	30.	1,133,627	172,240	0	0		1,083,891	1,305,867	20.5%
200 Special Education									
1000 Instruction	31.	31,600	6,363				37,963	37,963	0.0%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	31,600	6,363	0	0		37,963	37,963	0.0%
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.	1,165,227	178,603	0	0		1,121,854	1,343,830	19.8%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	2,840,431	480,010	0	0	0	2,989,470	3,320,441	11.1%

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%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		1,690,437	856,435				2,390,694	2,546,872	6.5%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			4,328				4,328	4,328	0.0%
2300, 2400, 2500, 2900 Administration	4.			30,498				30,498	30,498	0.0%
2600 Operation & Maintenance of Plant	5.			112,834			137,741	250,575	250,575	0.0%
2700 Student Transportation	6.							0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.							468,507	0	-100.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,690,437	1,004,095	0	0	137,741	3,144,602	2,832,273	-9.9%

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	\$ 14,136
6642 Textbooks	969,479
6643 Instructional Aids	706,822
673X Furniture and Equipment	701,391
673X Vehicles	237,741
673X Tech Hardware & Software	202,704

(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.	3,144,602	2,832,273	0		0		5,824	5,830	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		0		0		5,824	5,830	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	701,391	701,391	0		0		0		7.
673X Vehicles	8.	100,000	237,741	0		0		0		8.
673X Technology Hardware & Software	9.	202,704	202,704	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	1,004,095	1,141,836	0	0	0	0	5,824	5,830	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	1,004,095	1,141,836	0		0		5824	5,830	15.
Total (lines 13-15, must equal line 12)	16.	1,004,095	1,141,836	0	0	0	0	5824	5,830	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
- 2. 140-150 ESEA Title II - Prof. Dev. and Technology
- 3. 160 ESEA Title IV - 21st Century Schools
- 4. 170-180 ESEA Title V - Promote Informed Parent Choice
- 5. 190 ESEA Title III - Limited Eng. & Immigrant Students
- 6. 200 ESEA Title VII - Indian Education
- 7. 210 ESEA Title VI - Flexibility and Accountability
- 8. 220 IDEA Part B
- 9. 230 Johnson-O'Malley
- 10. 240 Workforce Investment Act
- 11. 250 AEA - Adult Education
- 12. 260-270 Vocational Education - Basic Grants
- 13. 280 ESEA Title X - Homeless Education
- 14. 290 Medicaid Reimbursement
- 15. 374 E-Rate
- 16. 378 Impact Aid
- 17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
- 18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS

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

INSTRUCTIONAL IMPROVEMENT FUND (020)

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

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
6000	0.00			2,558,616	2,554,056
6000	0.00			331,143	214,293
6000	0.00			0	0
6000	0.00			118,466	141,488
6000	0.00			262,860	276,702
6000	0.00			0	0
6000	0.00			0	0
6000	0.00			1,137,089	1,108,362
6000	0.00			0	0
6000	0.00			0	0
6000	0.00			0	0
6000	0.00			273,969	304,746
6000	0.00			0	0
6000	0.00			60,000	204,000
6000	0.00			200,000	184,000
6000	0.00			0	0
6000	0.00			394,328	335,545
6000	0.00	0.00		5,336,471	5,323,192
6000	0.00			53,672	55,856
6000	0.00			0	
6000	0.00			0	
6000	0.00			0	
6000	0.00			0	
6000	0.00			0	
6000	0.00			0	
6000	0.00			10,000	
6000				299,039	
6000	0.00			0	0
6000	0.00			169,374	351,204
6000	0.00	0.00		223,046	716,099
6000	0.00	0.00		5,559,517	6,039,291

		Prior FY	Budget FY
6000		55,981	55,981
6000		0	
6000		180,269	180,269
6000		0	
6000		236,250	236,250

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 576, 855, 856 _____

INTERNAL SERVICE FUNDS 950-989

- 1. 9__ Self-Insurance
- 2. 955 Intergovernmental Agreements
- 3. 9__ OPEB
- 4. 956__ _____ Print Shop_____

		Prior FY	Budget FY
6000	0		
6000	0	0	0
6000	0	0	0
6000	10,500	10,500	
6000	3,500,000	4,000,000	
6000	15,000	25,000	
6000	120,000	120,000	
6000	400,000	400,000	
6000	100,000	100,000	
6000	150,000	150,000	
6000	0	0	
6000	0	0	
6000	0	0	
6000	15,000	15,000	
6000	0	0	
6000	80,000	40,000	
6000	300,000	300,000	
6000	50,000	50,000	
6000	0	0	
6000	4,000	4,000	
6000	0	0	
6000	15,000	15,000	
6000	0	440,000	
6000	0	0	
6000	0	0	
6000	374,319	374,319	
6000	0	0	
6000	290,000	400,000	
6000	0	0	
6000	0	0	
6000	4,700,000	4,700,000	
6000	0		
6000	0		
6000	0		
6000	250,000	250,000	

(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>29,275,727</u>	\$ <u>28,775,727</u>	\$ <u>500,000</u>
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>2,683,291</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>2,350,114</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>333,177</u>		<u>333,177</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>1,827,529</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>35,149</u>	
(b) Other Arizona Districts		<u>408,667</u>	<u>54,652</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>2,398,444</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		<u>(374,319)</u>	
(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>248,173</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>33,319,370</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>887,829</u>

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

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

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2017 Unrestricted Capital Budget Limit (UCBL) (from FY 2017 latest revised Budget, page 8, line A.12)	\$ 3,144,602
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (61,939)
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$ 3,082,663
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ 3,144,602
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 3,082,663
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,139,004
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.	\$ 1,943,659
8. Interest Earned in Fund 610 in FY 2017	\$ 785
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$
10. Adjustment to UCBL for FY 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)	\$ 887,829
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 2,832,273

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)	497,102	1,370,514	1,121,854	2,989,470
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	468,014	967,959	808,088	2,244,061
3. Unexpended Budget Balance (line B.1 minus B.2)	29,088	402,555	313,766	745,409
4. Interest Earned in the Classroom Site Fund in FY 2017	102	343	382	827
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.	514,840.91	1,029,681.82	1,029,681.82	2,574,204.55
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)	544,031	1,432,580	1,343,830	3,320,441

- (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 120201000
VERSION Revised #2

I certify that the Budget of Nogales Unified School District District, Santa Cruz County for fiscal year 2018 was officially proposed by the Governing Board on October 23, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Adelmo Sandoval at the District Office, telephone (520) 397 7942 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	5,536.820	5,580.450	5,550.000	Primary Rate	5.2745	4.3514
				Secondary Rate*	1.5771	1.6003

* 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).			
Maintenance & Operation	33,319,370	General BL	33,319,370
Classroom Site	3,320,441	Classroom Site Fund BL	3,320,441
Unrestricted Capital Outlay	2,832,273	Unrestricted Capital BL	2,832,273

Technical

	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	13,392,190	15,301,989	278,526	278,526	13,670,716	15,580,515	14.0%
2000 Support Services							
2100 Students	1,377,111	1,377,111	36,772	36,772	1,413,883	1,413,883	0.0%
2200 Instructional Staff	488,448	488,448	20,739	20,739	509,187	509,187	0.0%
2300, 2400, 2500 Administration	3,139,283	3,139,283	521,172	521,172	3,660,455	3,660,455	0.0%
2600 Oper./Maint. of Plant	3,026,844	3,026,844	2,710,459	2,710,459	5,737,303	5,737,303	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	244,433	244,433	0	0	244,433	244,433	0.0%
610 School-Sponsored Cocurric. Activities	219,589	219,589	59,239	59,239	278,828	278,828	0.0%
620 School-Sponsored Athletics	371,122	371,122	122,344	122,344	493,466	493,466	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	22,259,020	24,168,819	3,749,251	3,749,251	26,008,271	27,918,070	7.3%
200 and 300 Special Education							
1000 Instruction	3,043,533	3,043,533	118,166	118,166	3,161,699	3,161,699	0.0%
2000 Support Services							
2100 Students	624,550	624,550	37,669	37,669	662,219	662,219	0.0%
2200 Instructional Staff	71,257	71,257	2,662	2,662	73,919	73,919	0.0%
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	3,739,340	3,739,340	158,497	158,497	3,897,837	3,897,837	0.0%
400 Pupil Transportation	0	0	1,278,613	1,278,613	1,278,613	1,278,613	0.0%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	200,797	224,850	30,068	0	230,865	224,850	-2.6%
TOTAL EXPENDITURES	26,199,157	28,133,009	5,216,429	5,186,361	31,415,586	33,319,370	6.1%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	31,415,586	33,319,370	1,903,784	6.1%
Instructional Improvement	236,250	236,250	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,989,470	3,320,441	330,971	11.1%
Federal Projects	5,336,471	5,323,192	(13,279)	-0.2%
State Projects	223,046	716,099	493,053	221.1%
Unrestricted Capital Outlay	3,144,602	2,832,273	(312,329)	-9.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	5,824	5,830	6	0.1%
Debt Service	0	0	0	0.0%
School Plant Fund	10,500	10,500	0	0.0%
Auxiliary Operations	400,000	400,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	3,500,000	4,000,000	500,000	14.3%
Other	6,463,319	6,983,319	520,000	8.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	2,511,176	2,511,176
Gifted Education	181,089	181,089
Remedial Education	107,614	107,614
ELL Incremental Costs	559,628	559,628
ELL Compensatory Instruction	0	0
Vocational and Technical Education	538,330	0
Career Education	0	0
Joint Technical Education		538,330
TOTAL	3,897,837	3,897,837

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	21	1 to 264.3
Teachers	287	1 to 19.3
Other	26	1 to 213.5
Subtotal	334	1 to 16.6
Classified --		
Managers, Supervisors, Directors	6	1 to 925.0
Teachers Aides	56	1 to 99.1
Other	162	1 to 34.3
Subtotal	224	1 to 24.8
TOTAL	558	1 to 9.9
Special Education --		
Teacher	30	1 to 19.3
Staff	79	1 to 7.9

FY 2018 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2018 Truth in Taxation Base Limit (from FY 2017 TNT work sheet, line 3 + line 11)	\$ <u>0</u>
2.	Deduction for discontinued programs	<u> </u>
3.	Adjusted FY 2018 TNT Base Limit	\$ <u><u>0</u></u>

**Primary Property Tax Rate
Related to Budgeted
Expenditures**

FY 2018 Budgeted Expenditures

4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$ <u>0</u>	<u> </u>
5.	Dropout Prevention (from page 1, line 27)	<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u> </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	<u> </u>

Adjustments for FY 2017 Expenditures

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

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ <u>0</u>
B.1.	Current Assessed Value	\$ <u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u> </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>0</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u> </u> (2)

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

Page	Reference	Instructions	Revision Instructions
	General	<p>These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related form after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should complete the Work Sheets and Supplements, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General's Office, Accounting Services Division, or ADE, School Finance.</p>	
	General	<p>Amounts in the prior year columns should be recorded from the budget columns of the latest revised Budget for FY 2017. Amounts should be rounded to the nearest dollar.</p> <p>Districts should budget for FY 2018 retirement contributions at the rate of 11.34% and for long term disability at a rate of 0.16% for a total contribution rate of 11.50%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 9.36%.</p>	
	Budget Revision	<p>Instructions for budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show.</p> <p>Prior to May 15 of the budget year, districts <u>must</u> make all of the revisions described in these instructions that would result in a decrease in budget limits and districts <u>may</u> make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7 and 8 of the latest revised budget. Therefore, if the net change to any of these budget limits is a <u>decrease</u>, the district <u>must</u> reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an <u>increase</u>, the district <u>may</u> choose to revise budgeted expenditures in the related fund.</p>	Yes
	Budget Revision Continued	<p>All districts must revise the FY 2018 budget, including the work sheets, to include the 2017 (prior year) and 2018 (current year) 100th-Day ADM from the applicable year's ADMS46-1 report, "Recalculated ADM State Aid Report."</p>	Yes

Page	Reference	Instructions	Revision Instructions
Cover	Additional Teacher Salary Increase	<p>The members of a school district governing board must conduct a separate vote regarding the allocation of monies that it receives pursuant to Laws 2017, Ch. 305, §33, pertaining to the intended 1.06% teacher salary increase. The board must also notify teachers of the scheduled date and time of action of the board for this issue and must transmit a notice of public hearing to ADE for posting on the department's website at least ten days before the hearing. To meet this requirement, the district must include this notice in the notice of public hearing and board meeting to adopt the budget which will be posted on ADE's website. If the district maintains a website the district must also post the notice of the public hearing on its website.</p> <p>By signing the cover of the budget, the governing board members are attesting that the Budget for FY 2018, including the information on Budget page 2, meets the requirements of Laws 2017, Ch. 305, §33.</p> <p>Budget Revision After the FY 2017 AFR is completed and no later than November 1, 2017, Districts may revise the calculation on Budget page 2 and Work Sheet C for the amount needed for the intended 1.06% teacher salary increase based on final FY 2017 eligible teacher salaries. To revise the budget for this calculation, districts must again comply with the notice and separate vote requirements described above for the initial vote. Please refer to the Submission and Publication Requirements document issued with these budget forms for <u>additional information</u>.</p>	Yes
Cover	District Tax Rates	District tax rates for FY 2017 should be the actual tax rates set by the County Board of Supervisors in August 2016. Tax rates for FY 2018 should be the district's best estimate. Districts should include detailed secondary tax rates for M&O, Special Program, and Capital Overrides; Class A Bonds; and Class B Bonds. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.	
1	Line 4	Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2018. This amount should also be included on page 7, line 8(h).	
1	Line 9	<p>Budget Revision Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.</p>	Yes
1	Line 27	A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2018 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.	

Page	Reference	Instructions	Revision Instructions
1	Line 28	<p>A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center’s expenditures on this line. A.R.S. §15-910.01 This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.</p> <p>A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.</p>	
1	Line 29	<p>Districts should budget for K-3 Reading Program expenditures on this line. The SBE must give approval to a district before any portion of the monies generated by the K-3 reading support level weight may be distributed to the district. A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1.</p>	
2	Spec. Ed. by Type	<p>All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (e.g., state equalization assistance and property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets. However, districts should budget total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications.</p>	
2	Spec. Ed by Type - Lines 4 and 5	<p>Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to ELL. See Supplement instructions for more information on English language learners (ELL).</p>	
2	Spec. Ed. By Type - Lines 6 and 8	<p>The Joint Technical Education District (JTED) expenditure program codes were not required in FY 2017. Therefore, any JTED expenditures budgeted in the M&O Fund (not Fund 596) in the prior fiscal year, would have been included on line 6, Vocational and Technical Education. Beginning in FY 2018, all JTED expenditures budgeted in the M&O Fund (not Fund 596) should be included on line 8, Joint Technical Education.</p>	
2	FTE Certified Employees	<p>Include all certified employees filling certified positions at the district.</p>	
2	Audit Services	<p>Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from <u>all</u> funds.</p>	
2	M&O for Food Service	<p>Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M&O Fund any amounts that will be expended during the 2018 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE’s Health & Nutrition Services at (602) 542-8700.</p> <p>Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE’s Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	Yes

Page	Reference	Instructions	Revision Instructions
2	Additional Teacher Salary Increase - General	<p>In accordance with Laws 2017, Ch. 305, §33, ADE will allocate \$34,000,000 to school districts and charter schools with the intention of increasing, by 1.06%, the salary of each teacher who taught at an Arizona school district or charter school during FY 2017 and who will be teaching at a school district or charter school in FY 2018. The salary increase must supplement and not supplant any salary increase that the district would have provided to the teacher for FY 2018, prior to this allocation.</p> <p>Budget Revision After the FY 2017 AFR is completed and no later than November 1, 2017, Districts may revise the calculation on Budget page 2 and Work Sheet C to reflect changes in eligible teacher counts and salaries reported including final FY 2017 teacher salaries for eligible teachers as reported in the FY 2017 AFR.</p> <p>If the budget calculation is not revised, ADE will use the calculation on the adopted budget, to determine the amounts to allocate to each district and charter school by December 1, 2017. Documentation for all amounts used in the calculation should be retained for audit purposes and any audit findings related to the calculation could result in adjustment to the budget capacity and funding provided for the teacher salary increase.</p>	Yes
2	Additional Teacher Salary Increases - Line 1 and 2	<p>Eligible teachers consist of any person eligible to be included in the year-end full-time equivalent (FTE) teacher count on the Annual Financial Report (AFR) of an Arizona school district or charter school in FY 2017 and who teaches at the district during FY 2018. This FTE is reported on page 9 of the AFR and is limited to employees whose salary is appropriately coded in Function 1000–Instruction.</p> <p>Line 1 is a count of all eligible teachers. Line 2 is the related total FTE.</p> <p>Do not include purchased services personnel or substitute teachers in either line. Districts should maintain adequate documentation to support that each teacher included met the eligibility requirements. Laws 2017, Ch. 305, §33</p>	
2	Additional Teacher Salary Increases - Lines 3 and 4	<p>Report base salaries (including CSF Performance Pay), overtime, and additional compensation that was paid in FY 2017 or will be paid in FY 2018 to eligible certified teachers from all funds that are appropriately coded to Function 1000–Instruction.</p> <p>These salary amounts should be consistent with the amounts reported in the AFR, Page 9, Teacher Salaries table for eligible certified teachers.</p> <p>See additional instructions for lines 3 and 4 below.</p>	
2	Additional Teacher Salary Increases - Line 3	<p>Districts should include the FY 2018 salary amount of all eligible teachers, before the intended 1.06% salary increase. This amount should include any additional salary increase that districts would have provided to eligible teachers for FY 2018, apart from the intended 1.06% salary increase.</p>	
2	Additional Teacher Salary Increases - Line 4	<p>Districts should include the FY 2017 salary amount of all eligible teachers. As this amount may include salaries for teachers that were employed at a different Arizona school district or charter school in FY 2017, districts should obtain and maintain documentation to support the FY 2017 salary amounts for those eligible teachers in addition to maintaining salary documentation for eligible teachers that were employed by the same district in FY 2017.</p>	

Page	Reference	Instructions	Revision Instructions
2	Additional Teacher Salary Increases - Line 6	<p>Districts should calculate the amount of funding needed to pay the employer share of increases in employee-related expenses for the Arizona State Retirement System (ASRS) or other employee retirement systems.</p> <p>--For ASRS eligible employees calculate this amount using the FY 2018 ASRS contribution rate of 11.5% times the applicable amount included in the total on Line 5.</p> <p>--For eligible teachers that participate in other retirement systems calculate this amount based on the actual retirement contribution costs not to exceed the ASRS contribution rate related to the applicable amount included in the total on Line 5.</p> <p>--For eligible teachers employed in positions that require the district to make an alternative contribution to ASRS, calculate the cost of that retirement contribution at a rate of 9.36% times the applicable amount included in the total on Line 5. Do not include alternative contributions made related to purchased service teachers, as they are not employed by the district and are therefore not eligible teachers.</p>	
2	Additional Teacher Salary Increases - Line 7	The amount of funding needed to pay the employer share of related increases in employee-related expenses for the federal insurance contribution act (FICA) is calculated on this line as 7.65% of the amount on Line 5.	
3	General	The Classroom Site Funds (CSF) are budget-controlled funds that must be used to supplement, rather than supplant, existing monies and in accordance with Laws 2000, 5th S.S., Ch. 1, §62, must not be used for administrative purposes. See USFR Memorandum No. 194 for additional guidance on the use of CSF monies.	
3	Lines 13, 26, and 39	Include amounts budgeted for registered warrant expense in the Interest on Short-Term Debt column. Districts should budget up to the Classroom Site Fund Budget Limit (CSFBL) as calculated on page 8, line B.7.	
3	Line 40	The total amount budgeted on line 40 cannot exceed the CSFBL on page 8, Line B.7. The total amount budgeted in FY 2018 will affect the next year's CSFBL. See A.R.S. §15-978 and calculation on page 8.	
4	Line 10	The amount budgeted in the UCO Fund cannot exceed the Unrestricted Capital Budget Limit (UCBL) on page 8, line A.12. The amount budgeted in Fund 610 in FY 2018 will affect the next year's UCBL. See A.R.S. §15-947(D) and calculation on page 8.	
4	Footnote 5	<p>Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO Fund any amounts that will be expended during the 2018 school year for the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.</p> <p>Budget Revision</p> <p>Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the UCO Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	Yes

Page	Reference	Instructions	Revision Instructions
5	Other Funds— Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	<p>In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) Funds. The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total budgeted expenditures for each fund should be included on line 1 of the table.</p> <p>In addition, these detailed expenditures reported on lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, total budgeted expenditures for the detailed object codes listed for each fund as reported on line 12 must agree to the total amounts reported on line 16, by fund. Amounts on lines 12 and 16 may be less than the amounts on line 1 for each fund.</p>	
5	Adjacent Ways Fund	<p>In accordance with A.R.S. §15-995, each adjacent ways project proposal must be filed with the School Facilities Board and include the project cost estimate. If the entire project cost for the adjacent ways project is greater than \$50,000, the expenditure cannot be made unless the School Facilities Board validates both of the following:</p> <ul style="list-style-type: none"> -The project that is proposed to be funded by the assessment is in compliance with state laws relating to adjacent ways projects. -The proposal selected by the district does not contain any additional work that is not listed in the adjacent ways proposal submitted by the district. 	
6	Federal Projects, Line 16	<p>Districts that receive Impact Aid monies should deposit them in Fund 378—Impact Aid. Monies in the fund are federal monies not subject to legislative appropriation. All districts that receive Impact Aid revenue should complete Work Sheet L to calculate the amount available to be spent in the Impact Aid Fund.</p>	
6	State Projects, Line 26	<p>In accordance with A.R.S. §15-249.06, monies received from the college credit by examination incentive program should be deposited in Fund 456—College Credit Exam Incentives. At least 50% of the incentive bonus monies received from this program must be distributed to the associated classroom teacher for each student who passes a qualifying exam. The remainder of any bonus monies received from this program may be used for teacher professional development or student instructional support or materials.</p>	
6	State Projects, Line 27	<p>In accordance A.R.S. §15-249.08 as added by Laws 2017, Ch. 304, §3, monies received from the Results-based Funding Fund should be deposited in Fund 457—Results-based Funding. Monies received must be allocated directly to enhance, expand or replicate the school site that generated the results-based funding and must not supplant monies budgeted or received from any other source that are generally provided to that school. The majority of the monies received must be used for teacher salaries, to hire teachers and to provide for teacher professional development. A portion of the monies received may be used for the expansion and replication of that school site as a quality school model. The monies must be used to sustain and replicate results, to serve more students on a waiting list at a school with a letter grade designation of A or B and to increase salaries for teachers, other classroom staff and school leaders closing the achievement gap in high-poverty schools.</p>	
6	Other Funds, Lines 2 and 3	<p>Funds 071 and 072 should be budgeted in detail on the Supplement. Fund totals will pull to these lines. See the instructions for the Supplement for additional information.</p>	

Page	Reference	Instructions	Revision Instructions
6	Other Funds, Line 4	In accordance with A.R.S. §15-1102, the proceeds from the sale or lease of school district property should be deposited in the School Plant Fund (500). Expenditures made from the School Plant Fund (500) should be made in accordance with the requirements of A.R.S. §15-1102. Districts may establish sub funds for School Plant in funds 501-504 to account for monies received that are restricted to different purposes by statute, but one total budget for all related monies must be reported here in Fund 500.	
6	Other Funds, Line 32	Budgeted expenditures related to monies remaining in Fund 080—Student Success Fund should be reported on line 32—Other, along with any other funds not included elsewhere in the budget.	
6	Internal Service Funds, Line 2	Include all expenditures for Intergovernmental Agreements (IGAs) in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line.	
7	General	<p>For budget adoption, districts may apportion amounts on this page between the M&O and UCO Funds. After original adoption, and prior to May 15 of the budget year, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions.</p> <p>Record in column A on this page all amounts budgeted for use in the M&O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8).</p> <p>Budget Revision When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. After the May 15 budget revision, amounts cannot be reallocated between M&O and UCO.</p>	Yes
7	Line 1	<p>After completing Work Sheet E—FY 2018 District Support Level (DSL) and Revenue Control Limit (RCL), and Work Sheet F—FY 2018 Consolidation/Unification Assistance, if applicable, enter the amount of the district RCL from line X of Work Sheet E, or line III of Work Sheet F, on line 1.</p> <p>Budget Revision For budget revision, Work sheets B, C, E, and F should be revised and the recalculated RCL should be reported on line 1. See budget revision instructions for those work sheets.</p>	Yes
7	Lines 2(a)-(b)	<p>Budget Revision Compare the amounts for District Additional Assistance (DAA) on lines 2(a) and (b) to the applicable amounts calculated by ADE on page 1 of the most recent FY 2018 BUDG25 Report. Districts that include a reduction greater than the amount calculated by ADE on line (b), will reduce their budget capacity by that amount. Work Sheet H should be revised and the recalculated DAA reduction should be reported on line 2 (b). See budget revision instructions for Work Sheet H.</p>	Yes
7	Line 2(b)	Laws 2017, Ch. 304, §§10 and 12 require ADE to reduce DAA for all school districts for FY 2018. See the instructions for Work Sheet H.	

Page	Reference	Instructions	Revision Instructions
7	Line 3	<p>Districts should use prior year ADM to calculate the RCL for overrides (A.R.S. §15-943). Districts that were current year funded in FY 2017 can get weighted student counts from page 4 of ADE's "APOR Equalization Report", APOR 55-1. All other districts may recalculate their RCL based on prior year ADM in a separate copy of Work Sheets B, C, D, and E. Do not submit this separate copy of the Work Sheets to ADE. ADE has posted a link to an override calculation worksheet that may be used as a guide in estimating the override amount. The override calculation worksheet and instructions can be found at the link below.</p> <p>In accordance with A.R.S. §15-951(B), the RCL used to determine the maximum M&O and Special Program overrides for Type 03 districts does not include the tuition paid by the district for high school students attending another district.</p> <p>Do not include any overrides authorized to use excess Impact Aid cash on these lines.</p> <p>ADE is currently developing a new system to collect the results from Special Elections. Districts will be notified on the new procedure at a future date.</p>	
		<p>http://www.azed.gov/finance/files/2017/05/2018budgetoverrideestimator.xls</p>	
7	Line 3(a)	<p>See Line 3 Instructions above.</p> <p>If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(F)], only revenues derived from the FY 2017 ending cash balance in the M&O Fund [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(P) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2018, as Impact Aid monies are accounted for in the Impact Aid Fund.</p>	
7	Line 3(a) Continued	<p>The maximum amount a district may request for an M&O budget override is 15% of the district's RCL. If the district also requests a Special Program override pursuant to A.R.S. §15-482, the maximum amount a district may request for an M&O override is 10% of the RCL. A.R.S. §15-481(G)</p>	
7	Line 3(b)	<p>See Line 3 Instructions above.</p> <p>If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit or District Additional Assistance and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(M)], only revenues derived from the FY 2017 ending cash balance in the M&O and UCO Funds [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(S) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2018, as Impact Aid monies are accounted for in the Impact Aid Fund.</p> <p>The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15-481(AA)</p>	

Page	Reference	Instructions	Revision Instructions
7	Line 3(c)	<p>See Line 3 Instructions above.</p> <p>A.R.S. §15-482 allows a district to request a budget override for programs designed for preschool students with disabilities and students enrolled in kindergarten through grade 12. The amount for the Special Program override may not exceed 5% of the RCL.</p> <p>If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(J)], the increase may only be budgeted and expended if sufficient monies are available in the M&O Fund. A.R.S. §15-481(Q) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2018, as Impact Aid monies are accounted for in the Impact Aid Fund.</p>	
7	Lines 3(a)-(c)	<p>Budget Revision</p> <p>If the RCL originally used to calculate an override was reduced after budget adoption, the district must recalculate the maximum M&O, UCO, and Special Program override amounts in accordance with the instructions above. Arizona Attorney General Opinion I90-020 prohibits districts from recalculating overrides based on an increase in the RCL after secondary taxes have been levied for the applicable year. The amounts reported on lines 3(a) through (c) may not exceed the lesser of the original or recalculated maximum override amounts.</p>	Yes
7	Line 4	<p>Districts with a student count of 125 or less in grades K-8, or 100 or less in grades 9-12 must include an amount on this line if they choose to make a small school adjustment to ensure that page 1, line 30 does not exceed the GBL for M&O. If the district previously qualified for a small school adjustment but has exceeded these student counts, see the instructions for Work Sheets K and K2. For the purposes of Small School Adjustment, districts should use prior year student count (2017 ADM). Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision</p> <p>If the district received approval from the county board of supervisors to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption, include the revised amount on this line.</p>	Yes
7	Line 5	<p>Districts charging tuition for full-day kindergarten and summer school should not include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520).</p> <p>Budget Revision</p> <p>Districts should compare actual tuition revenues received or expected to be received by June 30 to the amounts reported on lines 5(a) through (d) to determine whether the amounts must be decreased or may be increased.</p> <p>The debt service portion of tuition revenues should not be included on lines 5(a) through (d); as those revenues should be reported in the Debt Service Fund (700).</p>	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 5(d)	The work sheets and instructions for calculating this amount will be issued in future ADE School Finance memorandums. The amount will include excess tuition paid to districts in an adjacent state for pupils who reside in the district but are precluded by distance or a lack of adequate transportation from attending a school in their district or county of residence (out-of-state CEC students). In addition, the amount will include funding for students who are precluded by distance or lack of adequate transportation facilities from attending a school in their district or county of residence or who reside in unorganized territories (CEC-A students). The amount will also include funding for students who are placed in a school district by an agency of this State or by a state or federal court of competent jurisdiction in a corrective institution, a foster home, a child care agency, a licensed institution, or a residential facility (CEC-B students).	
7	Line 6	<p>Include assistance received from the State for students whose parents are employed by certain State institutions as described in A.R.S. §15-976. Also, include amounts paid to the school district through the special education voucher payment system such as payments for teaching students at the district instead of sending the student to the Arizona State Schools for the Deaf and the Blind.</p> <p>Budget Revision Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2018 ADM15. The work sheets are available on ADE's website at the link below.</p>	Yes
		<p>http://www.azed.gov/finance/certificates-of-educational-convenience/</p>	
7	Line 7	<p>Districts should <u>not</u> include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision If the June 30, 2017, actual cash balance for the M&O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised Work Sheet S, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2017 actual cash balance for the M&O Fund was accurate, accommodation schools may recalculate Work Sheet S for other changes.</p> <p>In completing line I.A of Work Sheet S, use the lesser of the revised DSL or RCL from Work Sheet E (should agree to page 4 of the most recent FY 2017 APOR55-1 Report). Record the district's actual cash balance for the M&O Fund at June 30, 2017, on line II.A.1. On line II.A.2, record the "Allowed Budget Balance Carry Forward" as reported on page 2 of the most recent FY 2017 BUDG75 Report. Finally, districts should recalculate lines II.B.2 and 3 based on the revised RCL.</p> <p>Districts should compare the recalculated amount on line II.B.5 of Work Sheet S to line 7 to determine whether the amount must be decreased or may be increased.</p>	Yes
7	Line 8(a)	The total amount budgeted for desegregation expenditures in the M&O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should <u>not</u> include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.	

Page	Reference	Instructions	Revision Instructions
7	Line 8(b)	<p>Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision</p> <p>A common school district not within a high school district (Type 03) should report any adjustment for the excess debt service portion of actual tuition, as described in A.R.S. §§15-910(L) and 15-951(A) and (F), on this line. (See Budget Revision instructions for Work Sheet O.)</p>	Yes
7	Line 8(c)	<p>Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that have overexpended in the FY 2017 M&O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, cannot record a budget balance carryforward.</p> <p>Districts that have not overexpended should complete the Work Sheet for Calculation of the FY 2018 Maintenance and Operation Fund Budget Balance Carryforward (Work Sheet M). Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2017 M&O Fund ending cash balance or the actual budget balance carryforward. The amount transferred will reduce the amount of the budget balance carryforward; therefore, the amount carried forward may not exceed the amount on Work Sheet M, line 9.</p> <p>Budget Revision</p> <p>Districts should compare the amount on line 8(c) to the applicable amount on the FY 2017 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amount reported on page 2 of the BUDG75 Report.</p>	Yes
7	Line 8(d)	<p>A district authorized by ADE to continue participation in the Dropout Prevention Programs, in accordance with Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, for FY 2018 may record on this line an amount not to exceed the amount budgeted for the Dropout Prevention Programs in FY 1991. Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p>	
7	Line 8(e)	<p>A district may budget an amount less than or equal to interest expense for registering warrants or for net interest expense (interest expense minus interest income) on tax anticipation notes outside the FY 2018 RCL, if both of the following conditions apply:</p> <p>--The County Treasurer pooled all school district monies for investment during FY 2016 as provided in A.R.S. §15-996.</p> <p>--For those districts that received state aid in FY 2016, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15-973.</p>	
7	Line 8(f)	<p>For the first 3 years that a joint career and technical education and vocational education center is operating and serving students, all or a portion of the center's expenditures may be budgeted outside the RCL. A.R.S. §15-910.01 requires the State Board of Education approval prior to including an amount here. The district <u>must</u> notify the State Board of Education before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.</p>	

Page	Reference	Instructions	Revision Instructions
7	Line 8(g)	Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here. Budget Revision Districts should compare the amount on this line to the applicable amounts on the FY 2017 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amounts reported on page 2 of the BUDG75 Report.	Yes
7	Line 8(h)	Record the amount of any judgments expected to be paid in FY 2018 for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214. This amount should also be included on page 1, line 4.	
7	Line 8(i)	Record the amount of reimbursements for unorganized territory mileage received from performance of a transportation services contract. Budget Revision Districts should compare actual reimbursements for transportation services received or expected to be received by June 30 to the amount reported on this line. The amount on this line cannot exceed the actual amount received for providing these transportation services.	Yes
7	Line 9	Record adjustments to the General Budget Limit on these lines. If more than 1 year or type of adjustment is recorded on any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Adjustments to the GBL for the 4.5% reduction for JTEDs with student counts greater than 2,000 should be entered on line 9(d). At the time of budget preparation, an estimate of the JTED reduction can be found in the footnote on Work Sheet J. Districts that need assistance with the adjustments should contact ADE's budget team. Budget Revision Districts should compare the budgeted adjustment amounts to the applicable ADE calculated values on page 1 of the most recent FY 2018 BUDG25, to determine if the amounts should be revised.	Yes
7	Line 10	For FY 2018, 2016 Prop 123 and Laws 2015, 1st Special Session, Ch. 1, §6 provide total additional funding of \$50,000,000 to districts and charter schools on a pro rata basis. Districts should increase their budget limits by estimating their portion of the increase by using the district's percent of statewide weighted student count as reported on ADE's Classroom Site Fund Detail Report multiplied by \$50,000,000. However, actual amounts will vary and ADE will notify districts of the final amounts. Budget Revision Districts should compare actual additional funding received or expected to be received by June 30 to the amount reported on this line. The amount on this line cannot exceed the actual amount received for additional funding.	Yes
8	Line A.2	Budget Revision Line A.2, if required, should agree to the most recent FY 2017 BUDG75 Report, page 2, "Add to FY18 Expenditure Budget for (UNR), page 8, line A2" This line will also include any positive or negative A.R.S. §15-915 adjustments as approved by ADE. Contact ADE School Finance to reconcile any differences.	Yes

Page	Reference	Instructions	Revision Instructions
8	Lines A.3	Budget Revision Line A.3 should agree to the most recent FY 2017 BUDG75 Report, page 2 “Unrestricted Capital Available for FY17.” Contact ADE School Finance to reconcile any differences.	Yes
8	Line A.6	Budget Revision This line should reflect total actual UCO Fund 610 expenditures as reported on the district’s FY 2017 AFR, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2017 UCO budget (budget page 4, line 10).	Yes
8	Line A.8	Budget Revision Line A.8 should agree to the actual amount of interest earned on investments as reported on the district’s FY 2017 AFR for the UCO Fund.	Yes
8	Line A.9	The district should forward a copy of the award letter from the SFB stating the specific amount being deposited in Fund 610, to ADE, School Finance in order to receive budget capacity for this item. Budget Revision Enter the amount of money, if any, received or expected to be received, by fiscal year end.	Yes
8	Line A.10	Record adjustments to the UCBL on these lines. If more than 1 year or type of adjustment is recorded for any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Adjustments to the UCBL for the 4.5% reduction for JTEDs with student counts greater than 2,000 should be entered on Line A.10(b). At the time of budget preparation, an estimate of the JTED reduction can be found in the footnote on Work Sheet J. Districts that need assistance with the adjustments should contact ADE’s budget team.	
8	Line A.10 continued	Budget Revision Districts should compare budgeted adjustment amounts to the applicable ADE calculated values on page 2 of the most recent FY 2018 BUDG25, to determine if the amounts should be revised.	Yes
8	Line B.2	Budget Revision Line B.2 should reflect total actual CSF expenditures as reported on the district’s FY 2017 AFR.	Yes
8	Line B.4	Budget Revision This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2017 AFR for all three CSFs.	Yes
8	Line B.5	In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation. The FY 2018 allocation for the district is \$386 multiplied by the district’s weighted student count (based on fundable students attending within the school district). The FY 2018 CSF actual payments detail reports will be available on ADE’s website at the link below beginning in August 2017.	
		http://www.azed.gov/SchoolFinanceReports/Reports	

Page	Reference	Instructions	Revision Instructions
8	Line B.6	Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Districts that need assistance with the adjustment should contact ADE's budget team.	
Suppl	ELL General	A.R.S. §15-756.02 requires each school district to implement one or more Structured English Immersion (SEI) models, as previously approved by the ELL Task Force, to provide instruction to ELL students. A.R.S. §15-756.01 defined incremental costs as the costs that are associated with an SEI program pursuant to A.R.S. §15-752 or a program pursuant to A.R.S. §15-753 that are in addition to the normal costs of conducting programs for English proficient students. Further, incremental costs do not include costs that replace the same types of service provided to English proficient students or compensatory instruction.	
Suppl	ELL General Continued	SEI Fund 071 is used to account for monies received from ADE to provide for the incremental cost of instruction to ELLs and must be used to supplement existing programs. In accordance with A.R.S. §15-756.03 and .04, SEI monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English proficient students. Districts were required to submit a separate SEI Budget Request Form to ADE to request these monies for FY 2018.	
Suppl	ELL General Continued	In accordance with A.R.S. §15-756.11, the Compensatory Instruction Fund 072 is used to account for monies received from ADE for compensatory instruction programs in addition to normal classroom instruction as described above. Monies must be used to supplement existing programs and not supplant federal, state, or local monies, including desegregation monies levied pursuant to A.R.S. §15-910, used for ELLs or ELL compensatory instruction that were budgeted as of February 23, 2006. For FY 2018, there were no new monies available for compensatory instruction programs. ADE will allow districts to use the remaining monies but will deduct those amounts from future funding requests for compensatory instruction programs.	
Suppl	ELL General Continued	In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved SEI model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction.	
Suppl	ELL General Continued	Districts may have ELL costs, in funds other than Structured English Immersion Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved SEI model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160.	
Summary	Page 1	Districts should report total PSD-12 average daily membership for fiscal years 2016 and 2017 from the ADMS45-2 Report, available on ADE's Web site. Districts should estimate 2018 current fiscal year ADM.	

Page	Reference	Instructions	Revision Instructions
Truth in Taxation Work Sheet	General	In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation hearing on or before the adoption of the expenditure budget if the district budgets an amount that is higher than the truth in taxation base limit, levies any amount for adjacent ways pursuant to A.R.S. §15-995, or levies any amount for liabilities in excess of the budget pursuant to A.R.S. §15-907.	
Truth in Taxation Work Sheet	General Continued	All districts must complete the Truth in Taxation Work Sheet to calculate the district's truth in taxation base limit, to determine if a hearing is required, and to report the portion of the FY 2018 primary property tax rate related to each of the truth in taxation expenditure categories. Information from this Work Sheet is provided to the Department of Revenue, Property Tax Oversight Commission. If an amount on line 11, 12, or 13 is greater than zero, the district must publish a truth in taxation hearing notice and hold a hearing. The amounts calculated on lines A, B.2, and C.2 of the Work Sheet should be used, where indicated, on the sample truth in taxation hearing notice. Districts must submit the completed Work Sheet to ADE as part of the budget package and must notify ADE of any subsequent changes to the truth in taxation base limit. If a truth in taxation hearing is held, the Work Sheet must also be made available to the general public at the hearing. See Review, Submission, and Publication Instructions issued with the 2018 expenditure budget forms and A.R.S. §15-905.01 for further requirements.	
Truth in Taxation Work Sheet	General Continued	The truth in taxation work sheet and notice do not need to be completed for budget revisions. The impact of any revisions should be included in the following year's truth in taxation calculation.	
Truth in Taxation Work Sheet	Line 1	The prior year TNT Base Limit reported on line 1 is the total of the Adjusted FY 2017 TNT Base Limit and the 2017 Excess over TNT Limit. This calculation assumes that the district properly noticed any required TNT Hearing in 2017. If the district reported an amount on the Excess over Truth in Taxation Limit line in 2017 but did not provide the required notification of a TNT hearing, the 2017 Excess over TNT Limit amount should not be added here.	
Truth in Taxation Work Sheet	Line 2	Use this line to reduce the TNT Base limit (line 1) for programs that the district is no longer eligible to budget for. Districts that are no longer eligible to budget for any of the programs on lines 4 through 7, or if the expenditures for those programs will be made only in the Impact Aid Fund, should have a TNT base limit of zero after deducting amounts for discontinued programs on this line.	
Truth in Taxation Work Sheet	Line 8.a	Use actual expenditures to date plus estimated amounts for the remainder of FY 2017.	