



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

Revised #1

Version

BY THE GOVERNING BOARD

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

Proposed June 22, 2017
Adopted July 11, 2017
Revised October 12, 2017
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 302, §33, pertaining to the intended 1.06 percent teacher salary increase.

Signatures of Superintendent and Business Manager with SIGNED labels below.

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

October 13, 2017 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Kevin Davis

Kevin Davis

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Kevin Davis

Telephone:

520-384-8600

E-mail:

kevin.davis@wusd13.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Item, Amount. Includes Total Budgeted Revenues for Fiscal Year 2017 (\$9,555,000) and Estimated Revenues by Source for Fiscal Year 2018 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Tax Rate Category, Prior FY 2017, Est. Budget FY 2018. Includes Primary Tax Rate, Secondary Tax Rates (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 with 2 columns: Item, Amount. Includes 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 with 2 columns: Item, Amount. Includes 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.	54.00	60.00	2,290,000	700,000	1,000	40,000	0	2,948,592	3,031,000	2.8%
2000 Support Services											
2100 Students	2.	5.50	5.50	190,000	70,000	6,500	2,500	0	266,800	269,000	0.8%
2200 Instructional Staff	3.	3.00	3.00	80,000	32,000	3,000	4,000	0	118,000	119,000	0.8%
2300 General Administration	4.	1.00	0.50	70,000	22,000	20,000	600	500	112,750	113,100	0.3%
2400 School Administration	5.	6.00	6.00	345,000	108,000	2,000	3,500	2,200	456,000	460,700	1.0%
2500 Central Services	6.	9.50	10.00	290,000	95,000	125,000	20,000	700	591,700	530,700	-10.3%
2600 Operation & Maintenance of Plant	7.	10.50	10.50	260,000	122,000	372,589	300,000	0	1,200,000	1,054,589	-12.1%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	13,000	9,000	0	13,500	0	46,700	35,500	-24.0%
610 School-Sponsored Cocurricular Activities	10.	3.00	2.00	80,000	40,000	150	0	0	128,900	120,150	-6.8%
620 School-Sponsored Athletics	11.	0.50	0.50	130,000	23,000	775	17,000	0	178,400	170,775	-4.3%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	94.00	99.00	3,748,000	1,221,000	531,014	401,100	3,400	6,047,842	5,904,514	-2.4%
200 and 300 Special Education											
1000 Instruction	15.	19.00	20.00	592,000	203,059	0	1,500	0	796,559	796,559	0.0%
2000 Support Services											
2100 Students	16.	3.25	3.25	141,000	34,000	24,000	0	0	199,000	199,000	0.0%
2200 Instructional Staff	17.	0.50	0.50	23,500	6,800	300	0	0	30,600	30,600	0.0%
2300 General Administration	18.	0.00		0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.25	0.25	4,500	1,150	0	0	0	5,650	5,650	0.0%
2500 Central Services	20.	0.00		0	0	0	3,000	0	3,000	3,000	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	23.00	24.00	761,000	245,009	24,300	4,500	0	1,034,809	1,034,809	0.0%
400 Pupil Transportation	25.	9.75	10.00	248,000	60,500	32,000	112,000	0	452,500	452,500	0.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	1.00	1.00	35,000	8,571	0	0	0	47,600	43,571	-8.5%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	127.75	134.00	4,792,000	1,535,080	587,314	517,600	3,400	7,582,751	7,435,394	-1.9%

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)

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)

Prior FY	Budget FY
648,605	648,605
7,000	2,000
0	0
174,204	160,000
0	15,000
205,000	0
0	0
	209,204
1,034,809	1,034,809

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20
 Staff-Pupil 1 to 20

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
73.00	72.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>33500</u>
All Funds - Federal	6330	<u>3,500</u>

FY 2018 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ 25,000

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) \$ 35,500

(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>62.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>63.00</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$2,653,104</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$3,081,028</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$32,659</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$3,755</u>
7. Employer share of FICA expense for increase on line 5	<u>\$2,498</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$38,912</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.	179,715	44,929				187,508	224,644	19.8%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	179,715	44,929				187,508	224,644	19.8%
200 Special Education									
1000 Instruction	5.						0	0	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.	0	0				0	0	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.	179,715	44,929				187,508	224,644	19.8%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	327,222	81,806				382,122	409,028	7.0%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	327,222	81,806				382,122	409,028	7.0%
200 Special Education									
1000 Instruction	18.						0	0	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.	0	0				0	0	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.	327,222	81,806				382,122	409,028	7.0%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	249,590	62,398				257,468	311,988	21.2%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.						0	0	0.0%
Program 100 Subtotal (lines 27-29)	30.	249,590	62,398	0	0		257,468	311,988	21.2%
200 Special Education									
1000 Instruction	31.						0	0	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.	0	0	0	0		0	0	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.	249,590	62,398	0	0		257,468	311,988	21.2%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	756,527	189,133	0	0	0	827,098	945,660	14.3%

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		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.	30,000	160,229				171,975	190,229	10.6%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		3,000				4,500	3,000	-33.3%	
2300, 2400, 2500, 2900 Administration	4.		48,921				63,050	48,921	-22.4%	
2600 Operation & Maintenance of Plant	5.		10,000				7,180	10,000	39.3%	
2700 Student Transportation	6.		50,000				17,653	50,000	183.2%	
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%	
4000 Facilities Acquisition and Construction	8.		12,056				0	12,056	--	
5000 Debt Service	9.			116,350	21,500		138,100	137,850	-0.2%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	30,000	284,206	116,350	21,500	0	402,458	452,056	12.3%

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 2,000
6642 Textbooks	72,000
6643 Instructional Aids	10,000
673X Furniture and Equipment	20,000
673X Vehicles	50,000
673X Tech Hardware & Software	138,000

(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)]

\$ -

(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 \$ 116,350 , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ 21,500 , 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.	402,458	452,056	200,000	200,000	0		200,000	400,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		50,000		0		0		4.
6710 Land and Improvements	5.	0		0		0		100,000	400,000	5.
6720 Buildings and Improvements	6.	0		25,000		0		0		6.
673X Furniture and Equipment	7.	50,000	20,000	25,000	50,000	0		0		7.
673X Vehicles	8.	80,057	50,000	50,000	100,000	0		0		8.
673X Technology Hardware & Software	9.	105,000	138,000	50,000	50,000	0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	235,057	208,000	200,000	200,000	0	0	100,000	400,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	0	0			0	400,000	13.
New Construction	14.	0	0	0	0	0		0	0	14.
Other	15.	0	208,000	0	200,000	0		0	0	15.
Total (lines 13-15, must equal line 12)	16.	0	208,000	0	200,000	0	0	0	400,000	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 \$ 200,000

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

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00		550,000	550,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		100,000	100,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		150,000	0	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		0	50,000	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		0		6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	0.00		220,000	275,000	8.
9.	230 Johnson-O'Malley	6000	0.00		0		9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		20,000	20,000	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14.	290 Medicaid Reimbursement	6000	0.00		50,000	50,000	14.
15.	374 E-Rate	6000	0.00		100,000	75,000	15.
16.	378 Impact Aid	6000	0.00		0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		75,000	150,000	17.
18.	Total Federal Project Funds (lines 1-17)	6000	0.00	0.00	1,265,000	1,270,000	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		0	10,000	19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	456 College Credit Exam Incentives	6000					26.
27.	457 Results-based Funding	6000					27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	0.00		0		29.
30.	Total State Project Funds (lines 19-29)	6000	0.00	0.00	0	10,000	30.
31.	Total Special Projects (lines 18 and 30)	6000	0.00	0.00	1,265,000	1,280,000	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY	
1.	Teacher Compensation Increases	40,000	0
2.	Class Size Reduction	0	25,000
3.	Dropout Prevention Programs (M&O purposes)	0	25,000
4.	Instructional Improvement Programs (M&O purposes)	40,000	25,000
5.	Total Instructional Improvement Fund (lines 1-4)	80,000	75,000

OTHER FUNDS

	Prior FY	Budget FY	
1.	050 County, City, and Town Grants	0	0
2.	071 Structured English Immersion (1)	0	0
3.	072 Compensatory Instruction (1)	0	0
4.	500 School Plant (2)	14,000	15,000
5.	510 Food Service	500,000	500,000
6.	515 Civic Center	20,000	25,000
7.	520 Community School	0	
8.	525 Auxiliary Operations	100,000	100,000
9.	526 Extracurricular Activities Fees Tax Credit	80,000	80,000
10.	530 Gifts and Donations	20,000	50,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	0	3,000
12.	540 Fingerprint	0	
13.	545 School Opening	0	
14.	550 Insurance Proceeds	500,000	300,000
15.	555 Textbooks	1,500	1,500
16.	565 Litigation Recovery	500,000	25,000
17.	570 Indirect Costs	80,000	50,000
18.	575 Unemployment Insurance	0	
19.	580 Teacherage	0	
20.	585 Insurance Refund	0	
21.	590 Grants and Gifts to Teachers	0	
22.	595 Advertisement	0	
23.	596 Joint Technical Education	350,000	350,000
24.	639 Impact Aid Revenue Bond Building	0	
25.	650 Gifts and Donations-Capital	0	
26.	660 Condemnation	0	
27.	665 Energy and Water Savings	0	
28.	686 Emergency Deficiencies Correction	0	
29.	691 Building Renewal Grant	300,000	100,000
30.	700 Debt Service	1,124,880	1,011,320
31.	720 Impact Aid Revenue Bond Debt Service	0	
32.	Other	0	

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	0	
2.	955 Intergovernmental Agreements	10,000	
3.	9__ OPEB	0	
4.	965_IGA Dual Enrollment	25,000	10,000

(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)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 6,520,248	\$ 52,285
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VIII.F.1)	\$ 573,559	
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	173,788	
(c) Total DAA (line 2.a minus 2.b)	\$ 399,771	399,771
*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	431,535	
(b) Unrestricted Capital Outlay		
(c) Special Program		
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)		
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local		
(a) Individuals and Other Private Sources		
(b) Other Arizona Districts		
(c) Out-of-State Districts and Other Governments		
(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)	0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)	482,751	
(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) Sheet M, line 6.D) (A.R.S. §15-920)	0	
* (h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:		
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		
(c) Increase for Energy and Water Savings Fund Transfer to M&O		
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]		
(e) Noncompliance Adjustment		
(f) ADM/Transportation Audit Adjustment		
(g) Other:		
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)	53,145	
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)	7,435,394	
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)		\$ 452,056

* 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) \$ 402,458
2. Total UCBL Adjustment for prior years as notified by ADE on BUDGT5 report (For budget adoption, use zero.) \$ 0
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2) \$ 402,458
4. Amount Budgeted in Fund 610 in FY 2017
 (from FY 2017 latest revised Budget, page 4, line 10) \$ 402,458
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 \$ 402,458
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) \$ 402,458
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. \$ 0
8. Interest Earned in Fund 610 in FY 2017 \$ 0
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F) \$ 0
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) \$ 452,056
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) \$ 452,056

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)	187,508	382,122	257,468	827,098
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	72,635	192,633	164,823	430,091
3. Unexpended Budget Balance (line B.1 minus B.2)	114,873	189,489	92,645	397,007
4. Interest Earned in the Classroom Site Fund in FY 2017	175	347	151	673
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.	109,595.69	219,191.38	219,191.38	547,978.45
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)	224,644	409,028	311,988	945,659

- (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%

I certify that the Budget of Willcox Unified School District, Cochise 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 Kevin Davis at the District Office, telephone 520-384-8600 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	Primary Rate
1,091.639	1,094.579	1,094.579	
Attending			Secondary Rate*
			4.7882
			2.8681
			4.4325
			2.1657

* 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	General BL 7,435,394
Classroom Site	Classroom Site Fund BL 945,659
Unrestricted Capital Outlay	Unrestricted Capital BL 452,056

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./ (Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	2,907,092	2,990,000	41,500	41,000	2,948,592	3,031,000	2.8%
2000 Support Services							
2100 Students	253,000	260,000	13,800	9,000	266,800	269,000	0.8%
2200 Instructional Staff	106,000	112,000	12,000	7,000	118,000	119,000	0.8%
2300, 2400, 2500 Administration	978,000	930,000	182,450	174,500	1,160,450	1,104,500	-4.8%
2600 Oper./Maint. of Plant	400,000	382,000	800,000	672,589	1,200,000	1,054,589	-12.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	20,700	22,000	26,000	13,500	46,700	35,500	-24.0%
610 School-Sponsored Curric. Activities	128,900	120,000	0	150	128,900	120,150	-6.8%
620 School-Sponsored Athletics	158,000	153,000	20,400	17,775	178,400	170,775	-4.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	4,951,692	4,969,000	1,096,150	935,514	6,047,842	5,904,514	-2.4%
200 and 300 Special Education							
1000 Instruction	795,059	795,059	3,380	1,500	798,439	796,559	-0.2%
2000 Support Services							
2100 Students	175,000	175,000	24,000	24,000	199,000	199,000	0.0%
2200 Instructional Staff	30,300	30,300	300	300	30,600	30,600	0.0%
2300, 2400, 2500 Administration	5,650	5,650	3,000	3,000	8,650	8,650	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	1,006,009	1,006,009	30,680	28,800	1,036,689	1,034,809	-0.2%
400 Pupil Transportation	296,500	308,500	156,000	144,000	452,500	452,500	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	47,600	43,571	0	0	47,600	43,571	-8.5%
TOTAL EXPENDITURES	6,301,801	6,327,080	1,282,830	1,108,314	7,584,631	7,435,394	-2.0%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	7,582,751	7,435,394	(147,357)	-1.9%
Instructional Improvement	80,000	75,000	(5,000)	-6.3%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	827,098	945,660	118,562	14.3%
Federal Projects	1,265,000	1,270,000	5,000	0.4%
State Projects	0	10,000	10,000	--
Unrestricted Capital Outlay	402,458	452,056	49,598	12.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	200,000	400,000	200,000	100.0%
Debt Service	1,124,880	1,011,320	(113,560)	-10.1%
School Plant Fund	14,000	15,000	1,000	7.1%
Auxiliary Operations	100,000	100,000	0	0.0%
Bond Building	200,000	200,000	0	0.0%
Food Service	500,000	500,000	0	0.0%
Other	1,886,500	994,500	(892,000)	-47.3%

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	648,605	648,605
Gifted Education	7,000	2,000
Remedial Education	0	0
ELL Incremental Costs	174,204	160,000
ELL Compensatory Instruction	0	15,000
Vocational and Technical Education	205,000	0
Career Education	0	0
Joint Technical Education		209,204
TOTAL	1,034,809	1,034,809

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	5	1 to 218.9
Teachers	71	1 to 15.4
Other	2	1 to 547.3
Subtotal	78	1 to 14.0
Classified --		
Managers, Supervisors, Directors	3	1 to 364.9
Teachers Aides	6	1 to 182.4
Other	47	1 to 23.3
Subtotal	56	1 to 19.5
TOTAL	134	1 to 8.2
Special Education --		
Teacher	6	1 to 20.0
Staff	6	1 to 20.0

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

1.	FY 2018 Truth in Taxation Base Limit (from FY 2017 TNT work sheet, line 3 + line 11)	\$ 22,772	
2.	Deduction for discontinued programs	<u>No budget for 2015</u>	
3.	Adjusted FY 2018 TNT Base Limit	<u>Click here for</u>	
		<u>Instructions</u>	
		<u>22,772</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)	\$ 0	0.0000
5.	Dropout Prevention (from page 1, line 27)	0	0.0000
6.	Joint Career and Technical Education and Vocational Education Center	0	0.0000
7.	Small School Adjustment (from page 7, line 4, columns A and B)	0	0.0000

Adjustments for FY 2017 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2017 Total Actual Expenditures for programs above	\$ _____	
b.	Sum of FY 2017 original budget amounts for programs above (from FY 2017 TNT work sheet, sum of lines 4, 5, and 6)	0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ 0	
9.	Small School Adjustment		
a.	FY 2017 final budget for Small School Adjustment	\$ _____	
b.	FY 2017 original budget for Small School Adjustment (from FY 2017 TNT work sheet, line 7)	\$ 0	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ 0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ 0	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ 0	
12.	Amount to be Levied in FY 2018 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)		
13.	Amount to be Levied in FY 2018 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ 200,000	0.0031
		\$ _____	0.0000

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ 200,000
B.1.	Current Assessed Value	\$ 64,871,743
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ 3.5103 (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$ 222,772
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ 34,3404 (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.