



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

Proposed

Version

BY THE GOVERNING BOARD

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

Proposed June 14, 2017

Adopted \_\_\_\_\_

Revised \_\_\_\_\_

Date

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

_____	_____
_____	_____
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_____	_____
SIGNED	SIGNED

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

June 15, 2017 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Christine Busch

Liz Yeskey

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Liz Yeskey

Telephone: (480) 730-7131

E-mail: lyeskey@tempeschools.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$	<u>123,600,000</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)		
Local	1000	\$ <u>3,600,000</u>
Intermediate	2000	\$ <u>3,000,000</u>
State	3000	\$ <u>30,000,000</u>
Federal	4000	\$ <u>16,000,000</u>
TOTAL		\$ <u>52,600,000</u>

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

	Prior FY 2017	Est. Budget FY 2018
Primary Tax Rate:	3.0866	3.2300
Secondary Tax Rates:		
M&O Override	0.6095	0.5763
Special Program Override		
Capital Override	0.3568	0.3324
Class A Bonds	0.1486	
Class B Bonds	1.0816	1.1580
JTED		
Total Secondary Tax Rate	2.1965	2.0667

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

1. General Budget Limit (from Budget, page 7, line 11)	\$	<u>81,001,381</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>14,980,713</u>
3. Subtotal (line A.1 + A.2)	\$	<u>95,982,094</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$	<u>10,285,000</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	<u>0</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$	<u>106,267,094</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>81,001,381</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>14,980,713</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>95,982,094</u>

**FUND 001 (M&O)**

**MAINTENANCE AND OPERATION (M&O) FUND**

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2017	Budget FY 2018		
		100 Regular Education										
1000 Instruction	1.	521.51	507.94	20,722,099	8,267,894	367,761	275,897		30,149,824	29,633,651	-1.7%	1.
2000 Support Services												
2100 Students	2.	31.96	35.21	1,424,198	495,703	30,240	32,170		1,997,911	1,982,311	-0.8%	2.
2200 Instructional Staff	3.	30.95	29.55	1,727,184	526,773	371,456	80,877	10,900	2,639,491	2,717,190	2.9%	3.
2300 General Administration	4.	6.00	6.00	532,774	145,326	224,048	8,600	14,470	957,348	925,218	-3.4%	4.
2400 School Administration	5.	40.00	42.00	2,698,865	825,840		8,016		3,445,595	3,532,721	2.5%	5.
2500 Central Services	6.	37.44	36.84	1,807,141	593,849	193,801	31,776	49,461	2,750,549	2,676,028	-2.7%	6.
2600 Operation & Maintenance of Plant	7.	112.56	113.55	3,601,301	1,384,522	1,212,727	2,758,623	5,000	8,851,679	8,962,173	1.2%	7.
2900 Other	8.	0.00							353,149	0	-100.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	1.00	44,745	16,278				80,194	61,023	-23.9%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		9,600	1,932				11,532	11,532	0.0%	10.
620 School-Sponsored Athletics	11.	0.00		98,813		13,851	7,224		119,164	119,888	0.6%	11.
630 Other Instructional Programs	12.	0.00							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.	781.42	772.09	32,666,720	12,258,117	2,413,884	3,203,183	79,831	51,356,436	50,621,735	-1.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	169.50	172.93	6,016,617	2,516,866	1,075,940	57,350		9,114,967	9,666,773	6.1%	15.
2000 Support Services												
2100 Students	16.	44.95	47.30	2,807,004	878,253	306,049	45,552		4,119,313	4,036,858	-2.0%	16.
2200 Instructional Staff	17.	6.90	6.90	475,594	115,145	22,193	19,259	1,170	700,967	633,361	-9.6%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	2.00	2.00	129,836	39,815	325			167,645	169,976	1.4%	19.
2500 Central Services	20.	0.00							0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	2.00	2.00	52,081	25,011	1,500	90,000		165,981	168,592	1.6%	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.	225.35	231.13	9,481,132	3,575,090	1,406,007	212,161	1,170	14,268,873	14,675,560	2.9%	24.
400 Pupil Transportation	25.	66.17	63.51	1,702,984	812,463	57,825	446,647	990	3,057,345	3,020,909	-1.2%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	188.92	183.84	8,153,225	2,805,419	288,641	624,964	6,000	13,578,248	11,878,248	-12.5%	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	0.0%	28.
550 K-3 Reading Program	29.	11.95	11.95	623,655	181,274				791,885	804,929	1.6%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,273.81	1,262.52	52,627,716	19,632,363	4,166,357	4,486,955	87,991	83,052,787	81,001,381	-2.5%	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	12,757,679	13,117,805	1.
2. Gifted Education	1,367,170	1,437,755	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	144,024	120,000	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-JTED)	0		6.
7. Career Education	0		7.
8. Joint Technical Education (JTED)			8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	14,268,873	14,675,560	9.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 12  
 Staff-Pupil 1 to 10

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
855.81	810.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>36,229</u>
All Funds - Federal	<u>6330</u>	<u>2,271</u>

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

Amount Budgeted in M&O Fund for a Performance Pay Component \_\_\_\_\_

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

**Expenditures Budgeted in the M&O Fund for Food Service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 61,023

(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>597.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>589.40</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$27,929,007</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$26,707,095</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$283,095</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$32,555</u>
7. Employer share of FICA expense for increase on line 5	<u>\$21,657</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$337,307</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	
<b>Classroom Site Fund 011 - Base Salary</b>								
100 Regular Education								
1000 Instruction	1. 729,862	146,922				721,120	876,784	21.6%
2100 Support Services - Students	2.					0	0	0.0%
2200 Support Services - Instructional Staff	3. 18,086	3,641				18,000	21,727	20.7%
Program 100 Subtotal (lines 1-3)	4. 747,948	150,563				739,120	898,511	21.6%
200 Special Education								
1000 Instruction	5. 121,260	24,410				120,000	145,670	21.4%
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. 121,260	24,410				120,000	145,670	21.4%
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. 869,208	174,973				859,120	1,044,181	21.5%
<b>Classroom Site Fund 012 - Performance Pay</b>								
100 Regular Education								
1000 Instruction	14. 1,315,943	264,405				1,375,240	1,580,348	14.9%
2100 Support Services - Students	15. 5,033	1,013				9,600	6,046	-37.0%
2200 Support Services - Instructional Staff	16. 92,164	18,532				96,000	110,696	15.3%
Program 100 Subtotal (lines 14-16)	17. 1,413,140	283,950				1,480,840	1,697,090	14.6%
200 Special Education								
1000 Instruction	18. 265,354	53,309				276,000	318,663	15.5%
2100 Support Services - Students	19.					0	0	0.0%
2200 Support Services - Instructional Staff	20. 16,729	3,368				20,400	20,097	-1.5%
Program 200 Subtotal (lines 18-20)	21. 282,083	56,677				296,400	338,760	14.3%
Other Programs (Specify) _____								
1000 Instruction	22. 71,200	14,207				78,000	85,407	9.5%
2100 Support Services - Students	23. 7,549	1,520				8,400	9,069	8.0%
2200 Support Services - Instructional Staff	24. 12,961	2,609				16,800	15,570	-7.3%
Other Programs Subtotal (lines 22-24)	25. 91,710	18,336				103,200	110,046	6.6%
Total Expenditures (lines 17, 21, and 25)	26. 1,786,933	358,963				1,880,440	2,145,896	14.1%
<b>Classroom Site Fund 013 - Other</b>								
100 Regular Education								
1000 Instruction	27. 1,434,941	288,854				1,436,914	1,723,795	20.0%
2100 Support Services - Students	28.					0	0	0.0%
2200 Support Services - Instructional Staff	29. 35,558	7,158				36,000	42,716	18.7%
Program 100 Subtotal (lines 27-29)	30. 1,470,499	296,012	0	0		1,472,914	1,766,511	19.9%
200 Special Education								
1000 Instruction	31. 238,403	47,990				234,000	286,393	22.4%
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. 238,403	47,990	0	0		234,000	286,393	22.4%
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. 1,708,902	344,002	0	0		1,706,914	2,052,904	20.3%
Total Classroom Site Funds (lines 13, 26, and 39)	40. 4,365,043	877,938	0	0	0	4,446,474	5,242,981	17.9%

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		
<b>Unrestricted Capital Outlay Override (1)</b>	1.	800,378	7,797,256			1,906,420	9,132,510	10,504,054	15.0%	
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.	1,296,276	5,319,786				4,653,582	6,616,062	42.2%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		557,852			355,371	1,538,084	913,223	-40.6%	
2300, 2400, 2500, 2900 Administration	4.		1,636,606			687,556	2,138,744	2,324,162	8.7%	
2600 Operation & Maintenance of Plant	5.		304,249				213,140	304,249	42.7%	
2700 Student Transportation	6.		280,262				248,150	280,262	12.9%	
3000 Operation of Noninstructional Services (5)	7.		62,000				74,000	62,000	-16.2%	
4000 Facilities Acquisition and Construction	8.		3,617,261			863,494	4,953,462	4,480,755	-9.5%	
5000 Debt Service	9.						0	0	0.0%	
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>10.</b>	0	1,296,276	11,778,016	0	0	1,906,421	13,819,162	14,980,713	8.4%

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)] \$ 62,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	<u>685,157</u>
6642 Textbooks	<u>611,119</u>
6643 Instructional Aids	<u>5,008,116</u>
673X Furniture and Equipment	<u>3,550</u>
673X Vehicles	<u>6,766,350</u>
673X Tech Hardware & Software	

(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		
<b>Total Fund Expenditures</b>	1.	13,819,162	14,980,713	79,377,438	61,603,346	0		400,000	800,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	661,862		233,316	300,000	0		0		2.
6200 Employee Benefits	3.	155,714		77,708	75,000	0		0		3.
6450 Construction Services	4.	1,459,899		67,774,004	53,177,760	0		400,000	800,000	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.	1,387,803	5,008,116	0		0		0		7.
673X Vehicles	8.	19,566	3,550	7,079,862	7,050,586	0		0		8.
673X Technology Hardware & Software	9.	5,357,158	6,766,350	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.	9,042,002	11,778,016	75,164,890	60,603,346	0	0	400,000	800,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	1,459,899		67,774,004	53,177,760			400,000	800,000	13.
New Construction	14.	0		0		0		0		14.
Other	15.	7,582,238	11,778,016	7,390,886	7,425,586	0		0		15.
Total (lines 13-15, must equal line 12)	16.	9,042,137	11,778,016	75,164,890	60,603,346	0	0	400,000	800,000	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 \$ 800,000

**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		4,600,000	4,600,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		600,000	600,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		60,000	60,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		250,000	250,000	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		260,000	260,000	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	0	7.
8.	220 IDEA Part B	6000	0.00		2,500,000	2,500,000	8.
9.	230 Johnson-O'Malley	6000	0.00		15,000	15,000	9.
10.	240 Workforce Investment Act	6000	0.00		0	0	10.
11.	250 AEA - Adult Education	6000	0.00		0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0	0	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	0	13.
14.	290 Medicaid Reimbursement	6000	0.00		800,000	800,000	14.
15.	374 E-Rate	6000	0.00		1,000,000	1,000,000	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		200,000	200,000	17.
18.	Total Federal Project Funds (lines 1-17)		0.00	0.00	10,285,000	10,285,000	18.

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00		0		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		900,000	900,000	29.
30.	Total State Project Funds (lines 19-29)		0.00	0.00	900,000	900,000	30.
31.	Total Special Projects (lines 18 and 30)		0.00	0.00	11,185,000	11,185,000	31.

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	250,000	250,000	1.
2.	Class Size Reduction	6000	0		2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0		3.
4.	Instructional Improvement Programs (M&O purposes)	6000	250,000	250,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)		500,000	500,000	5.

**OTHER FUNDS**

1.	050 County, City, and Town Grants	6000	0		1.
2.	071 Structured English Immersion (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	900,000	900,000	4.
5.	510 Food Service	6000	7,000,000	6,500,000	5.
6.	515 Civic Center	6000	150,000	100,000	6.
7.	520 Community School	6000	600,000	600,000	7.
8.	525 Auxiliary Operations	6000	0		8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	500,000	500,000	9.
10.	530 Gifts and Donations	6000	400,000	45,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0		11.
12.	540 Fingerprint	6000	2,500	2,500	12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	50,000	50,000	14.
15.	555 Textbooks	6000	7,500	7,500	15.
16.	565 Litigation Recovery	6000	40,000	20,000	16.
17.	570 Indirect Costs	6000	900,000	850,000	17.
18.	575 Unemployment Insurance	6000	0		18.
19.	580 Teacherage	6000	0		19.
20.	585 Insurance Refund	6000	0		20.
21.	590 Grants and Gifts to Teachers	6000	0		21.
22.	595 Advertisement	6000	0		22.
23.	596 Joint Technical Education	6000	0		23.
24.	639 Impact Aid Revenue Bond Building	6000	0		24.
25.	650 Gifts and Donations-Capital	6000	0		25.
26.	660 Condemnation	6000	0		26.
27.	665 Energy and Water Savings	6000	0		27.
28.	686 Emergency Deficiencies Correction	6000	0		28.
29.	691 Building Renewal Grant	6000	1,000,000	1,000,000	29.
30.	700 Debt Service	6000	20,000,000	20,000,000	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0		31.
32.	Other _____	6000	0		32.

**INTERNAL SERVICE FUNDS 950-989**

1.	980 Self-Insurance	6000	13,000,000	13,000,000	1.
2.	955 Intergovernmental Agreements	6000	300,000	300,000	2.
3.	9__ OPEB	6000	0		3.
4.	953 Transportation Internal Service	6000	160,000	160,000	4.

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

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

\$ 400,000

Prior FY Budget FY

6000	0		1.
6000	0	0	2.
6000	0	0	3.
6000	900,000	900,000	4.
6000	7,000,000	6,500,000	5.
6000	150,000	100,000	6.
6000	600,000	600,000	7.
6000	0		8.
6000	500,000	500,000	9.
6000	400,000	45,000	10.
6000	0		11.
6000	2,500	2,500	12.
6000	0		13.
6000	50,000	50,000	14.
6000	7,500	7,500	15.
6000	40,000	20,000	16.
6000	900,000	850,000	17.
6000	0		18.
6000	0		19.
6000	0		20.
6000	0		21.
6000	0		22.
6000	0		23.
6000	0		24.
6000	0		25.
6000	0		26.
6000	0		27.
6000	0		28.
6000	1,000,000	1,000,000	29.
6000	20,000,000	20,000,000	30.
6000	0		31.
6000	0		32.

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

		<b>A. Maintenance and Operation</b>	<b>B. Unrestricted Capital Outlay</b>
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 57,798,092	\$ 57,798,092	\$ 0
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 4,937,300		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	4,221,391		
(c) Total DAA (line 2.a minus 2.b)	\$ 715,909	650,000	65,909
*3. FY 2018 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(a) Maintenance and Operation		8,669,714	
(b) Unrestricted Capital Outlay			5,000,000
(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			
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)		11,878,248	300,000
* (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)		2,000,000	
(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)		5,327	
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]			
(e) Noncompliance Adjustment			
(f) ADM/Transportation Audit Adjustment			
(g) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)			475,000
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)		\$ 81,001,381	
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)			\$ 5,840,909

\* 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)	\$ 13,819,162
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	\$ 13,819,162
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ 13,819,162
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 13,819,162
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 4,679,358
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.	\$ --
8. Interest Earned in Fund 610 in FY 2017	\$
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)	\$ 5,840,909
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 14,980,713

**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)	859,120	1,880,440	1,706,914	4,446,474
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	796,375	1,697,415	1,616,881	4,110,671
3. Unexpended Budget Balance (line B.1 minus B.2)	62,745	183,025	90,033	335,803
4. Interest Earned in the Classroom Site Fund in FY 2017				0
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.	981,435.11	1,962,870.22	1,962,870.22	4,907,175.54
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)	1,044,181	2,145,896	2,052,904	5,242,979

- (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	
<b>Expenditures</b>											
<b>Structured English Immersion Fund 071 (A.R.S. §15-756.04)</b>											
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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
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%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of Tempe Elementary School District, Maricopa County for fiscal year 2018 was officially proposed by the Governing Board on June 14, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Liz Yeskey at the District Office, telephone (480) 730-7131 during normal business hours.

\_\_\_\_\_  
President of the Governing Board

<b>1. Average Daily Membership:</b>				<b>2. Tax Rates:</b>			
	<b>2016 ADM</b>	<b>Prior Yr. 2017 ADM</b>	<b>Budget Yr. 2018 ADM</b>		<b>Prior FY</b>	<b>Estimated Budget FY</b>	
<b>Attending</b>	11,135.309	11,011.587	11,011.587	<b>Primary Rate</b>	3.0866	3.2300	
				<b>Secondary Rate*</b>	2.1965	2.0667	

\* 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).

<b>3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay Fund budgets cannot exceed their respective budget limits (BL).</b>			
<b>Maintenance &amp; Operation</b>	81,001,381	<b>General BL</b>	81,001,381
<b>Classroom Site</b>	5,242,981	<b>Classroom Site Fund BL</b>	5,242,979
<b>Unrestricted Capital Outlay</b>	14,980,713	<b>Unrestricted Capital BL</b>	14,980,713

	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	
<b>100 Regular Education</b>							
<b>1000 Instruction</b>	29,433,874	28,989,993	715,950	643,658	30,149,824	29,633,651	-1.7%
<b>2000 Support Services</b>							
<b>2100 Students</b>	1,778,395	1,919,901	219,516	62,410	1,997,911	1,982,311	-0.8%
<b>2200 Instructional Staff</b>	2,201,989	2,253,957	437,502	463,233	2,639,491	2,717,190	2.9%
<b>2300, 2400, 2500 Administration</b>	6,542,278	6,603,795	611,214	530,172	7,153,492	7,133,967	-0.3%
<b>2600 Oper./Maint. of Plant</b>	4,884,202	4,985,823	3,967,477	3,976,350	8,851,679	8,962,173	1.2%
<b>2900 Other</b>	353,149	0	0	0	353,149	0	-100.0%
<b>3000 Oper. of Noninstructional Services</b>	60,194	61,023	20,000	0	80,194	61,023	-23.9%
<b>610 School-Sponsored Cocurr. Activities</b>	11,532	11,532	0	0	11,532	11,532	0.0%
<b>620 School-Sponsored Athletics</b>	119,164	98,813	0	21,075	119,164	119,888	0.6%
<b>630, 700, 800, 900 Other Programs</b>	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	45,384,777	44,924,837	5,971,659	5,696,898	51,356,436	50,621,735	-1.4%
<b>200 and 300 Special Education</b>							
<b>1000 Instruction</b>	7,987,708	8,533,483	1,127,259	1,133,290	9,114,967	9,666,773	6.1%
<b>2000 Support Services</b>							
<b>2100 Students</b>	3,488,930	3,685,257	630,383	351,601	4,119,313	4,036,858	-2.0%
<b>2200 Instructional Staff</b>	650,903	590,739	50,064	42,622	700,967	633,361	-9.6%
<b>2300, 2400, 2500 Administration</b>	167,320	169,651	325	325	167,645	169,976	1.4%
<b>2600 Oper./Maint. of Plant</b>	75,981	77,092	90,000	91,500	165,981	168,592	1.6%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	12,370,842	13,056,222	1,898,031	1,619,338	14,268,873	14,675,560	2.9%
<b>400 Pupil Transportation</b>	2,549,183	2,515,447	508,162	505,462	3,057,345	3,020,909	-1.2%
<b>510 Desegregation</b>	12,658,644	10,958,644	919,605	919,605	13,578,249	11,878,249	-12.5%
<b>530 Dropout Prevention Programs</b>	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	791,885	804,929	0	0	791,885	804,929	1.6%
<b>TOTAL EXPENDITURES</b>	73,755,331	72,260,079	9,297,457	8,741,303	83,052,788	81,001,382	-2.5%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	83,052,787	81,001,381	(2,051,406)	-2.5%
Instructional Improvement	500,000	500,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	4,446,474	5,242,981	796,507	17.9%
Federal Projects	10,285,000	10,285,000	0	0.0%
State Projects	900,000	900,000	0	0.0%
Unrestricted Capital Outlay	13,819,162	14,980,713	1,161,551	8.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	400,000	800,000	400,000	100.0%
Debt Service	20,000,000	20,000,000	0	0.0%
School Plant Fund	900,000	900,000	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	79,377,438	61,603,346	(17,774,092)	-22.4%
Food Service	7,000,000	6,500,000	(500,000)	-7.1%
Other	17,110,000	16,635,000	(475,000)	-2.8%

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	12,757,679	13,117,805
Gifted Education	1,367,170	1,437,755
Remedial Education	0	0
ELL Incremental Costs	144,024	120,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education	0	0
Career Education	0	0
Joint Technical Education		0
<b>TOTAL</b>	<b>14,268,873</b>	<b>14,675,560</b>

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	57	1 to 193.2
Teachers	629	1 to 17.5
Other	124	1 to 88.8
Subtotal	810	1 to 13.6
Classified --		
Managers, Supervisors, Directors	15	1 to 734.1
Teachers Aides	156	1 to 70.5
Other	446	1 to 24.7
Subtotal	617	1 to 17.8
<b>TOTAL</b>	<b>1,427</b>	<b>1 to 7.7</b>
Special Education --		
Teacher	87	1 to 12.0
Staff	136	1 to 10.0

**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)	\$ 14,178,248	
2.	Deduction for discontinued programs		
3.	Adjusted FY 2018 TNT Base Limit	\$ 14,178,248	
<b>FY 2018 Budgeted Expenditures</b>			
4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$ 12,178,248	0.0088
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
<b>Adjustments for FY 2017 Expenditures</b>			
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2017 Total Actual Expenditures for programs above	\$ 14,178,248	
b.	Sum of FY 2017 original budget amounts for programs above (from FY 2017 TNT work sheet, sum of lines 4, 5, and 6)	14,178,248	
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.)	\$ 12,178,248	
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)	\$ 800,000	0.0006
13.	Amount to be Levied in FY 2018 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	0.0000

**Calculations for Truth in Taxation Notice**

A.	Sum of lines 11, 12, and 13	\$ 800,000
B.1.	Current Assessed Value	\$ 1,383,216,384
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ 102.5020 (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$ 14,978,248
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ 108.2856 (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.