



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

Table with 2 columns: Action (Proposed, Adopted, Revised) and Date (June 27, 2017, July 11, 2017, October 17, 2017)

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.

Signatures of Michael Hicks, Dr. Mark Stegeman, Adelita S. Grijalva, Kristel Ann Foster, and Rachael Sedgwick.

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

October 20, 2017 contain(s) the data for the budget described above.

Signatures of Superintendent Gabriel Trujillo and Business Manager Renee Weatherless.

Typed names: Gabriel Trujillo (Superintendent Name) and Renee Weatherless (Business Manager Name)

District Contact Employee: Renee Weatherless

Telephone: (520) 225-6430 E-mail: renee.weatherless@tusd1.org

REVENUES AND PROPERTY TAXATION

Table showing Total Budgeted Revenues for Fiscal Year 2017 (\$342,710,000) 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 comparing Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, JTED, Total Secondary Tax Rate) for Prior FY 2017 and Est. Budget FY 2018.

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.	1,685.88	1,715.17	58,485,961	18,096,995	6,060,938	1,366,026		86,051,439	84,009,920	-2.4%
2000 Support Services											
2100 Students	2.	295.05	295.44	8,382,931	2,657,075	215,801	106,169	99,750	11,343,919	11,461,726	1.0%
2200 Instructional Staff	3.	117.85	121.15	3,593,901	1,156,321	240,743	90,182		4,790,021	5,081,147	6.1%
2300 General Administration	4.	24.30	22.20	2,051,401	650,420	241,026	26,728	76,450	3,496,804	3,046,025	-12.9%
2400 School Administration	5.	260.25	245.00	13,116,562	4,027,949	87,950	113,594		18,428,056	17,346,055	-5.9%
2500 Central Services	6.	106.83	148.17	4,013,669	1,281,584	2,512,533	136,000	13,500	9,735,083	7,957,286	-18.3%
2600 Operation & Maintenance of Plant	7.	663.87	666.49	14,990,970	4,722,158	9,962,505	15,070,366	43,176	47,559,384	44,789,175	-5.8%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00					474,333		474,333	474,333	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	3.12	318,569	63,709				365,925	382,278	4.5%
620 School-Sponsored Athletics	11.	20.00	14.67	1,590,300	360,000	120,736	110,000	135,934	2,827,666	2,316,970	-18.1%
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.	3,174.03	3,231.41	106,544,264	33,016,211	19,442,232	17,493,398	368,810	185,072,630	176,864,915	-4.4%
200 and 300 Special Education											
1000 Instruction	15.	855.68	820.85	27,195,257	8,092,845	1,522,021	29,003		34,339,026	36,839,126	7.3%
2000 Support Services											
2100 Students	16.	142.45	146.80	8,729,348	2,665,205	1,133,453	7,500		12,353,647	12,535,506	1.5%
2200 Instructional Staff	17.	17.30	20.70	868,256	259,917	1,048,551	139,625	1,000	2,140,109	2,317,349	8.3%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	2.00	2.00	125,818	37,746				158,877	163,564	3.0%
2500 Central Services	20.	0.50				98,771	5,000		120,831	103,771	-14.1%
2600 Operation & Maintenance of Plant	21.	1.50	1.00	28,246	8,474	52,671	6,100		95,819	95,491	-0.3%
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.	1,019.43	991.35	36,946,925	11,064,187	3,855,467	187,228	1,000	49,208,309	52,054,807	5.8%
400 Pupil Transportation	25.	348.28	353.83	7,641,471	2,487,730	1,248,997	978,019		12,775,202	12,356,217	-3.3%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	792.78	829.20	37,436,124	9,134,327	9,350,743	3,777,438	894,499	58,186,285	60,593,131	4.1%
530 Dropout Prevention Programs	27.	13.00	13.00	524,015	156,404	827	73,664		767,410	754,910	-1.6%
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.	0.00		258,336	51,667	46,500	146,341		454,239	502,844	10.7%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	5,347.52	5,418.79	189,351,135	55,910,526	33,944,766	22,656,088	1,264,309	306,464,075	303,126,824	-1.1%

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	42,871,318	42,515,450
2. Gifted Education	1,332,140	1,432,447
3. Remedial Education	0	0
4. ELL Incremental Costs	2,822,871	6,155,979
5. ELL Compensatory Instruction	0	0
6. Vocational and Technical Education (non-JTED)	2,181,980	1,884,886
7. Career Education	0	
8. Joint Technical Education (JTED)		66,045
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	49,208,309	52,054,807

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 15  
 Staff-Pupil 1 to 12

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
3,400.00	3,505.70

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>105,000</u>
All Funds - Federal	6330	<u>20,000</u>

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

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

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

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

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 474,333

(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>2383.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>2381.00</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$150,000,000</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$116,062,928</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$1,230,267</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$173,730</u>
7. Employer share of FICA expense for increase on line 5	<u>\$94,115</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$1,498,112</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.	3,918,181	783,637				5,382,247	4,701,818	-12.6%
2100 Support Services - Students	2.						185,086	0	-100.0%
2200 Support Services - Instructional Staff	3.						28,043	0	-100.0%
Program 100 Subtotal (lines 1-3)	4.	3,918,181	783,637				5,595,376	4,701,818	-16.0%
200 Special Education									
1000 Instruction	5.	1,202,669	240,534				937,252	1,443,203	54.0%
2100 Support Services - Students	6.						5,609	0	-100.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	1,202,669	240,534				942,861	1,443,203	53.1%
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.	5,120,850	1,024,171				6,538,237	6,145,021	-6.0%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	14.	8,065,601	1,613,120				17,257,010	9,678,721	-43.9%
2100 Support Services - Students	15.						569,079	0	-100.0%
2200 Support Services - Instructional Staff	16.	302,300	60,460				180,052	362,760	101.5%
Program 100 Subtotal (lines 14-16)	17.	8,367,901	1,673,580				18,006,141	10,041,481	-44.2%
200 Special Education									
1000 Instruction	18.	2,280,755	456,151				4,313,910	2,736,906	-36.6%
2100 Support Services - Students	19.						24,763	0	-100.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	2,280,755	456,151				4,338,673	2,736,906	-36.9%
Other Programs (Specify) _____610, 620_____									
1000 Instruction	22.	28,176	5,636				0	33,812	--
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.	28,176	5,636				0	33,812	--
Total Expenditures (lines 17, 21, and 25)	26.	10,676,832	2,135,367				22,344,814	12,812,199	-42.7%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	27.	6,333,670	1,396,200	268,703			8,596,511	7,998,573	-7.0%
2100 Support Services - Students	28.						238,864	0	-100.0%
2200 Support Services - Instructional Staff	29.						286,192	0	-100.0%
Program 100 Subtotal (lines 27-29)	30.	6,333,670	1,396,200	268,703	0		9,121,567	7,998,573	-12.3%
200 Special Education									
1000 Instruction	31.	1,477,001	295,400				1,209,544	1,772,401	46.5%
2100 Support Services - Students	32.						7,238	0	-100.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	1,477,001	295,400	0	0		1,216,782	1,772,401	45.7%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	7,810,671	1,691,600	268,703	0		10,338,349	9,770,974	-5.5%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	23,608,353	4,851,138	268,703	0	0	39,221,400	28,728,194	-26.8%

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	
<b>Unrestricted Capital Outlay Override (1)</b>	1.							0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.		3,533,513	1,130,503				4,630,671	4,664,016	0.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			1,392,094				1,708,493	1,392,094	-18.5%
2300, 2400, 2500, 2900 Administration	4.	37,378		1,307,598			25,000	2,229,176	1,369,976	-38.5%
2600 Operation & Maintenance of Plant	5.	87,700		434,500				747,604	522,200	-30.2%
2700 Student Transportation	6.			57,000				680,014	57,000	-91.6%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.						161,500	1,043,630	161,500	-84.5%
5000 Debt Service	9.				5,546,863	194,351		6,483,187	5,741,214	-11.4%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	125,078	3,533,513	4,321,695	5,546,863	194,351	186,500	17,522,775	13,908,000	-20.6%

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	
6642 Textbooks	1,448,500
6643 Instructional Aids	2,085,013
673X Furniture and Equipment	601,033
673X Vehicles	
673X Tech Hardware & Software	3,720,662

(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.

\$ 1,446,939

(3) Includes principal on Capital Equity Fund loans of \$ 5,546,863 , principal on capital leases of tech equip & buses , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ 194,351 , interest on capital leases of tech equip & buses , 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.	17,522,775	13,908,000	0		0		1,000,000		1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	443,024	0	0		0		0		2.
6200 Employee Benefits	3.	132,907	0	0		0		0		3.
6450 Construction Services	4.	850,699	161,500	0		0		1,000,000	1,000,000	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.	852,930	601,033	0		0		0		7.
673X Vehicles	8.	850,000	0	0		0		0		8.
673X Technology Hardware & Software	9.	4,816,729	3,720,662	0		0		0		9.
6831, 6832 Redemption of Principal	10.	6,550,071	5,546,863	0		0		0		10.
6841, 6842, 6850 Interest	11.	369,640	194,351	0		0		0		11.
Total (lines 2-11)	12.	14,866,000	10,224,409	0	0	0	0	1,000,000	1,000,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	286,900	286,900	0				0		13.
New Construction	14.	0		0		0		1,000,000	1,000,000	14.
Other	15.	14,173,428	9,937,509	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	14,460,328	10,224,409	0	0	0	0	1,000,000	1,000,000	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 \$ -

**SPECIAL PROJECTS**

**FEDERAL PROJECTS**

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	301.31	459.19	35,293,196	36,305,158	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	32.30	28.60	6,470,081	6,434,702	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	8.00	7.30	3,920,000	3,090,108	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	11.00	10.50	740,864	745,527	5.
6.	200 ESEA Title VII - Indian Education	6000	8.45	6.70	423,323	390,799	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	152.67	149.82	12,453,474	13,752,644	8.
9.	230 Johnson-O'Malley	6000	0.88	0.88	86,150	35,635	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	51.25	43.85	3,162,333	3,367,977	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14.	290 Medicaid Reimbursement	6000	26.40	31.50	2,500,000	2,390,972	14.
15.	374 E-Rate	6000	0.00		1,600,000	3,281,147	15.
16.	378 Impact Aid	6000	10.63	29.64	1,300,000	3,193,470	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	25.56	11.76	884,892	596,488	17.
18.	Total Federal Project Funds (lines 1-17)		628.45	779.74	68,834,313	73,584,627	18.

**STATE PROJECTS**

19.	400 Vocational Education	6000	3.48	3.48	437,799	274,563	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	2.75		311,527	161,682	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		1,183,302	1,149,907	29.
30.	Total State Project Funds (lines 19-29)		6.23	3.48	1,932,628	1,586,152	30.
31.	Total Special Projects (lines 18 and 30)		634.68	783.22	70,766,941	75,170,779	31.

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

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

**OTHER FUNDS**

1.	050 County, City, and Town Grants	6000	6,605	1,600	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	2,750,000	2,426,000	4.
5.	510 Food Service	6000	21,000,000	20,522,520	5.
6.	515 Civic Center	6000	3,500,000	4,166,646	6.
7.	520 Community School	6000	5,713,597	6,444,446	7.
8.	525 Auxiliary Operations	6000	1,700,000	1,544,158	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	8,500,000	8,500,000	9.
10.	530 Gifts and Donations	6000	3,000,000	2,919,670	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	2,000	2,000	11.
12.	540 Fingerprint	6000	25,000	25,000	12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	500,000	35,000	14.
15.	555 Textbooks	6000	201,000	201,000	15.
16.	565 Litigation Recovery	6000	10,000	10,000	16.
17.	570 Indirect Costs	6000	5,250,000	4,761,651	17.
18.	575 Unemployment Insurance	6000	214,000	214,000	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	100,000	100,000	22.
23.	596 Joint Technical Education	6000	4,000,000	3,200,000	23.
24.	639 Impact Aid Revenue Bond Building	6000	0		24.
25.	650 Gifts and Donations-Capital	6000	20,000	20,000	25.
26.	660 Condemnation	6000	22,000	22,000	26.
27.	665 Energy and Water Savings	6000	5,000,000	5,000,000	27.
28.	686 Emergency Deficiencies Correction	6000	0		28.
29.	691 Building Renewal Grant	6000	1,400,000	1,400,000	29.
30.	700 Debt Service	6000	24,500,000	18,116,492	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0		31.
32.	Other _576 W/C, 586 Cobra	6000	3,000,000	2,600,006	32.

**INTERNAL SERVICE FUNDS 950-989**

1.	954 Self-Insurance	6000	35,000,000	34,995,522	1.
2.	955 Intergovernmental Agreements	6000	722,026	860,782	2.
3.	961 OPEB	6000	1,000,000	4,000,000	3.
4.	952 Printshop	6000	1,500,000	1,163,850	4.

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

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

		<u>A. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 244,956,689	\$ 238,057,270	\$ 6,899,419
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 21,811,500		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	18,648,833		
(c) Total DAA (line 2.a minus 2.b)	\$ 3,162,667		3,162,667
*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			
(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		50,000	5,000
(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)		15,000	3,000
*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)		60,573,133	3,137,914
* (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)		4,364,011	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		767,410	
(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)		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		(2,700,000)	
(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)		2,000,000	
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)		\$ 303,126,824	
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)			\$ 13,208,000

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







SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100201000  
VERSION Revised #1

I certify that the Budget of Tucson Unified School District, Pima County for fiscal year 2018 was officially proposed by the Governing Board on June 27, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Renee Weatherless at the District Office, telephone (520) 225 6430 during normal business hours.

*[Signature]*  
President of the Governing Board

**1. Average Daily Membership:**

	2016 ADM	Prior Yr. 2017 ADM	Budget Yr. 2018 ADM
Attending	45,397.599	44,935.665	44,912.700

**2. Tax Rates:**

	Prior FY	Estimated Budget FY
Primary Rate	6.3831	6.3763
Secondary Rate*	0.7427	0.5455

\* 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	303,126,824	General BL	303,126,824
Classroom Site	28,728,194	Classroom Site Fund BL	28,728,193
Unrestricted Capital Outlay	13,908,000	Unrestricted Capital BL	13,908,000

**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	
<b>100 Regular Education</b>							
1000 Instruction	78,455,441	76,582,956	7,595,998	7,426,964	86,051,439	84,009,920	-2.4%
<b>2000 Support Services</b>							
2100 Students	10,775,855	11,040,006	568,064	421,720	11,343,919	11,461,726	1.0%
2200 Instructional Staff	4,341,688	4,750,222	448,333	330,925	4,790,021	5,081,147	6.1%
2300, 2400, 2500 Administration	27,801,348	25,141,585	3,858,595	3,207,781	31,659,943	28,349,366	-10.5%
2600 Oper./Maint. of Plant	22,358,592	19,713,128	25,200,792	25,076,047	47,559,384	44,789,175	-5.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	474,333	474,333	474,333	474,333	0.0%
610 School-Sponsored Cocurric. Activities	365,925	382,278	0	0	365,925	382,278	4.5%
620 School-Sponsored Athletics	2,657,320	1,950,300	170,346	366,670	2,827,666	2,316,970	-18.1%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	<b>146,756,169</b>	<b>139,560,475</b>	<b>38,316,461</b>	<b>37,304,440</b>	<b>185,072,630</b>	<b>176,864,915</b>	<b>-4.4%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	32,874,838	35,288,102	1,464,188	1,551,024	34,339,026	36,839,126	7.3%
<b>2000 Support Services</b>							
2100 Students	10,763,104	11,394,553	1,590,543	1,140,953	12,353,647	12,535,506	1.5%
2200 Instructional Staff	872,106	1,128,173	1,268,003	1,189,176	2,140,109	2,317,349	8.3%
2300, 2400, 2500 Administration	205,378	163,564	74,330	103,771	279,708	267,335	-4.4%
2600 Oper./Maint. of Plant	50,367	36,720	45,452	58,771	95,819	95,491	-0.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	<b>44,765,793</b>	<b>48,011,112</b>	<b>4,442,516</b>	<b>4,043,695</b>	<b>49,208,309</b>	<b>52,054,807</b>	<b>5.8%</b>
400 Pupil Transportation	9,406,153	10,129,201	3,369,049	2,227,016	12,775,202	12,356,217	-3.3%
510 Desegregation	43,077,958	46,570,451	15,108,328	14,022,680	58,186,286	60,593,131	4.1%
530 Dropout Prevention Programs	747,616	680,419	19,794	74,491	767,410	754,910	-1.6%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	131,895	310,003	322,344	192,841	454,239	502,844	10.7%
<b>TOTAL EXPENDITURES</b>	<b>244,885,584</b>	<b>245,261,661</b>	<b>61,578,492</b>	<b>57,865,163</b>	<b>306,464,076</b>	<b>303,126,824</b>	<b>-1.1%</b>

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	306,464,075	303,126,824	(3,337,251)	-1.1%
Instructional Improvement	2,500,000	2,500,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	39,221,400	28,728,194	(10,493,206)	-26.8%
Federal Projects	68,834,313	73,584,627	4,750,314	6.9%
State Projects	1,932,628	1,586,152	(346,476)	-17.9%
Unrestricted Capital Outlay	17,522,775	13,908,000	(3,614,775)	-20.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,000,000	0	(1,000,000)	-100.0%
Debt Service	24,500,000	18,116,492	(6,383,508)	-26.1%
School Plant Fund	2,750,000	2,426,000	(324,000)	-11.8%
Auxiliary Operations	1,700,000	1,544,158	(155,842)	-9.2%
Bond Building	0	0	0	0.0%
Food Service	21,000,000	20,522,520	(477,480)	-2.3%
Other	78,686,228	80,643,173	1,956,945	2.5%

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	42,871,318	42,515,450
Gifted Education	1,332,140	1,432,447
Remedial Education	0	0
ELL Incremental Costs	2,822,871	6,155,979
ELL Compensatory Instruction	0	0
Vocational and Technical Education	2,181,980	1,884,886
Career Education	0	0
Joint Technical Education		66,045
<b>TOTAL</b>	<b>49,208,309</b>	<b>52,054,807</b>

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	159	1 to 282.5
Teachers	2,947	1 to 15.2
Other	399	1 to 112.6
Subtotal	3,505	1 to 12.8
Classified --		
Managers, Supervisors, Directors	154	1 to 291.6
Teachers Aides	677	1 to 66.3
Other	2,480	1 to 18.1
Subtotal	3,311	1 to 13.6
<b>TOTAL</b>	<b>6,816</b>	<b>1 to 6.6</b>
Special Education --		
Teacher	507	1 to 15.0
Staff	746	1 to 12.0

10/17/2017

**TO:** Tucson Unified School District Governing Board  
**FROM:** Renee Weatherless, Executive Director of Finance  
**SUBJECT:** Revision of the Fiscal Year 2017-2018 Expenditure Budget

Please note: No revisions were made to the Fiscal Year 2017-2018 Food Service or Desegregation Budget.