



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

Adopted _____

Version _____

BY THE GOVERNING BOARD

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

Proposed June 7, 2017

Adopted July 12, 2017

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.

SIGNED SIGNED

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

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

Date

Superintendent Signature

Business Manager Signature

Gregory J. Donovan

Barbara Thompson

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Barbara Thompson

Telephone: 623-738-0012

E-mail: barbara.thompson@west-mec.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017		\$	<u>32,875,363</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)			
Local	1000	\$	<u>7,137,249</u>
Intermediate	2000	\$	<u>2,410,775</u>
State	3000	\$	<u>21,713,331</u>
Federal	4000	\$	<u>160,667</u>
TOTAL		\$	<u>31,422,022</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:	<input type="text"/>	<input type="text"/>
Secondary Tax Rates:		
M&O Override	<input type="text"/>	<input type="text"/>
Special Program Override	<input type="text"/>	<input type="text"/>
Capital Override	<input type="text"/>	<input type="text"/>
Class A Bonds	<input type="text"/>	<input type="text"/>
Class B Bonds	<input type="text"/>	<input type="text"/>
JTED	0.0500	0.0500
Total Secondary Tax Rate	0.0500	0.0500

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

1. General Budget Limit (from Budget, page 7, line 11)	\$	<u>26,346,591</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>22,543,183</u>
3. Subtotal (line A.1 + A.2)	\$	<u>48,889,774</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$	<u>160,667</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>49,050,441</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>26,346,591</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>22,543,183</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>48,889,774</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.	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%	
2900 Other	8.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	9.	0.00						0	0	0.0%	
610 School-Sponsored Cocurricular Activities	10.	0.00						0	0	0.0%	
620 School-Sponsored Athletics	11.	0.00						0	0	0.0%	
630 Other Instructional Programs	12.	0.00						0	0	0.0%	
700, 800, 900 Other Programs	13.	0.00	445,643	178,257				157,529	623,900	296.1%	
Regular Education Subsection Subtotal (lines 1-13)	14.	0.00	445,643	178,257	0	0	0	157,529	623,900	296.1%	
200 and 300 Special Education											
1000 Instruction	15.	54.00	54.00	2,526,385	1,010,554	2,357,012	376,515	10,507,536	16,306,947	16,778,002	2.9%
2000 Support Services											
2100 Students	16.	17.70	15.00	739,491	295,796	25,192	3,525	24,294	1,208,806	1,088,298	-10.0%
2200 Instructional Staff	17.	17.66	18.25	1,146,629	458,652	43,919	3,726	100,012	1,797,117	1,752,938	-2.5%
2300 General Administration	18.	5.80	4.88	615,977	246,391	316,636	8,563	53,506	1,757,397	1,241,073	-29.4%
2400 School Administration	19.	13.25	20.00	1,065,582	426,233	22,236	24,512	5,608	960,837	1,544,171	60.7%
2500 Central Services	20.	17.25	17.00	596,236	238,494	533,052	70,584	8,958	1,620,568	1,447,324	-10.7%
2600 Operation & Maintenance of Plant	21.	6.00	7.00	260,134	104,054	949,093	556,490	1,114	1,467,855	1,870,885	27.5%
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.	131.66	136.13	6,950,434	2,780,174	4,247,140	1,043,915	10,701,028	25,119,527	25,722,691	2.4%
400 Pupil Transportation	25.	0.00							0	0	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.	0.00							0	0	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	131.66	136.13	7,396,077	2,958,431	4,247,140	1,043,915	10,701,028	25,277,056	26,346,591	4.2%

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	0		1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-JTED)	25,119,527		6.
7. Career Education	0		7.
8. Joint Technical Education (JTED)		25,722,691	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	25,119,527	25,722,691	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 0
 Staff-Pupil 1 to 0

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
42.80	46.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	26500
All Funds - Federal	6330	

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

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

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) _____

(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)	34.00
2. Number of teachers eligible for increase (FY 2018 FTE)	34.00
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	\$1,493,912
4. Total FY 2017 eligible teachers' salaries	\$1,493,912
5. 1.06% salary increase (line 4 times 1.06%)	\$15,835
6. Employer share of retirement system expense for increase on line 5	\$1,821
7. Employer share of FICA expense for increase on line 5	\$1,211
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	\$18,867

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						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	0	0				0	0	0.0%
200 Special Education								
1000 Instruction						1,817,394	0	-100.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	0	0				1,817,394	0	-100.0%
Other Programs (Specify) <u>300</u>								
1000 Instruction	1,628,133	633,164				0	2,261,297	--
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	1,628,133	633,164				0	2,261,297	--
Total Expenditures (lines 4, 8, and 12)	1,628,133	633,164				1,817,394	2,261,297	24.4%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	0	0				0	0	0.0%
200 Special Education								
1000 Instruction						3,681,394	0	-100.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	0	0				3,681,394	0	-100.0%
Other Programs (Specify) <u>300</u>								
1000 Instruction	3,366,918	1,309,358				0	4,676,276	--
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	3,366,918	1,309,358				0	4,676,276	--
Total Expenditures (lines 17, 21, and 25)	3,366,918	1,309,358				3,681,394	4,676,276	27.0%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	0	0	0	0		0	0	0.0%
200 Special Education								
1000 Instruction						2,241,787	0	-100.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 31-33)	0	0	0	0		2,241,787	0	-100.0%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) <u>300</u>								
1000 Instruction	1,626,418	632,496				0	2,258,914	--
2100, 2200 Support Serv. Students & Instructional Staff	1,626,418	632,498				1,397,477	2,258,916	61.6%
Other Programs Subtotal (lines 36-37)	3,252,836	1,264,994	0	0		1,397,477	4,517,830	223.3%
Total Expenditures (lines 30, 34, 35, and 38)	3,252,836	1,264,994	0	0		3,639,264	4,517,830	24.1%
Total Classroom Site Funds (lines 13, 26, and 39)	8,247,887	3,207,516	0	0	0	9,138,052	11,455,403	25.4%

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.	839,903	3,934,245			2,000,000	3,608,676	6,774,148	87.7%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		93,482				3,289	93,482	2742.3%	
2300, 2400, 2500, 2900 Administration	4.		655,887				91,689	655,887	615.3%	
2600 Operation & Maintenance of Plant	5.		2,295,498				295,498	2,295,498	676.8%	
2700 Student Transportation	6.						0	0	0.0%	
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%	
4000 Facilities Acquisition and Construction	8.		9,659,992			3,064,176	20,722,524	12,724,168	-38.6%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	839,903	16,639,104	0	0	5,064,176	24,721,676	22,543,183	-8.8%

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	231,778
6643 Instructional Aids	608,125
673X Furniture and Equipment	2,624,149
673X Vehicles	150,000
673X Tech Hardware & Software	775,066

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, and interest on bonds of _____.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
	Fund 610		Fund 630		Fund 695		Fund 620 (2)		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	24,721,676	22,543,183	8,282,545	80,000,000	0		0	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.	978,632		8,282,545	65,245,430	0		0	4.
6710 Land and Improvements	5.	0		0	5,754,577	0		0	5.
6720 Buildings and Improvements	6.	99,000		0	3,000,000	0		0	6.
673X Furniture and Equipment	7.	2,606,041	2,624,149	0	4,000,000	0		0	7.
673X Vehicles	8.	108,000	150,000	0		0		0	8.
673X Technology Hardware & Software	9.	610,680	775,066	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.	4,402,353	3,549,215	8,282,545	78,000,007	0	0	0	12.
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0		0				0	13.
New Construction	14.	0		8,282,545	65,245,430	0		0	14.
Other	15.	4,402,353	3,549,215	0	12,754,577	0		0	15.
Total (lines 13-15, must equal line 12)	16.	4,402,353	3,549,215	8,282,545	78,000,007	0	0	0	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	0.00		0		1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		0		2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		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		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		0		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		0		12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14.	290 Medicaid Reimbursement	6000	0.00		0		14.
15.	374 E-Rate	6000	0.00		160,667	160,667	15.
16.	378 Impact Aid	6000	0.00		0		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		0		17.
18.	Total Federal Project Funds (lines 1-17)		0.00	0.00	160,667	160,667	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		71,310	0	29.
30.	Total State Project Funds (lines 19-29)		0.00	0.00	71,310	0	30.
31.	Total Special Projects (lines 18 and 30)		0.00	0.00	231,977	160,667	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	0	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	169,529	180,789	4.
5.	Total Instructional Improvement Fund (lines 1-4)		169,529	180,789	5.

OTHER FUNDS

			Prior FY	Budget FY	
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	2,002,397	2,002,397	4.
5.	510 Food Service	6000	0		5.
6.	515 Civic Center	6000	54,044	35,818	6.
7.	520 Community School	6000	457,858	485,834	7.
8.	525 Auxiliary Operations	6000	247,607	387,405	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	22,690	26,000	9.
10.	530 Gifts and Donations	6000	105,957	203,074	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	15,196	27,200	11.
12.	540 Fingerprint	6000	0		12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	0		14.
15.	555 Textbooks	6000	0		15.
16.	565 Litigation Recovery	6000	0		16.
17.	570 Indirect Costs	6000	0		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	0		29.
30.	700 Debt Service	6000	4,348,656	18,380,150	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0		31.
32.	Other _____	6000	0		32.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0		1.
2.	955 Intergovernmental Agreements	6000	133,000	133,000	2.
3.	9__ OPEB	6000	0		3.
4.	905 START CENTER	6000	38,000	38,000	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)**

		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)	\$ 32,335,515	\$ 23,649,515	\$ 8,686,000
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 3,723,088		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	3,183,240		
(c) Total DAA (line 2.a minus 2.b)	\$ 539,848		539,848
*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			
(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)			
* (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)		2,697,076	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2016 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		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)			
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)		\$ 26,346,591	
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)			\$ 9,225,848

* 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)	\$ 24,721,676
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)	\$ 24,721,676
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ 24,721,676
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 24,721,676
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 11,404,341
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.	\$ 13,317,335
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)	\$ 9,225,848
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 22,543,183

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)	1,817,394	3,681,394	3,639,264	9,138,052
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	56,199		116,316	172,515
3. Unexpended Budget Balance (line B.1 minus B.2)	1,761,195	3,681,394	3,522,948	8,965,537
4. Interest Earned in the Classroom Site Fund in FY 2017	2,661			2,661
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.	497,440.52	994,881.03	994,881.03	2,487,202.58
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)	2,261,297	4,676,276	4,517,830	11,455,401

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2017	Budget FY 2018	
Expenditures											
Structured English Immersion Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070802000
VERSION Adopted

I certify that the Budget of West-MEC #402 District, Maricopa County for fiscal year 2018 was officially proposed by the Governing Board on June 7, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Barbara Thompson at the District Office, telephone 623-738-0012 during normal business hours.

Chairman of the Governing Board

1. Average Daily Membership:			2. Tax Rates:		
	2016 ADM	Prior Yr. 2017 ADM	Budget Yr. 2018 ADM		
Attending	6,069,404	6,443,530	6,547,387	Prior FY	Estimated Budget FY
				Primary Rate	0.0000
				Secondary Rate*	0.0500

* 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	26,346,591	General BL	26,346,591
Classroom Site	11,455,403	Classroom Site Fund BL	11,455,401
Unrestricted Capital Outlay	22,543,183	Unrestricted Capital BL	22,543,183

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	0	0	0	0	0	0	0.0%
2000 Support Services							
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	157,529	623,900	0	0	157,529	623,900	296.1%
Regular Education Subsection Subtotal	157,529	623,900	0	0	157,529	623,900	296.1%
200 and 300 Special Education							
1000 Instruction	2,176,584	3,536,939	14,130,363	13,241,063	16,306,947	16,778,002	2.9%
2000 Support Services							
2100 Students	1,165,522	1,035,287	43,284	53,011	1,208,806	1,088,298	-10.0%
2200 Instructional Staff	1,490,847	1,605,281	306,270	147,657	1,797,117	1,752,938	-2.5%
2300, 2400, 2500 Administration	2,830,587	3,188,913	1,508,215	1,043,655	4,338,802	4,232,568	-2.4%
2600 Oper./Maint. of Plant	318,629	364,188	1,149,226	1,506,697	1,467,855	1,870,885	27.5%
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	7,982,169	9,730,608	17,137,358	15,992,083	25,119,527	25,722,691	2.4%
400 Pupil Transportation	0	0	0	0	0	0	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	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	8,139,698	10,354,508	17,137,358	15,992,083	25,277,056	26,346,591	4.2%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	25,277,056	26,346,591	1,069,535	4.2%
Instructional Improvement	169,529	180,789	11,260	6.6%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	9,138,052	11,455,403	2,317,351	25.4%
Federal Projects	160,667	160,667	0	0.0%
State Projects	71,310	0	(71,310)	-100.0%
Unrestricted Capital Outlay	24,721,676	22,543,183	(2,178,493)	-8.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	4,348,656	18,380,150	14,031,494	322.7%
School Plant Fund	2,002,397	2,002,397	0	0.0%
Auxiliary Operations	247,607	387,405	139,798	56.5%
Bond Building	8,282,545	80,000,000	71,717,455	865.9%
Food Service	0	0	0	0.0%
Other	826,745	948,926	122,181	14.8%

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	0	0
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education	25,119,527	0
Career Education	0	0
Joint Technical Education		25,722,691
TOTAL	25,119,527	25,722,691

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	8	1 to 161.9
Teachers	34	1 to 38.1
Other	13	1 to 99.6
Subtotal	55	1 to 23.5
Classified --		
Managers, Supervisors, Directors	5	1 to 259.0
Teachers Aides	2	1 to 647.5
Other	55	1 to 23.5
Subtotal	62	1 to 20.9
TOTAL	117	1 to 11.1
Special Education --		
Teacher		1 to
Staff		1 to

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

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

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

FY 2018 Budgeted Expenditures

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

Adjustments for FY 2017 Expenditures

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

Calculations for Truth in Taxation Notice

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