

2018 Proposed Budget

Governing Board
Meeting

June 27, 2017

Lake Havasu Unified School District #1

Purpose

As per Arizona Revised Statute 15-905 – school districts are required to prepare and submit budgets, in electronic format, containing the information and in the form provided by the Arizona Department of Education (ADE)

The framework of the budget:

Average Daily Membership (ADM)

Funding Support Levels

Expenditure of Funds

Average Daily Membership (ADM)

working with
Current Year Funding

Historical Enrollment

FY18 Projections

Trend Analysis - 8 year

<u>Fiscal Year</u>	<u>Preschool</u>	<u>Change</u>	<u>Grades K - 8</u>	<u>Change</u>	<u>Grades 9-12</u>	<u>Change</u>
2010	35.740		4019.621		2049.660	
2011	28.050	-21.52%	4025.426	0.14%	2036.864	-0.62%
2012	21.445	-23.55%	3803.225	-5.52%	1835.052	-9.91%
2013	23.420	9.21%	3528.702	-7.22%	1880.019	2.45%
2014	26.700	14.01%	3462.507	-1.88%	1885.261	0.28%
2015	20.790	-22.13%	3427.672	-1.01%	1859.742	-1.35%
2016	22.870	10.00%	3473.495	1.34%	1834.489	-1.36%
2017	20.080	-12.20%	3408.054	-1.88%	1802.628	-1.74%
	Average Change	-6.60%	Average Change	-2.29%	Average Change	-1.75%
FY18 - projected	18.755		3330.045		1771.079	

Trend Analysis - 4 year

<u>Fiscal Year</u>	<u>Preschool</u>	<u>Change</u>	<u>Grades K - 8</u>	<u>Change</u>	<u>Grades 9-12</u>	<u>Change</u>
2010	35.740		4019.621		2049.660	
2011	28.050	-21.52%	4025.426	0.14%	2036.864	-0.62%
2012	21.445	-23.55%	3803.225	-5.52%	1835.052	-9.91%
2013	23.420	9.21%	3528.702	-7.22%	1880.019	2.45%
2014	26.700	14.01%	3462.507	-1.88%	1885.261	0.28%
2015	20.790	-22.13%	3427.672	-1.01%	1859.742	-1.35%
2016	22.870	10.00%	3473.495	1.34%	1834.489	-1.36%
2017	20.080	-12.20%	3408.054	-1.88%	1802.628	-1.74%
	Average Change	-2.58%	Average Change	-0.86%	Average Change	-1.04%
FY18 - projected	19.562		3378.837		1783.838	

Trend Analysis - 8 year with FY17 100th Day

<u>Fiscal Year</u>	<u>Preschool</u>	<u>Change</u>	<u>Grades K - 8</u>	<u>Change</u>	<u>Grades 9-12</u>	<u>Change</u>
2010	35.740		4019.621		2049.660	
2011	28.050	-21.52%	4025.426	0.14%	2036.864	-0.62%
2012	21.445	-23.55%	3803.225	-5.52%	1835.052	-9.91%
2013	23.420	9.21%	3528.702	-7.22%	1880.019	2.45%
2014	26.700	14.01%	3462.507	-1.88%	1885.261	0.28%
2015	20.790	-22.13%	3427.672	-1.01%	1859.742	-1.35%
2016	22.870	10.00%	3473.495	1.34%	1834.489	-1.36%
2017	20.080	-12.20%	3408.054	-1.88%	1802.628	-1.74%
FY17 - 100th Day	21.535	7.25%	3466.856	1.73%	1728.386	-4.12%
	Average Change	-4.87%	Average Change	-1.79%	Average Change	-2.05%
FY18 - projected	20.487		3404.897		1693.019	

B. WORK SHEET FOR FY 2018 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943 and 15-943.02)

A. Unweighted Student Count

All districts must complete lines A.1 through A.5 below.

Districts will use prior year ADM (line A.1) on Work Sheet H to calculate DAA in accordance with A.R.S.

§15-961. Districts will use estimated current year ADM (lines A.2 through A.5) to calculate the Group A weighted student count on this work sheet that will be included in the calculation of the Base Support Level on Work Sheet C.

Prior Year ADM (A.R.S. §15-901)

FY 2017 100th-Day ADM (to Work Sheet H)

Current Year ADM (A.R.S. §15-943)

2. FY 2018 Estimated Non-AOI Student Count
3. FY 2018 Estimated AOI Full-Time Student Count
4. FY 2018 Estimated AOI Part-Time Student Count
5. Total FY 2018 Estimated Student Count

PSD	K-8	9-12	TOTAL
21.535	3,466.856	1,728.386	5,216.777
21.000	3,450.000	1,655.000	5,126.000
			0.000
			0.000
21.000	3,450.000	1,655.000	5,126.000

B. Support Level Weights for Districts (Group A Weights)	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.5)				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
Student Count (from line A.5)	-	-	-	-
Difference	=	=	=	=
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	=	=	=	=
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
Adjusted Support Level Weight	=	=	=	=
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count (from line A.5)	-	-	-	-
Difference	=	=	=	=
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	=	=	=	=
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
Adjusted Support Level Weight	=	=	=	=
Student Count 600.00 or More (from line A.5)				
Support Level Weight			1.158	1.268
Joint Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT

Section A student count multiplied by Section B support level weight.

1. PSD
2. K-8
3. 9-12
4. Total Group A Weighted Student Count (to Work Sheet C and C.2)

Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Section B Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
21.000			x 1.450	= 30.450		
3,450.000	0.000	0.000	x 1.158	= 3,995.100	0.000	0.000
1,655.000	0.000	0.000	x 1.268	= 2,098.540	0.000	0.000
5,126.000	0.000	0.000		6,124.090	0.000	0.000

Funding Support Levels

Local
State
Federal

C. WORK SHEET FOR FY 2018 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 15-943, 15-943.02, and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2018 Non-AOI Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

II. FY 2018 Non-AOI Weighted Student Count

Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
5,126.000				6,124.090
1.350	x	4.771	=	6.441
1,333.814	x	0.060	=	80.029
1,333.814	x	0.040	=	53.353
76.689	x	0.115	=	8.819
20.465	x	6.024	=	123.281
37.140	x	5.833	=	216.638
1.000	x	7.947	=	7.947
3.000	x	3.158	=	9.474
3.580	x	6.773	=	24.247
9.700	x	3.595	=	34.872
468.394	x	0.003	=	1.405
0.000	x	4.822	=	0.000
10.020	x	4.421	=	44.298
1.760	x	4.806	=	8.459
3,300.726				619.263
				6,743.353
(I.A + I.B.15, this column)				

III. FY 2018 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2018 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
0.000	x	95%	=	0.000
0.000	x	85%	=	0.000

CALCULATION OF FY 2018 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)

VI. A. Base Level Amount \$3,683.27 - To include Teacher Compensation, use Base Level of \$3,729.31 (A.R.S. §§15-901, as amended by Laws 2017, Ch. 304, §4, and 15-952)

B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04) Check here ☐ to calculate.

C. Adjusted FY 2018 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)

VII. Result (line V x VI.C)

VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)

IX. Result (line VII x VIII)

X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)

XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)

XII. FY 2016 Nonfederal Audit Service Actual Expenditures (2) \$ 40,410.00 x 1.00 = \$ 40,410.00

XIII. FY 2018 Additional Teacher Salary Increases (from calculation on Budget, page 2) (Laws 2017, Ch. 305, §33)

XIV. FY 2018 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I)

6,743.353
\$ 3,729.31
\$ 3,729.31
\$ 25,148,853.78
1.0047
\$ 25,266,249.63
\$ 0.00
\$ 0.00
\$ 40,410.00
\$ 139,551.00
\$ 25,446,210.63

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)

K-3	\$ 299,855.68
K-3 Reading	\$ 199,905.03

C. WORK SHEET FOR FY 2018 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)

(A.R.S. §§15-808, 15-943, 15-943.02, and 15-944.E)

WEIGHTED STUDENT COUNT

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B. Student Count Add-ons

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8. Orthopedic Impairment (Resource)
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14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

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Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
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1.350	x	4.771	=	6.441
1,333.814	x	0.060	=	80.029
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37.140	x	5.833	=	216.638
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10.020	x	4.421	=	44.298
1.760	x	4.806	=	8.459
3,300.726				619.263
				6,743.353
(I.A + I.B.15, this column)				

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IV. FY 2018 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
0.000	x	95%	=	0.000
0.000	x	85%	=	0.000

CALCULATION OF FY 2018 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)

VI. A. Base Level Amount \$3,683.27 - To include Teacher Compensation, use Base Level of \$3,729.31 (A.R.S. §§15-901, as amended by Laws 2017, Ch. 304, §4, and 15-952)

B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04) Check here ☐ to calculate.

C. Adjusted FY 2018 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)

VII. Result (line V x VI.C)

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XIV. FY 2018 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I)

6,743.353
\$ 3,729.31
\$ 3,729.31
\$ 25,148,853.78
1.0047
\$ 25,266,249.63
\$ 0.00
\$ 0.00
\$ 40,410.00
\$ 139,551.00
\$ 25,446,210.63

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)

K-3	\$ 299,855.68
K-3 Reading	\$ 199,905.03

Number of Years Experience	x	Number of FTE Certified Teachers	=	Number of FTE Years of Experience of Certified Teachers
1	x	21.00	=	21.00
2	x	10.00	=	20.00
3	x	16.00	=	48.00
4	x	10.00	=	40.00
5	x	20.00	=	100.00
6	x	13.00	=	78.00
7	x	4.00	=	28.00
8	x	10.00	=	80.00
9	x	2.00	=	18.00
10	x	7.00	=	70.00
11	x	11.00	=	121.00
12	x	7.00	=	84.00
13	x	7.00	=	91.00
14	x	10.00	=	140.00
15 (or more)	x	85.00	=	1,275.00
Total:		233.00		2,214.00

AVERAGE NUMBER OF FTE YEARS OF EXPERIENCE OF CERTIFIED TEACHERS IN DISTRICT 9.5021

AVERAGE NUMBER OF FTE YEARS OF EXPERIENCE OF CERTIFIED TEACHERS IN ARIZONA 9.2942

TEACHER EXPERIENCE INDEX FOR DISTRICT 1.0047

9.5021 - 9.2942 = 0.2079 x 0.0225 = 0.0047 + 1.0000 = 1.0047

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2018 State Support Level per Route Mile
I. 0.5 or Less	2.59
II. More than 0.5, through 1.0	2.12
III. More than 1.0	2.59

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported		
A. FY 2017 Approved Daily Route Miles		1,063,000
B. Number of Eligible Students Transported in FY 2017		672,000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		1.582
II. To and From School Support Level		
A. Annual Route Miles (Line I.A x 180 or 200, as applicable)	<input type="checkbox"/> Check here if approved for 200 Days of Instruction	191,340,000
B. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.59
C. 1. FY 2017 Annual Expenditure for Bus Tokens		\$ 0.00
2. FY 2017 Annual Expenditure for Bus Passes		\$ 0.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ 495,570.60
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level		
A. Factor from Table II (based on I.C and district type)		0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)		\$ 89,202.71
IV. Extended School Year Support Level for Pupils with Disabilities		
A. Actual Route Miles traveled in July and August 2016 to Transport Pupils w/Disabilities for Extended School Year		0.000
B. Estimated Route Miles Traveled in June 2017 to Transport Pupils w/Disabilities for Extended School Year		0.000
C. Total Extended School Year Route Miles (IV.A + IV.B)		0.000
D. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.59
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ 0.00
V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)		\$ 584,773.31
VI. Support Level Change		
A. FY 2017 Transportation Support Level		\$ 612,799.49
B. Transportation Support Level Change (If result is negative, enter 0) (V - VI.A)		\$ 0.00

TRCL CALCULATION

VII. FY 2017 Transportation Revenue Control Limit	\$ 901,444.69
VIII. FY 2018 Transportation Revenue Control Limit	
A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)	\$ 901,444.69
B. 120% of FY 2018 Transportation Support Level (V x 1.20)	\$ 701,727.97
C. Adjusted FY 2018 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 901,444.69
D. FY 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)	\$ 901,444.69

TABLE I	
Approved Daily Route Miles per Eligible Student Transported	FY 2018 State Support Level per Route Mile
I. 0.5 or Less	2.59
II. More than 0.5, through 1.0	2.12
III. More than 1.0	2.59

TABLE II FACTORS			
Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported	
A. FY 2017 Approved Daily Route Miles	1,063.000
B. Number of Eligible Students Transported in FY 2017	672.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	1.582
II. To and From School Support Level	
A. Annual Route Miles (Line I.A x 180 or 200, as applicable)	191,340.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.59
C. 1. FY 2017 Annual Expenditure for Bus Tokens	\$ 0.00
2. FY 2017 Annual Expenditure for Bus Passes	\$ 0.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 495,570.60
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	
A. Factor from Table II (based on I.C and district type)	0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 89,202.71
IV. Extended School Year Support Level for Pupils with Disabilities	
A. Actual Route Miles traveled in July and August 2016 to Transport Pupils w/Disabilities for Extended School Year	0.000
B. Estimated Route Miles Traveled in June 2017 to Transport Pupils w/Disabilities for Extended School Year	0.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	0.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.59
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 0.00
V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)	\$ 584,773.31
VI. Support Level Change	
A. FY 2017 Transportation Support Level	\$ 612,799.49
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 0.00

TRCL CALCULATION

VII. FY 2017 Transportation Revenue Control Limit	\$ 901,444.69
VIII. FY 2018 Transportation Revenue Control Limit	
A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)	\$ 901,444.69
B. 120% of FY 2018 Transportation Support Level (V x 1.20)	\$ 701,727.97
C. Adjusted FY 2018 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 901,444.69
D. FY 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)	\$ 901,444.69

CALCULATIONS FOR DAA

	PSD	K-8	9-12
V. District Additional Assistance			
A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line III for type 03 districts)	21.535	3,466.856	1,728.386
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. Unadjusted DAA (V.A x V.B)	= \$ 9,707.12	= \$ 1,562,720.01	= \$ 851,990.59
VI. District Additional Assistance Growth Factor			
A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		5,216.777	
B. FY 2017 Student Count (2016 ADM)		÷ 5,248.588	
C. FY 2018 DAA Growth Factor (VIA ÷ VIB)		= 0.9939	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 9,707.12	\$ 1,562,720.01	\$ 851,990.59
B. DAA Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000	x 1.0000
C. FY 2018 DAA with growth factor applied (VII.A x VII.B)	= \$ 9,707.12	= \$ 1,562,720.01	= \$ 851,990.59
D. DAA for High School Textbooks			
1. FY 2018 9-12 Student Count (2017 ADM) (from Work Sheet B, line A.1)			1,728.386
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 120,433.94
E. 9-12 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)			= \$ 972,424.53
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			= \$ 831,422.97
3. FY 2018 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 141,001.56
F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$ 1,572,427.13
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			= \$ 1,344,425.20
3. FY 2018 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 228,001.93
G. Capital Transportation Adjustment A.R.S. §15-963.B	\$ 0.00	\$ 0.00	\$ 0.00

\$2,544,851.66
 \$2,544,851.66
 (\$2,175,848.17)

\$369,003.49

Expenditure of Funds

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.	206.50	201.50	8,585,728	3,619,441	781,771	150,000	4,525	11,739,542	13,141,465	11.9%
2000 Support Services											
2100 Students	2.	18.50	18.50	656,817	421,281	4,000	27,000	225	1,015,869	1,109,323	9.2%
2200 Instructional Staff	3.	19.25	18.00	389,794	447,488	54,636	32,000	650	903,293	924,568	2.4%
2300 General Administration	4.	2.50	2.50	217,075	1,112,562	69,750	1,275	19,950	670,109	1,420,612	112.0%
2400 School Administration	5.	24.50	30.50	1,292,737	427,961	18,300	4,000	2,550	1,787,565	1,745,548	-2.4%
2500 Central Services	6.	18.00	17.50	856,949	291,596	383,117	9,775	21,550	1,598,808	1,562,987	-2.2%
2600 Operation & Maintenance of Plant	7.	50.50	50.50	1,551,162	758,275	708,710	1,733,094	42,500	4,649,062	4,793,741	3.1%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	36,603	15,010	0	55,796	0	102,174	107,409	5.1%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	81,550	16,625	0	0	0	96,371	98,175	1.9%
620 School-Sponsored Athletics	11.	1.00	2.00	199,549	53,528	76,082	0	0	120,043	329,159	174.2%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	341.75	342.00	13,867,964	7,163,767	2,096,366	2,012,940	91,950	22,682,836	25,232,987	11.2%
200 and 300 Special Education											
1000 Instruction	15.	73.50	79.50	2,482,460	1,051,500	200,000	10,000	0	3,197,161	3,743,960	17.1%
2000 Support Services											
2100 Students	16.	12.50	13.50	643,708	225,105	351,590	11,775	27,200	1,171,059	1,259,378	7.5%
2200 Instructional Staff	17.	2.00	2.00	97,298	40,669	6,100	1,675	1,500	123,904	147,242	18.8%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	3,750	0	0	3,749	3,750	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	88.00	95.00	3,223,466	1,317,274	561,440	23,450	28,700	4,495,873	5,154,330	14.6%
400 Pupil Transportation	25.	23.00	24.00	607,273	344,826	31,750	268,000	2,750	1,217,962	1,254,599	3.0%
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	0.00	0	0	0	0	0	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.	4.00	3.50	145,978	51,657	0	0	0	203,322	197,635	-2.8%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	456.75	464.50	17,844,681	8,877,524	2,689,556	2,304,390	123,400	28,599,993	31,839,551	11.3%

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

Salaries

- base increase, longevity, 1.06% teacher salary increase

Benefits

- \$450,000 EBT contribution and 5% increase contribution

Purchased Services

- ESI – Employee Staffing Services

JTED

- specific codes (300s) created for each course

**ARIZONA DEPARTMENT OF EDUCATION
CLASSROOM SITE FUND YTD PAYMENT REPORT
FY 2017**

Print Date: 6/27/2017

08-02-01-000

Lake Havasu Unified District

Month	Payment Month	Distribution Date	Annual Class Room Fund*	Weighted ADM	Prior Payments	Current Payments	YTD Payments
1	July 2016	9/26/2016	\$2,165,857.84	6,523.6682	\$0.00	\$180,488.14	\$180,488.14
2	August 2016	10/31/2016	\$2,165,857.84	6,523.6682	\$180,488.14	\$180,488.14	\$360,976.28
3	September 2016	11/1/2016	\$2,165,857.84	6,523.6682	\$360,976.28	\$170,972.90	\$531,949.18
4	October 2016	12/8/2016	\$2,165,857.84	6,523.6682	\$531,949.18	\$190,003.38	\$721,952.56
5	November 2016	1/23/2017	\$2,086,974.41	6,286.0675	\$721,952.56	\$173,914.53	\$895,867.09
6	December 2016	2/10/2017	\$2,165,857.84	6,523.6682	\$895,867.09	\$180,488.14	\$1,076,355.23
7	January 2017	3/16/2017	\$2,165,857.84	6,523.6682	\$1,076,355.23	\$180,488.14	\$1,256,843.37
8	February 2017	3/16/2017	\$2,165,857.84	6,523.6682	\$1,256,843.37	\$180,488.14	\$1,437,331.51
9	March 2017	4/3/2017	\$2,165,857.84	6,523.6682	\$1,437,331.51	\$180,488.14	\$1,617,819.65
10	April 2017	4/27/2017	\$2,165,218.34	6,521.7420	\$1,617,819.65	\$179,955.24	\$1,797,774.89
11	May 2017	6/1/2017	\$2,165,218.34	6,521.7420	\$1,797,774.89	\$180,434.85	\$1,978,209.74

ARIZONA DEPARTMENT OF EDUCATION
INSTRUCTIONAL IMPROVEMENT FUND YTD PAYMENT REPORT
FY 2017

Print Date: 6/27/2017

08-02-01-000

Lake Havasu Unified District

Month	Payment Month	Distribution Date	Total ADM	Prior Payments	Current Payments	YTD Payments
6	December 2016	2/27/2017	5,427.6749	\$0.00	\$159,595.37	\$159,595.37

Non Supplanting*Up to 50%*

Teacher compensation, class size reduction

Remaining

Dropout prevention and Instructional Improvement programs

Conclusion

Lake Havasu Unified School District No. 1

DISTRICT OFFICE

2200 Havasupai Boulevard, Lake Havasu City, AZ 86403-3798
928.505.6900 FAX 928.505.6999 www.havasu.k12.az.us

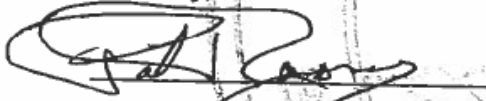
October 18, 2016

Cindy Landa Cox, Mohave County Treasurer
Treasurer's Office
700 W Beale St
Kingman, AZ 86401

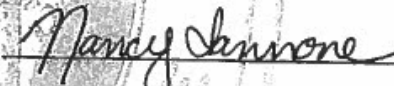
Dear Ms. Cox,

The Governing Board of Lake Havasu Unified School District #1 is requesting that, per Arizona Revised Statutes 15-1028, excess tax moneys from the 2016 Bond Revenue Debt Service Account be returned to the tax payers of Lake Havasu City through the reduction of school district taxes. This excess revenue was posted as \$748,540.28 effective October 7, 2016.

Sincerely,



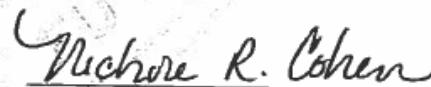
Pat Rooney
LHUSD #1 Governing Board Vice President



Nancy Iannone
Governing Board Member



Roger Schmitt
Governing Board Member



Nichole Cohen
Governing Board Member

FY 2017-2018 School District Tax Rates and Levies

District Name and Number:

Lake Havasu Unified School District #1

CTDS Number:

08-02-01-000

(Full QTR for type 2 USD or type 3 ESD or half QTR for type 4 ESD or type 5 HS)

Primary Net Assessed Values: 696,995,539

Equalization Assistance: 3,235,160

SRP Net Assessed Values: 0

Student Count: 5,126

Applicable QTR: (\$4.0468 or \$2.0234)	4.0468		
District Support Level (DSL):	26,030,983.94	DSL Tax Rate:	3.7347
		Lesser of QTR or DSL Rate:	3.7347
A.R.S. § 15-992(F)(1):			
Transportation revenue Control Limit (TRCL):	901,444.69		
(per A.R.S. § 15-946)			
Less Transportation Support Level (TSL):	584,773.31		
(per A.R.S. § 15-945)			
Difference	316,671.38	TRCL less TSL Rate:	0.0454
A.R.S. § 15-992(F)(2 through 9):			
F2. Desegregation costs (§ 15-910)	0.00	Tax Rate:	0.0000
F3. Tuition Loss adjustment (§ 15-954)	0.00	Tax Rate:	0.0000
F4. Small School Adjustment (§ 15-949)	0.00	Tax Rate:	0.0000
F5. Liabilities in Excess of School Budget (§ 15-907)	0.00	Tax Rate:	0.0000
F6. Adjacent Ways Levy (§ 15-950)	0.00	Tax Rate:	0.0000
F7. GPLET Rate (§ 15-971.B.2)	0.00	Tax Rate:	0.0000
F8. Non-State Aid Districts Tax Judgments ^{/1}	0.00	Tax Rate:	0.0000
(§ 42-16213)	Date approved by BOS:		
F8. Non-State Aid Districts levy as a result of underestimated average daily membership ^{/1}	0.00	Tax Rate:	0.0000
	Date approved by BOS:		
F9. Correct outstanding cash deficit ^{/2}	(748,540.28)	Tax Rate:	(0.1074)
	Date approved by BOS:		
Subtotal A.R.S. § 15-992(F)(2 through 9) Tax Rate:			(0.1074)
^{/1} Requires recommendation of the County School Superintendent and approval by the County Board of Supervisors (BOS).			
^{/2} Requires recommendation of the County Treasurer to the County School Superintendent and approval by the County BOS.			

Preliminary Primary Tax Rate: 3.6727

Preliminary Primary Tax Levy: 25,598,555

Less Impact Aid transfer to reduce or eliminate tax levy: 0

Net Primary Tax Levy: 25,598,555

Net Primary Tax Rate: 3.6727

Maximum allowable tax rate per A.R.S. § 42-17151, if applicable: N/A

Final Local Primary Tax Rate: 3.6727

Final Local Primary Tax Levy: 25,598,555

FY 2017-2018 School District Tax Rates and Levies

District Name and Number:

Lake Havasu Unified School District #1

CTDS Number:

08-02-01-000

(Full QTR for type 2 USD or type 3 ESD or half QTR for type 4 ESD or type 5 HS)

Limited Net Assessed Values:

696,995,539

Equalization Assistance:

3,235,160

Limited Net Assessed Values:

0

Student Count:

5,126

Secondary Tax Levy:

S1. M&O Override	3,987,287.00	Tax Rate:	0.5721
S2. Unrestricted Capital Override	0.00	Tax Rate:	0.0000
S3. Special Program Override	0.00	Tax Rate:	0.0000
S4. Class A Bond	0.00	Tax Rate:	0.0000
S5. Class B Bond	2,048,207.29	Tax Rate:	0.2939
S6. JTED	0.00	Tax Rate:	0.0000

Subtotal Secondary Tax Rate: **0.8660**

Secondary Tax Rate:

0.8660

Secondary Tax Levy:

6,035,981

To view the Budget Proposal for the
Lake Havasu Unified School District #1
visit our webpage at

www.havasuk12.org

click on the Proposed Budget link
on the left side of the page

you will be directed to the
Arizona Department of Education's website