

CHARTER SCHOOL Academy of Mathematic and Science Camelback

Charter Name

d.b.a. (as applicable)

COUNTY Maricopa

CTDS NUMBER 078270000

FY 2018

STATE OF ARIZONA

CHARTER SCHOOL ANNUAL BUDGET

Adopted
Version

BY THE GOVERNING BOARD

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

Proposed June 27, 2017
Adopted July 11, 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, Ch. 305, §33, pertaining to the intended 1.06 percent teacher salary increase.

[Signature]
[Signature]
[Signature]
[Signature]

Board Member
Board Member
Board Member
Board Member

SIGNED

TITLE

REVENUES

1. TOTAL BUDGETED REVENUES FOR FISCAL YEAR 2017 \$ 4,278,091

2. ESTIMATED REVENUES BY SOURCE FOR FISCAL YEAR 2018

Local	1000	\$	<u>100,761</u>
Intermediate	2000	\$	
State	3000	\$	<u>6,101,224</u>
Federal	4000	\$	<u>1,050,791</u>
TOTAL		\$	<u>7,252,776</u>

Charter School Contact Employee: Steven Hykes
Telephone: 520-887-5392 Email: shykes@amstucson.org

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education on July 11, 2017 contain(s) the data for the budget described at left.

[Signature]
School Official Signature

Steven Hykes
School Official (Typed Name)

[Signature]
School Official Signature

Kim Chayka
School Official (Typed Name)

EXPENSES		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
							Prior Year 2017	Budget Year 2018	
1000 Schoolwide Project									
100 Regular Education									
1000 Instruction	1.	1,471,673	244,785	236,896	105,532	33,110	1,305,718	2,091,996	60.2%
Support Services									
2100 Students	2.	71,146	13,284	7,439	1,103	56	81,349	93,028	14.4%
2200 Instruction	3.	122,106	24,585	11,283	628	1,150	140,509	159,752	13.7%
2300 General Administration	4.	0	0	4,124	0	1,243	6,656	5,367	-19.4%
2400 School Administration	5.	214,296	39,329	73,859	17,096	10,834	223,496	355,414	59.0%
2500 Central Services	6.	0	6,923	786,883	10,288	51,450	575,003	855,544	48.8%
2600 Operation & Maintenance of Plant	7.	42,640	8,528	435,970	67,138	1,266	310,735	555,542	78.8%
2900 Other Support Services	8.						222	0	-100.0%
3000 Operation of Noninstructional Services	9.			32,887			26,887	32,887	22.3%
4000 Facilities Acquisition & Construction	10.						0	0	
5000 Debt Service	11.					640,338	485,750	640,338	31.8%
610 School-Sponsored Cocurricular Activities	12.	5,206	4	0	0	1,623	0	6,833	
620 School-Sponsored Athletics	13.	2,864	134	0	0	1,823	0	4,821	
630, 700, 800, 900 Other Programs	14.						0	0	
Subtotal (lines 1-14)	15.	1,929,931	337,572	1,589,341	201,785	742,893	3,156,325	4,801,522	52.1%
200 Special Education									
1000 Instruction	16.	82,800	16,560	0	1,582	0	51,966	100,942	94.2%
Support Services									
2100 Students	17.			4,142	491		4,993	4,633	-7.2%
2200 Instruction	18.	1,238	415	492	0	0	1,220	2,145	75.8%
2300 General Administration	19.						0	0	
2400 School Administration	20.						0	0	
2500 Central Services	21.						0	0	
2600 Operation & Maintenance of Plant	22.						0	0	
2900 Other Support Services	23.						0	0	
3000 Operation of Noninstructional Services	24.						0	0	
4000 Facilities Acquisition & Construction	25.						0	0	
5000 Debt Service	26.						0	0	
Subtotal (lines 16-26)	27.	84,038	16,975	4,634	2,073	0	58,179	107,720	85.2%
400 Pupil Transportation	28.						0	0	
530 Dropout Prevention Programs	29.						0	0	
540 Joint Career & Technical Ed. & Vocational Ed. Center	30.						0	0	
550 K-3 Reading	31.	58,785	14,696				0	73,481	
Subtotal (lines 15 and 27-31)	32.	2,072,754	369,243	1,593,975	203,858	742,893	3,214,504	4,982,723	55.0%
Classroom Site Projects (from page 3, line 40)	33.	279,994	69,998	0	0		201,084	349,992	74.1%
Instructional Improvement Project (from page 2, line 5)	34.						27,223	43,490	59.8%
Structured English Immersion Project (from page 4, line 11)	35.	0	0	0	0	0	0	0	
Compensatory Instruction Project (from page 4, line 22)	36.	0	0	0	0	0	0	0	
Federal and State Projects (from page 2, line 32)	37.						516,217	1,036,502	100.8%
Total (lines 32-37)	38.	2,352,748	439,241	1,593,975	203,858	742,893	3,959,028	6,412,707	62.0%

FEDERAL AND STATE PROJECTS

	Prior Year 2017	Budget Year 2018	
1100-1399 FEDERAL PROJECTS			
1. 1100-1130 ESEA Title I-Helping Disadvantaged Children	141,491	317,262	1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	5,177	6,717	2.
3. 1160 ESEA Title IV-21st Century Schools	0		3.
4. 1170-1180 ESEA Title V-Promote Informed Parent Choice	0		4.
5. 1190 ESEA Title III-Limited Eng. & Immigrant Students	0		5.
6. 1200 ESEA Title VII-Indian Education	0		6.
7. 1210 ESEA Title VI-Flexibility and Accountability	0		7.
8. 1220 IDEA, Part B	34,510	86,366	8.
9. 1230 Johnson-O'Malley	0		9.
10. 1240 Workforce Investment Act	0		10.
11. 1250 AEA-Adult Education	0		11.
12. 1260-1270 Vocational Education-Basic Grants	0		12.
13. 1280 ESEA Title X-Homeless Education	0		13.
14. 1290 Medicaid Reimbursement	0		14.
15. 1300 Charter School Implementation Proj. (Stimulus)	0		15.
16. 13__ Impact Aid			16.
17. 1310-1399 Other Federal Projects	144,520	626,157	17.
18. Total Federal Projects (lines 1-17)	325,698	1,036,502	18.
1400-1499 STATE PROJECTS			
19. 1400 Vocational Education	0		19.
20. 1410 Early Childhood Block Grant	0		20.
21. 1420 Extended School Year-Pupils with Disabilities	0		21.
22. 1425 Adult Basic Education	0		22.
23. 1430 Chemical Abuse Prevention Programs	0		23.
24. 1435 Academic Contests	0		24.
25. 1450 Gifted Education	0		25.
26. 1456 College Credit Exam Incentives			26.
27. 1457 Results-based Funding			27.
28. 1460 Environmental Special Plate	0		28.
29. 1465 Charter School Stimulus Fund	0		29.
30. 1470-1499 Other State Projects	0		30.
31. Total State Projects (lines 19-30)	0	0	31.
32. Total Federal and State Projects (lines 18 and 31)	325,698	1,036,502	32.

CAPITAL ACQUISITIONS

	Prior Year	Budget Year	
1. 0191 Land and Land Improvements	0		1.
2. 0192 Site Improvements	0		2.
3. 0194 Buildings and Building Improvements	0	5,000,000	3.
4. 0196 Equipment	15,000	200,000	4.
5. 0198 Construction in Progress	0		5.
6. Total Capital Acquisitions (lines 1-5)	15,000	5,200,000	6.

SPECIAL EDUCATION PROGRAMS BY TYPE

	Program 200 Prior Year 2017	Program 200 Budget Year 2018	
1. Total All Disability Classifications	81,152	107,720	1.
2. Gifted Education	0		2.
3. ELL Incremental Costs	0		3.
4. ELL Compensatory Instruction	0		4.
5. Remedial Education	0		5.
6. Vocational and Technological Ed.	0		6.
7. Career Education	0		7.
8. Total (lines 1-7)	81,152	107,720	8.

INSTRUCTIONAL IMPROVEMENT PROJECT

Indicate amounts budgeted in Project 1020 for the following:

	Prior Year 2017	Budget Year 2018	
1. Teacher Compensation Increases	13,611	21,745	1.
2. Class Size Reduction	0		2.
3. Dropout Prevention Programs	0		3.
4. Instructional Improvement Programs	13,612	21,745	4.
5. Total Instructional Improvement (lines 1-4)	27,223	43,490	5.

PROPOSED RATIOS FOR SPECIAL EDUCATION

Teacher-Pupil 1 to _____
Staff-Pupil 1 to _____

SELECTED EXPENSES BY TYPE

(Must be included on page 1)

Audit Services
Classroom Instruction

STATE EQUALIZATION ASSISTANCE BUDGETED FOR FOOD SERVICE EXPENSES

Enter the amount of State Equalization Assistance budgeted for Food Service, Function 3100:

ADDITIONAL TEACHER SALARY INCREASES (LAWS 2017, CH. 305, §33)

1. Number of teachers eligible for increase (FY 2018 Head Count)	17	1.
2. Number of teachers eligible for increase (FY 2018 FTE)	17	2.
3. Total FY 2018 eligible teachers' salaries before 1.06% salary increase	697,145	3.
4. Total FY 2017 eligible teachers' salaries	677,255	4.
5. 1.06% salary increase (line 4 times 1.06%)	7,179	5.
6. Employer share of retirement system expense for increase on line 5	179	6.
7. Employer share of FICA expense for increase on line 5	549	7.
8. Total amount needed to fund lines 5-7 (sum lines 5-7) (to W.S. C, Line X)	7,907	8.

Expenses		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Totals		% Increase/ Decrease
						Prior Year 2017	Budget Year 2018	
Classroom Site Project 1011 - Base Salary								
100 Regular Education								
1000 Instruction	1.	62,221	15,555			44,685	77,776	74.1%
2100 Support Services - Students	2.					0	0	
2200 Support Services - Instruction	3.					0	0	
Program 100 Subtotal (lines 1-3)	4.	62,221	15,555			44,685	77,776	74.1%
200 Special Education								
1000 Instruction	5.					0	0	
2100 Support Services - Students	6.					0	0	
2200 Support Services - Instruction	7.					0	0	
Program 200 Subtotal (lines 5-7)	8.	0	0			0	0	
Other Programs (Specify) _____								
1000 Instruction	9.					0	0	
2100 Support Services - Students	10.					0	0	
2200 Support Services - Instruction	11.					0	0	
Other Programs Subtotal (lines 9-11)	12.	0	0			0	0	
Total Expenses (lines 4, 8, and 12)	13.	62,221	15,555			44,685	77,776	74.1%
Classroom Site Project 1012 - Performance Pay								
100 Regular Education								
1000 Instruction	14.	93,331	23,333			67,028	116,664	74.1%
2100 Support Services - Students	15.					0	0	
2200 Support Services - Instruction	16.					0	0	
Program 100 Subtotal (lines 14-16)	17.	93,331	23,333			67,028	116,664	74.1%
200 Special Education								
1000 Instruction	18.					0	0	
2100 Support Services - Students	19.					0	0	
2200 Support Services - Instruction	20.					0	0	
Program 200 Subtotal (lines 18-20)	21.	0	0			0	0	
Other Programs (Specify) _____								
1000 Instruction	22.					0	0	
2100 Support Services - Students	23.					0	0	
2200 Support Services - Instruction	24.					0	0	
Other Programs Subtotal (lines 22-24)	25.	0	0			0	0	
Total Expenses (lines 17, 21, and 25)	26.	93,331	23,333			67,028	116,664	74.1%
Classroom Site Project 1013 - Other								
100 Regular Education								
1000 Instruction	27.	124,442	31,110			89,371	155,552	74.1%
2100 Support Services - Students	28.					0	0	
2200 Support Services - Instruction	29.					0	0	
Program 100 Subtotal (lines 27-29)	30.	124,442	31,110	0	0	89,371	155,552	74.1%
200 Special Education								
1000 Instruction	31.					0	0	
2100 Support Services - Students	32.					0	0	
2200 Support Services - Instruction	33.					0	0	
Program 200 Subtotal (lines 31-33)	34.	0	0	0	0	0	0	
530 Dropout Prevention Programs								
1000 Instruction	35.					0	0	
Other Programs (Specify) _____								
1000 Instruction	36.					0	0	
2100, 2200 Support Services - Students/Instruction	37.					0	0	
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0	0	0	
Total Expenses (lines 30, 34, 35, and 38)	39.	124,442	31,110	0	0	89,371	155,552	74.1%
Total Classroom Site Projects (lines 13, 26, and 39)	40.	279,994	69,998	0	0	201,084	349,992	74.1%

Expenses	Number of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior Year	Budget Year						Prior Year 2017	Budget Year 2018	
Structured English Immersion Project - 1071										
260 Special Education-ELL Incremental Costs										
1000 Instruction	1.	0.00						0	0	1.
Support Services										
2100 Students	2.	0.00						0	0	2.
2200 Instruction	3.	0.00						0	0	3.
2300 General Administration	4.	0.00						0	0	4.
2400 School Administration	5.	0.00						0	0	5.
2500 Central Services	6.	0.00						0	0	6.
2600 Operation & Maintenance of Plant	7.	0.00						0	0	7.
2900 Other Support Services	8.	0.00						0	0	8.
Program 260 Subtotal (lines 1-8)	9.	0.00	0.00	0	0	0	0	0	0	9.
430 Pupil Transportation-ELL Incremental Costs										
Support Services										
2700 Student Transportation	10.	0.00						0	0	10.
Total Expenses (lines 9 and 10)	11.	0.00	0.00	0	0	0	0	0	0	11.

Expenses	Number of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior Year	Budget Year						Prior Year 2017	Budget Year 2018	
Compensatory Instruction Project - 1072										
265 Special Education-ELL Compensatory Instruction										
1000 Instruction	12.	0.00						0	0	12.
Support Services										
2100 Students	13.	0.00						0	0	13.
2200 Instruction	14.	0.00						0	0	14.
2300 General Administration	15.	0.00						0	0	15.
2400 School Administration	16.	0.00						0	0	16.
2500 Central Services	17.	0.00						0	0	17.
2600 Operation & Maintenance of Plant	18.	0.00						0	0	18.
2900 Other Support Services	19.	0.00						0	0	19.
Program 265 Subtotal (lines 12-19)	20.	0.00	0.00	0	0	0	0	0	0	20.
435 Pupil Transportation-ELL Compensatory Instruction										
Support Services										
2700 Student Transportation	21.	0.00						0	0	21.
Total Expenses (lines 20 and 21)	22.	0.00	0.00	0	0	0	0	0	0	22.

FY 2018 SUMMARY OF CHARTER SCHOOL PROPOSED BUDGET

CTDS Number 078270000

1000 SCHOOLWIDE PROJECT	Totals		% Increase/Decrease
	Prior Year 2017	Budget Year 2018	
100 Regular Education			
1000 Instruction	1,305,718	2,091,996	60.2%
Support Services			
2100 Students	81,349	93,028	14.4%
2200 Instruction	140,509	159,752	13.7%
2300 General Administration	6,656	5,367	-19.4%
2400 School Administration	223,496	355,414	59.0%
2500 Central Services	575,003	855,544	48.8%
2600 Operation & Maintenance of Plant	310,735	555,542	78.8%
2900 Other Support Services	222	0	-100.0%
3000 Operation of Noninstructional Services	26,887	32,887	22.3%
4000 Facilities Acquisition & Construction	0	0	
5000 Debt Service	485,750	640,338	31.8%
610 School-Sponsored Cocurricular Activities	0	6,833	
620 School-Sponsored Athletics	0	4,821	
630, 700, 800, 900 Other Programs	0	0	
Regular Education Subtotal	3,156,325	4,801,522	52.1%
200 Special Education			
1000 Instruction	51,966	100,942	94.2%
Support Services			
2100 Students	4,993	4,633	-7.2%
2200 Instruction	1,220	2,145	75.8%
2300 General Administration	0	0	
2400 School Administration	0	0	
2500 Central Services	0	0	
2600 Operation & Maintenance of Plant	0	0	
2900 Other Support Services	0	0	
3000 Operation of Noninstructional Services	0	0	
4000 Facilities Acquisition & Construction	0	0	
5000 Debt Service	0	0	
Special Education Subtotal	58,179	107,720	85.2%
400 Pupil Transportation	0	0	
530 Dropout Prevention Programs	0	0	
540 Joint Career & Tech. Ed. & Voc. Ed. Center	0	0	
550 K-3 Reading	0	73,481	
Total	3,214,504	4,982,723	55.0%

The budget of Academy of Mathematic and Science Camelback for fiscal year 2018 was officially proposed by the Governing Board on June 27, 2017. The complete budget may be reviewed by contacting Steven Hykes at 520-887-5392 or shykes@amstucson.org.

SPECIAL EDUCATION PROGRAMS	Totals		% Increase/Decrease
	Prior Year 2017	Budget Year 2018	
Total All Disability Classifications	81,152	107,720	32.7%
Gifted Education	0	0	
ELL Incremental Costs	0	0	
ELL Compensatory Instruction	0	0	
Remedial Education	0	0	
Vocational and Technological Ed.	0	0	
Career Education	0	0	
Total	81,152	107,720	32.7%

EXPENSES BY PROJECT	Totals		% Increase/Decrease
	Prior Year 2017	Budget Year 2018	
Schoolwide	3,214,504	4,982,723	55.0%
Classroom Site Projects	201,084	349,992	74.1%
Instructional Improvement	27,223	43,490	59.8%
ELL Structured English Immersion	0	0	
ELL Compensatory Instruction	0	0	
Federal Projects	325,698	1,036,502	218.2%
State Projects	0	0	
Capital Acquisitions	15,000	5,200,000	34566.7%
Total Expenses	3,783,509	11,612,707	206.9%

Page	Reference	Instruction
Cover	General	<p>These instructions are provided to help charter schools prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. The forms have been set to print without "objects" so that the instructions buttons do not print.</p> <p>The cells in the prior year columns on the budget forms contain formulas that will bring forward budget amounts from the FY 2017 budget forms. However, the cells have not been protected so users may also enter the information manually. To bring forward amounts automatically, the most recently revised FY 2017 budget must be saved as budget17.xls in the C:\CSFORMS folder. If the file is not named budget17.xls, the formulas will not function properly. Excel will ask the user to update information when the budget18.xls file is opened. Users should review amounts reported in the prior year column to ensure they agree to the school's most recently revised FY 2017 budget.</p>
Cover	CTDS Number	<p>This cell will only accept entries of 9 digits. Do not include any slashes, dashes, etc. Enter the school's CTD number plus 3 zeros.</p>
Cover	Version	<p>The version of the budget being submitted on the cover page is formatted with a drop down menu. Select the appropriate choice from the menu: Proposed, Adopted, or Revised (including the revision number). Only choices in the menu may be entered in the cell.</p> <p>All information on the cover page must be completed/updated when the proposed, adopted, or revised budget is printed out for the Governing Board to sign. All information, excluding the Revenue information, must also be updated when the budget is revised.</p>
Cover	Estimated Revenues	<p>Estimated revenues by source for FY 2018 should be based on the best information available at the time the budget is prepared. Estimated revenues may be more or less than estimated expenses.</p>

Page	Reference	Instruction
Cover	Additional Teacher Salary Increase	<p>The members of a school governing board must conduct a separate vote regarding the allocation of monies that it receives pursuant to Laws 2017, Ch. 305, §33, pertaining to the intended 1.06% teacher salary increase. The board must also notify teachers of the scheduled date and time of action of the board for this issue and must transmit a notice of public hearing to ADE for posting on the department's website at least ten days before the hearing. To meet this requirement, the school must include this notice in the notice of public hearing and board meeting to adopt the budget which will be posted on ADE's website. If the school maintains a website the school must also post the notice of the public hearing on its website.</p> <p>By signing the cover of the budget, the governing board members are attesting that the Budget for FY 2018, including the information on Budget page 2, meets the requirements of Laws 2017, Ch. 305, §33.</p> <p>Budget Revision After the FY 2017 Annual Financial Report (AFR) is completed and no later than November 1, 2017, schools may revise the calculation on Budget page 2 and Work Sheet C for the amount needed for the intended 1.06% teacher salary increase based on final FY 2017 eligible teacher salaries. To revise the budget for this calculation, schools must again comply with the notice and separate vote requirements. Please refer to the Submission and Publication Requirements document issued with these budget forms for additional information.</p>
1	General	<p>Depreciation expense should not be reported on the budget forms. In addition, purchases of capital assets (land and land improvements, site improvements, buildings and building improvements, equipment, and construction in progress) should not be reported in the budget forms except in the Capital Acquisitions section of page 2.</p>
1	Program 200	<p>Schools with known special education students and programs at the time of budget adoption should budget for expenses in program code 200. Also, budgeted special education expenses in program code 200 should be allocated by program type on page 2. Total budgeted expenses on line 27 should equal total Special Education Programs By Type on page 2, line 8.</p>
1	Program 550	<p>Schools should budget for K-3 Reading Program expenses in program code 550. The State Board of Education must give approval to a school before any portion of the monies generated by the K-3 reading support level weight may be distributed to the school. A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1.</p>
1	Federal and State Projects, Line 37	<p>The total of federal and state project expenses (project codes 1100 through 1499 from page 2) should be included on line 37. Schools should not include federal and state project expenses with other school wide project expenses on lines 1 through 36.</p>
1	Employee Benefits	<p>Schools participating in the Arizona State Retirement System should budget in object code 6200 at the rate of 11.34% for retirement contributions and 0.16% for long term disability contributions for covered positions. For positions subject to the Alternative Contribution Rate, schools should budget at the rate of 9.36%.</p>

Page	Reference	Instruction
2	Federal and State Projects	Separate accountability is required for each federal and state project. Therefore, charter schools should estimate the expenses for each federal or state project in which the school participates. The totals on line 32 should agree with the total columns for federal and state projects on line 37 of page 1. A.R.S §15-1261 requires charter schools to establish an E-rate Project to account for any E-rate funding received by the school. Monies budgeted for the E-rate Project should be included within the Other Federal Projects on line 17.
2	College Credit Exam Incentives	Schools that receive monies from the college credit by examination incentive program per A.R.S §15-249.06, should deposit them in Project 1456—College Credit Exam Incentives. At least 50% of the bonus monies received from this program must be distributed to the classroom teacher for each student who passes a qualifying exam. The remainder of any bonus monies received from this program may be used for teacher professional development or student instructional support or materials.
2	Results-based Funding	Schools that receive monies from the Results-based Funding Project per A.R.S §15-249.08, as added by Laws 2017, Ch. 304, §3, should deposit them in Project 1457—Results-based Funding. Monies received must be allocated directly to enhance, expand or replicate the school site that generated the results-based funding and should not supplant monies budgeted or received from any other source that are generally provided to that school. The majority of the monies received must be used for teacher salaries, to hire teachers and to provide for teacher professional development. A portion of the monies received may be used for the expansion and replication of that school site as a quality school model. The monies must be used to sustain and replicate results, to serve more students on a waiting list at a school with a letter grade designation of A or B and to increase salaries for teachers, other classroom staff and school leaders closing the achievement gap in high-poverty schools.
2	Capital Acquisitions	Enter the increase in the capital asset accounts (land and land improvements, site improvements, buildings and building improvements, equipment, and construction in progress) for assets to be acquired by purchase, lease purchase, or construction. If the school budgets for capital acquisitions related to the K-3 Reading Program, the increase in the capital asset accounts for those acquisitions should be included by asset type on lines 1 through 5. The total of all capital acquisitions for the K-3 Reading Program should also be reported on line 7.
2	Special Education Programs by Type	Schools budgeting for special education expenses in program code 200 on page 1, lines 16-26 should report amounts allocated by program type on page 2. Supporting documentation should be retained for the allocation of expenses budgeted for individual special education programs.
2	Special Education Programs by Type, Line 1	Schools should budget total expenses for the disability classifications defined in A.R.S. §15-761.

Page	Reference	Instruction
2	Special Education Programs by Type, Line 8	Program 200 Prior Year and Program 200 Budget Year column totals should equal line 27 on pg. 1.
2	Selected Expenses by Type	Audit services expense should be the total audit costs to be incurred during the budget year. Classroom instruction expenses should be the total of expenses budgeted in function code 1000 for program codes 100, 200 and 500 for the budget year.
2	State Equalization Assistance Budgeted for Food Service Expenses	Schools participating in the National School Lunch Program are required to spend a portion of their state equalization assistance to support the operation of their food service program. Schools must report on their budget the amount of state equalization assistance that will be expended for their food service program during the 2018 school year. This amount will be used to determine school compliance with state matching requirements pursuant to CFR Title 7, §210.17(a). ADE's Health and Nutrition Services will verify the amount reported on the budget was reported as spent when schools' annual financial reports are submitted. Any questions related to state matching requirements should be directed to Health and Nutrition Services at (602) 542-8700.
2	Instructional Improvement Project	See USFRCS page III-B-1 for guidance on the use of the Instructional Improvement Project (Project 1020).
2	Instructional Improvement Project, Lines 3 and 4	Instructional Improvement Project monies spent for Dropout Prevention programs and Instructional Improvement Programs must be spent for maintenance and operation purposes only.
2	Additional Teacher Salary Increases	In accordance with Laws 2017, Ch. 305, §33, ADE will allocate \$34,000,000 to school districts and charter schools with the intention of increasing, by 1.06%, the salary of each teacher who taught at an Arizona school district or charter school during FY 2017 and who will be teaching at a school district or charter school in FY 2018. The salary increase must supplement and not supplant any salary increase that the school would have provided to the teacher for FY 2018, prior to this allocation. Budget Revision After the FY 2017 AFR is completed and no later than November 1, 2017, schools may revise the calculation on Budget, Page 2 and Work Sheet C to reflect changes in eligible teacher counts and salaries reported including final FY 2017 teacher salaries for eligible teachers as reported in the FY 2017 AFR. If the budget calculation is not revised, ADE will use the calculation on the adopted budget to determine the amounts to allocate to each district and charter school by December 1, 2017. Documentation for all amounts used in the calculation should be retained for audit purposes and any audit findings related to the calculation could result in an adjustment to the funding provided for the teacher salary increase.

Page	Reference	Instruction
2	Additional Teacher Salary Increases, Line 1	Schools should include any person who was eligible to be included in the year-end full-time equivalent (FTE) teacher count on Page 7 of the AFR of any Arizona school district or charter school in FY 2017 and who teaches at the school during FY 2018. This number is a count of all eligible teachers, it is not an FTE. Do not include purchased services personnel or substitute teachers. This should be limited to employees whose salary is appropriately coded in Function 1000—Instruction. Schools should maintain adequate documentation to support that each teacher included met the eligibility requirements.
2	Additional Teacher Salary Increases, Line 2	Schools should include the same eligible teachers as described above, as an FTE.
2	Additional Teacher Salary Increases, Line 3	Schools should include the FY 2018 salary amount, including base salaries, Classroom Site Project Performance Pay, overtime, and additional compensation, of all teachers included in the eligible teacher count on line 1, before the intended 1.06% salary increase that are appropriately coded in Function 1000—Instruction. This amount should include any additional salary increase that schools would have provided to eligible teachers for FY 2018, apart from the intended 1.06% salary increase. This salary amount should be consistent with the amounts reported in the AFR, Page 7, Teacher Salaries table for eligible teachers.
2	Additional Teacher Salary Increases, Line 4	Schools should include the FY 2017 salary amount, including base salaries, Classroom Site Project Performance Pay, overtime, and additional compensation, of all teachers included in the eligible teacher count on line 1 that are appropriately coded in Function 1000—Instruction. This includes teachers that were employed at a different Arizona school district or charter school in FY 2017. Schools should maintain adequate documentation to support the prior year salary amounts included for each eligible teacher, including those that taught at a different Arizona school or district. This salary amount should be consistent with the amounts reported in the AFR, Page 7, Teacher Salaries table for eligible teachers.
2	Additional Teacher Salary Increases, Line 6	Schools will receive the amount of funding needed to pay the employer share of increases in employee-related expenses for the Arizona State Retirement System (ASRS) or other employee retirement systems. Schools should calculate the retirement expenses for ASRS eligible employees using the current years' ASRS contribution rate of 11.5%. Schools that employ eligible teachers in positions that require the school to make an alternative contribution to ASRS should include the cost of that retirement contribution at a rate of 9.36% related to the salary increase for those employees. Schools that employ eligible teachers that participate in other retirement systems should include the actual retirement contribution costs not to exceed the ASRS contribution rate related to the salary increase.
2	Additional Teacher Salary Increases, Line 7	Schools will also receive the amount of funding needed to pay the employer share of related increases in employee-related expenses for the federal insurance contribution act (FICA). This amount is calculated based on the current year FICA rate of 7.65%.
2	Additional Teacher Salary Increases, Line 8	This amount will be added to schools' base support level for FY 2018 on Work sheet C, line X.

Page	Reference	Instruction
3	Classroom Site Project	Schools receive revenues from the Classroom Site Fund each year. A.R.S. §15-977(G)(1) requires the Joint Legislative Budget Committee to calculate an estimated per pupil amount each year. For FY 2018 the estimated cash payment is \$386.00 per “Group A weighted” pupil (Total of Work sheet B, line I.A.4 and Work sheet B.2 lines I.A.3 and III.A.3).
4	Structured English Immersion Project	See USFRCS page III-B-2 for guidance on the use of the Structured English Immersion Project (Project 1071). In order to efficiently record structured English immersion expenses, schools should be using program code 260, Special Education—ELL Incremental Costs and Program 430, Pupil Transportation—ELL Incremental Costs, as applicable.
4	Compensatory Instruction Project	See USFRCS page III-B-2 for guidance on the use of the Compensatory Instruction Project (Project 1072). In order to efficiently record structured English immersion and compensatory instruction expenses, schools should be using program codes 265, Special Education—ELL Compensatory Instruction and Program 435, Pupil Transportation—ELL Compensatory Instruction, as applicable.
Budget Summary	General	The information on the Budget Summary is self-populating and will be automatically brought forward from the other pages of the Budget.