



FY 2015
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2015 was

Proposed June 10, 2014

Adopted June 24, 2014

Revised May 12, 2015

Date

<u><i>Karen E. Tuffs</i></u>	Mark Warren, President
<u><i>Janet Busbee</i></u>	Karen Tuffs, Vice President
<u><i>Janet Busbee</i></u>	Janet Busbee, Member
<u><i>David Schaefer</i></u>	David Schaefer, Member
<u><i>Cynthia Weiss</i></u>	Cynthia Weiss, Member
_____	_____
_____	_____
SIGNED	SIGNED

The budget file(s) for FY 2015 sent to the Arizona Department of Education, via the internet, on

5/14/15 contain(s) the data for the budget described above.

Date

<u><i>D. Burdick</i></u>	<u><i>Lynn Easton</i></u>
Superintendent Signature	Business Manager Signature

District Contact Employee: Lynn Easton, Director of Finance and Business Services

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REVENUES AND PROPERTY TAXATION (This section is not applicable to budget revisions)

1. Total Budgeted Revenues for Fiscal Year 2014 \$ _____

2. Estimated Revenues by Source for Fiscal Year 2015 (excluding property taxes)

Local	1000	\$ _____
Intermediate	2000	\$ _____
State	3000	\$ _____
Federal	4000	\$ _____
TOTAL		\$ <u>0</u>

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

	Prior FY 2014	Est. Budget FY 2015
Primary Tax Rate:	1.7357	2.0457
Secondary Tax Rates:		
M&O Override	0.1215	0.0000
Special K-3 Program Override	0.0000	0.0000
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	0.1176	0.1099
JTED	0.0000	0.0000
Total Secondary Tax Rate	0.2391	0.1099

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

1. General Budget Limit (from Budget, page 7, line 10)	\$ <u>31,705,167</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>3,500,039</u>
3. Subtotal (line A.1 + A.2)	\$ <u>35,205,206</u>
4. Federal Projects (from Budget, page 6, line 18)	\$ <u>2,193,841</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>37,399,047</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>31,705,167</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>3,500,039</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>35,205,206</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 2014	Budget FY 2015		
100 Regular Education												
1000 Instruction	1.	227.97	223.20	8,944,118	2,768,497	33,042	196,407	3,152	12,277,365	11,945,216	-2.7%	1.
2000 Support Services												
2100 Students	2.	25.50	25.50	854,436	271,431	30,187	10,495	810	1,265,812	1,167,359	-7.8%	2.
2200 Instructional Staff	3.	9.50	9.50	565,444	196,352	33,888	13,876	8,357	866,898	817,917	-5.7%	3.
2300 General Administration	4.	3.00	3.00	231,203	57,270	172,919	8,028	19,303	546,316	488,723	-10.5%	4.
2400 School Administration	5.	19.00	19.00	982,774	354,361	17,197	13,445	17,376	1,410,298	1,385,153	-1.8%	5.
2500 Central Services	6.	21.13	21.13	1,113,896	367,791	305,268	51,289	52,812	1,792,191	1,891,056	5.5%	6.
2600 Operation & Maintenance of Plant	7.	39.45	39.45	854,797	337,774	2,070,999	1,787,206	3,995	5,171,138	5,054,771	-2.3%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	1.00	26,590	11,412	0	40,000	20,000	83,525	98,002	17.3%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	600	0	0	600	600	0.0%	10.
620 School-Sponsored Athletics	11.	1.00	1.00	90,284	15,325	200	0	0	106,912	105,809	-1.0%	11.
630, 700, 800, 900 Other Programs	12.	0.00	0.00	0	0	0	0	0	8,000	0	-100.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	347.55	342.78	13,663,542	4,380,213	2,664,300	2,120,746	125,805	23,529,055	22,954,606	-2.4%	13.
200 Special Education												
1000 Instruction	14.	90.06	90.06	2,322,140	782,405	606,886	11,186	1,232	3,556,845	3,723,849	4.7%	14.
2000 Support Services												
2100 Students	15.	28.45	28.45	1,322,607	357,619	339,690	33,969	400	2,134,532	2,054,285	-3.8%	15.
2200 Instructional Staff	16.	3.00	3.00	183,329	62,833	24,870	19,565	1,350	257,809	291,947	13.2%	16.
2300 General Administration	17.	1.00	1.00	1,373	216	0	0	0	36,747	1,589	-95.7%	17.
2400 School Administration	18.	0.00	0.00	0	0	0	0	0	1,651	0	-100.0%	18.
2500 Central Services	19.	0.00	0.00	0	0	950	0	0	1,474	950	-35.5%	19.
2600 Operation & Maintenance of Plant	20.	0.00	0.00	4,263	313	0	0	0	5,100	4,576	-10.3%	20.
2900 Other	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
3000 Operation of Noninstructional Services	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
Subtotal (lines 14-22)	23.	122.51	122.51	3,833,712	1,203,386	972,396	64,720	2,982	5,994,158	6,077,196	1.4%	23.
400 Pupil Transportation	24.	50.81	50.81	1,202,798	579,706	91,733	575,699	2,010	2,419,931	2,451,946	1.3%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%	25.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	4.32	5.00	169,823	51,596	0	0	0	259,741	221,419	-14.8%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	525.19	521.10	18,869,875	6,214,901	3,728,429	2,761,165	130,797	32,202,885	31,705,167	-1.5%	30.

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Program 200)

(A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY	
1. Autism	1,353,707	1,402,140	1.
2. Emotional Disability	281,513	297,654	2.
3. Hearing Impairment	118,204	70,571	3.
4. Other Health Impairments	321,853	4,088	4.
5. Specific Learning Disability	903,928	1,246,960	5.
6. Mild, Moderate or Severe Intellectual Disability	164,545	122,762	6.
7. Multiple Disabilities	642,191	886,782	7.
8. Multiple Disabilities with Severe Sensory Impairment	152,713	218,817	8.
9. Orthopedic Impairment	54,923	0	9.
10. Developmental Delay	150,655	183,978	10.
11. Preschool Severe Delay	125,489	0	11.
12. Speech/Language Impairment	328,701	457,900	12.
13. Traumatic Brain Injury	0	4,088	13.
14. Visual Impairment	1,308,127	1,088,647	14.
15. Subtotal (lines 1 through 14)	5,906,549	5,984,387	15.
16. Gifted Education	3,297	8,497	16.
17. Remedial Education	0	0	17.
18. ELL Incremental Costs	17,565	17,565	18.
19. ELL Compensatory Instruction	0	0	19.
20. Vocational and Technological Education	66,747	66,747	20.
21. Career Education	0	0	21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	5,994,158	6,077,196	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 16
 Staff-Pupil 1 to 6

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
297.27	299.40

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$	38,150
All Funds - Federal	6330		0

FY 2015 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.

Average Daily Membership

A. FY 2014 Average Daily Membership:	Resident	<u>5,231.800</u>	Attending	<u>5,237.665</u>
B. FY 2013 Average Daily Membership:	Resident	<u>5,350.231</u>	Attending	<u>5,359.291</u>

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 60,000
 (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)]

Estimated Transportation Revenues for FY 2015

Estimated transportation revenues (object code 1400) to be received \$ -

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2014	Budget FY 2015	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	387,550	49,322				478,079	436,872	-8.6%
2100 Support Services - Students	2.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	3.	0	0				0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	387,550	49,322				478,079	436,872	-8.6%
200 Special Education									
1000 Instruction	5.	42,526	8,250				65,000	50,776	-21.9%
2100 Support Services - Students	6.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	7.	0	0				0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	42,526	8,250				65,000	50,776	-21.9%
Other Programs (Specify)									
1000 Instruction	9.	0	0				4,500	0	-100.0%
2100 Support Services - Students	10.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	11.	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				4,500	0	-100.0%
Total Expenditures (lines 4, 8, and 12)	13.	430,076	57,572			0	547,579	487,648	-10.9%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	903,553	126,410				1,080,000	1,029,963	-4.6%
2100 Support Services - Students	15.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	16.	0	0				0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	903,553	126,410				1,080,000	1,029,963	-4.6%
200 Special Education									
1000 Instruction	18.	86,175	17,410				131,000	103,585	-20.9%
2100 Support Services - Students	19.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	20.	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	86,175	17,410				131,000	103,585	-20.9%
Other Programs (Specify)									
1000 Instruction	22.	0	0				9,396	0	-100.0%
2100 Support Services - Students	23.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	24.	0	0				0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				9,396	0	-100.0%
Total Expenditures (lines 17, 21, and 25)	26.	989,728	143,820			0	1,220,396	1,133,548	-7.1%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	843,674	142,574	0			960,142	986,248	2.7%
2100 Support Services - Students	28.	0	0	0			0	0	0.0%
2200 Support Services - Instructional Staff	29.	49,476	9,121	56,389	6,150		118,000	121,136	2.7%
Program 100 Subtotal (lines 27-29)	30.	893,150	151,695	56,389	6,150		1,078,142	1,107,384	2.7%
200 Special Education									
1000 Instruction	31.	110,897	21,974	0			125,000	132,871	6.3%
2100 Support Services - Students	32.	0	0	0			0	0	0.0%
2200 Support Services - Instructional Staff	33.	1,330	125	968			74,000	2,423	-96.7%
Program 200 Subtotal (lines 31-33)	34.	112,227	22,099	968	0		199,000	135,294	-32.0%
530 Dropout Prevention Programs									
1000 Instruction	35.	0	0	0			0	0	0.0%
Other Programs (Specify)									
1000 Instruction	36.	0	0	0			13,000	0	-100.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.	0	0	0			0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		13,000	0	-100.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	1,005,377	173,794	57,357	6,150	0	1,290,142	1,242,678	-3.7%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	2,425,181	375,186	57,357	6,150	0	3,058,117	2,863,874	-6.4%

(1) For FY 2015, the district has budgeted \$ _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2014	Budget FY 2015	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		468,109	185,022			749,089	2,170,232	1,402,220	-35.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		8,724	49,619				74,273	58,343	-21.4%
2300, 2400, 2500, 2900 Administration	4.			947,401				256,077	947,401	270.0%
2600 Operation & Maintenance of Plant	5.			54,756				428,003	54,756	-87.2%
2700 Student Transportation	6.			7,185				0	7,185	--
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.			1,349			828,619	1,245,561	829,968	-33.4%
5000 Debt Service	9.				178,161	22,005		200,166	200,166	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	476,833	1,245,332	178,161	22,005	1,577,708	4,374,312	3,500,039	-20.0%

(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	\$ 8,874
6642 Textbooks	159,995
6643 Instructional Aids	307,964
6731 Furniture and Equipment	953,979
6734 Vehicles	1,206
6737 Tech Hardware & Software	290,147

(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 \$ 178,161 .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ - , and interest on bonds of \$ 22,005 .

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		
		Fund 610		Fund 630		Fund 695		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	4,374,312	3,500,039	10,254,263	10,198,934	3,883	3,898	1.
Select Object Codes Detail (1)								
6150 Classified Salaries	2.	0		0	4,264	0		2.
6200 Employee Benefits	3.	0	0	0	1,127	0		3.
6450 Construction Services	4.	1,240,561	797,256	10,198,563	5,722,115	3,884	3,901	4.
6710 Land and Improvements	5.	0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		6.
6731 Furniture and Equipment	7.	1,478,900	953,979	0	2,309,593	0		7.
6734 Vehicles	8.	0	1,206	0	0	0		8.
6737 Technology Hardware & Software	9.	923,739	290,147	0	260,000	0		9.
6831, 6832 Redemption of Principal	10.		178,161		1,122,733			10.
6841, 6842, 6850 Interest	11.		22,006		22,006			11.
Total amounts reported on lines 2-11 above for:								
Renovation	12.	1,240,561	797,378	10,198,563	9,441,838			12.
New Construction	13.	0	0	0	0	0	3,901	13.
Other	14.	2,402,639	1,445,377	0		3,883		14.
Total (lines 12-14)	15.	3,643,200	2,242,755	10,198,563	9,441,838	3,883	3,901	15.

(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.

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS		
		Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	8.44	8.44	432,191	450,762
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	0.00	70,588	75,061
3.	160 ESEA Title IV - 21st Century Schools	6000	2.84	2.84	74,934	241,080
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	5,152	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	0	11,381
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0
8.	220 IDEA Part B	6000	16.83	16.83	747,235	786,695
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	57,821	74,896
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	6000	0.60	0.60	215,000	220,924
15.	374 E-Rate	6000	0.00	0.00	129,803	204,586
16.	378 Impact Aid	6000	0.00	0.00	0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	2.96	2.96	122,380	128,456
18.	Total Federal Project Funds (lines 1-17)		31.67	31.67	1,855,104	2,193,841

STATE PROJECTS

19.	400 Vocational Education	6000	0.22	0.22	51,323	46,104
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0
22.	425 Adult Basic Education	6000	0.00	0.00	0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0
24.	435 Academic Contests	6000	0.00	0.00	0	0
25.	450 Gifted Education	6000	0.00	0.00	0	0
26.	460 Environmental Special Plate	6000	0.00	0.00	0	0
27.	465-499 Other State Projects	6000	0.00	0.00	184,757	194,259
28.	Total State Project Funds (lines 19-27)		0.22	0.22	236,080	240,363
29.	Total Special Projects (lines 18 and 28)		31.89	31.89	2,091,184	2,434,204

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	116,150	112,604
2.	Class Size Reduction	6000	0	0
3.	Dropout Prevention Programs (M&O purposes)	6000	0	0
4.	Instructional Improvement Programs (M&O purposes)	6000	120,209	148,919
5.	Total Instructional Improvement Fund (lines 1-4)		236,359	261,523

OTHER FUNDS (DO NOT Add to Aggregate)

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	0
2.	071 Structured English Immersion (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	080 Student Success	6000		104,329
5.	500 School Plant (Lease over 1 year) (2)	6000	39,137	39,288
6.	505 School Plant (Lease 1 year or less)	6000	11	11
7.	506 School Plant (Sale)	6000	914,370	226,395
8.	510 Food Service	6000	1,482,643	1,799,182
9.	515 Civic Center	6000	593,522	488,686
10.	520 Community School	6000	1,975,744	2,120,696
11.	525 Auxiliary Operations	6000	1,142,611	723,000
12.	526 Extracurricular Activities Fees Tax Credit	6000	1,125,477	501,000
13.	530 Gifts and Donations	6000	699,477	400,000
14.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0
15.	540 Fingerprint	6000	7,863	15,327
16.	545 School Opening	6000	0	0
17.	550 Insurance Proceeds	6000	133,750	136,231
18.	555 Textbooks	6000	55,469	53,151
19.	565 Litigation Recovery	6000	4,275	4,291
20.	570 Indirect Costs	6000	65,000	186,646
21.	575 Unemployment Insurance	6000	519,167	591,056
22.	580 Teacherage	6000	0	0
23.	585 Insurance Refund	6000	0	0
24.	590 Grants and Gifts to Teachers	6000	0	0
25.	595 Advertisement	6000	11,368	11,339
26.	596 Joint Technical Education	6000	0	0
27.	620 Adjacent Ways	6000	188,056	164,805
28.	639 Impact Aid Revenue Bond Building	6000	0	0
29.	640 School Plant - Special Construction	6000	0	0
30.	650 Gifts and Donations-Capital	6000	6,530	6,556
31.	660 Condemnation	6000	0	0
32.	665 Energy and Water Savings	6000	524,483	639,121
33.	686 Emergency Deficiencies Correction	6000	0	0
34.	691 Building Renewal Grant	6000	10,000	1,596,467
35.	700 Debt Service	6000	1,891,075	1,889,825
36.	720 Impact Aid Revenue Bond Debt Service	6000	0	0
37.	850 Student Activities	6000	677,217	536,729
INTERNAL SERVICE FUNDS 950-989				
1.	9__ Self-Insurance	6000	0	0
2.	957 Intergovernmental Agreements	6000	1,207	2,098
3.	9__ OPEB	6000	0	0
4.	9__	6000	0	0

(1) From Supplement, page 3, line 10 and line 20, respectively.

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

**CALCULATION OF FY 2015 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 28,271,935		
* (b) Plus Adjustment for Growth (1)	8,361		
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(d) Adjusted RCL	\$ 28,280,296	\$ 27,370,296	\$ 910,000
2. (a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 5,354,047		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,133,974		
(c) Adjusted DAA	\$ 4,220,073	3,628,941	591,132
3. FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (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) (If phase-down applies, see Work Sheets K and K2)			
*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 7) (A.R.S. §15-910.L)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)		1,083,768	
(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 2013 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2014 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		52,876	
* (h) FY 2014 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (i) FY 2014 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		0	
(j) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (k) 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) (Do not use this line as a subtotal) (2)		(430,714)	
10. FY 2015 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 31,705,167	
11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ 1,501,132

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

- (1) For budget adoption, this line should be left blank.
 (2) This line can be used to adjust the FY 2015 GBL for any of the following: (1) reductions for (a) exceeding the prior year(s) GBL, (b) exceeding the prior year(s) M&O section of the Budget, or (2) reductions or increases due to (a) ADM Audit Adjustment, (b) Noncompliance Adjustment, (c) transfers to/from the EWS Fund, (d) JTED Reduction, or (e) other adjustments as notified by ADE.

UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT (A.R.S. §15-947.D and A.R.S. §15-978)

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2014 Unrestricted Capital Budget Limit (UCBL) (from FY 2014 latest revised Budget, page 8, line A.12)	\$ <u>4,374,312</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>(80,766)</u>
3. Adjusted Amount Available for FY 2014 Capital Expenditures (line A.1 + A.2)	\$ <u>4,293,546</u>
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$ <u>4,374,312</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>4,293,546</u>
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,313,523</u>
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.	\$ <u>1,980,023</u>
8. Interest Earned in Fund 610 in FY 2014	\$ <u>10,523</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2015 (A.R.S. §15-905.M) (1)	\$ <u>8,361</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>1,501,132</u>
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ <u><u>3,500,039</u></u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

B. 1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line C.7)	\$ <u>3,058,117</u>
2. FY 2014 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,040,528</u>
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$ <u>1,017,589</u>
4. Interest Earned in the Classroom Site Fund in FY 2014	\$ <u>5,670</u>
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$ <u>1,840,615</u>
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit	\$ <u>0</u>
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (4)	\$ <u><u>2,863,874</u></u>

- (1) This line can be used to adjust the FY 2015 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL or (b) exceeding the prior year(s) UCO section of the Budget, or (2) increases due to greater than anticipated growth from FY 2014, or (3) JTED reduction, or (4) reductions or increases due to other adjustments as notified by ADE.
- (2) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (3) In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation.
- (4) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount.

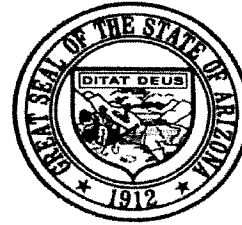
Use the table below to calculate the amounts for Page 8, section B. These calculations need not be printed as an official part of the budget forms.

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line 7 of the table)	547,579	1,220,396	1,290,142	0	3,058,117
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	428,651	826,083	785,794		2,040,528
3. Unexpended Budget Balance (line 1 minus 2)	118,928	394,313	504,348	0	1,017,589
4. Interest Earned in FY 2014	597	2,989	2,084		5,670
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	368,123	736,246	736,246		1,840,615
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit *					0
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	487,648	1,133,548	1,242,678	0	2,863,874

* This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

** The amounts budgeted on page 3, lines 13, 26, 39, and footnote (I) should not exceed the amounts on this line.

FY 2015
STATE OF ARIZONA



SUPPLEMENT
TO
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
FOR DISTRICTS THAT BUDGET FOR:

SPECIAL K-3 PROGRAM OVERRIDE (A.R.S. §15-903.D and Laws 2010, Ch. 179, §4)

JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (A.R.S. §15-910.01)

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

M&O Fund Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2014	Budget FY 2015	
Expenditures										
520 Special K-3 Program Override										
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%
Subtotal (lines 1-9) (to Budget, page 1, line 26)	10.	0.00	0.00	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center										
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%
2900 Other	18.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00						0	0	0.0%
Subtotal (lines 11-19) (to Budget, page 1, line 28)	20.	0.00	0.00	0	0	0	0	0	0	0.0%

Unrestricted Capital Outlay Fund Supplement	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2014	Budget FY 2015	
Expenditures									
520 Special K-3 Program Override									
1000 Instruction	21.						0	0	0.0%
2000 Support Services	22.						0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0.0%
4000 Facilities Acquisition & Construction	24.						0	0	0.0%
5000 Debt Service	25.						0	0	0.0%
Subtotal (lines 21-25)	26.	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center									
1000 Instruction	27.						0	0	0.0%
2000 Support Services	28.						0	0	0.0%
3000 Operation of Noninstructional Services	29.						0	0	0.0%
4000 Facilities Acquisition & Construction	30.						0	0	0.0%
5000 Debt Service	31.						0	0	0.0%
Subtotal (lines 27-31)	32.	0	0	0	0	0	0	0	0.0%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9)	33.	0	0	0	0	0	0	0	0.0%

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 2014	Budget FY 2015	
Expenditures											
Structured English Immersion Fund 071											
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											
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%