



FY 2014  
STATE OF ARIZONA  
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET  
DISTRICTWIDE BUDGET

Revised #3

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2014 was

|          |                      |
|----------|----------------------|
| Proposed | <u>June 11, 2013</u> |
| Adopted  | <u>June 25, 2013</u> |
| Revised  | <u>May 13, 2014</u>  |
|          | Date                 |

|               |  |
|---------------|--|
|               | <u>Mrs. Bonnie Sneed, President</u>    |
|               | <u>Mr. Denny Brown, Vice President</u> |
|               | <u>Mr. George Jackson, Member</u>      |
|               | <u>Mrs. Pam Kirby, Member</u>          |
|               | <u>Mrs. Barbara Perleberg, Member</u>  |
| <u>SIGNED</u> | <u>SIGNED</u>                          |

The budget file(s) for FY 2014 sent to the Arizona Department of Education, via the internet, on May 14, 2014 contain(s) the data for the budget described above.  
Date

|                                 |                                   |
|---------------------------------|-----------------------------------|
|                                 |                                   |
| <u>Superintendent Signature</u> | <u>Business Manager Signature</u> |

District Contact Employee: Daniel O'Brien  
Telephone: 480 484-6100 E-mail: DOBrien@susd.org

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

|   |         |                   |
|---|---------|-------------------|
| 1. Total Budgeted Revenues for Fiscal Year 2013                                 | \$      | <u>30,500,350</u> |
| 2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes) |         |                   |
| Local   | 1000 \$ | <u>550,000</u>    |
| Intermediate  | 2000 \$ | <u>5,000</u>      |
| State   | 3000 \$ | <u>15,000,000</u> |
| Federal   | 4000 \$ | <u>350,000</u>    |
| TOTAL   | \$      | <u>15,905,000</u> |

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

|                              |               | Est. Budget FY 2014 |
|------------------------------|---------------|---------------------|
| Primary Tax Rate:            | <u>3.0785</u> | <u>3.2268</u>       |
| Secondary Tax Rates:         |               |                     |
| M&O Override                 | <u>0.2848</u> | <u>0.1967</u>       |
| Special K-3 Program Override | <u>0.0755</u> | <u>0.0778</u>       |
| Special Program Override     | <u>0.0000</u> | <u>0.0000</u>       |
| Capital Override             | <u>0.2234</u> | <u>0.2340</u>       |
| Class A Bonds                | <u>0.6831</u> | <u>0.3814</u>       |
| Class B Bonds                | <u>0.0722</u> | <u>0.5211</u>       |
| JTED                         | <u>0.0000</u> | <u>0.0000</u>       |
| Total Secondary Tax Rate     | <u>1.3390</u> | <u>1.4110</u>       |

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

|   |    |                    |
|---|----|--------------------|
| 1. General Budget Limit (from Budget, page 7, line 10)                    | \$ | <u>147,930,145</u> |
| 2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)     | \$ | <u>14,661,047</u>  |
| 3. Line not used  | \$ | <u>0</u>           |
| 4. Subtotal (line A.1 + A.2 + A.3)  | \$ | <u>162,591,192</u> |
| 5. Federal Projects (from Budget, page 6, line 18)                        | \$ | <u>11,000,570</u>  |
| 6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16) | \$ | <u>0</u>           |
| 7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A.6)    | \$ | <u>173,591,762</u> |

B. BUDGETED EXPENDITURES

|  |    |                    |
|--|----|--------------------|
| 1. Maintenance and Operation (from Budget, page 1, line 30)  | \$ | <u>147,930,145</u> |
| 2. Unrestricted Capital Outlay (from Budget, page 4, line 10)  | \$ | <u>14,661,047</u>  |
| 3. Line not used   | \$ | <u>0</u>           |
| 4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3)<br>(This line cannot exceed line A.4.) | \$ | <u>162,591,192</u> |

**FUND 001 (M&O)**

**MAINTENANCE AND OPERATION (M&O) FUND**

| Expenditures  |     | FTE                   |              | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Other<br>6800 | Totals                |                      | %<br>Increase/<br>Decrease |
|---|-----|-----------------------|--------------|------------------|------------------------------|--|------------------|---------------|-----------------------|----------------------|----------------------------|
|   |     | Current<br>FY         | Budget<br>FY |                  |                              |  |                  |               | Current<br>FY<br>2013 | Budget<br>FY<br>2014 |                            |
|   |     | 100 Regular Education |              |                  |                              |  |                  |               |                       |                      |                            |
| 1000 Classroom Instruction  | 1.  | 912.85                | 844.80       | 40,020,930       | 12,850,338                   | 1,128,383                                    | 760,258          | 4,408         | 57,430,905            | 54,764,317           | -4.6%                      |
| 2000 Support Services   |     |                       |              |                  |                              |  |                  |               |                       |                      |                            |
| 2100 Students   | 2.  | 94.32                 | 91.44        | 3,083,125        | 995,671                      | 16,508                                       | 4,834            | 2,125         | 4,231,737             | 4,102,263            | -3.1%                      |
| 2200 Instructional Staff  | 3.  | 71.50                 | 80.10        | 3,194,444        | 933,892                      | 213,468                                      | 19,487           | 11,600        | 4,351,837             | 4,372,891            | 0.5%                       |
| 2300 General Administration   | 4.  | 8.00                  | 6.00         | 646,645          | 295,782                      | 198,444                                      | 11,043           | 3,537         | 1,294,718             | 1,155,451            | -10.8%                     |
| 2400 School Administration  | 5.  | 143.88                | 130.47       | 6,912,947        | 2,175,652                    | 6,195  | 101,131          | 0             | 10,256,391            | 9,195,925            | -10.3%                     |
| 2500 Central Services   | 6.  | 62.99                 | 45.41        | 2,488,209        | 1,032,260                    | 1,332,539                                    | 113,215          | 77,167        | 5,399,453             | 5,043,390            | -6.6%                      |
| 2600 Operation & Maintenance of Plant   | 7.  | 237.79                | 235.45       | 6,851,738        | 2,081,250                    | 7,927,497                                    | 5,256,869        | 16,000        | 21,504,367            | 22,133,354           | 2.9%                       |
| 2900 Other  | 8.  | 0.00                  |              |                  |                              |  |                  |               | 0                     | 0                    | 0.0%                       |
| 3000 Operation of Noninstructional Services   | 9.  | 7.00                  | 7.00         | 154,800          | 68,743                       | 56,442                                       | 72,989           |               | 344,278               | 352,974              | 2.5%                       |
| 610 School-Sponsored Cocurricular Activities  | 10. | 0.00                  | 0.00         | 232,800          | 52,785                       |  |                  |               | 308,445               | 285,585              | -7.4%                      |
| 620 School-Sponsored Athletics  | 11. | 5.00                  | 5.89         | 1,071,669        | 232,902                      | 237,588                                      | 420              |               | 1,399,154             | 1,542,579            | 10.3%                      |
| 630, 700, 800, 900 Other Programs   | 12. | 0.00                  |              |                  |                              |  |                  |               | 0                     | 0                    | 0.0%                       |
| Regular Education Subtotal (lines 1-12)   | 13. | 1,543.33              | 1,446.56     | 64,657,307       | 20,719,275                   | 11,117,064                                   | 6,340,246        | 114,837       | 106,521,285           | 102,948,729          | -3.4%                      |
| 200 Special Education   |     |                       |              |                  |                              |  |                  |               |                       |                      |                            |
| 1000 Classroom Instruction  | 14. | 397.39                | 472.73       | 16,487,795       | 5,548,568                    | 2,380  | 700              |               | 22,578,725            | 22,039,443           | -2.4%                      |
| 2000 Support Services   |     |                       |              |                  |                              |  |                  |               |                       |                      |                            |
| 2100 Students   | 15. | 38.83                 | 37.88        | 2,314,163        | 562,596                      | 0  | 0                |               | 3,378,279             | 2,876,759            | -14.8%                     |
| 2200 Instructional Staff  | 16. | 11.25                 | 11.25        | 605,475          | 152,178                      | 500  | 7,300            | 0             | 878,857               | 765,453              | -12.9%                     |
| 2300 General Administration   | 17. | 0.00                  |              |                  |                              |  |                  |               | 0                     | 0                    | 0.0%                       |
| 2400 School Administration  | 18. | 0.00                  |              |                  |                              |  |                  |               | 0                     | 0                    | 0.0%                       |
| 2500 Central Services   | 19. | 0.00                  |              |                  |                              | 2,000  |                  |               | 7,238                 | 2,000                | -72.4%                     |
| 2600 Operation & Maintenance of Plant   | 20. | 0.00                  |              |                  |                              |  |                  |               | 66                    | 0                    | -100.0%                    |
| 2900 Other  | 21. | 0.00                  |              |                  |                              |  |                  |               | 0                     | 0                    | 0.0%                       |
| 3000 Operation of Noninstructional Services   | 22. | 0.00                  |              |                  |                              |  |                  |               | 0                     | 0                    | 0.0%                       |
| Subtotal (lines 14-22)  | 23. | 447.47                | 521.86       | 19,407,433       | 6,263,342                    | 4,880  | 8,000            | 0             | 26,843,165            | 25,683,655           | -4.3%                      |
| 400 Pupil Transportation  | 24. | 188.95                | 182.50       | 4,425,408        | 1,769,431                    | 13,310                                       | 1,518,767        |               | 9,266,076             | 7,726,916            | -16.6%                     |
| 510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)                                 | 25. | 115.18                | 113.24       | 5,493,006        | 1,489,574                    | 44,777                                       | 158,812          | 0             | 7,205,080             | 7,186,169            | -0.3%                      |
| 520 Special K-3 Program Override (from Supplement, page 1, line 10)   | 26. | 58.81                 | 57.81        | 2,539,733        | 714,768                      | 0  | 0                | 0             | 3,313,656             | 3,254,501            | -1.8%                      |
| 530 Dropout Prevention Programs   | 27. | 2.10                  | 3.10         | 142,243          | 41,633                       | 14,700                                       | 3,711            | 18,843        | 221,133               | 221,130              | 0.0%                       |
| 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%                       |
| 550 K-3 Reading Program   | 29. | 12.79                 | 11.88        | 628,456          | 280,589                      |  |                  |               | 870,281               | 909,045              | 4.5%                       |
| Total Expenditures (lines 13, and 23-29)<br>(Cannot exceed page 7, line 10)                                 | 30. | 2,368.63              | 2,336.95     | 97,293,586       | 31,278,612                   | 11,194,731                                   | 8,029,536        | 133,680       | 154,240,676           | 147,930,145          | -4.1%                      |

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

(A.R.S. §§15-761 and 15-903)

|  | Current FY | Budget FY  |     |
|--|------------|------------|-----|
| 1. Autism  | 4,451,290  | 5,044,623  | 1.  |
| 2. Emotional Disability  | 600,555    | 448,979    | 2.  |
| 3. Hearing Impairment  | 657,743    | 703,014    | 3.  |
| 4. Other Health Impairments  | 1,331,666  | 1,238,926  | 4.  |
| 5. Specific Learning Disability                                      | 4,673,886  | 4,081,220  | 5.  |
| 6. Mild, Moderate or Severe Intellectual Disability                  | 439,860    | 426,530    | 6.  |
| 7. Multiple Disabilities   | 143,611    | 143,673    | 7.  |
| 8. Multiple Disabilities with Severe Sensory Impairment              | 100,093    | 112,245    | 8.  |
| 9. Orthopedic Impairment   | 103,963    | 68,757     | 9.  |
| 10. Developmental Delay  | 530,925    | 601,632    | 10. |
| 11. Preschool Severe Delay   | 361,203    | 237,959    | 11. |
| 12. Speech/Language Impairment                                       | 10,233,722 | 9,746,886  | 12. |
| 13. Traumatic Brain Injury   | 26,111     | 31,429     | 13. |
| 14. Visual Impairment  | 708,669    | 686,898    | 14. |
| 15. Subtotal (lines 1 through 14)                                    | 24,363,297 | 23,572,771 | 15. |
| 16. Gifted Education   | 1,932,919  | 1,747,921  | 16. |
| 17. Remedial Education   | 0          |            | 17. |
| 18. ELL Incremental Costs  | 0          |            | 18. |
| 19. ELL Compensatory Instruction                                     | 0          |            | 19. |
| 20. Vocational and Technological Education                           | 546,948    | 362,963    | 20. |
| 21. Career Education   | 0          |            | 21. |
| 22. Total (lines 15 through 21. Must equal total of line 23, page 1) | 26,843,164 | 25,683,655 | 22. |

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 8  
 Staff-Pupil 1 to 10

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

| Current FY | Budget FY |
|------------|-----------|
| 1,690.24   | 1,562.47  |

**Special Education Budgeted in SCA Fund**

Amount budgeted in SCA Fund for Special Education

(Only include programs listed in A.R.S. §15-761 (shown on lines 1-14 in the table to the left.)

NOTE: Do not include SCA Fund amounts in the Current FY or Budget FY columns in the table to the left.

| Current FY | Budget FY |
|------------|-----------|
| 0          | 0         |

**Expenditures Budgeted for Audit Services**

|                       |      |           |
|-----------------------|------|-----------|
| M&O Fund - Nonfederal | 6350 | \$ 55,000 |
| All Funds - Federal   | 6330 | <u>0</u>  |

**FY 2014 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 2013 Average Daily Membership: | Resident <u>24,204.206</u> | Attending <u>24,554.311</u> |
| B. FY 2012 Average Daily Membership: | Resident <u>24,659.071</u> | Attending <u>24,929.428</u> |

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

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

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

\$ 129,431

**Estimated Transportation Revenues for FY 2014**

Estimated transportation revenues (object code 1400) to be received

\$ -

| Expenditures   | Salaries<br>6100 | Employee Benefits<br>6200 | Purchased Services<br>6300, 6400,<br>6500 (1) | Supplies<br>6600 | Interest on<br>Short-Term Debt<br>6850 | Totals             |                   | %<br>Increase/<br>Decrease |
|--|------------------|---------------------------|---|------------------|--|--------------------|-------------------|----------------------------|
|  |                  |                           |   |                  |  | Current FY<br>2013 | Budget FY<br>2014 |                            |
| <b>Classroom Site Fund 011 - Base Salary</b>             |                  |                           |   |                  |  |                    |                   |                            |
| 100 Regular Education                                    |                  |                           |   |                  |  |                    |                   |                            |
| 1000 Classroom Instruction                               | 1,151,491        | 288,704                   |   |                  |  | 1,056,798          | 1,440,195         | 36.3%                      |
| 2100 Support Services - Students                         | 9,991            | 2,628                     |   |                  |  | 9,104              | 12,619            | 38.6%                      |
| 2200 Support Services - Instructional Staff              | 4,375            | 1,187                     |   |                  |  | 6,194              | 5,562             | -10.2%                     |
| Program 100 Subtotal (lines 1-3)                         | 1,165,857        | 292,519                   |   |                  |  | 1,072,095          | 1,458,376         | 36.0%                      |
| 200 Special Education                                    |                  |                           |   |                  |  |                    |                   |                            |
| 1000 Classroom Instruction                               | 277,701          | 76,136                    |   |                  |  | 277,276            | 353,837           | 27.6%                      |
| 2100 Support Services - Students                         | 17,521           | 4,249                     |   |                  |  | 16,055             | 21,770            | 35.6%                      |
| 2200 Support Services - Instructional Staff              |                  |                           |   |                  |  | 0                  | 0                 | 0.0%                       |
| Program 200 Subtotal (lines 5-7)                         | 295,222          | 80,385                    |   |                  |  | 293,332            | 375,607           | 28.0%                      |
| Other Programs (Specify) 620                             |                  |                           |   |                  |  |                    |                   |                            |
| 1000 Classroom Instruction                               |                  |                           |   |                  |  | 95                 | 0                 | -100.0%                    |
| 2100 Support Services - Students                         |                  |                           |   |                  |  | 0                  | 0                 | 0.0%                       |
| 2200 Support Services - Instructional Staff              |                  |                           |   |                  |  | 0                  | 0                 | 0.0%                       |
| Other Programs Subtotal (lines 9-11)                     | 0                | 0                         |   |                  |  | 95                 | 0                 | -100.0%                    |
| <b>Total Expenditures (lines 4, 8, and 12)</b>           | <b>1,461,079</b> | <b>372,904</b>            |   |                  |  | <b>1,365,522</b>   | <b>1,833,983</b>  | <b>34.3%</b>               |
| <b>Classroom Site Fund 012 - Performance Pay</b>         |                  |                           |   |                  |  |                    |                   |                            |
| 100 Regular Education                                    |                  |                           |   |                  |  |                    |                   |                            |
| 1000 Classroom Instruction                               | 3,634,397        | 278,209                   |   |                  |  | 2,351,836          | 3,912,606         | 66.4%                      |
| 2100 Support Services - Students                         | 18,636           | 4,097                     |   |                  |  | 15,031             | 22,733            | 51.2%                      |
| 2200 Support Services - Instructional Staff              | 22,770           | 4,635                     |   |                  |  | 10,227             | 27,405            | 168.0%                     |
| Program 100 Subtotal (lines 14-16)                       | 3,675,803        | 286,941                   |   |                  |  | 2,377,093          | 3,962,744         | 66.7%                      |
| 200 Special Education                                    |                  |                           |   |                  |  |                    |                   |                            |
| 1000 Classroom Instruction                               | 274,613          | 66,979                    |   |                  |  | 452,027            | 341,592           | -24.4%                     |
| 2100 Support Services - Students                         | 33,089           | 6,883                     |   |                  |  | 26,509             | 39,972            | 50.8%                      |
| 2200 Support Services - Instructional Staff              | 2,784            | 546                       |   |                  |  | 0                  | 3,330             | --                         |
| Program 200 Subtotal (lines 18-20)                       | 310,486          | 74,408                    |   |                  |  | 478,537            | 384,894           | -19.6%                     |
| Other Programs (Specify)                                 |                  |                           |   |                  |  |                    |                   |                            |
| 1000 Classroom Instruction                               | 57,194           | 11,123                    |   |                  |  | 155                | 68,317            | 43975.5%                   |
| 2100 Support Services - Students                         | 2,880            | 557                       |   |                  |  | 0                  | 3,437             | --                         |
| 2200 Support Services - Instructional Staff              | 2,424            | 462                       |   |                  |  | 0                  | 2,886             | --                         |
| Other Programs Subtotal (lines 22-24)                    | 62,498           | 12,142                    |   |                  |  | 155                | 74,640            | 48054.8%                   |
| <b>Total Expenditures (lines 17, 21, and 25)</b>         | <b>4,048,787</b> | <b>373,491</b>            |   |                  |  | <b>2,855,785</b>   | <b>4,422,278</b>  | <b>54.9%</b>               |
| <b>Classroom Site Fund 013 - Other</b>                   |                  |                           |   |                  |  |                    |                   |                            |
| 100 Regular Education                                    |                  |                           |   |                  |  |                    |                   |                            |
| 1000 Classroom Instruction                               | 2,544,450        | 474,984                   |   |                  |  | 2,112,831          | 3,019,434         | 42.9%                      |
| 2100 Support Services - Students                         | 16,621           | 4,377                     |   |                  |  | 18,418             | 20,998            | 14.0%                      |
| 2200 Support Services - Instructional Staff              | 7,243            | 1,962                     |   |                  |  | 12,531             | 9,205             | -26.5%                     |
| Program 100 Subtotal (lines 27-29)                       | 2,568,314        | 481,323                   | 0   | 0                |  | 2,143,780          | 3,049,637         | 42.3%                      |
| 200 Special Education                                    |                  |                           |   |                  |  |                    |                   |                            |
| 1000 Classroom Instruction                               | 456,927          | 125,270                   |   |                  |  | 554,565            | 582,197           | 5.0%                       |
| 2100 Support Services - Students                         | 29,078           | 7,048                     |   |                  |  | 32,483             | 36,126            | 11.2%                      |
| 2200 Support Services - Instructional Staff              |                  | (1)                       |   |                  |  | 0                  | (1)               | --                         |
| Program 200 Subtotal (lines 31-33)                       | 486,005          | 132,317                   | 0   | 0                |  | 587,048            | 618,322           | 5.3%                       |
| 530 Dropout Prevention Programs                          |                  |                           |   |                  |  |                    |                   |                            |
| 1000 Classroom Instruction                               |                  |                           |   |                  |  | 0                  | 0                 | 0.0%                       |
| Other Programs (Specify) 620                             |                  |                           |   |                  |  |                    |                   |                            |
| 1000 Classroom Instruction                               |                  |                           |   |                  |  | 190                | 0                 | -100.0%                    |
| 2100, 2200 Support Serv. Students & Instructional Staff  |                  |                           |   |                  |  | 0                  | 0                 | 0.0%                       |
| Other Programs Subtotal (lines 36-37)                    | 0                | 0                         | 0   | 0                |  | 190                | 0                 | -100.0%                    |
| <b>Total Expenditures (lines 30, 34, 35, and 38)</b>     | <b>3,054,319</b> | <b>613,640</b>            | <b>0</b>                                      | <b>0</b>         |  | <b>2,731,017</b>   | <b>3,667,959</b>  | <b>34.3%</b>               |
| <b>Total Classroom Site Funds (lines 13, 26, and 39)</b> | <b>8,564,185</b> | <b>1,360,035</b>          | <b>0</b>                                      | <b>0</b>         | <b>0</b>                               | <b>6,952,324</b>   | <b>9,924,220</b>  | <b>42.7%</b>               |

(1) For FY 2014, 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.

**FUNDS 610 AND 625**

**UNRESTRICTED CAPITAL OUTLAY (UCO) AND SOFT CAPITAL ALLOCATION (SCA) FUNDS**

| Expenditures                                       |     | Rentals<br>6440 | Library Books,<br>Textbooks,<br>& Instructional<br>Aids (2)<br>6641-6643 | Property (2)<br>6700 | Redemption of<br>Principal (3)<br>6831, 6832 | Interest (4)<br>6841, 6842, 6850 | All Other<br>Object Codes<br>(UCO-type<br>excluding 6900) | All Other<br>Object Codes<br>(M&O-type<br>excluding 6900) | Totals                |                      | %<br>Increase/<br>Decrease |
|--|-----|-----------------|--|----------------------|--|----------------------------------|---|---|-----------------------|----------------------|----------------------------|
|  |     |                 |  |                      |  |                                  |   |   | Current<br>FY<br>2013 | Budget<br>FY<br>2014 |                            |
| <b>Unrestricted Capital Outlay Override (1)</b>    | 1.  | 0               | 2,479,786  | 7,812,802            | 0  | 0                                | 768,867   |   | 12,003,936            | 11,061,455           | -7.9%                      |
| <b>Unrestricted Capital Outlay Fund 610 (6)</b>    |     |                 |  |                      |  |                                  |   |   |                       |                      |                            |
| 1000 Instruction                                   | 2.  |                 | 2,179,821  | 9,934,893            |  |                                  |   |   | 9,364,763             | 12,114,714           | 29.4%                      |
| 2000 Support Services                              |     |                 |  |                      |  |                                  |   |   |                       |                      |                            |
| 2100, 2200 Students and Instructional Staff        | 3.  |                 | 666,549  | 62,903               |  |                                  | 176,910   |   | 936,030               | 906,362              | -3.2%                      |
| 2300, 2400, 2500, 2900 Administration              | 4.  |                 |  | 125,912              |  |                                  |   |   | 1,683,823             | 125,912              | -92.5%                     |
| 2600 Operation & Maintenance of Plant              | 5.  |                 |  | 182,837              |  |                                  |   |   | 316,320               | 182,837              | -42.2%                     |
| 2700 Student Transportation                        | 6.  |                 |  | 105,000              |  |                                  |   |   | 130,000               | 105,000              | -19.2%                     |
| 3000 Operation of Noninstructional Services (5)    | 7.  |                 |  | 17,115               |  |                                  |   |   | 0                     | 17,115               | --                         |
| 4000 Facilities Acquisition and Construction       | 8.  |                 |  |                      |  |                                  | 1,204,607   |   | 1,064,550             | 1,204,607            | 13.2%                      |
| 5000 Debt Service                                  | 9.  |                 |  |                      | 4,500  |                                  |   |   | 1,607,283             | 4,500                | -99.7%                     |
| Total Unrestricted Capital Outlay Fund (lines 2-9) | 10. | 0               | 2,846,370  | 10,428,660           | 4,500  | 0                                | 1,381,517   |   | 15,102,769            | 14,661,047           | -2.9%                      |
| <b>Soft Capital Allocation Fund 625</b>            |     |                 |  |                      |  |                                  |   |   |                       |                      |                            |
| 1000 Instruction                                   | 11. |                 |  |                      |  |                                  |   |   | 35,843                | 0                    | -100.0%                    |
| 2000 Support Services                              |     |                 |  |                      |  |                                  |   |   |                       |                      |                            |
| 2100, 2200 Students and Instructional Staff        | 12. |                 |  |                      |  |                                  |   |   | 110,000               | 0                    | -100.0%                    |
| 2300, 2400, 2500, 2900 Administration              | 13. |                 |  |                      |  |                                  |   |   | 1,305,837             | 0                    | -100.0%                    |
| 2600 Operation & Maintenance of Plant              | 14. |                 |  |                      |  |                                  |   |   | 774,303               | 0                    | -100.0%                    |
| 2700 Student Transportation                        | 15. |                 |  |                      |  |                                  |   |   | 0                     | 0                    | 0.0%                       |
| 3000 Operation of Noninstructional Services (5)    | 16. |                 |  |                      |  |                                  |   |   | 0                     | 0                    | 0.0%                       |
| 4000 Facilities Acquisition and Construction       | 17. |                 |  |                      |  |                                  |   |   | 36,524                | 0                    | -100.0%                    |
| 5000 Debt Service                                  | 18. |                 |  |                      |  |                                  |   |   | 0                     | 0                    | 0.0%                       |
| Total Soft Capital Allocation Fund (lines 11-18)   | 19. | 0               | 0  | 0                    | 0  | 0                                | 0   | 0   | 2,262,507             | 0                    | -100.0%                    |

(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.

(2) Detail by object code:

|                               | Unrestricted<br>Capital Outlay | Soft Capital<br>Allocation |
|-------------------------------|--------------------------------|----------------------------|
| 6641 Library Books            | \$666,549.04                   | 0                          |
| 6642 Textbooks                | 20,000                         | 0                          |
| 6643 Instructional Aids       | 2,159,821                      | 0                          |
| 6731 Furniture and Equipment  | 4,012,718                      | 0                          |
| 6734 Vehicles                 | 2,000                          | 0                          |
| 6737 Tech Hardware & Software | 4,913,169                      | 0                          |

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) and Soft Capital Allocation (SCA) Funds for Food Service

Enter the amount budgeted in UCO and SCA for Food Service  
[Amounts will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

| Unrestricted<br>Capital Outlay | Soft Capital<br>Allocation |
|--------------------------------|----------------------------|
| \$ -                           | 0                          |

(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 \$ 2,363,368, and principal on bonds of \$ 22,116,250.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on capital leases of \$ 1,498,811, and interest on bonds of \$ 12,659,085.

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

| Expenditures                                    |     | UNRESTRICTED CAPITAL OUTLAY |            | BOND BUILDING |           | BUILDING RENEWAL |           | NEW SCHOOL FACILITIES |           |
|---|-----|-----------------------------|------------|---------------|-----------|------------------|-----------|-----------------------|-----------|
|   |     | Fund 610                    |            | Fund 630      |           | Fund 690         |           | Fund 695              |           |
|   |     | Current FY                  | Budget FY  | Current FY    | Budget FY | Current FY       | Budget FY | Current FY            | Budget FY |
| <b>Total Fund Expenditures</b>                  | 1.  | 15,102,769                  | 14,661,047 | 36,509,587    | 6,213,836 | 37,000           |           | 0                     |           |
| <b>Select Object Codes Detail (1)</b>           |     |                             |            |               |           |                  |           |                       |           |
| 6150 Classified Salaries                        | 2.  |                             |            |               | 91,083    |                  |           |                       |           |
| 6200 Employee Benefits                          | 3.  |                             | 41,730     |               | 28,134    |                  |           |                       |           |
| 6450 Construction Services                      | 4.  |                             | 1,204,607  |               | 6,094,525 |                  |           |                       |           |
| 6710 Land and Improvements                      | 5.  |                             |            |               |           |                  |           |                       |           |
| 6720 Buildings and Improvements                 | 6.  |                             |            |               |           |                  |           |                       |           |
| 6731 Furniture and Equipment                    | 7.  |                             | 4,012,718  |               |           |                  |           |                       |           |
| 6734 Vehicles                                   | 8.  |                             | 2,000      |               |           |                  |           |                       |           |
| 6737 Technology Hardware & Software             | 9.  |                             | 4,913,169  |               |           |                  |           |                       |           |
| 6830 Redemption of Principal                    | 10. |                             | 4,500      |               |           |                  |           |                       |           |
| 6842, 6850 Interest                             | 11. |                             |            |               |           |                  |           |                       |           |
| Total amounts reported on lines 2-11 above for: |     |                             |            |               |           |                  |           |                       |           |
| Renovation                                      | 12. |                             | 1,204,607  |               | 6,213,742 |                  |           |                       |           |
| New Construction                                | 13. |                             |            |               |           |                  |           |                       |           |
| Other   | 14. |                             | 8,974,117  |               |           |                  |           |                       |           |
| Total (lines 12-14)                             | 15. |                             | 10,178,724 |               | 6,213,742 |                  | 0         |                       | 0         |

(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 |            |            |
|-----|---|------------|-----------|---------------------|------------|------------|
|     |   | Current FY | Budget FY | Current FY          | Budget FY  |            |
| 1.  | 100-130 ESEA Title I - Helping Disadvantaged Children       | 6000       | 60.75     | 60.65               | 5,352,388  | 3,594,308  |
| 2.  | 140-150 ESEA Title II - Prof. Dev. and Technology           | 6000       | 6.08      | 7.10                | 598,624    | 531,790    |
| 3.  | 160 ESEA Title IV - 21st Century Schools                    | 6000       | 8.90      | 3.70                | 692,261    | 506,987    |
| 4.  | 170-180 ESEA Title V - Promote Informed Parent Choice       | 6000       | 0.00      | 0.00                | 0          |            |
| 5.  | 190 ESEA Title III - Limited Eng. & Immigrant Students      | 6000       | 0.81      | 0.81                | 649,380    | 493,966    |
| 6.  | 200 ESEA Title VII - Indian Education                       | 6000       | 1.13      | 1.00                | 108,530    | 106,248    |
| 7.  | 210 ESEA Title VI - Flexibility and Accountability          | 6000       | 0.00      | 0.00                | 0          |            |
| 8.  | 220 IDEA Part B   | 6000       | 109.17    | 29.56               | 4,366,187  | 4,567,189  |
| 9.  | 230 Johnson-O'Malley  | 6000       | 0.00      | 0.00                | 18,203     | 20,408     |
| 10. | 240 Workforce Investment Act                                | 6000       | 0.00      | 0.00                | 0          |            |
| 11. | 250 AEA - Adult Education                                   | 6000       | 0.00      | 0.00                | 0          |            |
| 12. | 260-270 Vocational Education - Basic Grants                 | 6000       | 4.20      | 1.40                | 408,338    | 370,288    |
| 13. | 280 ESEA Title X - Homeless Education                       | 6000       | 0.00      | 0.00                | 0          |            |
| 14. | 290 Medicaid Reimbursement                                  | 6000       | 3.09      | 3.15                | 980,369    | 707,829    |
| 15. | 374 E-Rate  | 6000       | 0.00      | 0.00                | 0          |            |
| 16. | 378 Impact Aid  | 6000       | 0.00      | 0.00                | 0          |            |
| 17. | 300-399 Other Federal Projects (Besides E-Rate & Impact Aid | 6000       | 0.00      | 0.00                | 54,904     | 101,557    |
| 18. | Total Federal Project Funds (lines 1-17)                    |            | 194.13    | 107.37              | 13,229,184 | 11,000,570 |

**STATE PROJECTS**

|     |  |      |        |        |            |            |
|-----|--|------|--------|--------|------------|------------|
| 19. | 400 Vocational Education                       | 6000 | 0.00   |        | 156,130    | 128,100    |
| 20. | 410 Early Childhood Block Grant                | 6000 | 0.00   |        | 0          |            |
| 21. | 420 Ext. School Yr. - Pupils with Disabilities | 6000 | 0.00   |        | 0          |            |
| 22. | 425 Adult Basic Education                      | 6000 | 0.00   |        | 0          |            |
| 23. | 430 Chemical Abuse Prevention Programs         | 6000 | 0.00   |        | 0          |            |
| 24. | 435 Academic Contests                          | 6000 | 0.00   |        | 0          |            |
| 25. | 450 Gifted Education                           | 6000 | 0.00   |        | 0          |            |
| 26. | 455 Family Literacy Program                    | 6000 | 0.00   |        | 0          |            |
| 27. | 460 Environmental Special Plate                | 6000 | 0.00   |        | 45,600     |            |
| 28. | 465-499 Other State Projects                   | 6000 | 6.25   |        | 340,500    | 3,700      |
| 29. | Total State Project Funds (lines 19-28)        |      | 6.25   | 0.00   | 542,230    | 131,800    |
| 30. | Total Special Projects (lines 18 and 29)       |      | 200.38 | 107.37 | 13,771,414 | 11,132,370 |

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

|    |   | Current FY | Budget FY |           |
|----|---|------------|-----------|-----------|
| 1. | Teacher Compensation Increases                    | 6000       | 485,000   | 500,000   |
| 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       | 1,254,168 | 1,384,114 |
| 5. | Total Instructional Improvement Fund (lines 1-4)  |            | 1,739,168 | 1,884,114 |

**OTHER FUNDS (DO NOT Add to Aggregate)**

|     |  | Current FY | Budget FY  |            |
|-----|--|------------|------------|------------|
| 1.  | 050 County, City, and Town Grants              | 6000       | 20,000     | 20,000     |
| 2.  | 071 Structured English Immersion (1)           | 6000       | 0          | 0          |
| 3.  | 072 Compensatory Instruction (1)               | 6000       | 0          | 0          |
| 4.  | 500 School Plant (Lease over 1 year) (2)       | 6000       | 0          | 0          |
| 5.  | 505 School Plant (Lease 1 year or less)        | 6000       | 2,520,000  | 2,136,472  |
| 6.  | 506 School Plant (Sale)                        | 6000       | 110,000    | 200,000    |
| 7.  | 510 Food Service                               | 6000       | 11,596,922 | 11,444,938 |
| 8.  | 515 Civic Center                               | 6000       | 750,000    | 726,418    |
| 9.  | 520 Community School                           | 6000       | 5,933,806  | 5,531,245  |
| 10. | 525 Auxiliary Operations                       | 6000       | 1,482,000  | 1,364,000  |
| 11. | 526 Extracurricular Activities Fees Tax Credit | 6000       | 1,976,000  | 2,443,000  |
| 12. | 530 Gifts and Donations                        | 6000       | 1,500,000  | 1,760,000  |
| 13. | 535 Career & Tech. Ed. & Voc. Ed. Projects     | 6000       | 0          | 0          |
| 14. | 540 Fingerprint                                | 6000       | 15,000     | 8,000      |
| 15. | 545 School Opening                             | 6000       | 0          | 0          |
| 16. | 550 Insurance Proceeds                         | 6000       | 120,000    | 200,000    |
| 17. | 555 Textbooks                                  | 6000       | 375,000    | 389,278    |
| 18. | 565 Litigation Recovery                        | 6000       | 90,000     | 80,000     |
| 19. | 570 Indirect Costs                             | 6000       | 3,732,902  | 4,315,979  |
| 20. | 575 Unemployment Insurance                     | 6000       | 1,000      | 1,000      |
| 21. | 580 Teacherage                                 | 6000       | 0          | 0          |
| 22. | 585 Insurance Refund                           | 6000       | 12,000     | 12,000     |
| 23. | 590 Grants and Gifts to Teachers               | 6000       | 0          | 0          |
| 24. | 595 Advertisement                              | 6000       | 102,000    | 74,000     |
| 25. | 596 Joint Technical Education                  | 6000       | 2,349,831  | 1,976,139  |
| 26. | 620 Adjacent Ways                              | 6000       | 1,500,000  | 2,000,000  |
| 27. | 639 Impact Aid Revenue Bond Building           | 6000       | 0          | 0          |
| 28. | 640 School Plant - Special Construction        | 6000       | 0          | 0          |
| 29. | 650 Gifts and Donations-Capital                | 6000       | 0          | 0          |
| 30. | 660 Condemnation                               | 6000       | 0          | 0          |
| 31. | 665 Energy and Water Savings                   | 6000       | 3,617,183  | 2,990,163  |
| 32. | 686 Emergency Deficiencies Correction          | 6000       | 0          | 0          |
| 33. | 691 Building Renewal Grant                     | 6000       | 0          | 0          |
| 34. | 700 Debt Service                               | 6000       | 70,160,394 | 34,775,335 |
| 35. | 720 Impact Aid Revenue Bond Debt Service       | 6000       | 0          | 0          |
| 36. | 750 Permanent                                  | 6000       | 0          | 0          |
| 37. | Other  | 6000       | 0          | 0          |

**INTERNAL SERVICE FUNDS 950-989**

|    |                                  |      |           |           |
|----|----------------------------------|------|-----------|-----------|
| 1. | 953_ Self-Insurance              | 6000 | 2,400,000 | 2,400,000 |
| 2. | 955 Intergovernmental Agreements | 6000 | 531,203   | 370,558   |
| 3. | 9__ OPEB                         | 6000 | 0         | 0         |
| 4. | 951_ Print Shop                  | 6000 | 86,000    | 86,000    |

(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 2014 GENERAL BUDGET LIMIT  
(A.R.S. §15-947.C)**

|   |                | <u>A.</u><br><u>Maintenance</u><br><u>and Operation</u> | <u>B.</u><br><u>Unrestricted</u><br><u>Capital Outlay</u> |
|---|----------------|---|---|
| 1. (a) FY 2014 Revenue Control Limit (RCL)<br>(from Work Sheet E, line VIII, or Work Sheet F, line III)   | \$ 123,854,139 |   |   |
| * (b) Plus Adjustment for Growth (1)  |                |   |   |
| * (c) Increase or (Decrease) in 03 District High School Tuition<br>Payments (A.R.S. §15-905.J) (1)  |                |   |   |
| (d) Adjusted RCL  | \$ 123,854,139 | \$ 123,854,139  | \$ 0  |
| 2. (a) FY 2014 District Additional Assistance (DAA) (from Work<br>Sheet H, lines VII.E.1 and VII.F.1)   | \$ 11,875,530  |   |   |
| * (b) DAA Reduction for State Budget Adjustments (from Work<br>Sheet H, lines VII.E.2 and VII.F.2)  | 7,043,102      |   |   |
| (c) Adjusted DAA  | \$ 4,832,428   | 4,511,061   | 321,367   |
| 3. FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)  |                |   |   |
| * (a) Maintenance and Operation   |                | 8,256,501   |   |
| * (b) Unrestricted Capital Outlay   |                |   | 9,901,348   |
| * (c) Special Program   |                | 3,254,501   |   |
| *4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100<br>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   |                | 179,432   |   |
| (b) Other Arizona Districts   |                | 24,583  |   |
| (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<br>(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)   |                | 7,186,170   | 196,000   |
| * (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)  |                | 2,779,298   |   |
| (d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)  |                | 221,130   |   |
| * (e) Assistance for Education (A.R.S. §15-973.01) (1)  |                |   |   |
| (f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in<br>FY 2012 (A.R.S. §15-910.M)  |                |   |   |
| * (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)  |                |   |   |
| * (h) FY 2013 Career Ladder Unexpended Budget Carryforward (from Work<br>Sheet M, line 6.f) (A.R.S. §15-918.04.C)   |                | 57,451  |   |
| * (i) FY 2013 Optional Performance Incentive Program Unexpended Budget<br>Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)  |                | 0   |   |
| * (j) FY 2013 Performance Pay Unexpended Budget Carryforward (from Work<br>Sheet M, line 6.h) (A.R.S. §15-920)  |                | 0   |   |
| (k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)   |                |   |   |
| * (l) 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-<br>915) (Do not use this line as a subtotal) (2)  |                | (2,394,121)   |   |
| 10. FY 2014 General Budget Limit (column A, lines 1 through 9)<br>(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)  |                | \$ 147,930,145  |   |
| 11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8)<br>(A.R.S. §15-905.F) (to page 8, line A.11)   |                |   | \$ 10,418,715   |

\* 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 2014 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) transfers to/from the EWS Fund, (b) SCA Transfer or (c) other adjustments as notified by ADE.



**Line 9 Calculation**

Use this table to calculate the total adjustment to be included on line 9. These calculations need not be printed as an official part of the budget forms. Include year(s) and descriptions, as applicable.

1. Prior Year Over Expenditures/Resolutions:

|  |                |
|--|----------------|
| _____  | \$ _____       |
| 2. Line not used   | \$ _____       |
| 3. SCA Transfer  |                |
| <u>Enter only the amount transferred from the SCA Fund to the</u>  |                |
| <u>M&amp;O Fund for addition to the GBL</u>                        | \$ _____       |
| 4. Decrease for Transfer from M&O to Energy and Water Savings Fund | \$ (2,394,121) |
| 5. Increase for Energy and Water Savings Fund Transfer to M&O      | \$ _____       |
| 6. Other : _____   | \$ _____       |
| _____  | \$ _____       |
| <b>Total Adjustment to line 9</b>                                  | \$ (2,394,121) |



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

|  | <b>Fund 011</b> | <b>Fund 012</b> | <b>Fund 013</b> | <b>Payments to<br/>Charter Schools</b> | <b>Total Fund 010</b> |
|--|-----------------|-----------------|-----------------|--|-----------------------|
| 1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line 7 of the table)  | 1,365,522       | 2,855,785       | 2,731,017       | 0                                      | 6,952,324             |
| 2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)  | 1,365,859       | 2,103,762       | 2,731,694       |  | 6,201,315             |
| 3. Unexpended Budget Balance (line 1 minus 2)  | (337)           | 752,023         | (677)           | 0                                      | 751,009               |
| 4. Interest Earned in FY 2013  | (703)           | 207             | (1,412)         |  | (1,908)               |
| 5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate. | 1,835,024       | 3,670,048       | 3,670,048       |  | 9,175,119             |
| 6. Adjustments to FY 2014 Classroom Site Fund Budget Limit *   |                 |                 |                 |  | 0                     |
| 7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **  | 1,833,984       | 4,422,278       | 3,667,959       | 0                                      | 9,924,220             |

\* 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 (1) should not exceed the amounts on this line.

**DISTRICT NAME** Scottsdale Unified School District #48

**COUNTY** Maricopa

**CTD NUMBER** 070248000

**VERSION** Revised #3

FY 2014  
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<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Other<br>6800 | Totals                |                      | %<br>Increase/<br>Decrease |
|---|---------------------|--------------|------------------|------------------------------|--|------------------|---------------|-----------------------|----------------------|----------------------------|
|   | Current<br>FY       | Budget<br>FY |                  |                              |  |                  |               | Current<br>FY<br>2013 | Budget<br>FY<br>2014 |                            |
|   | <b>Expenditures</b> |              |                  |                              |  |                  |               |                       |                      |                            |
| <b>520 Special K-3 Program Override</b>   |                     |              |                  |                              |  |                  |               |                       |                      |                            |
| 1000 Classroom Instruction  | 1.                  | 58.81        | 57.81            | 2,539,733                    | 714,768                                      |                  |               | 3,313,656             | 3,254,501            | -1.8%                      |
| 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.                 | 58.81        | 57.81            | 2,539,733                    | 714,768                                      | 0                | 0             | 3,313,656             | 3,254,501            | -1.8%                      |
| <b>540 Joint Career and Technical Education &amp; Vocational Education Center</b> |                     |              |                  |                              |  |                  |               |                       |                      |                            |
| 1000 Classroom 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<br>6440 | Library Books,<br>Textbooks, &<br>Instructional Aids<br>6641-6643 | Property<br>6700 | Redemption of<br>Principal<br>6831, 6832 | Interest<br>6841, 6842, 6850 | All Other<br>Object Codes<br>(excluding 6900) | Totals                |                      | %<br>Increase/<br>Decrease |
|--|-----------------|---|------------------|--|------------------------------|---|-----------------------|----------------------|----------------------------|
|  |                 |   |                  |  |                              |   | Current<br>FY<br>2013 | Budget<br>FY<br>2014 |                            |
| <b>Expenditures</b>  |                 |   |                  |  |                              |   |                       |                      |                            |
| <b>520 Special K-3 Program Override</b>  |                 |   |                  |  |                              |   |                       |                      |                            |
| 1000 Classroom 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                    | 0.0%                       |
| <b>540 Joint Career and Technical Education &amp; Vocational Education Center</b>    |                 |   |                  |  |                              |   |                       |                      |                            |
| 1000 Classroom 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                    | 0.0%                       |
| <b>Total (lines 26 &amp; 32) (Include in Fund 610 Budget, page 4, lines 2-9)</b> 33. | 0               | 0   | 0                | 0  | 0                            | 0   | 0                     | 0                    | 0.0%                       |



| English Language Learners Supplement                                | FTE           |              | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Property<br>6700 | Other<br>6800 | Totals                |                      | %<br>Increase/<br>Decrease |
|---|---------------|--------------|------------------|------------------------------|--|------------------|------------------|---------------|-----------------------|----------------------|----------------------------|
|   | Current<br>FY | Budget<br>FY |                  |                              |  |                  |                  |               | Current<br>FY<br>2013 | Budget<br>FY<br>2014 |                            |
|   | Expenditures  |              |                  |                              |  |                  |                  |               |                       |                      |                            |
| <b>Structured English Immersion Fund 071</b>                        |               |              |                  |                              |  |                  |                  |               |                       |                      |                            |
| 1000 Classroom 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%                       |
| <b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>   | 10.           | 0.00         | 0.00             | 0                            | 0  | 0                | 0                | 0             | 0                     | 0                    | 0.0%                       |
| <b>Compensatory Instruction Fund 072</b>                            |               |              |                  |                              |  |                  |                  |               |                       |                      |                            |
| 1000 Classroom 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%                       |
| <b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b> | 20.           | 0.00         | 0.00             | 0                            | 0  | 0                | 0                | 0             | 0                     | 0                    | 0.0%                       |

**Districtwide Desegregation Budget, Fiscal Year 2014 [A.R.S. §15-910(J) and (K)]**

| Maintenance and Operation (M&O) Fund             | FTE                                 |              | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Other<br>6800 | Totals        |              | %<br>Increase/<br>Decrease |         |
|--|-------------------------------------|--------------|------------------|------------------------------|--|------------------|---------------|---------------|--------------|----------------------------|---------|
|  | Current<br>FY                       | Budget<br>FY |                  |                              |  |                  |               | Current<br>FY | Budget<br>FY |                            |         |
|  | Number of individual school budgets |              |                  |                              |  |                  |               |               |              |                            |         |
| <b>Expenditures</b>                              |                                     |              |                  |                              |  |                  |               |               |              |                            |         |
| <b>511 Desegregation - Regular Education</b>     |                                     |              |                  |                              |  |                  |               |               |              |                            |         |
| 1000 Classroom Instruction                       | 1.                                  | 75.38        | 75.45            | 3,837,598                    | 1,001,673                                    |                  | 24,822        | 0             | 4,462,735    | 4,864,094                  | 9.0%    |
| 2000 Support Services                            |                                     |              |                  |                              |  |                  |               |               |              |                            |         |
| 2100 Students                                    | 2.                                  | 18.50        | 17.99            | 539,992                      | 186,313                                      | 11,942           |               |               | 756,968      | 738,247                    | -2.5%   |
| 2200 Instructional Staff                         | 3.                                  | 15.30        | 13.80            | 765,481                      | 201,346                                      | 13,385           | 133,990       |               | 1,070,190    | 1,114,201                  | 4.1%    |
| 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         |                  |                              |  | 9,450            |               |               | 66,295       | 9,450                      | -85.7%  |
| 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)                             | 10.                                 | 109.18       | 107.24           | 5,143,071                    | 1,389,332                                    | 34,777           | 158,812       | 0             | 6,356,188    | 6,725,992                  | 5.8%    |
| <b>512 Desegregation - Special Education</b>     |                                     |              |                  |                              |  |                  |               |               |              |                            |         |
| 1000 Classroom Instruction                       | 11.                                 | 0.00         |                  |                              |  |                  |               |               | 0            | 0                          | 0.0%    |
| 2000 Support Services                            |                                     |              |                  |                              |  |                  |               |               |              |                            |         |
| 2100 Students                                    | 12.                                 | 6.00         | 6.00             | 349,935                      | 100,242                                      |                  |               |               | 566,914      | 450,178                    | -20.6%  |
| 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)                           | 20.                                 | 6.00         | 6.00             | 349,935                      | 100,242                                      | 0                | 0             | 0             | 566,914      | 450,178                    | -20.6%  |
| <b>513 Desegregation - Pupil Transportation</b>  | 21.                                 | 0.00         |                  |                              |  |                  |               |               | 35,000       | 0                          | -100.0% |
| <b>514 Desegregation - ELL Incremental Costs</b> |                                     |              |                  |                              |  |                  |               |               |              |                            |         |
| 1000 Classroom Instruction                       | 22.                                 | 0.00         |                  |                              |  |                  |               |               | 0            | 0                          | 0.0%    |
| 2000 Support Services                            |                                     |              |                  |                              |  |                  |               |               |              |                            |         |
| 2100 Students                                    | 23.                                 | 0.00         |                  |                              |  |                  |               |               | 0            | 0                          | 0.0%    |
| 2200 Instructional Staff                         | 24.                                 | 0.00         |                  |                              |  |                  |               |               | 0            | 0                          | 0.0%    |
| 2300 General Administration                      | 25.                                 | 0.00         |                  |                              |  |                  |               |               | 0            | 0                          | 0.0%    |
| 2400 School Administration                       | 26.                                 | 0.00         |                  |                              |  |                  |               |               | 0            | 0                          | 0.0%    |
| 2500 Central Services                            | 27.                                 | 0.00         |                  |                              |  |                  |               |               | 0            | 0                          | 0.0%    |
| 2600 Operation & Maintenance of Plant            | 28.                                 | 0.00         |                  |                              |  | 10,000           |               |               | 8,738        | 10,000                     | 14.4%   |
| 2700 Student Transportation                      | 29.                                 | 0.00         |                  |                              |  |                  |               |               | 0            | 0                          | 0.0%    |
| 2900 Other                                       | 30.                                 | 0.00         |                  |                              |  |                  |               |               | 0            | 0                          | 0.0%    |
| 3000 Operation of Noninstructional Services      | 31.                                 | 0.00         |                  |                              |  |                  |               |               | 0            | 0                          | 0.0%    |
| Subtotal (lines 22-31)                           | 32.                                 | 0.00         | 0.00             | 0                            | 0  | 10,000           | 0             | 0             | 8,738        | 10,000                     | 14.4%   |

**Districtwide Desegregation Budget, Fiscal Year 2014 [A.R.S. §15-910(J) and (K)]**

| M&O Fund (Concluded)  | FTE           |              | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Other<br>6800 | Totals        |              | %<br>Increase/<br>Decrease |       |
|---|---------------|--------------|------------------|------------------------------|--|------------------|---------------|---------------|--------------|----------------------------|-------|
|   | Current<br>FY | Budget<br>FY |                  |                              |  |                  |               | Current<br>FY | Budget<br>FY |                            |       |
| <b>Expenditures</b>   |               |              |                  |                              |  |                  |               |               |              |                            |       |
| <b>515 Desegregation - ELL Compensatory Instruction</b>   |               |              |                  |                              |  |                  |               |               |              |                            |       |
| 1000 Classroom Instruction  | 33.           | 0.00         |                  |                              |  |                  |               | 238,240       | 0            | -100.0%                    |       |
| 2000 Support Services   |               |              |                  |                              |  |                  |               |               |              |                            |       |
| 2100 Students   | 34.           | 0.00         |                  |                              |  |                  |               | 0             | 0            | 0.0%                       |       |
| 2200 Instructional Staff  | 35.           | 0.00         |                  |                              |  |                  |               | 0             | 0            | 0.0%                       |       |
| 2300 General Administration   | 36.           | 0.00         |                  |                              |  |                  |               | 0             | 0            | 0.0%                       |       |
| 2400 School Administration  | 37.           | 0.00         |                  |                              |  |                  |               | 0             | 0            | 0.0%                       |       |
| 2500 Central Services   | 38.           | 0.00         |                  |                              |  |                  |               | 0             | 0            | 0.0%                       |       |
| 2600 Operation & Maintenance of Plant   | 39.           | 0.00         |                  |                              |  |                  |               | 0             | 0            | 0.0%                       |       |
| 2700 Student Transportation   | 40.           | 0.00         |                  |                              |  |                  |               | 0             | 0            | 0.0%                       |       |
| 2900 Other  | 41.           | 0.00         |                  |                              |  |                  |               | 0             | 0            | 0.0%                       |       |
| 3000 Operation of Noninstructional Services   | 42.           | 0.00         |                  |                              |  |                  |               | 0             | 0            | 0.0%                       |       |
| Subtotal (lines 33-42)  | 43.           | 0.00         | 0.00             | 0                            | 0  | 0                | 0             | 238,240       | 0            | -100.0%                    |       |
| <b>Total M&amp;O Fund Desegregation (lines 10, 20, 21, 32, &amp; 43) (to Budget, page 1, line 25) (1)</b> | 44.           | 115.18       | 113.24           | 5,493,006                    | 1,489,574                                    | 44,777           | 158,812       | 0             | 7,205,080    | 7,186,169                  | -0.3% |

(1) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

**Desegregation Revenues A.R.S. §15-910(J)(3)(a), (h) & (j):**

|                            |    |           |
|----------------------------|----|-----------|
| Tax Levy:                  | \$ | 7,382,169 |
| Other (description): _____ | \$ | _____     |
| Other (description): _____ | \$ | _____     |
| Other (description): _____ | \$ | _____     |

**Employees needed to conduct Desegregation activities**

| Teachers | Administrators | Others | Total |
|----------|----------------|--------|-------|
| 75       | 3              | 35     | 113   |

1. The date that the school district was determined to be out of compliance with Title VI of the Civil Rights Act of 1964 (42 United States Code Section 2000d) and the basis for that determination. A.R.S. §15-910(J)(3)(c) \_\_\_\_\_

2. The initial date that the school district began to levy property taxes to provide funding for desegregation expenses. A.R.S. §15-910(J) (3)(d) 6/8/1905

3. An estimate of when the school district will be in compliance with the court order or administrative agreement. A.R.S §15-910(J)(3)(r) Ongoing

**Districtwide Desegregation Budget, Fiscal Year 2014 [A.R.S. §15-910(J) and (K)]**

| Unrestricted Capital Outlay (UCO) Fund  | Rentals<br>6440 | Library Books,<br>Textbooks, &<br>Instructional Aids<br>6641-6643 | Property<br>6700 | Redemption of<br>Principal<br>6832 | Interest<br>6842, 6850 | All Other<br>Object Codes<br>(excluding 6900) | Totals        |              | %<br>Increase/<br>Decrease |
|---|-----------------|---|------------------|------------------------------------|------------------------|---|---------------|--------------|----------------------------|
|   |                 |   |                  |                                    |                        |   | Current<br>FY | Budget<br>FY |                            |
| <b>Expenditures</b>   |                 |   |                  |                                    |                        |   |               |              |                            |
| <b>511 Desegregation - Regular Education</b>  |                 |   |                  |                                    |                        |   |               |              |                            |
| 1000 Classroom Instruction  | 45.             | 196000  |                  |                                    |                        |   | 177,090       | 196,000      | 10.7%                      |
| 2000 Support Services   | 46.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 3000 Operation of Noninstructional Services   | 47.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 4000 Facilities Acquisition & Construction  | 48.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 5000 Debt Service   | 49.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| Subtotal (lines 45-49)  | 50.             | 0   | 196,000          | 0                                  | 0                      | 0   | 177,090       | 196,000      | 10.7%                      |
| <b>512 Desegregation - Special Education</b>  |                 |   |                  |                                    |                        |   |               |              |                            |
| 1000 Classroom Instruction  | 51.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 2000 Support Services   | 52.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 3000 Operation of Noninstructional Services   | 53.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 4000 Facilities Acquisition & Construction  | 54.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 5000 Debt Service   | 55.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| Subtotal (lines 51-55)  | 56.             | 0   | 0                | 0                                  | 0                      | 0   | 0             | 0            | 0.0%                       |
| <b>513 Desegregation - Pupil Transportation</b>   | 57.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| <b>514 Desegregation - ELL Incremental Costs</b>  |                 |   |                  |                                    |                        |   |               |              |                            |
| 1000 Classroom Instruction  | 58.             |   |                  |                                    |                        |   |               |              |                            |
| 2000 Support Services   | 59.             |   |                  |                                    |                        |   |               |              |                            |
| 3000 Operation of Noninstructional Services   | 60.             |   |                  |                                    |                        |   |               |              |                            |
| 4000 Facilities Acquisition & Construction  | 61.             |   |                  |                                    |                        |   |               |              |                            |
| 5000 Debt Service   | 62.             |   |                  |                                    |                        |   |               |              |                            |
| Subtotal (lines 58-62)  | 63.             |   |                  |                                    |                        |   |               |              |                            |
| <b>515 Desegregation - ELL Compensatory Instruction</b>   |                 |   |                  |                                    |                        |   |               |              |                            |
| 1000 Classroom Instruction  | 64.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 2000 Support Services   | 65.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 3000 Operation of Noninstructional Services   | 66.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 4000 Facilities Acquisition & Construction  | 67.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| 5000 Debt Service   | 68.             |   |                  |                                    |                        |   | 0             | 0            | 0.0%                       |
| Subtotal (lines 64-68)  | 69.             | 0   | 0                | 0                                  | 0                      | 0   | 0             | 0            | 0.0%                       |
| <b>Total UCO Fund Desegregation (lines 50, 56, 57, 63, &amp; 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)</b> | 70.             | 0   | 196,000          | 0                                  | 0                      | 0   | 177,090       | 196,000      | 10.7%                      |

(2) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.



**BUDGET WORK SHEETS  
FOR FISCAL YEAR 2014**

|     | WORK SHEET TITLE   | PAGE |
|-----|--|------|
| A.  | Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional) . . . . . | 1    |
| B.  | Support Level Weights and PSD-12 Weighted Student Counts. . . . .                    | 2    |
| C.  | Base Support Level and Base Revenue Control Limit . . . . .                          | 3    |
| C2. | Weighted Student Count: AOI Students . . . . .                                       | 4    |
| D.  | Transportation Support Level and Transportation Revenue Control Limit . . . . .      | 5    |
| E.  | District Support Level and Revenue Control Limit . . . . .                           | 6    |
| F.  | Consolidation/Unification Assistance. . . . .  | 6    |
| G.  | District Additional Assistance High School Student Count (Type 03) . . . . .         | 6    |
| H.  | District Additional Assistance . . . . .   | 7    |
| J.  | Equalization Base and Assistance . . . . .   | 8    |
| K.  | Small School Adjustment Phase Down Limit . . . . .                                   | 9    |
| K2. | Maximum Small School Adjustment Override . . . . .                                   | 10   |
| L.  | Impact Aid Fund (ESEA, Title VIII) . . . . .   | 11   |
| M.  | Maintenance and Operation Fund Budget Balance Carryforward . . . . .                 | 12   |
| O.  | Tuition Out for High School Students . . . . .                                       | 13   |
| S.  | Equalization Assistance for an Accommodation School . . . . .                        | 14   |

**A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)  
(A.R.S. §§15-954 and 15-902.01)**

**NOTE 1: Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.**

- I. A. Base year (FY \_\_\_\_\_) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.
- B. Factor of 5%
- C. ADM loss required to qualify (line I.A x line I.B)
- D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously

|  |       |
|--|-------|
|  |       |
|  | 0.05  |
|  | 0.000 |
|  |       |

**NOTE 2: If line I.C is greater than line I.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).**

- E. Tuition received in base year
- F. Tuition received in fiscal year after base year
- G. Tuition loss (line I.E - line I.F) (If less than 0, enter 0)
- H. Enter the appropriate BSL adjustment factor:  
 For the first year after the base year, the BSL adjustment is .75  
 For the second year after the base year, the BSL adjustment is .50  
 For the third year after the base year, the BSL adjustment is .25
- I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X)

|    |      |
|----|------|
| \$ |      |
| \$ |      |
| \$ | 0.00 |
|    |      |
| \$ | 0.00 |

II. In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line XI:

- A. A district which loses at least 500 students may increase the BSL:
  1. By \$650,000 for the first year of the loss.
  2. By \$600,000 for the second year following the loss.
  3. By \$500,000 for the third year following the loss.
  4. By \$300,000 for the fourth year following the loss.
  5. By \$100,000 for the fifth year following the loss.
- B. A union high school district may increase the BSL:
  1. By \$100,000 if it loses at least 50 students in the first year.
  2. By \$200,000 if it loses an additional 50 students in the second year.
  3. By \$325,000 if it loses an additional 50 students in the third year.
  4. By \$200,000 in the fourth year if it was eligible for the third year loss.
  5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.



**B. WORK SHEET FOR FY 2014 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS  
(A.R.S. §15-943)**

|  |                     |                     |
|--|---------------------|---------------------|
| A. Unweighted Student Count                        | K-8                 | 9-12                |
| 1. FY 2014 Non-AOI Student Count                   | <u>15,646.261</u>   | <u>8,484.994</u>    |
| 2. FY 2014 AOI Full-Time Student Count             | + <u>0.752</u>      | + <u>35.290</u>     |
| 3. FY 2014 AOI Part-Time Student Count             | + <u>          </u> | + <u>0.175</u>      |
| 4. Subtotal (lines A.1 through A.3)                | = <u>15,647.013</u> | = <u>8,520.459</u>  |
| 5. District Sponsored Charter School Estimated ADM | + <u>          </u> | + <u>          </u> |
| 6. Total Student Count                             | = <u>15,647.013</u> | = <u>8,520.459</u>  |

| B. Use student count from line A.4 to determine weight. | SUPPORT LEVEL WEIGHTS FOR DISTRICTS |          |                            |          |
|---|-------------------------------------|----------|----------------------------|----------|
|   | DESIGNATED AS ISOLATED              |          | NOT DESIGNATED AS ISOLATED |          |
|   | K-8                                 | 9-12     | K-8                        | 9-12     |
| Student Count 0.001-99.999<br>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  |
| FY 2014 Student Count                                   | -                                   | -        | -                          | -        |
| 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  |
| FY 2014 Adjusted Support Level Weight                   | =                                   | =        | =                          | =        |
| Student Count 500.000-599.999                           |                                     |          |                            |          |
| Student Count Constant                                  | 600.000                             | 600.000  | 600.000                    | 600.000  |
| FY 2014 Student Count                                   | -                                   | -        | -                          | -        |
| 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  |
| FY 2014 Adjusted Support Level Weight                   | =                                   | =        | =                          | =        |
| Student Count 600.00 or More                            |                                     |          |                            |          |
| 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

|  | Non-AOI Student Count | AOI Full-Time Student Count | AOI Part-Time Student Count | Support Level Weight | = | Non-AOI Weighted Student Count | AOI Full-Time Weighted Student Count | AOI Part-Time Weighted Student Count |
|--|-----------------------|-----------------------------|-----------------------------|----------------------|---|--------------------------------|--------------------------------------|--------------------------------------|
| 1. PSD                                       | 63.675                |                             |                             | x 1.450              | = | 92.329                         |                                      |                                      |
| 2. District (from line A.1, A.2, or A.3)     |                       |                             |                             |                      |   |                                |                                      |                                      |
| a. K-8                                       | 15,646.261            | 0.752                       | 0.000                       | x 1.158              | = | 18,118.370                     | 0.871                                | 0.000                                |
| b. 9-12                                      | 8,484.994             | 35.290                      | 0.175                       | x 1.268              | = | 10,758.972                     | 44.748                               | 0.222                                |
| 3. Charter School (from line A.5)            |                       |                             |                             |                      |   |                                |                                      |                                      |
| a. K-8                                       | 0.000                 |                             |                             | x 1.158              | = | 0.000                          |                                      |                                      |
| b. 9-12                                      | 0.000                 |                             |                             | x 1.268              | = | 0.000                          |                                      |                                      |
| 4. Total                                     |                       |                             |                             |                      |   |                                |                                      |                                      |
| a. K-8 (C.2.a + C.3.a)                       | 15,646.261            | 0.752                       | 0.000                       |                      |   | 18,118.370                     | 0.871                                | 0.000                                |
| b. 9-12 (C.2.b + C.3.b)                      | 8,484.994             | 35.290                      | 0.175                       |                      |   | 10,758.972                     | 44.748                               | 0.222                                |
| 5. Total Student Count (C.1 + C.4.a + C.4.b) | 24,194.930            | 36.042                      | 0.175                       |                      |   | 28,969.671                     | 45.619                               | 0.222                                |

**C. WORK SHEET FOR FY 2014 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)**  
(A.R.S. §15-808, as amended by Laws 2013, 1st S.S., Ch. 3, §13, §15-943 and 15-944.E)

**WEIGHTED STUDENT COUNT**

I. A. FY 2014 Non-AOI Student Count (from Work Sheet B, line C.5)

| Non-AOI Student Count | Support Level Weight | = | Non-AOI Weighted Student Count |
|-----------------------|----------------------|---|--------------------------------|
| 24,194.930            |                      |   | 28,969.671                     |

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)

|            |   |       |   |                             |
|------------|---|-------|---|-----------------------------|
| 19.395     | x | 4.771 | = | 92.534                      |
| 6,358.321  | x | 0.060 | = | 381.499                     |
| 6,358.321  | x | 0.040 | = | 254.333                     |
| 671.859    | x | 0.115 | = | 77.264                      |
| 149.380    | x | 6.024 | = | 899.865                     |
| 159.166    | x | 5.833 | = | 928.415                     |
| 22.185     | x | 7.947 | = | 176.304                     |
| 12.730     | x | 3.158 | = | 40.201                      |
| 15.885     | x | 6.773 | = | 107.589                     |
| 28.490     | x | 3.595 | = | 102.422                     |
| 2,217.131  | x | 0.003 | = | 6.651                       |
| 5.981      | x | 4.822 | = | 28.840                      |
| 38.190     | x | 4.421 | = | 168.838                     |
| 19.010     | x | 4.806 | = | 91.362                      |
| 16,076.044 |   |       |   | 3,356.117                   |
|            |   |       |   | 32,325.788                  |
|            |   |       |   | (I.A + I.B.15, this column) |

II. FY 2014 Non-AOI Weighted Student Count

III. FY 2014 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2014 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

| AOI Weighted Student Count | x | Funding Ratio | = | Adjusted AOI Weighted Student Count |
|----------------------------|---|---------------|---|-------------------------------------|
| 45.619                     | x | 95%           | = | 43.338                              |
| 0.222                      | x | 85%           | = | 0.189                               |

**CALCULATION OF FY 2014 BSL AND BRCL**

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

VI. A. Base Level Amount \$3,326.54 - To include Teacher Compensation, use Base Level of \$3,368.12  
For Career Ladder and Optional Performance Incentive Program districts, add increase of 2 % approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (2)

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

C. Adjusted FY 2014 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. Increase for Career Ladder [A.R.S. §15-918.04(A)(5)] (2)

XIII. FY 2012 Nonfederal Audit Service Actual Expenditures (3) \$ 56,094.00 x 1.00 =

XIV. Decreases for Charter School Federal and State Monies Received

XV. Decrease for Charter School Nonparticipation Adjustment

XVI. Other Reductions: (For FY 2014 this amount is zero, unless otherwise notified by ADE)

XVII. FY 2014 BSL and BRCL (sum lines IX through XIII minus lines XIV through XVI) (to Work Sheet E, line I)

|                   |
|-------------------|
| 32,369.315        |
|                   |
| \$ 3,435.48       |
| \$ 0.00           |
| \$ 3,435.48       |
| \$ 111,204,138.30 |
| 1.0404            |
| \$ 115,696,785.49 |
| \$ 0.00           |
| \$ 0.00           |
| \$ 0.00           |
| \$ 56,094.00      |
| \$ 0.00           |
| \$ 0.00           |
| \$ 115,752,879.49 |

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

|             |                 |
|-------------|-----------------|
| K-3         | \$ 1,363,581.72 |
| K-3 Reading | \$ 909,055.67   |

- (1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211
- (2) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 2% for FY 2014 and 1% for FY 2015.
- (3) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received. Enter the FY 2012 **nonfederal** and **ARRA-related** audit expenditures on line XIII.  
Enter the FY 2012 **federal** (non-ARRA-SFSF) audit expenditures from all funds to the right (should agree to FY 2012 AFR). \$ 0.00  
Enter the **total** FY 2012 audit expenditures from all funds to the right. \$ 0.00  
**Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's CAFR to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the amounts reported on Line XIII or in this footnote.**

**C2. WORK SHEET FOR FY 2014 WEIGHTED STUDENT COUNT: AOI STUDENTS**  
 (A.R.S. §15-808 as amended by Laws 2013, 1st S.S., Ch. 3, §13 and §15-943)

**Note: To be completed by school districts that offer AOI instruction.**

**AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT**

I. A. FY 2014 AOI FT Student Count (from Work Sheet B, line C.5)

| AOI FT Student Count | x Support Level Weight | = AOI FT Weighted Student Count |
|----------------------|------------------------|---------------------------------|
| 36.042               |                        | 45.619                          |

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)

|       |         |                             |
|-------|---------|-----------------------------|
|       | x 4.771 | = 0.000                     |
|       | x 0.060 | = 0.000                     |
|       | x 0.040 | = 0.000                     |
|       | x 0.115 | = 0.000                     |
|       | x 6.024 | = 0.000                     |
|       | x 5.833 | = 0.000                     |
|       | x 7.947 | = 0.000                     |
|       | x 3.158 | = 0.000                     |
|       | x 6.773 | = 0.000                     |
|       | x 3.595 | = 0.000                     |
|       | x 0.003 | = 0.000                     |
|       | x 4.822 | = 0.000                     |
|       | x 4.421 | = 0.000                     |
|       | x 4.806 | = 0.000                     |
| 0.000 |         | 0.000                       |
|       |         | 45.619                      |
|       |         | (I.A + I.B.15, this column) |

II. FY 2014 AOI FT Weighted Student Count

**AOI PART-TIME (PT) WEIGHTED STUDENT COUNT**

III. A. FY 2014 AOI PT Student Count (from Work Sheet B, line C.5)

| AOI PT Student Count | x Support Level Weight | = AOI PT Weighted Student Count |
|----------------------|------------------------|---------------------------------|
| 0.175                |                        | 0.222                           |

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 (III.B.1 through III.B.14)

|       |         |                                 |
|-------|---------|---------------------------------|
|       | x 4.771 | = 0.000                         |
|       | x 0.060 | = 0.000                         |
|       | x 0.040 | = 0.000                         |
|       | x 0.115 | = 0.000                         |
|       | x 6.024 | = 0.000                         |
|       | x 5.833 | = 0.000                         |
|       | x 7.947 | = 0.000                         |
|       | x 3.158 | = 0.000                         |
|       | x 6.773 | = 0.000                         |
|       | x 3.595 | = 0.000                         |
|       | x 0.003 | = 0.000                         |
|       | x 4.822 | = 0.000                         |
|       | x 4.421 | = 0.000                         |
|       | x 4.806 | = 0.000                         |
| 0.000 |         | 0.000                           |
|       |         | 0.222                           |
|       |         | (III.A + III.B.15, this column) |

IV. FY 2014 AOI PT Weighted Student Count

- (1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211

**D. WORK SHEET FOR FY 2014 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2013, 1st S.S., Ch. 3, §23, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)**

**TABLE I**

| Approved Daily Route Miles per Eligible Student Transported | FY 2014 State Support Level per Route Mile |
|---|--|
| I. 0.5 or Less  | 2.46                                       |
| II. More than 0.5, through 1.0                              | 2.01                                       |
| III. More than 1.0  | 2.46                                       |

**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 2013 Approved Daily Route Miles   |   | 11,335.000      |
| B. Number of Eligible Students Transported in FY 2013   |   | 5,231.000       |
| C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)  |   | 2.167           |
| 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 | 2,040,300.000   |
| B. State Support Level per Route Mile (use Table I based on I.C)  |   | \$ 2.46         |
| C. 1. FY 2013 Annual Expenditure for Bus Tokens   |   | \$ 0.00         |
| 2. FY 2013 Annual Expenditure for Bus Passes  |   | \$ 39,223.00    |
| D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]   |   | \$ 5,058,361.00 |
| 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) |   | \$ 903,444.84   |
| IV. Extended School Year Support Level for Pupils with Disabilities   |   |                 |
| A. Actual Route Miles traveled in July and August 2012 to Transport Pupils w/Disabilities for Extended School Year            |   | 3,912.000       |
| B. Estimated Route Miles Traveled in June 2013 to Transport Pupils w/Disabilities for Extended School Year                    |   | 3,130.000       |
| C. Total Extended School Year Route Miles (IV.A + IV.B)   |   | 7,042.000       |
| D. State Support Level per Route Mile (use Table I based on I.C)  |   | \$ 2.46         |
| E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)  |   | \$ 17,323.32    |
| V. FY 2014 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)  |   | \$ 5,979,129.16 |
| VI. Support Level Change  |   |                 |
| A. FY 2013 Transportation Support Level   |   | \$ 8,101,259.69 |
| B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)   |   | \$ 0.00         |

**TRCL CALCULATION**

|  |  |                 |
|--|--|-----------------|
| VII. FY 2013 Transportation Revenue Control Limit  |  | \$ 8,101,259.69 |
| VIII. FY 2014 Transportation Revenue Control Limit   |  |                 |
| A. Preliminary FY 2014 Transportation Revenue Control Limit (VI.B + VII)   |  | \$ 8,101,259.69 |
| B. 120% of FY 2014 Transportation Support Level (V x 1.20)   |  | \$ 7,174,954.99 |
| C. Adjusted FY 2014 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.) |  | \$ 8,101,259.69 |
| D. FY 2014 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)                                  |  | \$ 8,101,259.69 |

**E. WORK SHEET FOR FY 2014 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)**

**CALCULATION OF THE DSL**

|  |                          |
|--|--------------------------|
| I. FY 2014 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XVII)  | <u>\$ 115,752,879.49</u> |
| II. Tuition Out for High School Students (from Work Sheet O, line 13)<br>[Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).] | <u>\$ 0.00</u>           |
| III. FY 2014 Transportation Support Level (from Work Sheet D, line V)  | <u>\$ 5,979,129.16</u>   |
| IV. FY 2014 District Support Level (sum of lines I through III)  | <u>\$ 121,732,008.65</u> |

**CALCULATION OF THE RCL**

|  |                          |
|--|--------------------------|
| V. FY 2014 Base Support Level/Base Revenue Control Limit (from line I above)   | <u>\$ 115,752,879.49</u> |
| VI. Tuition Out for High School Students (from Work Sheet O, line 13)<br>[Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).] | <u>\$ 0.00</u>           |
| VII. FY 2014 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)   | <u>\$ 8,101,259.69</u>   |
| VIII. FY 2014 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]  | <u>\$ 123,854,139.18</u> |

**F. WORK SHEET FOR FY 2014 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)**

|  |                |
|--|----------------|
| I. Consolidation/Unification Increase for Transitional Costs incurred in first year                  | <u>0.00</u>    |
| II. FY 2014 District Support Level (line I + Work Sheet E, line IV)                                  | <u>\$ 0.00</u> |
| III. FY 2014 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)] | <u>\$ 0.00</u> |

**G. WORK SHEET FOR FY 2014 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.C as amended by Laws 2013, 1st S.S., Ch. 3, §26)**

|   |              |
|---|--------------|
| I. High School Student Count Tuitioned Out (from Work Sheet O, line 6)  | <u>0.000</u> |
| II. High School Student Count Transported by District of Residence to District of Attendance  | <u>0.000</u> |
| III. 50% of High School Student Count Transported by District of Residence to District of Attendance (Line II x .5) (to Work Sheet H, line V.A column 9-12) | <u>0.000</u> |

**H. WORK SHEET FOR FY 2014 DISTRICT ADDITIONAL ASSISTANCE (DAA)**

(A.R.S. §§15-185, 15-951.C, 15-961, 15-962.01, and 15-963.B, as amended by Laws 2013, 1st, S.S., Ch. 3, §§3, 26, 27, 29, 30, and 52-54)

**TABLE TO CALCULATE DAA PER STUDENT COUNT**

|  | <u>K-8</u>  | <u>9-12</u> |
|--|-------------|-------------|
| I. FY 2014 Actual Student Count: .001 - 99.999           |             |             |
| DAA per Student Count                                    | \$ 544.58   | \$ 601.24   |
| II. FY 2014 Actual Student Count: 100.000 - 499.999      |             |             |
| A. Student Count Constant                                | 500.000     | 500.000     |
| B. Actual Student Count (from Work Sheet B, line A.4)    | - 0.000     | - 0.000     |
| C. Difference  | = 0.000     | = 0.000     |
| D. Weight Adjustment Factor                              | x 0.0003    | x 0.0004    |
| E. Support Level Weight Increase                         | = 0.000     | = 0.000     |
| F. Support Level Weight                                  | + 1.278     | + 1.398     |
| G. Adjusted Support Level Weight                         | = 0.000     | = 0.000     |
| H. Support Level Amount                                  | x \$ 389.25 | x \$ 405.59 |
| I. DAA per Student Count                                 | = \$ 0.00   | = \$ 0.00   |
| III. FY 2014 Actual Student Count: 500.000 - 599.999     |             |             |
| A. Student Count Constant                                | 600.000     | 600.000     |
| B. Actual Student Count (from Work Sheet B, line A.4)    | - 0.000     | - 0.000     |
| C. Difference  | = 0.000     | = 0.000     |
| D. Weight Adjustment Factor                              | x 0.0012    | x 0.0013    |
| E. Support Level Weight Increase                         | = 0.000     | = 0.000     |
| F. Support Level Weight                                  | + 1.158     | + 1.268     |
| G. Adjusted Support Level Weight                         | = 0.000     | = 0.000     |
| H. Support Level Amount                                  | x \$ 389.25 | x \$ 405.59 |
| I. DAA per Student Count                                 | = \$ 0.00   | = \$ 0.00   |
| IV. FY 2014 Actual Student Count: 600.000 or More & JTED |             |             |
| DAA per Student Count                                    | \$ 450.76   | \$ 492.94   |

**CALCULATIONS FOR DAA**

|  | <u>PSD</u>     | <u>K-8</u>        | <u>9-12</u>       |
|--|----------------|-------------------|-------------------|
| V. District Additional Assistance Base   |                |                   |                   |
| A. FY 2014 Student Count (from Work Sheet B, line C.1 and A.4 and Work Sheet G, line III for type 03 districts)      | 63,675         | 15,647.013        | 8,520.459         |
| B. DAA per Student Count (from Table above)  | x \$ 450.76    | x \$ 450.76       | x \$ 492.94       |
| C. DAA Base (line V.A x line V.B)  | = \$ 28,702.14 | = \$ 7,053,047.58 | = \$ 4,200,075.06 |
| VI. District Additional Assistance Growth Factor   |                |                   |                   |
| A. FY 2014 Student Count (from Work Sheet B, line C.1 and A.4 and Work Sheet G, line II for type 03 districts)       |                | 24,231.147        |                   |
| B. FY 2013 Student Count   |                | ÷ 24,685.665      |                   |
| C. FY 2014 DAA Growth Factor (VI.A ÷ VI.B)   |                | = 0.9816          |                   |
| VII. Adjusted District Additional Assistance   |                |                   |                   |
| A. DAA Base (from line V.C)  | \$ 28,702.14   | \$ 7,053,047.58   | \$ 4,200,075.06   |
| B. Adjusted 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 2014 DAA (VII.A x VII.B)   | = \$ 28,702.14 | = \$ 7,053,047.58 | = \$ 4,200,075.06 |
| D. DAA for High School Textbooks   |                |                   |                   |
| 1. FY 2014 Actual 9-12 Student Count (from Work Sheet B, line A.4)   |                |                   | 8,520.459         |
| 2. Support Level Amount for Textbooks  |                |                   | x \$ 69.68        |
| 3. DAA for Textbooks (VII.D.1 x VII.D.2)   |                |                   | = \$ 593,705.58   |
| E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines G and H below) |                |                   |                   |
| 1. FY 2014 9-12 DAA [9-12(VII.C)+VII.D.3+9-12(VII.G.5)+9-12(VII.H)] (to Budget, page 7, line 2.a)                    |                |                   | = \$ 4,793,780.64 |
| 2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)                                     |                |                   | - \$ 2,476,583.71 |
| 3. Adjusted FY 2014 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)                            |                |                   | = \$ 2,317,196.93 |
| F. PSD and K-8 DAA (including charter additional assistance)   |                |                   |                   |
| 1. FY 2014 PSD and K-8 DAA [PSD(VII.C)+K-8(VII.C)+K-8(VII.G.5)+K-8(VII.H)] (to Budget, page 7, line 2.a)             |                |                   | = \$ 7,081,749.72 |
| 2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)                              |                |                   | - \$ 4,566,518.53 |
| 3. Adjusted FY 2014 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)                     |                |                   | = \$ 2,515,231.19 |
| G. Charter Additional Assistance (CAA)   |                | <u>K-8</u>        | <u>9-12</u>       |
| 1. FY 2014 Charter School Student Count (from Work Sheet B, line A.5)  |                | 0.00              | 0.00              |
| 2. CAA per Student   |                | x \$ 1,684.19     | \$ 1,962.90       |
| 3. FY 2014 CAA (line VII.G.1 x line VII.G.2)   |                | = \$ 0.00         | \$ 0.00           |
| 4. Adjustment to CAA, if applicable  |                | - \$              | \$                |
| 5. Adjusted FY 2014 CAA (line VII.G.3 - VII.G.4)   |                | = \$ 0.00         | \$ 0.00           |
| H. Capital Transportation Adjustment A.R.S. §15-963.B  |                | \$                | \$                |



**J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971.A and .B, as amended by Laws 2013, 1st S.S., Ch. 3, §32)**

**NOTE: Common School Districts NOT within a High School District (Type 03) should only complete Sections I and III.B.**

|   | <u>PSD-8</u>  | <u>9-12</u>   |
|---|---|---|
| I. A. Total FY 2014 PSD and K-8 Weighted State Aid Student Count  |   |   |
| 1. PSD (from Work Sheet B, line C.1)  | 92,329  |   |
| 2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)  | 18,119,241  |   |
| B. Total FY 2014 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)   | 18,211,570<br><small>(I.A.1 + I.A.2)</small>                        | 10,803,942<br><small>(from Work Sheet B, line C.4.b)</small>        |
| C. Total FY 2014 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)   |   | 29,015,512  |
| D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)   | 0.6276  | 0.3724  |
| II. A. Lesser of District Support level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)  |   | \$ 121,732,008.65   |
| B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)   | \$ 76,399,008.63  | \$ 45,333,000.02  |
| III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)  |   |   |
| 1. Adjusted FY 2014 District Additional Assistance (from Work Sheet H)  | \$ 2,515,231.19<br><small>(from Work Sheet H, line VII.F.3)</small> | \$ 2,317,196.93<br><small>(from Work Sheet H, line VII.E.3)</small> |
| 2. Line not used  | \$ 0.00   | \$ 0.00   |
| 3. Total FY 2014 Equalization Base (II.B + III.A.1 + III.A.2)   | \$ 78,914,239.82  | \$ 47,650,196.95  |
| 4. 2013 Primary Assessed Valuation ÷ 100  | \$ 418,551.07   | \$ 418,551.07   |
| 5. 2013 Salt River Project (SRP) Valuation ÷ 100  | \$ 2,350.76   | \$ 2,350.76   |
| 6. 2013 Government Property Lease Excise Tax Assessed Valuation ÷ 100   | \$ 0.00   | \$ 0.00   |
| 7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)  | \$ 420,901.83   | \$ 420,901.83   |
| 8. Qualifying Tax Rate  | x \$ 2.2265   | x \$ 2.2265   |
| 9. Qualifying Levy (III.A.7 x III.A.8)  | \$ 937,137.92   | \$ 937,137.92   |
| 10. FY 2014 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)  | \$ 77,977,101.90  | \$ 46,713,059.03  |
| 11. FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2014 this amount is zero, unless otherwise notified by ADE.) | - \$ 0  | - \$ 0  |
| 12. Total FY 2014 Equalization Assistance (III.A.10 - III.A.11)   | \$ 77,977,101.90  | \$ 46,713,059.03  |
| B. For Common School Districts NOT Within a High School District (Type 03)  |   |   |
| 1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III)  |   | \$ 0.00   |
| 2. Tuition Out for High School Students (from Work Sheet E, line II or VI)  |   | - \$ 0.00   |
| 3. Adjusted DSL/RCL (III.B.1 - III.B.2)   |   | \$ 0.00   |
| 4. DSL/RCL PSD-8 and 9-12 Allocation  | \$ 0.00<br><small>(line III.B.3 x I.D)</small>                      | \$ 0.00<br><small>[(line III.B.3 x I.D)+III.B.2]</small>            |
| 5. Adjusted FY 2014 District Additional Assistance (from Work Sheet H)  | \$ 0.00<br><small>(from Work Sheet H, line VII.F.3)</small>         | \$ 0.00<br><small>(from Work Sheet H, line VII.E.3)</small>         |
| 6. Line not used  | \$ 0.00   | \$ 0.00   |
| 7. FY 2014 Equalization Base (III.B.4 + III.B.5 + III.B.6)  | \$ 0.00   | \$ 0.00   |
| 8. 2013 Primary Assessed Valuation ÷ 100  | \$  | \$  |
| 9. 2013 Salt River Project (SRP) Valuation ÷ 100  | \$  | \$  |
| 10. 2013 Government Property Lease Excise Tax Assessed Valuation ÷ 100  | \$  | \$  |
| 11. TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)  | \$ 0.00   | \$ 0.00   |
| 12. Qualifying Tax Rate   | x \$  | x \$  |
| 13. Qualifying Levy (III.B.11 x III.B.12)   | \$ 0.00   | \$ 0.00   |
| 14. FY 2014 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)   | \$ 0.00   | \$ 0.00   |
| 15. FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise notified by ADE.)  | - \$ 0  | - 0   |
| 16. Total FY 2014 Equalization Assistance (III.B.14 - III.B.15)   | \$ 0.00   | \$ 0.00   |

Laws 2013, 1st S.S., Ch. 3, §46, requires a joint technical education district (JTED) with a student count of more than 2,000 students to be funded at 91% of the state aid that would otherwise be provided by law and to reduce its budget limits accordingly. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid \$ 0.00  
This estimated reduction amount must be used to reduce the GBL on page 7, line 9 and/or the UCBL on page 8, line A.10.

**K. WORK SHEET FOR FY 2014 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT  
(A.R.S. §§15-481 and 15-949)**

**This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to Work Sheet K2.**

If in FY 2014, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a).

I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

|  |                     |                      |
|--|---------------------|----------------------|
| A. Phase down base   |                     | \$ <u>150,000.00</u> |
| B. FY 2014 actual K-8 student count                                |                     |                      |
| C. Small school student count limit                                | - <u>125.000</u>    |                      |
| D. Student count above the small school limit (I.B - I.C)          | = <u>0.000</u>      |                      |
| E. Adjusted Support Level Weight (See Table A below to calculate)  | x <u>          </u> |                      |
| F. Weighted student count above small school limit (I.D x I.E)     | = <u>0.000</u>      |                      |
| G. Base Level Amount (from Work Sheet C, line VI.C)                | x <u>3,435.48</u>   |                      |
| H. Phase down reduction factor (I.F x I.G)                         |                     | - \$ <u>0.00</u>     |
| I. Grades K-8 small school adjustment phase down limit (I.A - I.H) |                     | \$ <u>0.00</u>       |

II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

|   |                     |                      |
|---|---------------------|----------------------|
| A. Phase down base  |                     | \$ <u>350,000.00</u> |
| B. FY 2014 actual 9-12 student count                                  |                     |                      |
| C. Small school student count limit                                   | - <u>100.000</u>    |                      |
| D. Student count above the small school limit (II.B - II.C)           | = <u>0.000</u>      |                      |
| E. Adjusted Support Level Weight (See Table B below to calculate)     | x <u>          </u> |                      |
| F. Weighted student count above small school limit (II.D x II.E)      | = <u>0.000</u>      |                      |
| G. Base Level Amount (from Work Sheet C, line VI.C)                   | x <u>0.00</u>       |                      |
| H. Phase down reduction factor (line II.F x II.G)                     |                     | - \$ <u>0.00</u>     |
| I. Grades 9-12 small school adjustment phase down limit (II.A - II.H) |                     | \$ <u>0.00</u>       |

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III) \$ 0.00

V. 10% of the District's Total RCL \$           

VI. Maximum override, subject to an election (Greater of line IV or line V) \$ 0.00

**TABLE A: GRADES K-8**

|   | <u>SMALL<br/>ISOLATED</u> | <u>SMALL</u>    |
|---|---------------------------|-----------------|
| Student Count Constant  | <u>500.000</u>            | <u>500.000</u>  |
| FY 2014 Student Count (line I.B above)                          | - <u>0.000</u>            | - <u>0.000</u>  |
| Difference  | = <u>0.000</u>            | = <u>0.000</u>  |
| Weight Adjustment Factor  | x <u>0.0005</u>           | x <u>0.0003</u> |
| Support Level Weight Increase                                   | = <u>0.000</u>            | = <u>0.000</u>  |
| Support Level Weight  | + <u>1.358</u>            | + <u>1.278</u>  |
| FY 2014 Adjusted Support Level Weight (Enter on line I.E above) | = <u>0.000</u>            | = <u>0.000</u>  |

**TABLE B: GRADES 9-12**

|  |                 |                 |
|--|-----------------|-----------------|
| Student Count Constant   | <u>500.000</u>  | <u>500.000</u>  |
| FY 2014 Student Count (line II.B above)                          | - <u>0.000</u>  | - <u>0.000</u>  |
| Difference   | = <u>0.000</u>  | = <u>0.000</u>  |
| Weight Adjustment Factor   | x <u>0.0005</u> | x <u>0.0004</u> |
| Support Level Weight Increase                                    | = <u>0.000</u>  | = <u>0.000</u>  |
| Support Level Weight   | + <u>1.468</u>  | + <u>1.398</u>  |
| FY 2014 Adjusted Support Level Weight (Enter on line II.E above) | = <u>0.000</u>  | = <u>0.000</u>  |

**K2. WORK SHEET FOR FY 2014 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE**  
**(A.R.S. §§15-481 and 15-949)**

**This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to Work Sheet K.**

If in FY 2014, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below.

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

|   |   |                |                |
|---|---|----------------|----------------|
| A. FY 2014 K-8 student count  |   |                |                |
| B. Small school student count limit   | - | <u>125.000</u> |                |
| C. Student count above the small school limit (I.A - I.B )                            | = | <u>0.000</u>   |                |
| D. Phase-down factor  | x | <u>0.0045</u>  |                |
| E. Result (Line I.C x I.D)  | = | <u>0.0000</u>  |                |
| F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)                          |   | <u>0.0000</u>  |                |
| G. K-8 Revenue Control Limit  | x |                |                |
| H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero) |   |                | \$ <u>0.00</u> |

II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

|  |   |                |                |
|--|---|----------------|----------------|
| A. FY 2014 9-12 student count  |   |                |                |
| B. Small school student count limit  | - | <u>100.000</u> |                |
| C. Student count above the small school limit (II.A - II.B)                              | = | <u>0.000</u>   |                |
| D. Phase-down factor   | x | <u>0.0065</u>  |                |
| E. Result (Line II.C x II.D)   | = | <u>0.0000</u>  |                |
| F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)                            |   | <u>0.0000</u>  |                |
| G. 9-12 Revenue Control Limit  | x |                |                |
| H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero) |   |                | \$ <u>0.00</u> |

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). \$ \_\_\_\_\_

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III) \$ 0.00

V. 10% of the District's Total RCL \$ \_\_\_\_\_

VI. Maximum override, subject to an election (Greater of Line IV or Line V) \$ 0.00

**L. WORK SHEET FOR FY 2014 IMPACT AID FUND (ESEA, TITLE VIII)  
 (A.R.S. §15-905.R)  
 (For school districts that receive ESEA, Title VIII monies.)**

|   |    |                  |
|---|----|------------------|
| I. FY 2014 Impact Aid revenue   | \$ | <u>0</u>         |
| II. Impact Aid revenue deposited in FY 2014 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments        | -  | \$ <u>0</u>      |
| III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)   | \$ | <u>2,122,131</u> |
| B. Impact Aid revenue transferred in FY 2014 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A       | -  | \$ <u>0</u>      |
| IV. Impact Aid revenue transferred in FY 2014 to the M&O Fund to reduce or eliminate taxes  | -  | \$ <u>0</u>      |
| V. FY 2013 Ending Cash Balance in the Impact Aid Fund   | +  | \$ <u>0</u>      |
| VI. FY 2014 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V)<br>(on Budget, page 6, line 16) | =  | \$ <u>0</u>      |

**M. WORK SHEET FOR CALCULATION OF THE FY 2014 MAINTENANCE AND OPERATION (M&O) FUND  
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

|    |    |   |                   |
|----|----|---|-------------------|
| 1. | a. | General Budget Limit (GBL) (from FY 2013 latest revised Budget, page 7, line 10)  | \$ 154,240,677.00 |
|    | b. | Adjustments to the GBL from FY 2013 BUDG75  | \$ 0.00           |
|    | c. | Adjusted GBL  | \$ 154,240,677.00 |
| 2. | a. | Budgeted M&O expenditures (from FY 2013 latest revised Budget, page 1, line 30, Total Budget Year Column)   | \$ 154,240,677.00 |
|    | b. | Adjustments to the GBL (from line 1.b)  | \$ 0.00           |
|    | c. | Adjusted Budgeted Expenditures  | \$ 154,240,677.00 |
| 3. |    | Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)  | \$ 154,240,677.00 |
| 4. |    | M&O actual expenditures   | \$ 151,403,928.00 |
| 5. |    | Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.) | \$ 2,836,749.00   |

**Note: For lines 6.a through 6.h deduct the FY 2013 actual expenditures from the budget amount. If the result is negative, enter zero.**

|       | FY 2013<br>Budget  | Actual            | Unexpended<br>Budget |
|-------|--|-------------------|----------------------|
| 6. a. | \$ 3,313,656.00  | - \$ 3,313,656.00 | = \$ 0.00            |
| b.    | \$ 7,205,080.00  | - \$ 7,205,080.00 | = \$ 0.00            |
| c.    | \$ 0.00  | - \$ 0.00         | = \$ 0.00            |
| d.    | \$ 221,130.00  | - \$ 221,130.00   | = \$ 0.00            |
| e.    | \$ 0.00  | - \$ 0.00         | = \$ 0.00            |
| f.    | \$ 3,424,097.00  | - \$ 3,366,646.00 | = \$ 57,451.00       |
| g.    | \$   | - \$              | = \$ 0.00            |
| h.    | \$ 0.00  | - \$              | = \$ 0.00            |
| i.    | Total Budget Balance Deductions [Add lines 6.a through 6.h.]   |                   | = \$ 57,451.00       |
| 7.    | Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.i)                                 |                   | \$ 2,779,298.00      |
| 8. a. | FY 2013 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site            |                   | \$ 124,536,285.39    |
| b.    | Growth Adjustment (FY 2013 BUDG75)   |                   |                      |
| c.    | Factor of 4%   |                   | x 0.04               |
| 9.    | Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]   |                   | \$ 4,981,451.42      |
| 10.   | Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)   |                   | \$ 2,779,298.00      |
| 11.   | Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2013 M&O Fund ending cash balance) |                   | \$                   |
| 12.   | Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 8(c)]   |                   | \$ 2,779,298.00      |

**O. WORK SHEET FOR FY 2014 TUITION OUT FOR HIGH SCHOOL STUDENTS  
(A.R.S. §§15-910.L, 15-448.J, and 15-951)**

**For Common School Districts NOT within a High School District (Type 03)**

**Part I-Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]**

|    | Attending District Name   | Attending District CTD Number | A                             | B                                  | C                              | D   | Increase to GBL (A x D) |
|----|---|-------------------------------|-------------------------------|------------------------------------|--------------------------------|---|-------------------------|
|    |   |                               | Tuition Out High School Count | Debt Service Per Pupil Tuition (1) | Debt Service Tuition Limit (2) | Per Pupil Tuition in Excess of Debt Service Limit (B - C) |                         |
| 1. |   |                               |                               |                                    |                                | 0.00  | 0.00                    |
| 2. |   |                               |                               |                                    |                                | 0.00  | 0.00                    |
| 3. |   |                               |                               |                                    |                                | 0.00  | 0.00                    |
| 4. |   |                               |                               |                                    |                                | 0.00  | 0.00                    |
| 5. |   |                               |                               |                                    |                                | 0.00  | 0.00                    |
| 6. | <b>Total HS Count:</b>  |                               | 0.00                          |                                    |                                |   |                         |
| 7. | <b>Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]:</b> |                               |                               |                                    |                                |   | 0.00                    |

**Part II-Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI)**

|     | Attending District Name  | E                            | F   | Increase to DSL and RCL (A x F) |
|-----|--|------------------------------|---|---------------------------------|
|     |  | M&O & UCO, Per Pupil Tuition | Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C) |                                 |
| 8.  | 0  |                              | 0.00  | 0.00                            |
| 9.  | 0  |                              | 0.00  | 0.00                            |
| 10. | 0  |                              | 0.00  | 0.00                            |
| 11. | 0  |                              | 0.00  | 0.00                            |
| 12. | 0  |                              | 0.00  | 0.00                            |
| 13. | <b>Total Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI):</b> |                              |   | 0.00                            |

(1) Not to exceed \$750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)

For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.

(2) Enter \$150 if the district pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.G)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

**S. WORK SHEET FOR FY 2014 EQUALIZATION ASSISTANCE FOR AN  
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

**PART I. CALCULATION OF EQUALIZATION ASSISTANCE**

|    |   |    |             |                  |
|----|---|----|-------------|------------------|
| A. | Lesser of FY 2014 District Support Level or Revenue Control<br>Limit (from Work Sheet J, line II.A)   | \$ | <u>0.00</u> |                  |
| B. | District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)   | +  | <u>0.00</u> |                  |
| C. | Line not used   | +  | <u>0.00</u> |                  |
| D. | FY 2014 Equalization Assistance Before Adjustments (Lines A + B + C)  |    |             | = \$ <u>0.00</u> |
| E. | FY 2014 State Aid Decrease for Districts participating in Career Ladder Program<br>(.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2014<br>this amount is zero, unless otherwise notified by ADE) |    |             | - \$ <u>0.00</u> |
| F. | FY 2014 Equalization Assistance (I.D - I.E)   |    |             | = \$ <u>0.00</u> |

**PART II. CASH BALANCE CARRYFORWARD**

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

|    |   |    |                      |                  |
|----|---|----|----------------------|------------------|
| A. | 1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2013                  |    |                      | \$               |
|    | 2. Budget Balance Carryforward (from Work Sheet M, line 12)                               |    |                      | - \$ <u>0.00</u> |
|    | 3. Remaining M&O Cash Balance (line A.1 minus A.2)  |    |                      | = \$ <u>0.00</u> |
| B. | Maximum RCL Addition that may be Authorized by County School Superintendent :             |    |                      |                  |
|    | 1. The amount on line A.3 <b>or</b>   | \$ | <u>0.00</u>          |                  |
|    | 2. 10% of the FY 2014 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III | \$ | <u>          </u>    |                  |
|    | 3. Up to 5% of the FY 2014 RCL calculated pursuant to A.R.S. §15-482.B                    | +  | \$ <u>          </u> |                  |
|    | 4. Line B.2 plus B.3  | =  | \$ <u>0.00</u>       |                  |
|    | 5. The lesser of line B.1 or B.4  |    |                      | \$ <u>0.00</u>   |