

FY 2014

STATE OF ARIZONA

SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET



Proposed

Version

BY THE GOVERNING BOARD

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

To ADE 6/12/2013

PROPOSED _____ 6/11/2013 _____
 ADOPTED _____
 REVISED _____
Date

To County 6/12/2013

[Signature] _____ Ms. Pam Kirby, President
[Signature] _____ Mr. Denny Brown, Vice President
[Signature] _____ Mr. George Jackson, Member
[Signature] _____ Mrs. Barbara Perleberg, Member
[Signature] _____ Mrs. Bonnie Sneed, Member
SIGNED SIGNED

The budget file(s) for FY 2014 sent to the Arizona Department of Education, via the internet, on

6/12/2013 contain(s) the data for the budget described above.

[Signature] _____ Superintendent Signature
[Signature] _____ Business Manager Signature

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 \$ 30,500,350

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)

	Current FY 2013	Est. Budget FY 2014
Primary Tax Rate:	<u>3.0785</u>	<u>3.2268</u>
Secondary Tax Rates:		
M&O Override	<u>.2848</u>	<u>.1967</u>
Special K-3 Program Override	<u>.0755</u>	<u>.0778</u>
Special Program Override	<u>.0000</u>	<u>.0000</u>
Capital Override	<u>.2234</u>	<u>.2340</u>
Class A Bonds	<u>.6831</u>	<u>.3814</u>
Class B Bonds	<u>.0722</u>	<u>.5211</u>
JTED	<u>.0000</u>	<u>.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>148,071,546</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>13,854,068</u>
3. Soft Capital Allocation Limit (from Budget, page 8, line B.12)	\$	<u>2,959,779</u>
4. Subtotal (line A.1 + A.2 + A.3)	\$	<u>164,885,393</u>
5. Federal Projects (from Budget page 6, line 18)	\$	<u>9,982,390</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>174,867,783</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget page 1, line 30)	\$	<u>148,071,546</u>
2. Unrestricted Capital Outlay (from Budget page 4, line 10)	\$	<u>13,854,068</u>
3. Soft Capital Allocation (from Budget page 4, line 19)	\$	<u>2,959,779</u>
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3) (This line cannot exceed line A.4)	\$	<u>164,885,393</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Current FY	Budget FY						Current FY 2013	Budget FY 2014		
		100 Regular Education										
1000 Classroom Instruction	1.	912.85	837.04	41,451,006	10,302,923	233,735	807,018	4,407	57,430,905	52,799,089	-8.1%	1.
2000 Support Services												
2100 Students	2.	94.32	93.94	3,111,531	1,032,858	14,537	3,209	0	4,231,737	4,162,135	-1.6%	2.
2200 Instructional Staff	3.	71.50	59.84	2,635,340	837,405	255,903	31,878	11,500	4,351,837	3,772,026	-13.3%	3.
2300 General Administration	4.	8.00	7.00	754,902	308,481	211,664	11,823	3,537	1,294,718	1,290,407	-0.3%	4.
2400 School Administration	5.	143.88	131.50	6,914,877	2,170,792	5,699	106,592	0	10,256,391	9,197,960	-10.3%	5.
2500 Central Services	6.	62.99	52.00	2,789,386	1,108,694	1,238,057	1,645,995	36,934	5,399,453	6,819,066	26.3%	6.
2600 Operation & Maintenance of Plant	7.	237.79	237.68	6,888,543	2,417,324	7,939,191	5,269,943	4,745	21,504,367	22,519,746	4.7%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	7.00	7.00	154,800	61,621	64,000	61,462	0	344,278	341,883	-0.7%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	258,070	51,382	0	0	0	308,445	309,452	0.3%	10.
620 School-Sponsored Athletics	11.	5.00	5.00	1,021,855	225,450	132,508	500	0	1,399,154	1,380,313	-1.3%	11.
630, 700, 800, 900 Other Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	1,543.33	1,431.00	65,980,310	18,516,930	10,095,294	7,938,420	61,123	106,521,285	102,592,077	-3.7%	13.
200 Special Education												
1000 Classroom Instruction	14.	397.39	386.36	15,055,904	4,697,601	1,410,384	22,285	0	22,578,725	21,186,174	-6.2%	14.
2000 Support Services												
2100 Students	15.	38.83	38.36	2,258,197	618,408	350,000	30,000	0	3,378,279	3,256,605	-3.6%	15.
2200 Instructional Staff	16.	11.25	11.25	601,831	171,347	1,500	16,300	9,000	878,857	799,978	-9.0%	16.
2300 General Administration	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%	17.
2400 School Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2500 Central Services	19.	0.00	0.00	0	0	2,000	0	0	7,238	2,000	-72.4%	19.
2600 Operation & Maintenance of Plant	20.	0.00	0.00	0	0	0	0	0	66	0	-100.0%	20.
2900 Other	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
3000 Operation of Noninstructional Services	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
Subtotal (lines 14-22)	23.	447.47	435.97	17,915,932	5,487,356	1,763,884	68,585	9,000	26,843,165	25,244,757	-6.0%	23.
400 Pupil Transportation	24.	188.95	185.95	4,583,918	1,780,614	189,740	1,476,170	0	9,266,076	8,030,442	-13.3%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	115.18	111.18	5,603,668	1,629,748	76,942	46,811	25,000	7,205,080	7,382,169	0.0%	25.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	58.80	57.80	2,522,389	767,722	0	0	0	3,313,656	3,290,111	-0.7%	26.
530 Dropout Prevention Programs	27.	2.10	2.10	116,670	32,469	10,530	34,836	26,625	221,133	221,130	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	0.00	11.88	1,023,120	287,740	0	0	0	0	1,310,860	--	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	2,355.83	2,235.88	97,746,007	28,502,579	12,136,390	9,564,822	121,748	153,370,395	148,071,546	-3.5%	30.

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	4,378,114	1.
2. Emotional Disability	600,555	564,967	2.
3. Hearing Impairment	657,743	640,236	3.
4. Other Health Impairments	1,331,666	1,252,753	4.
5. Specific Learning Disability	4,673,886	4,396,917	5.
6. Mild, Moderate or Severe Intellectual Disability	439,860	413,795	6.
7. Multiple Disabilities	143,611	135,101	7.
8. Multiple Disabilities with Severe Sensory Impairment	100,093	94,162	8.
9. Orthopedic Impairment	103,963	104,299	9.
10. Developmental Delay	530,925	499,463	10.
11. Preschool Severe Delay	361,203	339,799	11.
12. Speech/Language Impairment	10,233,722	9,710,685	12.
13. Traumatic Brain Injury	26,111	24,564	13.
14. Visual Impairment	708,669	698,271	14.
15. Subtotal (lines 1 through 14)	24,363,297	23,253,126	15.
16. Gifted Education	1,932,919	1,620,826	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	370,805	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	26,843,164	25,244,757	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to	<u>6</u>
Staff-Pupil 1 to	<u>3</u>

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
1,690.24	1,597.74

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	60,000

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>24,191.866</u>	Attending <u>24,921.654</u>
B. FY 2012 Average Daily Membership:	Resident <u>24,659.071</u>	Attending <u>24,544.981</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)]

\$ 169,671

Estimated Transportation Revenues for FY 2014

Estimated transportation revenues (object code 1400) to be received

\$ -

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Current FY 2013	Budget FY 2014	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Classroom Instruction	1,325,569	211,398				1,056,797	1,536,967	45.4%
2100 Support Services - Students	7,442	2,076				9,104	9,518	4.5%
2200 Support Services - Instructional Staff	3,083	860				6,194	3,943	-36.3%
Program 100 Subtotal (lines 1-3)	1,336,094	214,334				1,072,095	1,550,428	44.6%
200 Special Education								
1000 Classroom Instruction	198,519	57,776				277,276	256,295	-7.6%
2100 Support Services - Students	12,385	3,430				16,055	15,815	-1.5%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Program 200 Subtotal (lines 5-7)	210,904	61,206				293,332	272,110	-7.2%
Other Programs (Specify)								
1000 Classroom Instruction	0					95	0	-100.0%
2100 Support Services - Students	0					0	0	0.0%
2200 Support Services - Instructional Staff	0					0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				95	0	-100.0%
Total Expenditures (lines 4, 8, and 12)	1,546,998	275,540				1,365,522	1,822,538	33.5%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Classroom Instruction	2,835,546	344,600				2,351,836	3,180,146	35.2%
2100 Support Services - Students	12,288	3,427				15,031	15,715	4.6%
2200 Support Services - Instructional Staff	5,091	1,420				10,227	6,511	-36.3%
Program 100 Subtotal (lines 14-16)	2,852,925	349,447				2,377,093	3,202,372	34.7%
200 Special Education								
1000 Classroom Instruction	323,625	94,193				452,027	417,818	-7.6%
2100 Support Services - Students	20,449	5,665				26,509	26,114	-1.5%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	344,074	99,858				478,536	443,932	-7.2%
Other Programs (Specify)								
1000 Classroom Instruction	0	0				155	0	-100.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				155	0	-100.0%
Total Expenditures (lines 17, 21, and 25)	3,196,999	449,305				2,855,784	3,646,304	27.7%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Classroom Instruction	2,650,438	422,801				2,112,831	3,073,239	45.5%
2100 Support Services - Students	15,057	4,200				18,418	19,257	4.6%
2200 Support Services - Instructional Staff	6,239	1,740				12,531	7,979	-36.3%
Program 100 Subtotal (lines 27-29)	2,671,734	428,741	0	0		2,143,780	3,100,475	44.6%
200 Special Education								
1000 Classroom Instruction	397,038	115,560				554,565	512,598	-7.6%
2100 Support Services - Students	25,058	6,942				32,483	32,000	-1.5%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Program 200 Subtotal (lines 31-33)	422,096	122,502	0	0		587,048	544,598	-7.2%
530 Dropout Prevention Programs								
1000 Classroom Instruction	0	0				0	0	0.0%
Other Programs (Specify)								
1000 Classroom Instruction	0	0				190	0	-100.0%
2100, 2200 Support Serv. Students & Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		190	0	-100.0%
Total Expenditures (lines 30, 34, 35, and 38)	3,093,830	551,243	0	0		2,731,018	3,645,073	33.5%
Total Classroom Site Funds (lines 13, 26, and 39)	7,837,827	1,276,088	0	0	0	6,952,324	9,113,915	31.1%

(1) For FY 2014, the district has budgeted \$ _____ 0 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 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (UCO-type excluding 6900)	All Other Object Codes (M&O-type excluding 6900)	Totals		% Increase/ Decrease
									Current FY 2013	Budget FY 2014	
Unrestricted Capital Outlay Override (1)	1.	0	2,371,428	8,482,661			759,053		9,901,348	11,613,142	17.3%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	1,644,286	8,479,141			0		9,364,763	10,123,427	8.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	727,142	2,527			176,910		936,030	906,579	-3.1%
2300, 2400, 2500, 2900 Administration	4.	0		1,702,374		0	0		1,683,823	1,702,374	1.1%
2600 Operation & Maintenance of Plant	5.	0		174,345			0		316,320	174,345	-44.9%
2700 Student Transportation	6.	0		105,000			0		130,000	105,000	-19.2%
3000 Operation of Noninstructional Services (5)	7.	0		0			0		0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			837,843		1,064,550	837,843	-21.3%
5000 Debt Service	9.				4,500	0			1,607,283	4,500	-99.7%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,371,428	10,463,387	4,500	0	1,014,753		15,102,769	13,854,068	-8.3%
Soft Capital Allocation Fund 625											
1000 Instruction	11.	0	80,000	45,000			0	0	35,843	125,000	248.7%
2000 Support Services											
2100, 2200 Students and Instructional Staff	12.	0	0	132,115			0	0	110,000	132,115	20.1%
2300, 2400, 2500, 2900 Administration	13.	0		1,928,361		0	0	0	1,305,837	1,928,361	47.7%
2600 Operation & Maintenance of Plant	14.	0		0			0	774,303	774,303	774,303	0.0%
2700 Student Transportation	15.	0		0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services (5)	16.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	17.	0		0			0	0	36,524	0	-100.0%
5000 Debt Service	18.				0	0			0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	19.	0	80,000	2,105,476	0	0	0	774,303	2,262,507	2,959,779	30.8%

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(2) Detail by object code:

	Unrestricted Capital Outlay	Soft Capital Allocation
6641 Library Books	\$ 727,142	\$ -
6642 Textbooks	0	20,000
6643 Instructional Aids	1,644,286	60,000
6731 Furniture and Equipment	4,260,023	1,931,361
6734 Vehicles	2,000	0
6737 Tech Hardware & Software	4,760,698	169,115

(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 .

(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)]

\$ -

\$ -

(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.

\$ -

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

Expenditures	SOFT CAPITAL ALLOCATION		BOND BUILDING		BUILDING RENEWAL		NEW SCHOOL FACILITIES		
	Fund 625		Fund 630		Fund 690		Fund 695		
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
Total Fund Expenditures	1.	2,262,507	2,959,779	0		0		0	1.
Select Object Codes Detail (1)									
6150 Classified Salaries	2.								2.
6200 Employee Benefits	3.								3.
6450 Construction Services	4.				2,380,783				4.
6710 Land and Improvements	5.								5.
6720 Buildings and Improvements	6.				119,217				6.
6731 Furniture and Equipment	7.		1,931,361						7.
6734 Vehicles	8.		0						8.
6737 Technology Hardware & Software	9.		169,115						9.
6830 Redemption of Principal	10.								10.
6842, 6850 Interest	11.								11.
Total amounts reported on lines 2-11 above for:									
Renovation	12.								12.
New Construction	13.				2,500,000				13.
Other	14.		2,100,476						14.
Total (lines 12-14)	15.		2,100,476		2,500,000		0		15.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS			
		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	3,613,519	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	6.08	7.10	598,624	567,159	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	8.90	3.70	692,261	464,893	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.81	0.81	649,380	300,000	5.
6.	200 ESEA Title VII - Indian Education	6000	1.13	1.00	108,530	99,658	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	109.17	121.09	4,366,187	3,756,384	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	18,203	20,997	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	4.20	1.40	408,338	451,891	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0	13.
14.	290 Medicaid Reimbursement	6000	3.09	3.15	980,369	707,889	14.
15.	374 E-Rate	6000	0.00	0.00	0	0	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid	6000	0.00	0.00	54,904	0	17.
18.	Total Federal Project Funds (lines 1-17)		194.13	198.90	13,229,184	9,982,390	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	156,130	128,344	19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	6000	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0	23.
24.	435 Academic Contests	6000	0.00	0.00	0	0	24.
25.	450 Gifted Education	6000	0.00	0.00	0	0	25.
26.	455 Family Literacy Program	6000	0.00	0.00	0	0	26.
27.	460 Environmental Special Plate	6000	0.00	0.00	45,600	0	27.
28.	465-499 Other State Projects	6000	0.00	0.00	340,500	0	28.
29.	Total State Project Funds (lines 19-28)		6.25	0.00	542,230	128,344	29.
30.	Total Special Projects (lines 18 and 29)		200.38	198.90	13,771,414	10,110,734	30.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Current FY	Budget FY		
1.	Teacher Compensation Increases	6000	350,000	499,962	1.
2.	Class Size Reduction	6000	0	0	2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0	0	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	1,214,615	1,276,499	4.
5.	Total Instructional Improvement Fund (lines 1-4)		1,564,615	1,776,461	5.

OTHER FUNDS (DO NOT Add to Aggregate)

		Current FY	Budget FY		
1.	050 County, City, and Town Grants	6000	33,719	20,000	1.
2.	071 Structured English Immersion (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (Lease over 1 year) (2)	6000	0	0	4.
5.	505 School Plant (Lease 1 year or less)	6000	2,520,000	2,136,472	5.
6.	506 School Plant (Sale)	6000	110,000	200,000	6.
7.	510 Food Service	6000	11,596,922	12,359,938	7.
8.	515 Civic Center	6000	750,000	726,418	8.
9.	520 Community School	6000	5,933,806	6,381,017	9.
10.	525 Auxiliary Operations	6000	1,482,000	1,364,000	10.
11.	526 Extracurricular Activities Fees Tax Credit	6000	1,976,000	2,443,000	11.
12.	530 Gifts and Donations	6000	1,500,000	1,760,000	12.
13.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	13.
14.	540 Fingerprint	6000	15,000	8,000	14.
15.	545 School Opening	6000	0	0	15.
16.	550 Insurance Proceeds	6000	120,000	200,000	16.
17.	555 Textbooks	6000	375,000	389,278	17.
18.	565 Litigation Recovery	6000	90,000	80,000	18.
19.	570 Indirect Costs	6000	3,732,902	4,315,979	19.
20.	575 Unemployment Insurance	6000	1,000	1,000	20.
21.	580 Teacherage	6000	0	0	21.
22.	585 Insurance Refund	6000	12,000	12,000	22.
23.	590 Grants and Gifts to Teachers	6000	0	0	23.
24.	595 Advertisement	6000	102,000	74,000	24.
25.	596 Joint Technical Education	6000	2,349,831	1,740,130	25.
26.	620 Adjacent Ways	6000	1,500,000	2,000,000	26.
27.	639 Impact Aid Revenue Bond Building	6000	0	0	27.
28.	640 School Plant - Special Construction	6000	0	0	28.
29.	650 Gifts and Donations-Capital	6000	0	0	29.
30.	660 Condemnation	6000	0	0	30.
31.	665 Energy and Water Savings	6000	3,617,183	3,794,679	31.
32.	686 Emergency Deficiencies Correction	6000	0	0	32.
33.	691 Building Renewal Grant	6000	0	0	33.
34.	700 Debt Service	6000	70,160,394	34,775,335	34.
35.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	35.
36.	750 Permanent	6000	0	0	36.
37.	Other	6000	0	0	37.

INTERNAL SERVICE FUNDS 950-989

1.	953_ Self-Insurance	6000	2,400,000	2,400,000	1.
2.	955 Intergovernmental Agreements	6000	531,203	125,558	2.
3.	9__ OPEB	6000	0	0	3.
4.	951__ Print Shop	6000	75,000	86,000	4.

(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> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2014 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ <u>123,776,675</u>		
* (b) Plus Adjustment for Growth (1)			
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(d) Adjusted RCL	\$ <u>123,776,675</u>	\$ <u>123,776,675</u>	\$ <u>0</u>
2. (a) FY 2014 Capital Outlay Revenue Limit (CORL) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>6,419,455</u>		
* (b) CORL Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>2,540,995</u>		
(c) Adjusted CORL	\$ <u>3,878,460</u>	<u>3,878,460</u>	<u>0</u>
3. FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		<u>8,323,840</u>	
* (b) Unrestricted Capital Outlay			<u>9,901,348</u>
* (c) Special Program		<u>3,290,111</u>	
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources		<u>59,165</u>	
(b) Other Arizona Districts		<u>93,605</u>	
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		<u>7,382,170</u>	
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)		<u>2,500,000</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>221,130</u>	
* (e) Assistance for Education (A.R.S. §15-973.01) (1)			
(f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in 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 Sheet M, line 6.f) (A.R.S. §15-918.04.C)		<u>40,511</u>	
* (i) FY 2013 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		<u>0</u>	
* (j) FY 2013 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		<u>0</u>	
(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. §§15-105, 15-272, 15-905.M, 15-910.02, and 15-915) (Do not use this line as a subtotal) (2)		<u>(1,494,121)</u>	
10. FY 2014 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u><u>148,071,546</u></u>	
11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u><u>9,901,348</u></u>

* 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 (c) Early Graduation Scholarship, or (2) reductions or increases due to (a) transfers to/from the EWS Fund, (b) A.R.S. §15-915 adjustments as approved by ADE, or (c) other adjustments as notified by ADE.

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

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2013 Unrestricted Capital Budget Limit (UCBL) (from FY 2013 latest revised Budget, page 8, line A.12)	\$ 15,102,769
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2013 Capital Expenditures (line A.1 + A.2)	\$ 15,102,769
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$ 15,102,769
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 15,102,769
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 11,164,102
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 3,938,667
8. Interest Earned in Fund 610 in FY 2013	\$ 14,053
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ 0
10. Adjustment to UCBL for FY 2014 (A.R.S. §15-905.M) (1)	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 9,901,348
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	<u>\$ 13,854,068</u>

CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

B. 1. FY 2013 Soft Capital Allocation Limit (SCAL) (from FY 2013 latest revised Budget, page 8, line B.12)	\$ 2,262,507
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted FY 2013 SCAL (line B.1 + B.2)	\$ 2,262,507
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$ 2,262,507
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$ 2,262,507
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 146,819
7. Unexpended Budget Balance in Fund 625 (line B.5 minus B.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 2,115,688
8. Interest Earned in Fund 625 in FY 2013	\$ 6,217
9. Soft Capital Allocation (from Work Sheet I, lines V.E.1 and V.F.1)	\$ 5,449,007
10. Capital Transportation Adjustment Approved by State Board of Education (A.R.S. §15-963.B)	\$
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	\$ (4,611,133)
12. FY 2014 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	<u>\$ 2,959,779</u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

C. 1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line C.7)	\$ 5,652,461
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 5,652,461
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ 0
4. Interest Earned in the Classroom Site Fund in FY 2013	\$ (2,335)
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) (5)	\$ 9,116,250
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit	\$ 0
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	<u>\$ 9,113,915</u>

- (1) This line can be used to adjust the FY 2014 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL or (b) exceeding the prior year(s) UCO section of the Budget, or (2) increases due to greater than anticipated growth from FY 2013, or (3) reductions or increases due to other adjustments as notified by ADE.
- (2) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (3) This line can be used to adjust the FY 2014 SCAL for any of the following: (1) reductions for (a) exceeding the prior year(s) SCAL or (b) state budget adjustments, or (2) reductions or increases due to other adjustments as notified by ADE.
- (4) The amount budgeted on page 4, line 19 cannot exceed this amount.
- (5) In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation.
- (6) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount.

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

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 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	1,431,154	0	5,652,461
2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	1,365,522	2,855,785	1,431,154		5,652,461
3. Unexpended Budget Balance (line 1 minus 2)	0	0	0	0	0
4. Interest Earned in FY 2013	(711)	(196)	(1,428)		(2,335)
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.	1,823,250	3,646,500	3,646,500		9,116,250
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) **	1,822,539	3,646,304	3,645,072	0	9,113,915

* 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

COUNTY Maricopa

CTD NUMBER 070248000

VERSION Proposed

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)

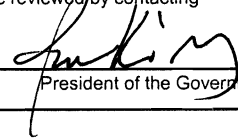
M&O Fund Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Current FY	Budget FY						Current FY 2013	Budget FY 2014	
	Expenditures									
520 Special K-3 Program Override										
1000 Classroom Instruction	1.	58.81	57.81	2,522,389	767,722			0	3,290,111	--
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	2,522,389	767,722	0	0	0	3,290,111	--
540 Joint Career and Technical Education & Vocational Education Center										
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 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Current FY 2013	Budget FY 2014	
Expenditures									
520 Special K-3 Program Override									
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%
540 Joint Career and Technical Education & Vocational Education Center									
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%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9)	33.	0	0	0	0	0	0	0	0.0%

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

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET VERSION Actual

I certify that the Budget of Scottsdale Unified, Maricopa County for fiscal year 2014 was officially proposed by the Governing Board on 6/11/2013, and that the complete Proposed Expenditure Budget may be reviewed by contacting Daniel O'Brien at the District Office, telephone 480 484-6100 during normal business hours.


 Daniel O'Brien
 President of the Governing Board

1. Student Count		2. Tax Rates:		
	FY 2013	FY 2014		
	Current Year	Budget Year		
	2012 ADM	2013 ADM	Current FY	Estimated Budget FY
Resident	<u>24,659.071</u>	<u>24,191.866</u>	Primary Rate <u>3.0785</u>	<u>3.2268</u>
Attending	<u>24,544.981</u>	<u>24,921.654</u>	Secondary Rate* <u>1.3390</u>	<u>1.4110</u>

*Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. 15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).

3. The Maintenance and Operation, Classroom Site, Unrestricted Capital Outlay, and Soft Capital Allocation budgets cannot exceed their respective budget limits.					
Maintenance & Operation	<u>148,071,546</u>	GBL	<u>148,071,546</u>		
Classroom Site	<u>9,113,915</u>	CSFBL	<u>9,113,915</u>		
Unrestricted Capital Outlay	<u>13,854,068</u>	UCBL	<u>13,854,068</u>		
Soft Capital Allocation	<u>2,959,779</u>	SCAL	<u>2,959,779</u>		

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc/(Decr.) from Current FY
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
100 Regular Education							
1000 Classroom Instruction	55,623,256	51,753,929	1,807,649	1,045,161	57,430,905	52,799,090	-8.07%
2000 Support Services							
2100 Students	4,204,800	4,144,389	26,937	17,747	4,231,737	4,162,136	-1.64%
2200 Instructional Staff	4,027,125	3,472,746	324,712	299,281	4,351,837	3,772,027	-13.32%
2300, 2400, 2500 Administration	15,722,938	14,047,131	1,227,625	3,260,299	16,950,563	17,307,430	2.11%
2600 Oper./Maint. of Plant	9,350,942	9,305,866	12,153,425	13,213,880	21,504,367	22,519,746	4.72%
2900 Other	0	0	0	0	0	0	0.00%
3000 Oper. of Noninstructional Services	218,817	216,421	125,462	125,462	344,278	341,883	-0.70%
610 School-Sponsored Curruc. Activities	308,445	309,452	0	0	308,445	309,452	0.33%
620 School-Sponsored Athletics	1,264,927	1,247,306	134,227	133,008	1,399,154	1,380,314	-1.35%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	90,721,249	84,497,240	15,800,038	18,094,837	106,521,287	102,592,077	-3.69%
200 Special Education							
1000 Classroom Instruction	21,075,585	19,753,505	1,503,139	1,432,669	22,578,725	21,186,174	-6.17%
2000 Support Services							
2100 Students	3,002,821	2,876,606	375,458	380,000	3,378,279	3,256,606	-3.60%
2200 Instructional Staff	849,502	773,178	29,355	26,800	878,857	799,978	-8.98%
2300, 2400, 2500 Administration	0	0	7,238	2,000	7,238	2,000	-72.37%
2600 Oper./Maint. of Plant	0	0	66	0	66	0	-100.00%
2900 Other	0	0	0	0	0	0	0.00%
3000 Operation of Noninstructional Services	0	0	0	0	0	0	0.00%
Special Education Subsection Subtotal	24,927,909	23,403,288	1,915,256	1,841,469	26,843,164	25,244,757	-5.95%
400 Pupil Transportation	6,447,961	6,364,532	2,818,115	1,665,910	9,266,076	8,030,442	-13.34%
510 Desegregation	6,758,553	7,233,416	223,244	148,753	6,981,796	7,382,169	5.73%
520 Special K-3 Program Override	3,313,656	3,290,111	0	0	3,313,656	3,290,111	-0.71%
530 Dropout Prevention Programs	170,049	149,139	51,084	71,991	221,133	221,130	0.00%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.00%
550 K-3 Reading Program		1,310,860		0		1,310,860	
TOTAL EXPENDITURES	132,339,375	126,248,586	20,807,737	21,822,960	153,370,396	148,071,546	-3.45%

TOTAL EXPENDITURES BY FUND				
FUND	Budgeted Expenditures		\$ Increase (Decrease) from Current FY	% Increase (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	153,370,396	148,071,546	(5,298,849)	-3.5%
Instructional Improvement	1,564,615	1,776,461	211,846	13.5%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,952,324	9,113,915	2,161,591	31.1%
Federal Projects	13,229,184	9,982,390	(3,246,795)	-24.5%
State Projects	542,230	128,344	(413,886)	-76.3%
Unrestricted Capital Outlay	15,102,769	13,854,068	(1,248,701)	-8.3%
Soft Capital Allocation	2,262,507	2,959,779	697,272	30.8%
Building Renewal	37,000	0	(37,000)	-100.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,500,000	2,000,000	500,000	33.3%
Debt Service	70,160,394	34,775,335	(35,385,059)	-50.4%
School Plant Funds	2,630,000	2,336,472	(293,528)	-11.2%
Auxiliary Operations	1,482,000	1,364,000	(118,000)	-8.0%
Bond Building	36,509,587	2,500,000	(34,009,587)	-93.2%
Food Service	11,596,922	12,359,938	763,016	6.6%
Other	23,625,644	24,557,059	931,415	3.9%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
PROGRAM (ARS § 15-761)	Current FY	Budget FY
Autism	4,451,290	4,378,114
Emotional Disability	600,555	564,967
Hearing Impairment	657,743	640,236
Other Health Impairments	1,331,666	1,252,753
Specific Learning Disability	4,673,886	4,396,917
Mild Moderate or Severe Intellectual Disability	439,860	413,795
Multiple Disabilities	143,611	135,101
Multiple Disabilities with S.S.I.	100,093	94,162
Orthopedic Impairment	103,963	104,299
Developmental Delay	530,925	499,463
Preschool Severe Delay	361,203	339,799
Speech / Language Impairment	10,233,722	9,710,685
Traumatic Brain Injury	26,111	24,564
Visual Impairment	708,669	698,271
Subtotal	24,363,297	23,253,126
Gifted Education	1,932,919	1,620,826
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technological Education	546,948	370,805
Career Education	0	0
TOTAL	26,843,164	25,244,757

PROPOSED STAFFING SUMMARY		
Staff Type	No. of Employees	Staff- Pupil Ratio
Certified --		
Superintendent, Principals Other Administrators	93.49	1 to 266.6
Teachers	1321.27	1 to 18.9
Other	118.44	1 to 210.4
Subtotal	1533.2	1 to 16.3
Classified --		
Managers, Supervisors, Directors	116.45	1 to 214.0
Teachers Aides	46.278	1 to 538.5
Other	1158.465	1 to 21.5
Subtotal	1321.193	1 to 18.9
TOTAL	2854.393	1 to 8.7
Special Education --		
Teacher	324.32	1 to 6.0
Staff	597.11	1 to 3.0



**BUDGET WORK SHEETS
 FOR FISCAL YEAR 2014**

	WORK SHEET TITLE	PAGE
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D.	Transportation Support Level and Transportation Revenue Control Limit	5
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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	15,641.228	8,468.188
2. FY 2014 AOI Full-Time Student Count	+ 1.225	+ 42.833
3. FY 2014 AOI Part-Time Student Count	+ 0.000	+ 0.000
4. Subtotal (lines A.1 through A.3)	= 15,642.453	= 8,511.021
5. District Sponsored Charter School Estimated ADM	+ 0.000	+ 0.000
6. Total Student Count	= 15,642.453	= 8,511.021

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 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	0.0005	0.0003	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	0.0020	0.0012	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	64.335			x 1.450	=	93.286		
2. District (from line A.1, A.2, or A.3)								
a. K-8	15,641.228	1.225	0.000	x 1.158	=	18,112.542	1.419	0.000
b. 9-12	8,468.188	42.833	0.000	x 1.268	=	10,737.662	54.312	0.000
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)	15,641.228	1.225	0.000			18,112.542	1.419	0.000
b. 9-12 (C.2.b + C.3.b)	8,468.188	42.833	0.000			10,737.662	54.312	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	24,173.751	44.058	0.000			28,943.490	55.731	0.000

C. WORK SHEET FOR FY 2014 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 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	x Support Level Weight	= Non-AOI Weighted Student Count
24,173.751		28,943.490

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)

18.395	x	4.771	=	87.763
6,358.111	x	0.060	=	381.487
6,358.111	x	0.040	=	254.324
670.715	x	0.115	=	77.132
148.975	x	6.024	=	897.425
159.166	x	5.833	=	928.415
22.185	x	7.947	=	176.304
14.420	x	3.158	=	45.538
14.885	x	6.773	=	100.816
28.490	x	3.595	=	102.422
2,208.157	x	0.003	=	6.624
5.791	x	4.822	=	27.924
38.190	x	4.421	=	168.838
19.010	x	4.806	=	91.362
16,064.601				3,346.374
				32,289.864
				(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
55.731	x 95%	52.944
0.000	x 85%	0.000

CALCULATION OF FY 2014 BSL AND BRCL

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

VI. A. Base Level Amount **\$3,267.72** - To include Teacher Compensation, use Base Level of **\$3,308.57**
 For Career Ladder and Optional Performance Incentive Program districts, add increase of _____ % 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) \$ _____ 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)

32,342.810
\$ 3,436.19
\$ 0.00
\$ 3,436.19
\$ 111,136,040.29
1.0404
\$ 115,625,936.32
\$ 0.00
\$ 0.00
\$ 0.00
\$ 49,479.00
\$ 0.00
\$ 0.00
\$ 0.00
\$ 115,675,415.32
\$ 1,363,831.36
\$ 909,197.07

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

K-3

K-3 Reading

- (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). \$ _____
 Enter the **total** FY 2012 audit expenditures from all funds to the right. \$ _____
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 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
44.058		55.731

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
		55.731
		(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
0.000		0.000

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
		0.000
		(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 and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

<u>Approved Daily Route Miles per Eligible Student Transported</u>	<u>FY 2014 State Support Level per Route Mile</u>
I. 0.5 or Less	2.42
II. More than 0.5, through 1.0	1.97
III. More than 1.0	2.42

TABLE II FACTORS

<u>Approved Daily Route Miles per Eligible Students Transported</u>	<u>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)</u>	<u>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)</u>	<u>High School District (Type 05)</u>
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		<u>11,335.000</u>
B. Number of Eligible Students Transported in FY 2013		<u>5,231.000</u>
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		<u>2.167</u>
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	<u>2,040,300.000</u>
B. State Support Level per Route Mile (use Table I based on I.C)		\$ <u>2.42</u>
C. 1. FY 2013 Annual Expenditure for Bus Tokens		\$ <u>0.00</u>
2. FY 2013 Annual Expenditure for Bus Passes		\$ <u>39,223.00</u>
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ <u>4,976,749.00</u>
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)		<u>0.180</u>
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)		\$ <u>888,754.68</u>
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		<u>3,912.000</u>
B. Estimated Route Miles Traveled in June 2013 to Transport Pupils w/Disabilities for Extended School Year		<u>3,130.000</u>
C. Total Extended School Year Route Miles (IV.A + IV.B)		<u>7,042.000</u>
D. State Support Level per Route Mile (use Table I based on I.C)		\$ <u>2.42</u>
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ <u>17,041.64</u>
V. FY 2014 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)		\$ <u>5,882,545.32</u>
VI. Support Level Change		
A. FY 2013 Transportation Support Level		\$ <u>8,101,259.69</u>
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)		\$ <u>0.00</u>

TRCL CALCULATION

VII. FY 2013 Transportation Revenue Control Limit		\$ <u>8,101,259.69</u>
VIII. FY 2014 Transportation Revenue Control Limit		
A. Preliminary FY 2014 Transportation Revenue Control Limit (VI.B + VII)		\$ <u>8,101,259.69</u>
B. 120% of FY 2014 Transportation Support Level (V x 1.20)		\$ <u>7,059,054.38</u>
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.)		\$ <u>8,101,259.69</u>
D. FY 2014 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)		\$ <u>8,101,259.69</u>

H. WORK SHEET FOR FY 2014 CAPITAL OUTLAY REVENUE LIMIT (CORL)
(A.R.S. §15-961.A-D)

TABLE TO CALCULATE CORL PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. FY 2014 Actual Student Count: .001 - 99.999 CORL per Student Count	\$ 272.75	\$ 329.41
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 \$ 194.95	x \$ 211.29
I. CORL 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 \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2014 Actual Student Count: 600.000 or More & JTED CORL per Student Count	\$ 225.76	\$ 267.94

CALCULATIONS FOR CORL

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. Capital Outlay Base			
A. FY 2014 Student Count (from Work Sheet B, line C.1 and A.4)	64.335	15,642.453	8,511.021
B. CORL per Student Count (from Table above)	x \$ 225.76	x \$ 225.76	x \$ 267.94
C. Capital Outlay Base (line V.A x line V.B)	= \$ 14,524.27	= \$ 3,531,440.19	= \$ 2,280,442.97
VI. Capital Outlay Growth Factor			
A. FY 2014 Student Count (from line V.A above)		24,217.809	
B. FY 2013 Student Count		÷ 24,925.648	
C. FY 2014 Capital Outlay Growth Factor (VI.A ÷ VI.B)		= 0.9716	
VII. Capital Outlay Revenue Limit			
A. Capital Outlay Base (from line V.C)	\$ 14,524.27	\$ 3,531,440.19	\$ 2,280,442.97
B. Capital Outlay Growth Factor (if growth factor is less than 1.05, use 1.0) (from line VI.C)	x 1.0000	x 1.0000	x 1.0000
C. FY 2014 CORL (VII.A x VII.B)	= \$ 14,524.27	= \$ 3,531,440.19	= \$ 2,280,442.97
D. CORL for High School Textbooks			
1. FY 2014 Actual 9-12 Student Count (from Work Sheet B, line A.4)			8,511.021
2. Support Level Amount for Textbooks			x \$ 69.68
3. CORL for Textbooks (VII.D.1 x VII.D.2)			= \$ 593,047.94
E. 9-12 CORL			
1. FY 2014 9-12 CORL [9-12(VII.C)+VII.D.3] (to Budget, page 7, line 2.a)			= \$ 2,873,490.91
2. 9-12 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 895,257.31
3. Adjusted FY 2014 9-12 CORL (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 1,978,233.60
F. PSD and K-8 CORL			
1. FY 2014 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)] (to Budget, page 7, line 2.a)			= \$ 3,545,964.46
2. PSD and K-8 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 1,645,727.76
3. Adjusted FY 2014 PSD and K-8 CORL (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 1,900,236.70

I. WORK SHEET FOR FY 2014 SOFT CAPITAL ALLOCATION (SCA) (A.R.S. §§15-962 and 15-185)

TABLE TO CALCULATE SCA PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. FY 2014 Actual Student Count: 0.001 - 99.999		
SCA per Student Count	\$ 271.83	\$ 271.83
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 0.0003
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.278
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA 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 0.0012
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.158
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2014 Actual Student Count: 600.000 or More & JTED		
SCA per Student Count	\$ 225.00	\$ 225.00

CALCULATIONS FOR SCA

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. FY 2014 SCA			
A. FY 2014 Actual Student Count (from Work Sheet B, line C.1 and A.4 or Work Sheet G, line IV for Type 03 districts)	64.335	15,642.453	8,511.021
B. FY 2014 SCA per Student Count (from Table above)	x \$ 225.00	x \$ 225.00	x \$ 225.00
C. FY 2014 SCA (line V.A x line V.B)	= \$ 14,475.38	= \$ 3,519,551.93	= \$ 1,914,979.73
D. Additional Assistance			
1. FY 2014 Charter School Student Count (from Work Sheet B, line A.5)		0.000	0.000
2. Assistance per Student		x \$ 1,654.41	x \$ 1,928.19
3. FY 2014 Additional Assistance (line V.D.1 x line V.D.2)		= \$ 0.00	= \$ 0.00
4. Adjustment to Additional Assistance, if applicable		- \$	- \$
5. Adjusted FY 2014 Additional Assistance (line V.D.3 - V.D.4)		= \$ 0.00	= \$ 0.00
E. PSD and K-8 SCA			
1. FY 2014 PSD and K-8 SCA [V.C (PSD) + V.C (K-8) + V.D.5 (K-8)] (to Budget, page 8, line B.9)		= \$ 3,534,027.31	
2. PSD and K-8 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)		- \$ 2,986,495.23	
3. Adjusted FY 2014 PSD and K-8 SCA (to Work Sheet J, line III.A.2 or III.B.6)		= \$ 547,532.08	
F. 9-12 SCA			
1. FY 2014 9-12 SCA [V.C (9-12) + V.D.5 (9-12)] (to Budget, page 8, line B.9)			= \$ 1,914,979.73
2. 9-12 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)			- \$ 1,624,637.93
3. Adjusted FY 2014 9-12 SCA (to Work Sheet J, line III.A.2 or III.B.6)			= \$ 290,341.80

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971.A and .B)

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)	93,286	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	18,113,961	
B. Total FY 2014 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	18,207,247 <small>(I.A.1 + I.A.2)</small>	10,791,974 <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)		28,999,221
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6279	0.3721
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)		\$ 121,557,960.64
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	\$ 76,326,243.49	\$ 45,231,717.15
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. Adjusted FY 2014 Capital Outlay Revenue Limit (from Work Sheet H)	\$ 1,900,236.70 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 1,978,233.60 <small>(from Work Sheet H, line VII.E.3)</small>
2. Adjusted FY 2014 Soft Capital Allocation (from Work Sheet I)	\$ 547,532.08 <small>(from Work Sheet I, line V.E.3)</small>	\$ 290,341.80 <small>(from Work Sheet I, line V.F.3)</small>
3. Total FY 2014 Equalization Base (II.B + III.A.1 + III.A.2)	\$ 78,774,012.27	\$ 47,500,292.55
4. 2013 Primary Assessed Valuation ÷ 100	\$ 43,502,668.24	\$ 43,502,668.24
5. 2013 Salt River Project (SRP) Valuation ÷ 100	\$ 235,515.83	\$ 235,515.83
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)	\$ 43,738,184.07	\$ 43,738,184.07
8. Qualifying Tax Rate	x \$ 2.2265	x \$ 2.2265
9. Qualifying Levy (III.A.7 x III.A.8)	\$ 97,383,066.83	\$ 97,383,066.83
10. FY 2014 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	\$ (18,609,054.56)	\$ (49,882,774.28)
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)	\$ (18,609,054.56)	\$ (49,882,774.28)
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 <small>(line III.B.3 x I.D)</small>	\$ 0.00 <small>[(line III.B.3 x I.D)+III.B.2]</small>
5. Adjusted FY 2014 Capital Outlay Revenue Limit (from Work Sheet H)	\$ 0.00 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 0.00 <small>(from Work Sheet H, line VII.E.3)</small>
6. Adjusted FY 2014 Soft Capital Allocation (from Work Sheet I)	\$ 0.00 <small>(from Work Sheet I, line V.E.3)</small>	\$ 0.00 <small>(from Work Sheet I, line V.F.3)</small>
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

**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	<u> </u>	
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>3,436.19</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	<u> </u>	
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 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> </u>
II. Impact Aid revenue deposited in FY 2014 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	-	\$ <u> </u>
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$	<u> 2,218,714</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> </u>
IV. Impact Aid revenue transferred in FY 2014 to the M&O Fund to reduce or eliminate taxes	-	\$ <u> </u>
V. FY 2013 Ending Cash Balance in the Impact Aid Fund	+	\$ <u> </u>
VI. FY 2014 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (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	<u>\$ 154,240,677.00</u>
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	<u>\$ 154,240,677.00</u>
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	<u>\$ 154,240,677.00</u>
4.		M&O actual expenditures	<u>\$ 151,700,166.00</u>
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.)	<u>\$ 2,540,511.00</u>

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.

	<u>FY 2013</u>		<u>Actual</u>		<u>Unexpended</u>		
	<u>Budget</u>				<u>Budget</u>		
6.	a.	Special Program Override	\$ 3,313,656.00	-	\$ 3,313,656.00	=	\$ 0.00
	b.	Desegregation	\$ 7,205,080.00	-	\$ 7,205,080.00	=	\$ 0.00
	c.	Tuition Out Debt Service	\$ 0.00	-	\$	=	\$ 0.00
	d.	Dropout Prevention Programs	\$ 221,130.00	-	\$ 221,130.00	=	\$ 0.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00	-	\$	=	\$ 0.00
	f.	Career Ladder	\$ 3,430,339.74	-	\$ 3,389,828.74	=	\$ 40,511.00
	g.	Optional Performance Incentive Program	\$	-	\$	=	\$ 0.00
	h.	Performance Pay	\$ 0.00	-	\$	=	\$ 0.00
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]				=	<u>\$ 40,511.00</u>
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)					<u>\$ 2,500,000.00</u>
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					<u>\$ 124,526,285.39</u>
	b.	Growth Adjustment (FY 2013 BUDG75)					<u>0.00</u>
	c.	Factor of 4%			x		<u>0.04</u>
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]					<u>\$ 4,981,051.42</u>
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)					<u>\$ 2,500,000.00</u>
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)					<u>\$</u>
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)]					<u>\$ 2,500,000.00</u>

**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.	Total HS Count:		0.00				
7.	Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(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, & SCA 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.	Total Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI):			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 Limit (from Work Sheet J, line II.A)	\$	<u>0.00</u>	
B.	Capital Outlay Revenue Limit (from Work Sheet H, lines VII.E.3 and VII.F.3)	+	<u>0.00</u>	
C.	Soft Capital Allocation (from Work Sheet I, lines V.E.3 and V.F.3)	+	<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 (.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)			- \$ <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			\$ <u> </u>
	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 or	\$	<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>

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

								Number of individual school budgets		
Maintenance and Operation (M&O) Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Current FY	Budget FY						Current FY	Budget FY	
Expenditures										
511 Desegregation - Regular Education										
1000 Classroom Instruction	1.	75.38	73.38	3,939,709	1,132,134	10,000	25,000	4,462,735	5,106,843	14.4%
2000 Support Services										
2100 Students	2.	18.50	18.50	575,172	195,917	11,942	0	756,968	783,031	3.4%
2200 Instructional Staff	3.	15.30	13.30	740,901	206,033	10,000	36,811	1,070,190	993,745	-7.1%
2300 General Administration	4.	0.00	0.00	0	0			0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0			0	0	0.0%
2500 Central Services	6.	0.00	0.00	0	0	45,000		66,295	45,000	-32.1%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0			0	0	0.0%
2900 Other	8.	0.00	0.00	0	0			0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0			0	0	0.0%
Subtotal (lines 1-9)	10.	109.18	105.18	5,255,782	1,534,084	66,942	46,811	6,356,188	6,928,619	9.0%
512 Desegregation - Special Education										
1000 Classroom Instruction	11.	0.00	0.00	0	0			0	0	0.0%
2000 Support Services										
2100 Students	12.	6.00	6.00	347,886	95,664			566,914	443,550	-21.8%
2200 Instructional Staff	13.	0.00	0.00	0				0	0	0.0%
2300 General Administration	14.	0.00	0.00	0				0	0	0.0%
2400 School Administration	15.	0.00	0.00	0				0	0	0.0%
2500 Central Services	16.	0.00	0.00	0				0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0				0	0	0.0%
2900 Other	18.	0.00	0.00	0				0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00	0.00	0				0	0	0.0%
Subtotal (lines 11-19)	20.	6.00	6.00	347,886	95,664	0	0	566,914	443,550	-21.8%
513 Desegregation - Pupil Transportation	21.	0.00	0.00	0				35,000	0	-100.0%
514 Desegregation - ELL Incremental Costs										
1000 Classroom Instruction	22.	0.00	0.00	0				0	0	0.0%
2000 Support Services										
2100 Students	23.	0.00	0.00	0				0	0	0.0%
2200 Instructional Staff	24.	0.00	0.00	0				0	0	0.0%
2300 General Administration	25.	0.00	0.00	0				0	0	0.0%
2400 School Administration	26.	0.00	0.00	0				0	0	0.0%
2500 Central Services	27.	0.00	0.00	0				0	0	0.0%
2600 Operation & Maintenance of Plant	28.	0.00	0.00	0		10,000		8,738	10,000	14.4%
2700 Student Transportation	29.	0.00	0.00	0				0	0	0.0%
2900 Other	30.	0.00	0.00	0				0	0	0.0%
3000 Operation of Noninstructional Services	31.	0.00	0.00	0				0	0	0.0%
Subtotal (lines 22-31)	32.	0.00	0.00	0	0	10,000	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 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Current FY	Budget FY						Current FY	Budget FY		
Expenditures											
515 Desegregation - ELL Compensatory Instruction											
1000 Classroom Instruction	33.	0.00	0.00	0				238,240	0	-100.0%	
2000 Support Services											
2100 Students	34.	0.00	0.00	0				0	0	0.0%	
2200 Instructional Staff	35.	0.00	0.00	0				0	0	0.0%	
2300 General Administration	36.	0.00	0.00	0				0	0	0.0%	
2400 School Administration	37.	0.00	0.00	0				0	0	0.0%	
2500 Central Services	38.	0.00	0.00	0				0	0	0.0%	
2600 Operation & Maintenance of Plant	39.	0.00	0.00	0				0	0	0.0%	
2700 Student Transportation	40.	0.00	0.00	0				0	0	0.0%	
2900 Other	41.	0.00	0.00	0				0	0	0.0%	
3000 Operation of Noninstructional Services	42.	0.00	0.00	0				0	0	0.0%	
Subtotal (lines 33-42)	43.	0.00	0.00	0	0	0	0	238,240	0	-100.0%	
Total M&O Fund Desegregation (lines 10, 20, 21, 32, & 43) (to Budget, page 1, line 25) (1)	44.	115.18	111.18	5,603,668	1,629,748	76,942	46,811	25,000	7,205,080	7,382,169	2.5%

(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
68	2	41	111

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) 7/10/1987

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) 1986

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 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6832	Interest 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Current FY	Budget FY	
Expenditures									
511 Desegregation - Regular Education									
1000 Classroom Instruction 45.							177,090	0	-100.0%
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	0	0	0	0	0	177,090	0	-100.0%
512 Desegregation - Special Education									
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	0.0%
513 Desegregation - Pupil Transportation 57.							0	0	0.0%
514 Desegregation - ELL Incremental Costs									
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.									
515 Desegregation - ELL Compensatory Instruction									
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	0.0%
Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 610 Budget page 4, lines 2-9) (2) 70.	0	0	0	0	0	0	177,090	0	-100.0%

(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.

Desegregation Verification Reporting
Fiscal Year 2014
A.R.S. §15-910(J)(3)

District Name: Scottsdale Unified School District

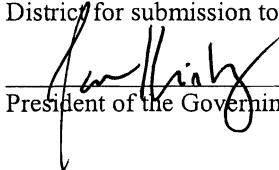
District CTD: 070248000

A.R.S. §15-910(J)(3)

- 2009 (d) any dates that property tax levies to provide funding for desegregation expenses were increased.
- (k) verification that the desegregation funding will supplement and not supplant funding for other academic and extracurricular activities.
- (l) verification that the desegregation funding is educationally justifiable.
- (m) any documentation that supports the proposition that the requested desegregation funding is intended to result in equal education opportunities for all pupils in the school district.
- (n) verification that the desegregation funding will be used to promote systemic and organizational changes within the school district.
- (o) verification that the desegregation funding will be used in accordance with the academic standards adopted by the State Board of Education pursuant to A.R.S. §§15-701 and 15-701.01.
- (p) verification that the desegregation funding will be used to accomplish specific actions to remediate proven discrimination pursuant to Title VI of the Civil Rights Act of 1964 (42 United States Code section 2000d) as specified in the court order or administrative agreement.
- (q) an evaluation by the school district of the effectiveness of the school district's desegregation measures.
- (r) an estimate of when the school district will be in compliance with the court order or administrative agreement and a detailed account of the steps that the school district will take to achieve compliance.
- (s) any other information that the district deems necessary to assist ADE in carrying out the purposes of this paragraph.

Please check each reporting item approved by the Governing Board of the School District. The determination that the documentation being submitted to the Arizona Department of Education, meets the requirements listed above has been made by the District. All submitted documentation will be provided to the Governor, the President of the Senate, the Speaker of the House of Representatives and the chairpersons of the education committees of the Senate and the House of Representatives, as required by A.R.S. §15-910.

I certify that the attached documents of the Scottsdale Unified School District, meet the requirements outlined in A.R.S. §15-910(J)(3), listed above, and have been authorized by the Governing Board of the District for submission to the Arizona Department of Education.



President of the Governing Board (signature)

Ms. Pam Kirby
President name (printed)

Mail original signed document to:

ADE, School Finance
1535 West Jefferson, Bin 13
Phoenix, AZ 85007

In addition, electronic copies of documentation, in either Microsoft Word, Microsoft Excel, or in portable document format (PDF), should be e-mailed to SchoolFinance2@azed.gov. Electronic copies may be submitted via a CD, if file size is too large for e-mail. Mail CDs to address at the left.

**Desegregation Activity/Magnet Programs
A.R.S. §15-910(J)(3)(b) and (e)**

Program Name	Description (1)	FY 2014 Student Capacity (2)	FY 2013 Number Students Served (3)	Districtwide (4)	Schools (5)	Activity or Magnet Program (6)
1. SUSD	English Immersion Studies program (EIS). Educational programs provided to ELL students and monitoring of follow-up students.	1,101	1,319	Yes	30	Activity
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

- (1) Describe the details of each program, including the intent and/or goal to be attained. Be sure to include attendance and eligibility criteria, ethnic composition goals and actual attending ethnic composition. Activities of the program must be included. Even though all text may not display, field will hold in excess of 30,000 characters. Descriptions may be copied and pasted into this cell.
- (2) Enter the capacity, in number of students who may participate in the program.
- (3) Enter the number of students served by each program in FY 2012.
- (4) Indicate if this program is offered in all schools in the district. Select from the drop down list.
- (5) If the program is not offered at all schools, list each school, by CTDS, at which the program is offered. Separate each CTDS with a comma. Even though all text may not display, field will hold in excess of 30,000 characters. Description may be copied and pasted into this cell.
- (6) Indicate if the item described is an activity [A.R.S. §15-910(J)(3)(b)] or a magnet program [A.R.S. §15-910(J)(3)(e)].