



FY 2015  
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 2015 was

Proposed June 10, 2014

Adopted \_\_\_\_\_

Revised \_\_\_\_\_

Date

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SIGNED

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

June 11, 2014 contain(s) the data for the budget described above.

Date

\_\_\_\_\_  
Superintendent Signature Business Manager Signature

District Contact Employee: Ken Hicks, Chief Financial Officer

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

1. Total Budgeted Revenues for Fiscal Year 2014	\$	<u>181,571,298</u>
2. Estimated Revenues by Source for Fiscal Year 2015 (excluding property taxes)		
Local	1000	\$ <u>23,381,526</u>
Intermediate	2000	\$ <u>11,829,310</u>
State	3000	\$ <u>124,847,582</u>
Federal	4000	\$ <u>28,543,993</u>
TOTAL		\$ <u>188,602,411</u>

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

	Prior FY 2014	Est. Budget FY 2015
Primary Tax Rate:	<u>4.1765</u>	<u>4.5434</u>
Secondary Tax Rates:		
M&O Override	<u>1.2147</u>	<u>1.1507</u>
Special K-3 Program Override	<u>0.0000</u>	<u>0.0000</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.0000</u>	<u>0.0000</u>
Class A Bonds	<u>0.7786</u>	<u>1.1595</u>
Class B Bonds	<u>1.3590</u>	<u>0.8037</u>
JTED	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>3.3523</u>	<u>3.1139</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>191,082,270</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>8,090,969</u>
3. Subtotal (line A.1 + A.2)	\$	<u>199,173,239</u>
4. Federal Projects (from Budget, page 6, line 18)	\$	<u>13,425,367</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	<u>0</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$	<u>212,598,606</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>191,082,270</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>8,090,969</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>199,173,239</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2014	Budget FY 2015		
		100 Regular Education										
1000 Instruction	1.	1,412.96	1,409.00	51,712,695	19,803,547	168,079	690,545	354	70,767,064	72,375,220	2.3%	1.
2000 Support Services												
2100 Students	2.	159.93	160.00	5,153,721	2,107,271	55,938	35,447	186	7,259,610	7,352,563	1.3%	2.
2200 Instructional Staff	3.	98.23	98.00	4,156,338	1,551,584	108,518	166,614	7,231	5,863,634	5,990,285	2.2%	3.
2300 General Administration	4.	6.00	6.00	604,326	160,272	418,270	5,773	39,346	1,220,417	1,227,987	0.6%	4.
2400 School Administration	5.	184.80	185.00	8,384,842	2,773,597	4,392	95,598	6,406	10,986,782	11,264,835	2.5%	5.
2500 Central Services	6.	86.34	86.00	4,750,732	1,534,768	1,474,381	48,898	123,835	7,870,381	7,932,614	0.8%	6.
2600 Operation & Maintenance of Plant	7.	359.41	360.00	9,089,649	3,352,663	5,784,743	10,345,998	48,583	28,163,269	28,621,636	1.6%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	9.46	9.46	231,220	99,530	0	0	0	327,476	330,750	1.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	460,121	90,271	0	0	247	550,639	550,639	0.0%	10.
620 School-Sponsored Athletics	11.	6.00	6.00	2,150,910	463,279	11,503	106,213	0	2,731,905	2,731,905	0.0%	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.	2,323.13	2,319.46	86,694,554	31,936,782	8,025,824	11,495,086	226,188	135,741,177	138,378,434	1.9%	13.
200 Special Education												
1000 Instruction	14.	717.09	717.50	19,792,872	8,707,535	796,524	21,256	9,336	29,505,041	29,327,523	-0.6%	14.
2000 Support Services												
2100 Students	15.	148.00	151.00	8,103,092	2,617,967	1,359,687	32,068	0	11,784,509	12,112,814	2.8%	15.
2200 Instructional Staff	16.	24.88	25.00	1,136,774	388,929	69,784	7,378	2,665	1,590,424	1,605,530	0.9%	16.
2300 General Administration	17.	0.00	0.00	2,000	392	64,625	0	0	67,017	67,017	0.0%	17.
2400 School Administration	18.	0.00	0.00	49,855	16,732	0	0	0	65,927	66,587	1.0%	18.
2500 Central Services	19.	1.00	0.00	201	39	1,993	0	0	2,233	2,233	0.0%	19.
2600 Operation & Maintenance of Plant	20.	0.00	0.00	0	0	2,400	0	0	2,400	2,400	0.0%	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.	890.97	893.50	29,084,794	11,731,594	2,295,013	60,702	12,001	43,017,551	43,184,104	0.4%	23.
400 Pupil Transportation	24.	213.53	215.00	4,299,414	1,946,444	266,116	1,804,431	9,426	8,296,581	8,325,831	0.4%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%	25.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00						0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	0.00	20.00	955,121	238,780	0	0	0	1,193,901	1,193,901	0.0%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	3,427.63	3,447.96	121,033,883	45,853,600	10,586,953	13,360,219	247,615	188,249,210	191,082,270	1.5%	30.

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

(A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY	
1. Autism	3,476,155	5,340,272	1.
2. Emotional Disability	4,074,173	2,648,714	2.
3. Hearing Impairment	1,295,015	634,209	3.
4. Other Health Impairments	638,682	406,446	4.
5. Specific Learning Disability	9,190,368	11,245,531	5.
6. Mild, Moderate or Severe Intellectual Disability	3,754,541	2,940,591	6.
7. Multiple Disabilities	1,777,667	2,511,425	7.
8. Multiple Disabilities with Severe Sensory Impairment	282,846	406,494	8.
9. Orthopedic Impairment	2,154,281	3,393,578	9.
10. Developmental Delay	2,175,403	1,540,796	10.
11. Preschool Severe Delay	142,956	0	11.
12. Speech/Language Impairment	5,485,336	4,612,263	12.
13. Traumatic Brain Injury	0	0	13.
14. Visual Impairment	242,292	209,225	14.
15. Subtotal (lines 1 through 14)	34,689,715	35,889,544	15.
16. Gifted Education	2,072,902	1,876,722	16.
17. Remedial Education	0	0	17.
18. ELL Incremental Costs	1,655,850	818,754	18.
19. ELL Compensatory Instruction	0	0	19.
20. Vocational and Technological Education	4,599,084	4,599,084	20.
21. Career Education	0	0	21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	43,017,551	43,184,104	22.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 9  
 Staff-Pupil 1 to 10

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
2,194.77	2,200.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	\$	49,000
All Funds - Federal	6330		4,700

**FY 2015 Performance Pay (A.R.S. §15-920)**

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -  
 Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

**Average Daily Membership**

A. FY 2014 Average Daily Membership:	Resident	<u>35,009.027</u>	Attending	<u>35,259.150</u>
B. FY 2013 Average Daily Membership:	Resident	<u>34,858.094</u>	Attending	<u>35,010.825</u>

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

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 250,000  
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

**Estimated Transportation Revenues for FY 2015**

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

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2014	Budget FY 2015	
<b>Classroom Site Fund 011 - Base Salary</b>								
100 Regular Education								
1000 Instruction	1,398,068	345,848				1,975,247	1,743,916	-11.7%
2100 Support Services - Students	57,220	15,106				63,078	72,326	14.7%
2200 Support Services - Instructional Staff	72,549	19,536				78,143	92,085	17.8%
Program 100 Subtotal (lines 1-3)	1,527,837	380,490				2,116,468	1,908,327	-9.8%
200 Special Education								
1000 Instruction	349,699	87,544				413,974	437,243	5.6%
2100 Support Services - Students	100,551	26,505				108,144	127,056	17.5%
2200 Support Services - Instructional Staff	14,068	3,500				17,643	17,568	-0.4%
Program 200 Subtotal (lines 5-7)	464,318	117,549				539,761	581,867	7.8%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
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 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	1,992,155	498,039				2,686,283	2,490,194	-7.3%
<b>Classroom Site Fund 012 - Performance Pay</b>								
100 Regular Education								
1000 Instruction	2,962,029	742,703				3,947,767	3,704,732	-6.2%
2100 Support Services - Students	109,131	27,061				139,070	136,192	-2.1%
2200 Support Services - Instructional Staff	141,340	34,858				96,449	176,198	82.7%
Program 100 Subtotal (lines 14-16)	3,212,500	804,622				4,183,286	4,017,122	-4.0%
200 Special Education								
1000 Instruction	738,203	183,247				936,273	921,450	-1.6%
2100 Support Services - Students	4,201	1,075				170,367	5,276	-96.9%
2200 Support Services - Instructional Staff	29,406	7,134				20,278	36,540	80.2%
Program 200 Subtotal (lines 18-20)	771,810	191,456				1,126,918	963,266	-14.5%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
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				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	3,984,310	996,078				5,372,564	4,980,388	-7.3%
<b>Classroom Site Fund 013 - Other</b>								
100 Regular Education								
1000 Instruction	2,795,339	691,722				3,955,268	3,487,061	-11.8%
2100 Support Services - Students	114,473	30,204				127,237	144,677	13.7%
2200 Support Services - Instructional Staff	145,565	39,070				155,010	184,635	19.1%
Program 100 Subtotal (lines 27-29)	3,055,377	760,996	0	0		4,237,515	3,816,373	-9.9%
200 Special Education								
1000 Instruction	699,626	175,081				822,712	874,707	6.3%
2100 Support Services - Students	201,162	53,001				215,804	254,163	17.8%
2200 Support Services - Instructional Staff	28,145	7,000				34,173	35,145	2.8%
Program 200 Subtotal (lines 31-33)	928,933	235,082	0	0		1,072,689	1,164,015	8.5%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify)								
1000 Instruction	0	0				0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	3,984,310	996,078	0	0		5,372,564	4,980,388	-7.3%
Total Classroom Site Funds (lines 13, 26, and 39)	9,960,775	2,490,195	0	0	0	13,431,411	12,450,970	-7.3%

(1)

posed \_\_\_\_\_

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

**FUND 610**

**UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2014	Budget FY 2015	
<b>Unrestricted Capital Outlay Override (1)</b>							0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>									
1000 Instruction		1,332,329	472,343				1,360,122	1,804,672	32.7%
2000 Support Services									
2100, 2200 Students and Instructional Staff		0	0				67,665	0	-100.0%
2300, 2400, 2500, 2900 Administration			1,437,750			4,623,547	5,988,874	6,061,297	1.2%
2600 Operation & Maintenance of Plant			135,000				87,604	135,000	54.1%
2700 Student Transportation			90,000				0	90,000	--
3000 Operation of Noninstructional Services (5)							0	0	0.0%
4000 Facilities Acquisition and Construction							0	0	0.0%
5000 Debt Service							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	1,332,329	2,135,093	0	0	4,623,547	7,504,265	8,090,969	7.8%

(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.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

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

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ -
6642 Textbooks	872,329
6643 Instructional Aids	460,000
6731 Furniture and Equipment	1,464,593
6734 Vehicles	
6737 Tech Hardware & Software	670,500

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

\$ -

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on capital leases of \_\_\_\_\_, and principal on bonds of \_\_\_\_\_.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on capital leases of \_\_\_\_\_, and interest on bonds of \_\_\_\_\_.

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES			
	Fund 610		Fund 630		Fund 695			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
<b>Total Fund Expenditures</b>	1.	7,504,265	8,090,969	62,719,423		0	0	1.
<b>Select Object Codes Detail (1)</b>								
6150 Classified Salaries	2.	0		144,168	144,035	0	0	2.
6200 Employee Benefits	3.	0		34,790	48,852	0	0	3.
6450 Construction Services	4.	0		0	0	0	0	4.
6710 Land and Improvements	5.	0		0	0	0	0	5.
6720 Buildings and Improvements	6.	0		54,096,357	43,526,477	0	0	6.
6731 Furniture and Equipment	7.	535,067	1,464,593	0	0	0	0	7.
6734 Vehicles	8.	0	0	3,005,926	4,268,440	0	0	8.
6737 Technology Hardware & Software	9.	52,919	670,500	5,438,182	1,055,295	0	0	9.
6831, 6832 Redemption of Principal	10.							10.
6841, 6842, 6850 Interest	11.							11.
Total amounts reported on lines 2-11 above for:								
Renovation	12.	0	0	52,318,836	41,575,818			12.
New Construction	13.	0	0	10,400,587	2,143,546	0	0	13.
Other	14.	587,986	2,135,093	0	5,323,735	0	0	14.
<b>Total (lines 12-14)</b>	15.	587,986	2,135,093	62,719,423	49,043,099	0	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**

	6000	FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	70.43		5,076,203	5,068,232
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	7.50		1,034,976	635,732
3. 160 ESEA Title IV - 21st Century Schools	6000	2.00		394,579	600,000
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	0
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	5.90		530,930	275,057
6. 200 ESEA Title VII - Indian Education	6000	0.00		0	0
7. 210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	0
8. 220 IDEA Part B	6000	16.69		5,524,766	5,000,000
9. 230 Johnson-O'Malley	6000	0.00		0	0
10. 240 Workforce Investment Act	6000	0.00		0	0
11. 250 AEA - Adult Education	6000	0.00		0	0
12. 260-270 Vocational Education - Basic Grants	6000	1.25		459,181	292,346
13. 280 ESEA Title X - Homeless Education	6000	0.00		0	0
14. 290 Medicaid Reimbursement	6000	1.00		922,789	1,000,000
15. 374 E-Rate	6000	0.00		110,007	125,000
16. 378 Impact Aid	6000	0.00		0	0
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	14.33		156,010	429,000
18. Total Federal Project Funds (lines 1-17)		119.10	0.00	14,209,441	13,425,367

**STATE PROJECTS**

19. 400 Vocational Education	6000	1.43		949,473	563,448
20. 410 Early Childhood Block Grant	6000	0.00		0	0
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	0
22. 425 Adult Basic Education	6000	0.00		0	0
23. 430 Chemical Abuse Prevention Programs	6000	0.00		0	0
24. 435 Academic Contests	6000	0.00		0	0
25. 450 Gifted Education	6000	0.00		0	0
26. 460 Environmental Special Plate	6000	0.00		0	0
27. 465-499 Other State Projects	6000	0.00		40,125	40,000
28. Total State Project Funds (lines 19-27)		1.43	0.00	989,598	603,448
29. Total Special Projects (lines 18 and 28)		120.53	0.00	15,199,039	14,028,815

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

	6000	Prior FY	Budget FY
1. Teacher Compensation Increases	6000	1,050,000	1,150,000
2. Class Size Reduction	6000	0	0
3. Dropout Prevention Programs (M&O purposes)	6000	0	0
4. Instructional Improvement Programs (M&O purposes)	6000	905,000	1,005,000
5. Total Instructional Improvement Fund (lines 1-4)		1,955,000	2,155,000

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

	6000	Prior FY	Budget FY
1. 050 County, City, and Town Grants	6000	250,000	240,000
2. 071 Structured English Immersion (1)	6000	300,000	0
3. 072 Compensatory Instruction (1)	6000	0	0
4. 080 Student Success	6000		638,033
5. 500 School Plant (Lease over 1 year) (2)	6000	45,000	45,000
6. 505 School Plant (Lease 1 year or less)	6000	25,000	25,000
7. 506 School Plant (Sale)	6000	85,000	85,000
8. 510 Food Service	6000	12,560,000	12,500,000
9. 515 Civic Center	6000	850,000	900,000
10. 520 Community School	6000	4,000,000	4,000,000
11. 525 Auxiliary Operations	6000	3,000,000	3,000,000
12. 526 Extracurricular Activities Fees Tax Credit	6000	1,625,000	1,625,000
13. 530 Gifts and Donations	6000	1,000,000	1,000,000
14. 535 Career & Tech. Ed. & Voc. Ed. Projects	6000	20,000	20,000
15. 540 Fingerprint	6000	25,000	25,000
16. 545 School Opening	6000	0	0
17. 550 Insurance Proceeds	6000	100,000	100,000
18. 555 Textbooks	6000	60,000	60,000
19. 565 Litigation Recovery	6000	50,000	50,000
20. 570 Indirect Costs	6000	400,000	400,000
21. 575 Unemployment Insurance	6000	25,000	25,000
22. 580 Teacherage	6000	0	0
23. 585 Insurance Refund	6000	25,000	25,000
24. 590 Grants and Gifts to Teachers	6000	1,000	1,000
25. 595 Advertisement	6000	75,000	75,000
26. 596 Joint Technical Education	6000	2,600,000	2,600,000
27. 620 Adjacent Ways	6000	2,550,000	1,500,000
28. 639 Impact Aid Revenue Bond Building	6000	0	0
29. 640 School Plant - Special Construction	6000	0	0
30. 650 Gifts and Donations-Capital	6000	1,400,000	1,400,000
31. 660 Condemnation	6000	0	0
32. 665 Energy and Water Savings	6000	0	0
33. 686 Emergency Deficiencies Correction	6000	0	0
34. 691 Building Renewal Grant	6000	16,000	16,000
35. 700 Debt Service	6000	28,500,000	28,500,000
36. 720 Impact Aid Revenue Bond Debt Service	6000	0	0
37. Other	6000	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>			
1. 9__ Self-Insurance	6000	1,200,000	1,200,000
2. 955 Intergovernmental Agreements	6000	120,088	120,088
3. 9__ OPEB	6000	0	0
4. 9__	6000	0	0

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

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



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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1.	(a) FY 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 170,795,860	
	* (b) Plus Adjustment for Growth (1)	<u>0</u>	
	* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)	<u>0</u>	
	(d) Adjusted RCL	\$ 170,795,860	\$ 0
2.	(a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 17,356,024	
	* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>10,322,531</u>	
	(c) Adjusted DAA	\$ 7,033,493	
3.	FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)		
	* (a) Maintenance and Operation	17,079,602	
	* (b) Unrestricted Capital Outlay		
	* (c) Special Program		
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)		
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824)		
	Local		
	(a) Individuals and Other Private Sources	7,500	
	(b) Other Arizona Districts	<u>7,500</u>	
	(c) Out-of-State Districts and Other Governments	<u>0</u>	
	State		
	(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)	10,000	
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7.	Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)		
8.	Budget Increase for:		
	(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		
	* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)	0	
	* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)	556,539	
	(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
	(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2013 (A.R.S. §15-910.M)		
	* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
	* (g) FY 2014 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)	0	
	* (h) FY 2014 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)	0	
	* (i) FY 2014 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)	0	
	(j) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
	* (k) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) (Do not use this line as a subtotal) (2)	<u>0</u>	
10.	FY 2015 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 191,082,270	
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)		\$ 4,408,224

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

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



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

A. 1. FY 2014 Unrestricted Capital Budget Limit (UCBL) (from FY 2014 latest revised Budget, page 8, line A.12)	\$ <u>7,504,265</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2014 Capital Expenditures (line A.1 + A.2)	\$ <u>7,504,265</u>
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$ <u>7,504,265</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>7,504,265</u>
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>3,841,520</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.      --	\$ <u>3,662,745</u>
8. Interest Earned in Fund 610 in FY 2014	\$ <u>20,000</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2015 (A.R.S. §15-905.M) (1)	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>4,408,224</u>
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ <u><u>8,090,969</u></u>

**CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT**

B. 1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line C.7)	\$ <u>13,431,413</u>
2. FY 2014 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>13,431,413</u>
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$ <u>0</u>
4. Interest Earned in the Classroom Site Fund in FY 2014	\$ <u>12,000</u>
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$ <u>12,439,256</u>
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit	\$ <u>0</u>
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (4)	\$ <u><u>12,450,968</u></u>

(1) This line can be used to adjust the FY 2015 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL or (b) exceeding the prior year(s) UCO section of the Budget, or (2) increases due to greater than anticipated growth from FY 2014, or (3) JTED reduction, or (4) reductions or increases due to other adjustments as notified by ADE.

(2) The amount budgeted on page 4, line 10 cannot exceed this amount.

(3) In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation.

(4) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount.

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

	<b>Fund 011</b>	<b>Fund 012</b>	<b>Fund 013</b>	<b>Payments to Charter Schools</b>	<b>Total Fund 010</b>
1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line 7 of the table)	2,686,283	5,372,565	5,372,565	0	13,431,413
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	2,686,283	5,372,565	5,372,565		13,431,413
3. Unexpended Budget Balance (line 1 minus 2)	0	0	0	0	0
4. Interest Earned in FY 2014	2,342	4,685	4,685		11,712
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	2,487,852	4,975,703	4,975,703		12,439,256
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit *					0
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	2,490,194	4,980,388	4,980,388	0	12,450,968

\* 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.

I certify that the Budget of \_\_\_\_\_ District, \_\_\_\_\_ County for fiscal year 2015 was officially proposed by the Governing Board on \_\_\_\_\_, 2014, and that the complete Proposed Expenditure Budget may be reviewed by contacting \_\_\_\_\_ at the District Office, telephone \_\_\_\_\_ during normal business hours.

\_\_\_\_\_  
President of the Governing Board

1. Student Count			2. Tax Rates:			* 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).
	FY 2014 Prior Yr. 2013 ADM	FY 2015 Budget Yr. 2014 ADM		Prior FY	Estimated Budget FY	
Resident	34,858.094	35,009.027	Primary Rate	4.1765	4.5434	
Attending	35,010.825	35,259.150	Secondary Rate*	3.3523	3.1139	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	191,082,270	GBL	191,082,270
Classroom Site	12,450,970	CSFBL	12,450,968
Unrestricted Capital Outlay	8,090,969	UCBL	8,090,969

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular Education</b>							
1000 Instruction	69,920,586	71,516,242	846,478	858,978	70,767,064	72,375,220	2.3%
<b>2000 Support Services</b>							
2100 Students	7,168,039	7,260,992	91,571	91,571	7,259,610	7,352,563	1.3%
2200 Instructional Staff	5,681,271	5,707,922	182,363	282,363	5,863,634	5,990,285	2.2%
2300, 2400, 2500 Administration	17,860,681	18,208,537	2,216,899	2,216,899	20,077,580	20,425,436	1.7%
2600 Oper./Maint. of Plant	12,183,945	12,442,312	15,979,324	16,179,324	28,163,269	28,621,636	1.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	327,476	330,750	0	0	327,476	330,750	1.0%
610 School-Sponsored Cocurric. Activities	550,392	550,392	247	247	550,639	550,639	0.0%
620 School-Sponsored Athletics	2,614,189	2,614,189	117,716	117,716	2,731,905	2,731,905	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	116,306,579	118,631,336	19,434,598	19,747,098	135,741,177	138,378,434	1.9%
<b>200 Special Education</b>							
1000 Instruction	28,677,925	28,500,407	827,116	827,116	29,505,041	29,327,523	-0.6%
<b>2000 Support Services</b>							
2100 Students	10,392,754	10,721,059	1,391,755	1,391,755	11,784,509	12,112,814	2.8%
2200 Instructional Staff	1,510,597	1,525,703	79,827	79,827	1,590,424	1,605,530	0.9%
2300, 2400, 2500 Administration	68,559	69,219	66,618	66,618	135,177	135,837	0.5%
2600 Oper./Maint. of Plant	0	0	2,400	2,400	2,400	2,400	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	40,649,835	40,816,388	2,367,716	2,367,716	43,017,551	43,184,104	0.4%
<b>400 Pupil Transportation</b>	6,216,608	6,245,858	2,079,973	2,079,973	8,296,581	8,325,831	0.4%
510 Desegregation	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	1,193,901	1,193,901	0	0	1,193,901	1,193,901	0.0%
<b>TOTAL EXPENDITURES</b>	164,366,923	166,887,483	23,882,287	24,194,787	188,249,210	191,082,270	1.5%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	188,249,210	191,082,270	2,833,060	1.5%
Instructional Improvement	1,955,000	2,155,000	200,000	10.2%
Structured English Immersion	300,000	0	(300,000)	-100.0%
Compensatory Instruction	0	0	0	0.0%
Student Success		638,033	638,033	
Classroom Site	13,431,411	12,450,970	(980,441)	-7.3%
Federal Projects	14,209,441	13,425,367	(784,074)	-5.5%
State Projects	989,598	603,448	(386,150)	-39.0%
Unrestricted Capital Outlay	7,504,265	8,090,969	586,704	7.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,550,000	1,500,000	(1,050,000)	-41.2%
Debt Service	28,500,000	28,500,000	0	0.0%
School Plant Funds	155,000	155,000	0	0.0%
Auxiliary Operations	3,000,000	3,000,000	0	0.0%
Bond Building	62,719,423	0	(62,719,423)	-100.0%
Food Service	12,560,000	12,500,000	(60,000)	-0.5%
Other	13,842,088	13,882,088	40,000	0.3%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	3,476,155	5,340,272
Emotional Disability	4,074,173	2,648,714
Hearing Impairment	1,295,015	634,209
Other Health Impairments	638,682	406,446
Specific Learning Disability	9,190,368	11,245,531
Mild, Moderate or Severe Intellectual Disability	3,754,541	2,940,591
Multiple Disabilities	1,777,667	2,511,425
Multiple Disabilities with S.S.I.	282,846	406,494
Orthopedic Impairment	2,154,281	3,393,578
Developmental Delay	2,175,403	1,540,796
Preschool Severe Delay	142,956	0
Speech/Language Impairment	5,485,336	4,612,263
Traumatic Brain Injury	0	0
Visual Impairment	242,292	209,225
Subtotal	34,689,715	35,889,544
Gifted Education	2,072,902	1,876,722
Remedial Education	0	0
ELL Incremental Costs	1,655,850	818,754
ELL Compensatory Instruction	0	0
Vocational and Technological Education	4,599,084	4,599,084
Career Education	0	0
TOTAL	43,017,551	43,184,104

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	126	1 to 279.8
Teachers	2,200	1 to 16.0
Other	117	1 to 301.4
Subtotal	2,443	1 to 14.4
Classified --		
Managers, Supervisors, Directors	119	1 to 296.3
Teachers Aides	415	1 to 85.0
Other	1,145	1 to 30.8
Subtotal	1,679	1 to 21.0
TOTAL	4,122	1 to 8.6
Special Education --		
Teacher	522	1 to 8.8
Staff	454	1 to 10.1

FY 2015 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2015 Truth in Taxation Base Limit (from FY 2014 TNT work sheet, line 3 + line 11)	\$	<u>2,613,290</u>
2.	Deduction for discontinued programs		<u>No budget for 2015</u>
3.	Adjusted FY 2015 TNT Base Limit	\$	<u><u>2,613,290</u></u>

[No budget for 2015](#)  
[Click here for Instructions](#)

**Primary Property Tax Rate  
 Related to Budgeted  
 Expenditures**

**FY 2015 Budgeted Expenditures**

4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$	<u>0</u>	<u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 20 and Supplement page 2, line 32)		<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u>0.0000</u>

**Adjustments for FY 2014 Expenditures**

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2014 Total Actual Expenditures for programs above	\$	<u>0</u>	
b.	Sum of FY 2014 original budget amounts for programs above (from FY 2014 TNT work sheet, line 8.b)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2014 final budget for Small School Adjustment	\$	<u>0</u>	
b.	FY 2014 original budget for Small School Adjustment (from FY 2014 TNT work sheet, line 9.b)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2015 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$	<u>0</u>	<u>0.0000</u>
13.	Amount to be Levied in FY 2015 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u>0</u>	<u>0.0000</u>

**Calculations for Truth in Taxation Notice**

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current Assessed Value	\$	<u>1,416,779,356</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>18.4453 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>2,613,290</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>18.4453 (2)</u>

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.