



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

Revised #1

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 25, 2013</u>
Adopted	<u>July 9, 2013</u>
Revised	<u>May 13, 2014</u>
	Date

_____	_____
	President
_____	_____
	Vice President
_____	_____
	Member
_____	_____
	Member
_____	_____
	Member
_____	_____
SIGNED	SIGNED

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

May 15, 2014 contain(s) the data for the budget described above.

Date

_____	_____
Superintendent Signature	Business Manager Signature

District Contact Employee: Jim Migliorino
Telephone: 623-445-4958 E-mail: jim.migliorino@dvusd.org

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

1. Total Budgeted Revenues for Fiscal Year 2013	\$	<u>240,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes)		
Local	1000	\$ <u>1,000,000</u>
Intermediate	2000	\$ _____
State	3000	\$ <u>102,000,000</u>
Federal	4000	\$ <u>20,000,000</u>
TOTAL		\$ <u>123,000,000</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>3.9108</u>	<u>4.2000</u>
Secondary Tax Rates:		
M&O Override	<u>0.7591</u>	<u>0.8000</u>
Special K-3 Program Override	_____	_____
Special Program Override	_____	_____
Capital Override	<u>0.3568</u>	<u>0.0000</u>
Class A Bonds	_____	_____
Class B Bonds	<u>1.7321</u>	<u>1.6900</u>
JTED	_____	_____
Total Secondary Tax Rate	<u>2.8480</u>	<u>2.4900</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>178,261,212</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>15,872,149</u>
3. Line not used	\$	<u>0</u>
4. Subtotal (line A.1 + A.2 + A.3)	\$	<u>194,133,361</u>
5. Federal Projects (from Budget, page 6, line 18)	\$	<u>15,661,000</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>209,794,361</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>178,261,212</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>15,872,149</u>
3. Line not used	\$	<u>0</u>
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3)	\$	<u>194,133,361</u>
(This line cannot exceed line A.4.)		

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.	1,429.00	1,368.00	57,524,561	23,224,000	1,720,000	1,015,000	40,000	85,133,799	83,523,561	-1.9%
2000 Support Services											
2100 Students	2.	114.00	115.00	4,097,000	1,156,000	139,000	25,000	6,000	5,798,000	5,423,000	-6.5%
2200 Instructional Staff	3.	57.00	56.00	2,635,000	759,000	213,000	35,000	2,000	3,019,000	3,644,000	20.7%
2300 General Administration	4.	5.00	5.00	364,000	91,000	623,000	7,000	10,000	918,000	1,095,000	19.3%
2400 School Administration	5.	176.00	178.00	8,143,000	2,005,000	221,000	10,000	4,000	10,432,000	10,383,000	-0.5%
2500 Central Services	6.	114.00	105.00	4,366,000	1,233,000	640,000	75,000	26,000	6,269,000	6,340,000	1.1%
2600 Operation & Maintenance of Plant	7.	344.00	344.00	8,157,000	3,016,000	5,831,000	6,557,000	1,000	23,782,876	23,562,000	-0.9%
2900 Other	8.			0	0	1,000	9,000	0	10,000	10,000	0.0%
3000 Operation of Noninstructional Services	9.	5.00	5.00	147,000	51,000	2,000	1,000	0	203,000	201,000	-1.0%
610 School-Sponsored Cocurricular Activities	10.										
620 School-Sponsored Athletics	11.										
630, 700, 800, 900 Other Programs	12.										
Regular Education Subsection Subtotal (lines 1-12)	13.	2,244.00	2,176.00	85,433,561	31,535,000	9,390,000	7,734,000	89,000	135,565,675	134,181,561	-1.0%
200 Special Education											
1000 Classroom Instruction	14.	475.00	490.00	15,415,000	5,114,000	2,198,000	3,000	18,000	22,587,000	22,748,000	0.7%
2000 Support Services											
2100 Students	15.	131.00	142.00	6,391,000	1,900,000	419,000	0	0	8,799,000	8,710,000	-1.0%
2200 Instructional Staff	16.	7.00	10.00	316,000	108,000	13,000	8,000	99,000	549,000	544,000	-0.9%
2300 General Administration	17.										
2400 School Administration	18.										
2500 Central Services	19.										
2600 Operation & Maintenance of Plant	20.										
2900 Other	21.										
3000 Operation of Noninstructional Services	22.										
Subtotal (lines 14-22)	23.	613.00	642.00	22,122,000	7,122,000	2,630,000	11,000	117,000	31,935,000	32,002,000	0.2%
400 Pupil Transportation	24.	238.00	238.00	5,296,000	2,459,000	550,000	2,640,000	1,000	10,485,000	10,946,000	4.4%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.										
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.										
530 Dropout Prevention Programs	27.										
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	28.										
550 K-3 Reading Program	29.	0.00	23.00	870,501	261,150				1,159,944	1,131,651	-2.4%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	3,095.00	3,079.00	113,722,062	41,377,150	12,570,000	10,385,000	207,000	179,145,619	178,261,212	-0.5%

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

(A.R.S. §§15-761 and 15-903)

	Current FY	Budget FY	
1. Autism	1,019,000	1,019,000	1.
2. Emotional Disability	3,628,000	3,628,000	2.
3. Hearing Impairment	920,000	920,000	3.
4. Other Health Impairments	657,000	657,000	4.
5. Specific Learning Disability	8,689,000	8,689,000	5.
6. Mild, Moderate or Severe Intellectual Disability	2,262,000	2,262,000	6.
7. Multiple Disabilities	1,003,000	1,003,000	7.
8. Multiple Disabilities with Severe Sensory Impairment	491,000	491,000	8.
9. Orthopedic Impairment	1,042,000	1,042,000	9.
10. Developmental Delay			10.
11. Preschool Severe Delay	1,983,000	1,983,000	11.
12. Speech/Language Impairment	5,426,000	5,426,000	12.
13. Traumatic Brain Injury			13.
14. Visual Impairment	395,000	395,000	14.
15. Subtotal (lines 1 through 14)	27,515,000	27,515,000	15.
16. Gifted Education	1,450,000	1,658,000	16.
17. Remedial Education			17.
18. ELL Incremental Costs			18.
19. ELL Compensatory Instruction	1,640,000	1,580,000	19.
20. Vocational and Technological Education	1,330,000	1,249,000	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	31,935,000	32,002,000	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 13
 Staff-Pupil 1 to 6

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
2,021.00	2,025.00

Special Education Budgeted in SCA Fund

Amount budgeted in SCA Fund for Special Education

Current FY	Budget FY
0	0

(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.

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$	47,500
All Funds - Federal	6330		<u>3,000</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>32,596.672</u>	Attending	<u>32,842.096</u>
B. FY 2012 Average Daily Membership:	Resident	<u>33,141.136</u>	Attending	<u>33,287.859</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)]

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	1,629,467	309,000				1,389,965	1,938,467	39.5%
2100 Support Services - Students	0	0				72,000	0	-100.0%
2200 Support Services - Instructional Staff	70,000	13,000				7,000	83,000	1085.7%
Program 100 Subtotal (lines 1-3)	1,699,467	322,000				1,468,965	2,021,467	37.6%
200 Special Education								
1000 Classroom Instruction	372,000	71,000				245,000	443,000	80.8%
2100 Support Services - Students	26,000	5,000				81,000	31,000	-61.7%
2200 Support Services - Instructional Staff	6,000	1,000				0	7,000	--
Program 200 Subtotal (lines 5-7)	404,000	77,000				326,000	481,000	47.5%
Other Programs (Specify)								
1000 Classroom Instruction								
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Other Programs Subtotal (lines 9-11)								
Total Expenditures (lines 4, 8, and 12)	2,103,467	399,000				1,794,965	2,502,467	39.4%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Classroom Instruction	4,047,493	768,000				3,252,295	4,815,493	48.1%
2100 Support Services - Students	0	0				145,000	0	-100.0%
2200 Support Services - Instructional Staff	174,000	33,000				17,000	207,000	1117.6%
Program 100 Subtotal (lines 14-16)	4,221,493	801,000				3,414,295	5,022,493	47.1%
200 Special Education								
1000 Classroom Instruction	923,000	175,000				709,000	1,098,000	54.9%
2100 Support Services - Students	64,000	12,000				121,000	76,000	-37.2%
2200 Support Services - Instructional Staff	15,000	2,000				0	17,000	--
Program 200 Subtotal (lines 18-20)	1,002,000	189,000				830,000	1,191,000	43.5%
Other Programs (Specify)								
1000 Classroom Instruction								
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Other Programs Subtotal (lines 22-24)								
Total Expenditures (lines 17, 21, and 25)	5,223,493	990,000				4,244,295	6,213,493	46.4%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Classroom Instruction	3,005,754	571,000		512,000		2,739,930	4,088,754	49.2%
2100 Support Services - Students						153,000	0	-100.0%
2200 Support Services - Instructional Staff	291,000	73,000				22,000	364,000	1554.5%
Program 100 Subtotal (lines 27-29)	3,296,754	644,000	0	512,000		2,914,930	4,452,754	52.8%
200 Special Education								
1000 Classroom Instruction	692,000	131,000				493,000	823,000	66.9%
2100 Support Services - Students	50,000	9,000				182,000	59,000	-67.6%
2200 Support Services - Instructional Staff	11,000	2,000					13,000	--
Program 200 Subtotal (lines 31-33)	753,000	142,000	0	0		675,000	895,000	32.6%
530 Dropout Prevention Programs								
1000 Classroom Instruction								
Other Programs (Specify)								
1000 Classroom Instruction								
2100, 2200 Support Serv. Students & Instructional Staff								
Other Programs Subtotal (lines 36-37)								
Total Expenditures (lines 30, 34, 35, and 38)	4,049,754	786,000	0	512,000		3,589,930	5,347,754	49.0%
Total Classroom Site Funds (lines 13, 26, and 39)	11,376,714	2,175,000	0	512,000		9,629,190	14,063,714	46.1%

(1) For FY 2014, the district has budgeted \$ _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

FUNDS 610 AND 625

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

Expenditures	Rentals 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)								7,500,000	0	-100.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		4,250,000	4,000,000			5,412,149		17,459,768	13,662,149	-21.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff		50,000	30,000					80,000	80,000	0.0%
2300, 2400, 2500, 2900 Administration			530,000			1,200,000		1,730,000	1,730,000	0.0%
2600 Operation & Maintenance of Plant			200,000					200,000	200,000	0.0%
2700 Student Transportation			200,000					200,000	200,000	0.0%
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	4,300,000	4,960,000	0	0	6,612,149		19,669,768	15,872,149	-19.3%
Soft Capital Allocation Fund 625										
1000 Instruction								0	0	0.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff								0	0	0.0%
2300, 2400, 2500, 2900 Administration								0	0	0.0%
2600 Operation & Maintenance of Plant								0	0	0.0%
2700 Student Transportation								0	0	0.0%
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 Soft Capital Allocation Fund (lines 11-18)	0	0	0	0	0	0	0	0	0	0.0%

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

(2) Detail by object code:

	Unrestricted Capital Outlay	Soft Capital Allocation
6641 Library Books	\$ 875,000	0
6642 Textbooks	2,575,000	0
6643 Instructional Aids	850,000	0
6731 Furniture and Equipment	2,010,000	0
6734 Vehicles	200,000	0
6737 Tech Hardware & Software	2,750,000	0

(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 _____.

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

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

Unrestricted
Capital Outlay

Soft Capital
Allocation

0

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

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		BUILDING RENEWAL		NEW SCHOOL FACILITIES		
		Fund 610		Fund 630		Fund 690		Fund 695		
		Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
Total Fund Expenditures	1.	19,669,768	15,872,149	28,000,000	28,000,000	0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.		200,000							2.
6200 Employee Benefits	3.		50,000							3.
6450 Construction Services	4.				21,000,000					4.
6710 Land and Improvements	5.									5.
6720 Buildings and Improvements	6.				7,000,000					6.
6731 Furniture and Equipment	7.		2,010,000							7.
6734 Vehicles	8.		200,000							8.
6737 Technology Hardware & Software	9.		2,750,000							9.
6830 Redemption of Principal	10.									10.
6842, 6850 Interest	11.									11.
Total amounts reported on lines 2-11 above for:			5,210,000	28,000,000	28,000,000					
Renovation	12.				14,000,000					12.
New Construction	13.									13.
Other	14.		5,210,000		14,000,000					14.
Total (lines 12-14)	15.		5,210,000		28,000,000		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

		FTE		TOTAL ALL FUNCTIONS			
		Current FY	Budget FY	Current FY	Budget FY		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	44.00	51.00	6,184,683	5,611,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	4.00	4.00	923,655	686,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000					3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000					4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	4.00	1.00	370,089	281,000	5.
6.	200 ESEA Title VII - Indian Education	6000					6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000					7.
8.	220 IDEA Part B	6000	70.00	70.00	5,480,770	5,087,000	8.
9.	230 Johnson-O'Malley	6000					9.
10.	240 Workforce Investment Act	6000					10.
11.	250 AEA - Adult Education	6000					11.
12.	260-270 Vocational Education - Basic Grants	6000	4.00	5.00	569,175	397,000	12.
13.	280 ESEA Title X - Homeless Education	6000					13.
14.	290 Medicaid Reimbursement	6000	5.00	5.00	364,000	364,000	14.
15.	374 E-Rate	6000			50,000	500,000	15.
16.	378 Impact Aid	6000					16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	58.00	48.00	3,000,325	2,735,000	17.
18.	Total Federal Project Funds (lines 1-17)		189.00	184.00	16,942,697	15,661,000	18.

STATE PROJECTS

19.	400 Vocational Education	6000	4.00	4.00	290,978	261,000	19.
20.	410 Early Childhood Block Grant	6000					20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000					21.
22.	425 Adult Basic Education	6000					22.
23.	430 Chemical Abuse Prevention Programs	6000					23.
24.	435 Academic Contests	6000					24.
25.	450 Gifted Education	6000					25.
26.	455 Family Literacy Program	6000					26.
27.	460 Environmental Special Plate	6000					27.
28.	465-499 Other State Projects	6000			0	325,000	28.
29.	Total State Project Funds (lines 19-28)		4.00	4.00	290,978	586,000	29.
30.	Total Special Projects (lines 18 and 29)		193.00	188.00	17,233,675	16,247,000	30.

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Current FY	Budget FY		
1.	Teacher Compensation Increases	850,000	870,000	1.
2.	Class Size Reduction			2.
3.	Dropout Prevention Programs (M&O purposes)			3.
4.	Instructional Improvement Programs (M&O purposes)	700,000	720,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)	1,550,000	1,590,000	5.

OTHER FUNDS (DO NOT Add to Aggregate)

	Current FY	Budget FY			
1.	050 County, City, and Town Grants	6000	1.		
2.	071 Structured English Immersion (1)	6000	367,052	369,849	2.
3.	072 Compensatory Instruction (1)	6000	33,309	14,726	3.
4.	500 School Plant (Lease over 1 year) (2)	6000			4.
5.	505 School Plant (Lease 1 year or less)	6000			5.
6.	506 School Plant (Sale)	6000			6.
7.	510 Food Service	6000	12,200,000	12,200,000	7.
8.	515 Civic Center	6000	1,500,000	1,500,000	8.
9.	520 Community School	6000	7,000,000	7,000,000	9.
10.	525 Auxiliary Operations	6000	1,200,000	1,200,000	10.
11.	526 Extracurricular Activities Fees Tax Credit	6000	900,000	900,000	11.
12.	530 Gifts and Donations	6000	600,000	600,000	12.
13.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000			13.
14.	540 Fingerprint	6000	20,000	20,000	14.
15.	545 School Opening	6000			15.
16.	550 Insurance Proceeds	6000	100,000	100,000	16.
17.	555 Textbooks	6000	60,000	60,000	17.
18.	565 Litigation Recovery	6000	50,000	50,000	18.
19.	570 Indirect Costs	6000	1,400,000	1,400,000	19.
20.	575 Unemployment Insurance	6000	2,000	2,000	20.
21.	580 Teacherage	6000			21.
22.	585 Insurance Refund	6000			22.
23.	590 Grants and Gifts to Teachers	6000			23.
24.	595 Advertisement	6000			24.
25.	596 Joint Technical Education	6000	1,500,000	2,000,000	25.
26.	620 Adjacent Ways	6000	700,000	350,000	26.
27.	639 Impact Aid Revenue Bond Building	6000			27.
28.	640 School Plant - Special Construction	6000			28.
29.	650 Gifts and Donations-Capital	6000			29.
30.	660 Condemnation	6000	50,000	50,000	30.
31.	665 Energy and Water Savings	6000			31.
32.	686 Emergency Deficiencies Correction	6000			32.
33.	691 Building Renewal Grant	6000			33.
34.	700 Debt Service	6000	37,407,366	32,082,856	34.
35.	720 Impact Aid Revenue Bond Debt Service	6000			35.
36.	750 Permanent	6000			36.
37.	Other	6000			37.
INTERNAL SERVICE FUNDS 950-989					
1.	9__ Self-Insurance	6000			1.
2.	955 Intergovernmental Agreements	6000			2.
3.	9__ OPEB	6000			3.
4.	950 Print Shop	6000	700,000	700,000	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)	\$ 156,529,070	
*	(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	\$ 156,529,070	\$ 0
2.	(a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 15,895,004	
*	(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	9,427,496	
	(c) Adjusted DAA	\$ 6,467,508	
3.	FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)		
*	(a) Maintenance and Operation	15,652,907	
*	(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	240,000	
	(b) Other Arizona Districts	166,215	12,131
	(c) Out-of-State Districts and Other Governments		
	State		
	(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7.	Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)		
8.	Budget Increase for:		
	(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		
*	(b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)	0	
*	(c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)	1,924,485	
	(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
*	(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)	50,622	
*	(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)	0	
*	(i) FY 2013 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)	0	
*	(j) FY 2013 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)	0	
	(k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
*	(l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) (Do not use this line as a subtotal) (2)	0	
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)	\$ 178,261,212	
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)		\$ 2,781,726

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

(1) For budget adoption, this line should be left blank.
 (2) This line can be used to adjust the FY 2014 GBL for any of the following: (1) reductions for (a) exceeding the prior year(s) GBL, (b) exceeding the prior year(s) M&O section of the Budget, or (2) reductions or increases due to (a) transfers to/from the EWS Fund, (b) SCA Transfer or (c) other adjustments as notified by ADE.
Rev. 6/13-FY 2014

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)	\$ <u>19,631,074</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>(522)</u>
3. Adjusted Amount Available for FY 2013 Capital Expenditures (line A.1 + A.2)	\$ <u>19,630,552</u>
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$ <u>19,669,768</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>19,630,552</u>
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>6,621,104</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>13,009,448</u>
8. Interest Earned in Fund 610 in FY 2013	\$ <u>80,975</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u></u>
10. Adjustment to UCBL for FY 2014 (A.R.S. §15-905.M) (1)	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>2,781,726</u>
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ <u><u>15,872,149</u></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)	\$ <u>0</u>
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u></u>
3. Adjusted FY 2013 SCAL (line B.1 + B.2)	\$ <u>0</u>
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$ <u>0</u>
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$ <u>0</u>
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u></u>
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. --	\$ <u>0</u>
8. Interest Earned in Fund 625 in FY 2013	\$ <u></u>
9. Line not used	\$ <u>0</u>
10. Line not used	\$ <u>0</u>
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	\$ <u>0</u>
12. FY 2014 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$ <u><u>0</u></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)	\$ <u>9,629,190</u>
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>7,661,258</u>
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ <u>1,967,932</u>
4. Interest Earned in the Classroom Site Fund in FY 2013	\$ <u>4,852</u>
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) (5)	\$ <u>12,090,930</u>
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit	\$ <u>0</u>
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$ <u><u>14,063,714</u></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 SCA Transfer, 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 record the SCA Transfer of capacity to the M&O and/or UCO Funds and 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.