



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

Revised #2

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 24, 2014</u>
Adopted	<u>July 8, 2014</u>
Revised	<u>May 12, 2015</u>
	Date

_____	_____
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_____	_____
SIGNED	SIGNED

The budget file(s) for FY 2015 sent to the Arizona Department of Education, via the internet, on
July 10, 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 2014		\$	<u>240,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2015 (excluding property taxes)			
Local	1000	\$	<u>1,000,000</u>
Intermediate	2000	\$	<u> </u>
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 Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Prior FY 2014	Est. Budget FY 2015
Primary Tax Rate:	<u>4.2140</u>	<u>4.1288</u>
Secondary Tax Rates:		
M&O Override	<u>0.7835</u>	<u>0.7115</u>
Special K-3 Program Override	<u> </u>	<u> </u>
Special Program Override	<u> </u>	<u> </u>
Capital Override	<u> </u>	<u> </u>
Class A Bonds	<u> </u>	<u> </u>
Class B Bonds	<u>1.5898</u>	<u>1.3777</u>
JTED	<u> </u>	<u> </u>
Total Secondary Tax Rate	<u>2.3733</u>	<u>2.0892</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>181,879,892</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>9,137,091</u>
3. Subtotal (line A.1 + A.2)	\$	<u>191,016,983</u>
4. Federal Projects (from Budget, page 6, line 18)	\$	<u>17,277,000</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>208,293,983</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>181,879,892</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>9,137,091</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>191,016,983</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.	1,368.00	1,404.00	59,070,892	24,290,000	1,485,000	1,067,000	101,000	83,523,561	86,013,892	3.0%
2000 Support Services											
2100 Students	2.	115.00	115.00	4,174,000	1,357,000	200,000	15,000	0	5,423,000	5,746,000	6.0%
2200 Instructional Staff	3.	56.00	58.00	1,902,570	664,000	115,000	27,000	1,000	3,644,000	2,709,570	-25.6%
2300 General Administration	4.	5.00	5.00	376,000	104,000	444,000	11,000	11,000	1,095,000	946,000	-13.6%
2400 School Administration	5.	178.00	178.00	7,976,000	2,288,000	122,000	36,000	4,000	10,383,000	10,426,000	0.4%
2500 Central Services	6.	105.00	109.00	4,481,000	1,347,000	676,000	112,000	9,000	6,340,000	6,625,000	4.5%
2600 Operation & Maintenance of Plant	7.	344.00	356.00	8,110,000	3,074,000	6,699,000	5,315,000	0	23,562,000	23,198,000	-1.5%
2900 Other	8.						1,000	9,000	10,000	10,000	0.0%
3000 Operation of Noninstructional Services	9.	5.00	5.00	132,000	37,000	30,000	5,000	0	201,000	204,000	1.5%
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.	2,176.00	2,230.00	86,222,462	33,161,000	9,771,000	6,589,000	135,000	134,181,561	135,878,462	1.3%
200 Special Education											
1000 Instruction	14.	490.00	511.00	15,788,000	5,328,000	2,698,000	428,000	31,000	22,748,000	24,273,000	6.7%
2000 Support Services											
2100 Students	15.	142.00	146.00	6,067,000	1,885,000	913,000			8,710,000	8,865,000	1.8%
2200 Instructional Staff	16.	10.00	15.00	506,000	180,000	38,000	1,000	100,000	544,000	825,000	51.7%
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.	642.00	672.00	22,361,000	7,393,000	3,649,000	429,000	131,000	32,002,000	33,963,000	6.1%
400 Pupil Transportation	24.	238.00	233.00	5,215,000	2,426,000	831,000	2,474,000	0	10,946,000	10,946,000	0.0%
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.	23.00	14.00	838,430	209,000	30,000	15,000		1,131,651	1,092,430	-3.5%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	3,079.00	3,149.00	114,636,892	43,189,000	14,281,000	9,507,000	266,000	178,261,212	181,879,892	2.0%

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

(A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY	
1. Autism	1,019,000	1,081,000	1.
2. Emotional Disability	3,628,000	3,848,000	2.
3. Hearing Impairment	920,000	976,000	3.
4. Other Health Impairments	657,000	697,000	4.
5. Specific Learning Disability	8,689,000	9,213,000	5.
6. Mild, Moderate or Severe Intellectual Disability	2,262,000	2,399,000	6.
7. Multiple Disabilities	1,003,000	1,064,000	7.
8. Multiple Disabilities with Severe Sensory Impairment	491,000	521,000	8.
9. Orthopedic Impairment	1,042,000	1,105,000	9.
10. Developmental Delay		0	10.
11. Preschool Severe Delay	1,983,000	2,103,000	11.
12. Speech/Language Impairment	5,426,000	5,755,000	12.
13. Traumatic Brain Injury		0	13.
14. Visual Impairment	395,000	419,000	14.
15. Subtotal (lines 1 through 14)	27,515,000	29,181,000	15.
16. Gifted Education	1,658,000	1,764,000	16.
17. Remedial Education			17.
18. ELL Incremental Costs			18.
19. ELL Compensatory Instruction	1,580,000	1,663,000	19.
20. Vocational and Technological Education	1,249,000	1,355,000	20.
21. Career Education			21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	32,002,000	33,963,000	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)

Prior FY	Budget FY
2,025.00	2,082.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u> </u>
All Funds - Federal	6330	<u> </u>

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>31,941.197</u>	Attending <u>32,263.388</u>
B. FY 2013 Average Daily Membership:	Resident <u>32,573.370</u>	Attending <u>32,842.044</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 2015

Estimated transportation revenues (object code 1400) to be received

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2014	Budget FY 2015	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	1,519,184	294,000				1,938,467	1,813,184	-6.5%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	50,000	11,000				83,000	61,000	-26.5%
Program 100 Subtotal (lines 1-3)	1,569,184	305,000				2,021,467	1,874,184	-7.3%
200 Special Education								
1000 Instruction	339,000	63,000				443,000	402,000	-9.3%
2100 Support Services - Students	13,000	4,000				31,000	17,000	-45.2%
2200 Support Services - Instructional Staff	5,000	1,000				7,000	6,000	-14.3%
Program 200 Subtotal (lines 5-7)	357,000	68,000				481,000	425,000	-11.6%
Other Programs (Specify) _____								
1000 Instruction								
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Other Programs Subtotal (lines 9-11)								
Total Expenditures (lines 4, 8, and 12)	1,926,184	373,000				2,502,467	2,299,184	-8.1%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	4,785,049	953,000				4,815,493	5,738,049	19.2%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	161,000	32,000				207,000	193,000	-6.8%
Program 100 Subtotal (lines 14-16)	4,946,049	985,000				5,022,493	5,931,049	18.1%
200 Special Education								
1000 Instruction	954,000	191,000				1,098,000	1,145,000	4.3%
2100 Support Services - Students	61,000	12,000				76,000	73,000	-3.9%
2200 Support Services - Instructional Staff	13,000	3,000				17,000	16,000	-5.9%
Program 200 Subtotal (lines 18-20)	1,028,000	206,000				1,191,000	1,234,000	3.6%
Other Programs (Specify) _____								
1000 Instruction								
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Other Programs Subtotal (lines 22-24)	0	0						
Total Expenditures (lines 17, 21, and 25)	5,974,049	1,191,000				6,213,493	7,165,049	15.3%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	3,170,062	603,000	42,000	300,000		4,088,754	4,115,062	0.6%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	274,000	53,000				364,000	327,000	-10.2%
Program 100 Subtotal (lines 27-29)	3,444,062	656,000	42,000	300,000		4,452,754	4,442,062	-0.2%
200 Special Education								
1000 Instruction	692,000	131,000				823,000	823,000	0.0%
2100 Support Services - Students	50,000	9,000				59,000	59,000	0.0%
2200 Support Services - Instructional Staff	11,000	2,000				13,000	13,000	0.0%
Program 200 Subtotal (lines 31-33)	753,000	142,000	0	0		895,000	895,000	0.0%
530 Dropout Prevention Programs								
1000 Instruction								
Other Programs (Specify) _____								
1000 Instruction								
2100, 2200 Support Serv. Students & Instructional Staff								
Other Programs Subtotal (lines 36-37)								
Total Expenditures (lines 30, 34, 35, and 38)	4,197,062	798,000	42,000	300,000		5,547,754	5,337,062	-3.8%
Total Classroom Site Funds (lines 13, 26, and 39)	12,097,295	2,362,000	42,000	300,000	0	14,063,714	14,801,295	5.2%

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2014	Budget FY 2015	
Unrestricted Capital Outlay Override (1)	1.		2,750,000	2,750,000				0	5,500,000	--
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		3,080,000	3,080,000			767,091	13,662,149	6,927,091	-49.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		50,000	30,000				80,000	80,000	0.0%
2300, 2400, 2500, 2900 Administration	4.			530,000			1,200,000	1,730,000	1,730,000	0.0%
2600 Operation & Maintenance of Plant	5.			200,000				200,000	200,000	0.0%
2700 Student Transportation	6.			200,000				200,000	200,000	0.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.							0	0	0.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	3,130,000	4,040,000	0	0	1,967,091	15,872,149	9,137,091	-42.4%

(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	\$ 500,000
6642 Textbooks	2,130,000
6643 Instructional Aids	500,000
6731 Furniture and Equipment	1,330,000
6734 Vehicles	200,000
6737 Tech Hardware & Software	2,510,000

(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
Total Fund Expenditures	1.	15,872,149	9,137,091	28,000,000	28,000,000	0	
Select Object Codes Detail (1)							
6150 Classified Salaries	2.	200,000				0	
6200 Employee Benefits	3.	50,000				0	
6450 Construction Services	4.			21,000,000	21,000,000	0	
6710 Land and Improvements	5.					0	
6720 Buildings and Improvements	6.			7,000,000	7,000,000	0	
6731 Furniture and Equipment	7.	2,010,000	1,330,000			0	
6734 Vehicles	8.	200,000	200,000			0	
6737 Technology Hardware & Software	9.	2,750,000	2,510,000			0	
6831, 6832 Redemption of Principal	10.						
6841, 6842, 6850 Interest	11.						
Total amounts reported on lines 2-11 above for:							
Renovation	12.			14,000,000	14,000,000		
New Construction	13.					0	
Other	14.	5,210,000	4,040,000	14,000,000	14,000,000	0	
Total (lines 12-14)	15.	5,210,000	4,040,000	28,000,000	28,000,000	0	0

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

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	51.00	51.00	5,611,000	5,378,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	4.00	4.00	686,000	686,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000			0	622,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000					4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	1.00	1.00	281,000	216,000	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	5,087,000	5,118,000	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	5.00	5.00	397,000	482,000	12.
13.	280 ESEA Title X - Homeless Education	6000			0	40,000	13.
14.	290 Medicaid Reimbursement	6000	5.00	5.00	364,000	1,500,000	14.
15.	374 E-Rate	6000			500,000	500,000	15.
16.	378 Impact Aid	6000					16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	48.00	48.00	2,735,000	2,735,000	17.
18.	Total Federal Project Funds (lines 1-17)		184.00	184.00	15,661,000	17,277,000	18.

STATE PROJECTS

19.	400 Vocational Education	6000	4.00	4.00	261,000	243,000	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.	460 Environmental Special Plate	6000					26.
27.	465-499 Other State Projects	6000			325,000	489,000	27.
28.	Total State Project Funds (lines 19-27)		4.00	4.00	586,000	732,000	28.
29.	Total Special Projects (lines 18 and 28)		188.00	188.00	16,247,000	18,009,000	29.

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000	870,000	700,000	1.
2.	Class Size Reduction	6000			2.
3.	Dropout Prevention Programs (M&O purposes)	6000			3.
4.	Instructional Improvement Programs (M&O purposes)	6000	720,000	720,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)		1,590,000	1,420,000	5.

OTHER FUNDS (DO NOT Add to Aggregate)

1.	050 County, City, and Town Grants	6000					1.
2.	071 Structured English Immersion (1)	6000	369,849	271,549			2.
3.	072 Compensatory Instruction (1)	6000	14,726	14,726			3.
4.	080 Student Success	6000					4.
5.	500 School Plant (Lease over 1 year) (2)	6000					5.
6.	505 School Plant (Lease 1 year or less)	6000					6.
7.	506 School Plant (Sale)	6000					7.
8.	510 Food Service	6000	12,200,000	12,200,000			8.
9.	515 Civic Center	6000	1,500,000	2,800,000			9.
10.	520 Community School	6000	7,000,000	7,300,000			10.
11.	525 Auxiliary Operations	6000	1,200,000	1,400,000			11.
12.	526 Extracurricular Activities Fees Tax Credit	6000	900,000	900,000			12.
13.	530 Gifts and Donations	6000	600,000	1,100,000			13.
14.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000					14.
15.	540 Fingerprint	6000	20,000	20,000			15.
16.	545 School Opening	6000					16.
17.	550 Insurance Proceeds	6000	100,000	100,000			17.
18.	555 Textbooks	6000	60,000	50,000			18.
19.	565 Litigation Recovery	6000	50,000	50,000			19.
20.	570 Indirect Costs	6000	1,400,000	1,400,000			20.
21.	575 Unemployment Insurance	6000	2,000	2,000			21.
22.	580 Teacherage	6000					22.
23.	585 Insurance Refund	6000					23.
24.	590 Grants and Gifts to Teachers	6000					24.
25.	595 Advertisement	6000					25.
26.	596 Joint Technical Education	6000	2,000,000	2,200,000			26.
27.	620 Adjacent Ways	6000	350,000	750,000			27.
28.	639 Impact Aid Revenue Bond Building	6000					28.
29.	640 School Plant - Special Construction	6000					29.
30.	650 Gifts and Donations-Capital	6000					30.
31.	660 Condemnation	6000	50,000	50,000			31.
32.	665 Energy and Water Savings	6000					32.
33.	686 Emergency Deficiencies Correction	6000					33.
34.	691 Building Renewal Grant	6000					34.
35.	700 Debt Service	6000	32,082,856	33,357,071			35.
36.	720 Impact Aid Revenue Bond Debt Service	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 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)	\$ 156,748,430		
* (b) Plus Adjustment for Growth (1)	<u>1,140,094</u>		
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(d) Adjusted RCL	\$ <u>157,888,524</u>	\$ 157,888,524	\$ <u>0</u>
2. (a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 15,624,704		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>9,643,864</u>		
(c) Adjusted DAA	\$ <u>5,980,840</u>	5,980,840	<u>0</u>
3. FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		<u>15,670,243</u>	
* (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		<u>16,707</u>	
(b) Other Arizona Districts		<u>217,321</u>	<u>10,000</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)			
* (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>2,106,257</u>	
(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)		<u>0</u>	
* (h) FY 2014 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		<u>0</u>	
* (i) FY 2014 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		<u>0</u>	
(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)		\$ <u>181,879,892</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>10,000</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 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>15,872,009</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ _____
3. Adjusted Amount Available for FY 2014 Capital Expenditures (line A.1 + A.2)	\$ <u>15,872,009</u>
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$ <u>15,872,149</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>15,872,009</u>
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>6,791,145</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>9,080,864</u>
8. Interest Earned in Fund 610 in FY 2014	\$ <u>46,227</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ _____
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>10,000</u>
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ <u><u>9,137,091</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>14,063,714</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>10,774,705</u>
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$ <u>3,289,009</u>
4. Interest Earned in the Classroom Site Fund in FY 2014	\$ <u>16,908</u>
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$ <u>11,495,916</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>14,801,833</u></u>

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

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

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line 7 of the table)	2,502,467	6,213,493	5,347,754	0	14,063,714
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	2,502,467	3,654,871	4,617,367		10,774,705
3. Unexpended Budget Balance (line 1 minus 2)	0	2,558,622	730,387	0	3,289,009
4. Interest Earned in FY 2014		8,060	8,848		16,908
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.	2,299,184	4,598,367	4,598,367		11,495,916
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) **	2,299,184	7,165,049	5,337,602	0	14,801,833

* 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.