



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	June 24, 2014
Adopted	July 8, 2014
Revised	May 5, 2015
	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
May 14, 2015 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

District Contact Employee:

Karla Soto

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

1. Total Budgeted Revenues for Fiscal Year 2014		\$	503,600,000
2. Estimated Revenues by Source for Fiscal Year 2015 (excluding property taxes)			
Local	1000	\$	263,025
Intermediate	2000	\$	13,583,004
State	3000	\$	103,140,061
Federal	4000	\$	2,000,000
TOTAL		\$	118,986,090

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:	6.0056	6.7370
Secondary Tax Rates:		
M&O Override		
Special K-3 Program Override		
Special Program Override		
Capital Override		
Class A Bonds	1.0714	0.0121
Class B Bonds	0.3549	0.7398
JTED		
Total Secondary Tax Rate	1.4263	0.7519

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

1. General Budget Limit (from Budget, page 7, line 10)	\$	298,537,424
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	28,215,096
3. Subtotal (line A.1 + A.2)	\$	326,752,520
4. Federal Projects (from Budget, page 6, line 18)	\$	67,455,463
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	1,165,463
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$	393,042,520

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	298,537,424
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	28,215,096
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	326,752,520

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.	1,713.34	1,586.08	62,066,218	19,073,514	7,500	1,315,620		82,672,354	82,462,852	-0.3%	1.
2000 Support Services												
2100 Students	2.	263.20	294.92	8,906,162	2,911,698	114,966	101,191		12,203,134	12,034,017	-1.4%	2.
2200 Instructional Staff	3.	103.95	103.80	3,393,689	1,051,179	222,888	41,373		6,448,840	4,709,129	-27.0%	3.
2300 General Administration	4.	13.50	25.75	2,205,873	683,190	177,335	39,347	139,013	2,768,568	3,244,758	17.2%	4.
2400 School Administration	5.	235.05	238.50	13,332,392	3,942,580	67,452	515,207	2,290	18,384,345	17,859,921	-2.9%	5.
2500 Central Services	6.	158.16	128.01	5,995,623	2,165,298	1,518,112	473,236	35,684	8,985,609	10,187,953	13.4%	6.
2600 Operation & Maintenance of Plant	7.	502.99	590.49	17,683,121	4,809,825	11,094,378	15,539,409	48,504	45,559,369	49,175,237	7.9%	7.
2900 Other	8.	0.00		18,574					24,764	18,574	-25.0%	8.
3000 Operation of Noninstructional Services	9.	0.00					466,183		470,130	466,183	-0.8%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		334,657	63,860				300,390	398,517	32.7%	10.
620 School-Sponsored Athletics	11.	11.00	20.00	1,800,672	461,899	1,250	96,346	136,334	2,072,111	2,496,501	20.5%	11.
630, 700, 800, 900 Other Programs	12.	0.00							22,122	0	-100.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	3,001.19	2,987.55	115,736,981	35,163,043	13,203,881	18,587,912	361,825	179,911,736	183,053,642	1.7%	13.
200 Special Education												
1000 Instruction	14.	767.91	784.21	24,664,409	7,642,013	228,500	25,175		34,361,295	32,560,097	-5.2%	14.
2000 Support Services												
2100 Students	15.	158.57	162.58	9,368,965	3,056,336	1,507,432	8,000		12,614,616	13,940,733	10.5%	15.
2200 Instructional Staff	16.	24.55	24.05	1,114,478	346,202	15,500	31,925	1,200	1,518,097	1,509,305	-0.6%	16.
2300 General Administration	17.	1.00	1.00	36,467	11,304				54,421	47,771	-12.2%	17.
2400 School Administration	18.	2.00	1.00	77,551	24,040				140,563	101,591	-27.7%	18.
2500 Central Services	19.	1.50	1.50	100,896	31,277	11,000			99,385	143,173	44.1%	19.
2600 Operation & Maintenance of Plant	20.	1.00	2.00	49,788	15,434	44,400	6,700		147,424	116,322	-21.1%	20.
2900 Other	21.	0.00							0	0	0.0%	21.
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%	22.
Subtotal (lines 14-22)	23.	956.53	976.34	35,412,554	11,126,606	1,806,832	71,800	1,200	48,935,801	48,418,992	-1.1%	23.
400 Pupil Transportation	24.	490.93	356.93	6,683,160	1,492,803	1,256,553	1,011,950		14,156,186	10,444,466	-26.2%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	693.00	779.55		9,985,091	7,265,487	4,265,180	124,753	60,711,047	55,711,047	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.	13.88	14.88	566,105	193,878	827	6,600		767,410	767,410	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.	1.00	1.00	114,825	21,348	5,694			141,867	141,867	0.0%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	5,156.53	5,116.25	158,513,625	57,982,769	23,539,274	23,943,442	487,778	304,624,047	298,537,424	-2.0%	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	3,356,522	3,404,363	1.
2. Emotional Disability	3,298,093	3,846,138	2.
3. Hearing Impairment	1,537,208	1,429,100	3.
4. Other Health Impairments	403,226	3,751,156	4.
5. Specific Learning Disability	14,584,791	11,305,726	5.
6. Mild, Moderate or Severe Intellectual Disability	4,811,198	4,729,918	6.
7. Multiple Disabilities	3,318,637	1,506,592	7.
8. Multiple Disabilities with Severe Sensory Impairment	0	39,617	8.
9. Orthopedic Impairment	762,644	343,423	9.
10. Developmental Delay	341,750	1,791,389	10.
11. Preschool Severe Delay	684,329	2,834,406	11.
12. Speech/Language Impairment	9,825,787	8,076,061	12.
13. Traumatic Brain Injury	0		13.
14. Visual Impairment	513,703	504,530	14.
15. Subtotal (lines 1 through 14)	43,437,888	43,562,419	15.
16. Gifted Education	1,405,118	1,459,787	16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	2,130,317	1,877,595	18.
19. ELL Compensatory Instruction	0		19.
20. Vocational and Technological Education	1,962,478	1,519,191	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	48,935,801	48,418,992	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
 Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
3,300.00	3,070.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 111,182
All Funds - Federal	6330	<u>13,818</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>46,769.632</u>	Attending <u>46,854.563</u>
B. FY 2013 Average Daily Membership:	Resident <u>48,298.565</u>	Attending <u>48,339.710</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)]

\$ 466,183

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	2,803,637	516,149				2,865,768	3,319,898	15.8%
2100 Support Services - Students	81,063	15,231				96,294	96,294	0.0%
2200 Support Services - Instructional Staff	32,174	6,045				38,219	38,219	0.0%
Program 100 Subtotal (lines 1-3)	2,916,874	537,445				3,000,281	3,454,319	15.1%
200 Special Education								
1000 Instruction	632,970	175,115				633,685	808,085	27.6%
2100 Support Services - Students	4,527	850				5,377	5,377	0.0%
2200 Support Services - Instructional Staff	1,933	363				2,296	2,296	0.0%
Program 200 Subtotal (lines 5-7)	639,430	176,328				640,758	815,758	27.3%
Other Programs (Specify)								
1000 Instruction	12,668	2,380				15,048	15,048	0.0%
2100 Support Services - Students	2,375	446				2,821	2,821	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	15,043	2,826				17,869	17,869	0.0%
Total Expenditures (lines 4, 8, and 12)	3,571,347	716,599				3,658,908	4,287,946	17.2%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	11,911,226	3,002,274				11,985,508	14,913,500	24.4%
2100 Support Services - Students	44,880	6,305				51,185	51,185	0.0%
2200 Support Services - Instructional Staff	121,751	22,180				143,931	143,931	0.0%
Program 100 Subtotal (lines 14-16)	12,077,857	3,030,759				12,180,624	15,108,616	24.0%
200 Special Education								
1000 Instruction	1,053,280	352,495				1,405,775	1,465,775	0.0%
2100 Support Services - Students	28,200	4,596				32,796	32,796	0.0%
2200 Support Services - Instructional Staff	3,040	571				3,611	3,611	0.0%
Program 200 Subtotal (lines 18-20)	1,084,520	357,662				1,442,182	1,442,182	0.0%
Other Programs (Specify)								
1000 Instruction	7,000	1,311				8,311	8,311	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	7,000	1,311				8,311	8,311	0.0%
Total Expenditures (lines 17, 21, and 25)	13,169,377	3,389,732				13,631,117	16,559,109	21.5%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	4,864,010	1,350,225				5,741,185	6,214,235	8.2%
2100 Support Services - Students	159,047	29,879				188,926	188,926	0.0%
2200 Support Services - Instructional Staff	62,912	11,822				74,734	74,734	0.0%
Program 100 Subtotal (lines 27-29)	5,085,969	1,391,926	0	0		6,004,845	6,477,895	7.9%
200 Special Education								
1000 Instruction	1,063,465	199,760				1,263,225	1,263,225	0.0%
2100 Support Services - Students	8,885	1,669				10,554	10,554	0.0%
2200 Support Services - Instructional Staff	3,459	650				4,109	4,109	0.0%
Program 200 Subtotal (lines 31-33)	1,075,809	202,079	0	0		1,277,888	1,277,888	0.0%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify)								
1000 Instruction	24,740	4,649				29,389	29,389	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	4,791	900				5,691	5,691	0.0%
Other Programs Subtotal (lines 36-37)	29,531	5,549	0	0		35,080	35,080	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	6,191,309	1,599,554	0	0		7,317,813	7,790,863	6.5%
Total Classroom Site Funds (lines 13, 26, and 39)	22,932,033	5,705,885	0	0	0	24,607,838	28,637,918	16.4%

(1) For FY 2015, the district has budgeted \$ _____ 0 in Fund 010, object code 6990 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.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	203,718	5,774,691	3,363,527			559	4,021,537	9,342,495	132.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		4,441	1,385,192				160,000	1,389,633	768.5%
2300, 2400, 2500, 2900 Administration	4.	380,356		9,422,101				9,614,653	9,802,457	2.0%
2600 Operation & Maintenance of Plant	5.	17,915		708,542			50,156	768,500	776,613	1.1%
2700 Student Transportation	6.							405,749	0	-100.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.						2,010,943	0	2,010,943	--
5000 Debt Service	9.				4,491,356	401,599		7,100,000	4,892,955	-31.1%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	601,989	5,779,132	14,879,362	4,491,356	401,599	2,061,658	22,070,439	28,215,096	27.8%

(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	\$ 1,000
6642 Textbooks	2,259,531
6643 Instructional Aids	3,518,601
6731 Furniture and Equipment	734,541
6734 Vehicles	234,286
6737 Tech Hardware & Software	13,910,535

(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.

\$ 1,347,541

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 7,426,384, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 760,000, 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.	22,070,439	28,215,096	12,100,000		0	
Select Object Codes Detail (1)							
6150 Classified Salaries	2.	0	600,000	0		0	
6200 Employee Benefits	3.	0	100,000	0		0	
6450 Construction Services	4.	0	1,593,193	12,100,000		0	
6710 Land and Improvements	5.	0		0		0	
6720 Buildings and Improvements	6.	0		0		0	
6731 Furniture and Equipment	7.	478,468	734,541	0		0	
6734 Vehicles	8.	403,349	234,286	0		0	
6737 Technology Hardware & Software	9.	12,354,979	13,910,535	0		0	
6831, 6832 Redemption of Principal	10.		4,465,450				
6841, 6842, 6850 Interest	11.		401,599				
Total amounts reported on lines 2-11 above for:							
Renovation	12.	0	500,000	0			
New Construction	13.	0		12,100,000		0	
Other	14.	8,457,344	21,539,604	0		0	
Total (lines 12-14)	15.	8,457,344	22,039,604	12,100,000	0	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
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 460 Environmental Special Plate
27. 465-499 Other State Projects
28. Total State Project Funds (lines 19-27)
29. Total Special Projects (lines 18 and 28)

INSTRUCTIONAL IMPROVEMENT FUND (020)

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

		FTE		TOTAL ALL FUNCTIONS		
		Prior FY	Budget FY	Prior FY	Budget FY	
6000	314.46	394.87	29,000,000	30,000,000	1.	
6000	31.25	30.60	6,000,000	4,800,000	2.	
6000	2.00	2.17	2,600,000	3,300,000	3.	
6000	26.50		2,100,000	275,000	4.	
6000	13.00	10.75	1,300,000	800,000	5.	
6000	5.25	6.88	405,000	405,000	6.	
6000	0.00		0		7.	
6000	167.00	154.57	10,050,000	11,100,000	8.	
6000	1.25	1.31	65,000	80,000	9.	
6000	0.00		0		10.	
6000	0.00		0		11.	
6000	8.50	8.50	1,210,000	1,300,000	12.	
6000	2.50	2.50	130,000	130,000	13.	
6000	0.00		1,300,000	5,000,000	14.	
6000	0.00		8,000,000	8,000,000	15.	
6000	0.00		1,123,584	1,165,463	16.	
6000	7.79	5.10	1,550,000	1,100,000	17.	
	579.50	617.25	64,833,584	67,455,463	18.	
6000	6.00	4.48	600,000	550,000	19.	
6000	0.00		0		20.	
6000	0.00		0		21.	
6000	0.00		0		22.	
6000	0.00		310,000	382,500	23.	
6000	0.00		0		24.	
6000	0.00		0		25.	
6000	0.00		0		26.	
6000	0.00		200,000	1,000,000	27.	
	6.00	4.48	1,110,000	1,932,500	28.	
	585.50	621.73	65,943,584	69,387,963	29.	

		Prior FY	Budget FY	
6000	0			1.
6000	0			2.
6000	0			3.
6000	2,500,000	2,500,000		4.
	2,500,000	2,500,000		5.

OTHER FUNDS (DO NOT Add to Aggregate)

1. 050 County, City, and Town Grants
2. 071 Structured English Immersion (1)
3. 072 Compensatory Instruction (1)
4. 080 Student Success
5. 500 School Plant (Lease over 1 year) (2)
6. 505 School Plant (Lease 1 year or less)
7. 506 School Plant (Sale)
8. 510 Food Service
9. 515 Civic Center
10. 520 Community School
11. 525 Auxiliary Operations
12. 526 Extracurricular Activities Fees Tax Credit
13. 530 Gifts and Donations
14. 535 Career & Tech. Ed. & Voc. Ed. Projects
15. 540 Fingerprint
16. 545 School Opening
17. 550 Insurance Proceeds
18. 555 Textbooks
19. 565 Litigation Recovery
20. 570 Indirect Costs
21. 575 Unemployment Insurance
22. 580 Teacherage
23. 585 Insurance Refund
24. 590 Grants and Gifts to Teachers
25. 595 Advertisement
26. 596 Joint Technical Education
27. 620 Adjacent Ways
28. 639 Impact Aid Revenue Bond Building
29. 640 School Plant - Special Construction
30. 650 Gifts and Donations-Capital
31. 660 Condemnation
32. 665 Energy and Water Savings
33. 686 Emergency Deficiencies Correction
34. 691 Building Renewal Grant
35. 700 Debt Service
36. 720 Impact Aid Revenue Bond Debt Service
37. Other _586, 855

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 951, 952, 953

		Prior FY	Budget FY	
6000	2,000	2,000		1.
6000	0	0		2.
6000	0	0		3.
6000		915,000		4.
6000	5,000	5,000		5.
6000	22,000	22,000		6.
6000	750,000	750,000		7.
6000	23,000,000	23,000,000		8.
6000	3,500,000	3,500,000		9.
6000	3,500,000	5,500,000		10.
6000	1,700,000	1,700,000		11.
6000	8,500,000	8,500,000		12.
6000	3,000,000	3,000,000		13.
6000	2,500	2,500		14.
6000	25,000	25,000		15.
6000	0	0		16.
6000	575,000	575,000		17.
6000	201,000	201,000		18.
6000	10,000	10,000		19.
6000	10,000,000	10,000,000		20.
6000	500,000	500,000		21.
6000	0	0		22.
6000	0	0		23.
6000	0	0		24.
6000	100,000	100,000		25.
6000	5,000,000	5,000,000		26.
6000	1,200,000	1,200,000		27.
6000	0	0		28.
6000	0	0		29.
6000	20,000	20,000		30.
6000	22,000	22,000		31.
6000	0	32,000,000		32.
6000	0	0		33.
6000	100,000	1,400,000		34.
6000	48,400,000	24,200,000		35.
6000	0			36.
6000	75,000	125,000		37.
6000	35,000,000	35,000,000		1.
6000	500,000	500,000		2.
6000	0			3.
6000	800,000	800,000		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)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
1. (a) FY 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 239,488,384		
* (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	\$ 239,488,384	\$ 232,338,384	\$ 7,150,000
2. (a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 22,687,576		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	14,003,203		
(c) Adjusted DAA	\$ 8,684,373		8,684,373
3. FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation			
* (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		15,000	1,000
(b) Other Arizona Districts			
(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)		4,000	1,000
*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)		55,711,047	8,000,000
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)		9,701,583	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		767,410	
(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)		0	
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)		\$ 298,537,424	
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)			\$ 23,836,373

* 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)	\$ 22,070,439
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)	\$ 22,070,439
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$ 22,070,439
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 22,070,439
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 17,703,708
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.	\$ 4,366,731
8. Interest Earned in Fund 610 in FY 2014	\$ 11,992
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)	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 23,836,373
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ 28,215,096

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)	\$ 24,607,838
2. FY 2014 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 12,899,971
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$ 11,707,867
4. Interest Earned in the Classroom Site Fund in FY 2014	\$ 44,976
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$ 16,885,073
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit	\$ 0
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (4)	\$ 28,637,916

- (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)	3,658,908	13,631,117	7,317,813	0	24,607,838
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	2,753,280	3,854,064	6,292,627		12,899,971
3. Unexpended Budget Balance (line 1 minus 2)	905,628	9,777,053	1,025,186	0	11,707,867
4. Interest Earned in FY 2014	5,303	28,026	11,647		44,976
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.	3,377,015	6,754,030	6,754,030		16,885,073
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) **	4,287,946	16,559,109	7,790,863	0	28,637,916

* This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

** The amounts budgeted on page 3, lines 13, 26, 39, and footnote (1) should not exceed the amounts on this line.

DISTRICT NAME Tucson Unified

COUNTY Pima

CTD NUMBER 100201000

VERSION Revised #2

FY 2015
STATE OF ARIZONA



SUPPLEMENT
TO
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
FOR DISTRICTS THAT BUDGET FOR:

SPECIAL K-3 PROGRAM OVERRIDE (A.R.S. §15-903.D and Laws 2010, Ch. 179, §4)

JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (A.R.S. §15-910.01)

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

DISTRICT NAME Tucson Unified

COUNTY Pima

CTD NUMBER 100201000

VERSION Revised #2

Unrestricted Capital Outlay Fund Supplement	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2014	Budget FY 2015	
Expenditures									
520 Special K-3 Program Override									
1000 Instruction	21.						0	0	0.0%
2000 Support Services	22.						0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0.0%
4000 Facilities Acquisition & Construction	24.						0	0	0.0%
5000 Debt Service	25.						0	0	0.0%
Subtotal (lines 21-25)	26.	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center									
1000 Instruction	27.						0	0	0.0%
2000 Support Services	28.						0	0	0.0%
3000 Operation of Noninstructional Services	29.						0	0	0.0%
4000 Facilities Acquisition & Construction	30.						0	0	0.0%
5000 Debt Service	31.						0	0	0.0%
Subtotal (lines 27-31)	32.	0	0	0	0	0	0	0	0.0%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9)	33.	0	0	0	0	0	0	0	0.0%

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2014	Budget FY 2015	
Expenditures											
Structured English Immersion Fund 071											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

Districtwide Desegregation Budget, Fiscal Year 2015 [A.R.S. §15-910(J) and (K)]

Maintenance and Operation (M&O) Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
	Expenditures										
Number of individual school budgets 0											
511 Desegregation - Regular Education											
1000 Classroom Instruction	1.	219.96	280.09	11,340,082	3,172,825	23,375	242,734	5,671	14,544,364	14,784,687	1.7%
2000 Support Services											
2100 Students	2.	132.95	95.60	4,150,650	1,314,619	11,833	34,400	49,240	7,257,614	5,560,742	-23.4%
2200 Instructional Staff	3.	14.85	76.70	5,119,191	1,437,950	1,292,327	121,922	65,442	11,548,453	8,036,832	-30.4%
2300 General Administration	4.	8.70	1.90	131,160	40,659	2,426,665	1,500	1,400	1,825,486	2,601,384	42.5%
2400 School Administration	5.	0.00	1.00	20,500	6,355		4,598		6,369	31,453	393.8%
2500 Central Services	6.	21.03	24.03	1,670,426	473,783	714,240	34,000	3,000	3,384,835	2,895,449	-14.5%
2600 Operation & Maintenance of Plant	7.	2.60	5.60	233,163	71,560	569,100	312,500		522,168	1,186,323	127.2%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%
Subtotal (lines 1-9)	10.	400.09	484.92	22,665,172	6,517,751	5,037,540	751,654	124,753	39,089,289	35,096,870	-10.2%
512 Desegregation - Special Education											
1000 Classroom Instruction	11.	39.84	33.36	1,535,387	443,339		5,000		2,294,890	1,983,726	-13.6%
2000 Support Services											
2100 Students	12.	0.00	0.00	0	0				467,413	0	-100.0%
2200 Instructional Staff	13.	0.60	1.20	61,461	19,052	28,000	6,000		269,583	114,513	-57.5%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00					20,000		15,000	20,000	33.3%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2900 Other	18.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00							0	0	0.0%
Subtotal (lines 11-19)	20.	40.44	34.56	1,596,848	462,391	28,000	31,000	0	3,046,886	2,118,239	-30.5%
513 Desegregation - Pupil Transportation	21.	35.82	74.32	2,536,000	740,921	2,183,447	3,471,950		8,015,335	8,932,318	11.4%
514 Desegregation - ELL Incremental Costs											
1000 Classroom Instruction	22.	195.40	162.15	6,232,839	1,963,512				9,583,756	8,196,351	-14.5%
2000 Support Services											
2100 Students	23.	0.50					3,576		18,649	3,576	-80.8%
2200 Instructional Staff	24.	14.75	13.20	483,013	145,519	16,500	7,000		617,515	652,032	5.6%
2300 General Administration	25.	6.00	6.00	262,584	77,033				339,617	339,617	0.0%
2400 School Administration	26.	0.00	4.40	294,080	77,964				0	372,044	--
2500 Central Services	27.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	28.	0.00							0	0	0.0%
2700 Student Transportation	29.	0.00							0	0	0.0%
2900 Other	30.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	31.	0.00							0	0	0.0%
Subtotal (lines 22-31)	32.	216.65	185.75	7,272,516	2,264,028	16,500	10,576	0	10,559,537	9,563,620	-9.4%

Districtwide Desegregation Budget, Fiscal Year 2015 [A.R.S. §15-910(J) and (K)]

M&O Fund (Concluded)	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
Expenditures											
515 Desegregation - ELL Compensatory Instruction											
1000 Classroom Instruction	33.	0.00						0	0	0.0%	
2000 Support Services											
2100 Students	34.	0.00						0	0	0.0%	
2200 Instructional Staff	35.	0.00						0	0	0.0%	
2300 General Administration	36.	0.00						0	0	0.0%	
2400 School Administration	37.	0.00						0	0	0.0%	
2500 Central Services	38.	0.00						0	0	0.0%	
2600 Operation & Maintenance of Plant	39.	0.00						0	0	0.0%	
2700 Student Transportation	40.	0.00						0	0	0.0%	
2900 Other	41.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	42.	0.00						0	0	0.0%	
Subtotal (lines 33-42)	43.	0.00	0.00	0	0	0	0	0	0	0.0%	
Total M&O Fund Desegregation (lines 10, 20, 21, 32, & 43) (to Budget, page 1, line 25) (1)	44.	693.00	779.55	34,070,536	9,985,091	7,265,487	4,265,180	124,753	60,711,047	55,711,047	-8.2%

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

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

Tax Levy:	\$ _____
Other (description): _____	\$ _____
Other (description): _____	\$ _____
Other (description): _____	\$ _____

Employees needed to conduct Desegregation activities

Teachers	Administrators	Others	Total
434	16	321	770

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

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

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

Districtwide Desegregation Budget, Fiscal Year 2015 [A.R.S. §15-910(J) and (K)]

Unrestricted Capital Outlay (UCO) Fund	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease	
							Prior FY	Budget FY		
Expenditures										
511 Desegregation - Regular Education										
1000 Classroom Instruction	45.	2,252,897	64,266				1,052,794	2,317,163	120.1%	
2000 Support Services	46.		3,747,200				783,974	3,747,200	378.0%	
3000 Operation of Noninstructional Services	47.						0	0	0.0%	
4000 Facilities Acquisition & Construction	48.					1,408,420	363,232	1,408,420	287.7%	
5000 Debt Service	49.						0	0	0.0%	
Subtotal (lines 45-49)	50.	0	2,252,897	3,811,466	0	0	1,408,420	2,200,000	7,472,783	239.7%
512 Desegregation - Special Education										
1000 Classroom Instruction	51.	31,939					0	31,939	--	
2000 Support Services	52.						0	0	0.0%	
3000 Operation of Noninstructional Services	53.						0	0	0.0%	
4000 Facilities Acquisition & Construction	54.						0	0	0.0%	
5000 Debt Service	55.						0	0	0.0%	
Subtotal (lines 51-55)	56.	0	31,939	0	0	0	0	31,939	--	
513 Desegregation - Pupil Transportation	57.			468,817	26,461		800,000	495,278	-38.1%	
514 Desegregation - ELL Incremental Costs										
1000 Classroom Instruction	58.									
2000 Support Services	59.									
3000 Operation of Noninstructional Services	60.									
4000 Facilities Acquisition & Construction	61.									
5000 Debt Service	62.									
Subtotal (lines 58-62)	63.									
515 Desegregation - ELL Compensatory Instruction										
1000 Classroom Instruction	64.						0	0	0.0%	
2000 Support Services	65.						0	0	0.0%	
3000 Operation of Noninstructional Services	66.						0	0	0.0%	
4000 Facilities Acquisition & Construction	67.						0	0	0.0%	
5000 Debt Service	68.						0	0	0.0%	
Subtotal (lines 64-68)	69.	0	0	0	0	0	0	0	0.0%	
Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)	70.	0	2,284,836	3,811,466	468,817	26,461	1,408,420	3,000,000	8,000,000	166.7%

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



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2015**

	WORK SHEET TITLE	PAGE
A.	Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional)	1
B.	Support Level Weights and PSD-12 Weighted Student Counts.	2
C.	Base Support Level and Base Revenue Control Limit	3
C2.	Weighted Student Count: AOI Students	4
D.	Transportation Support Level and Transportation Revenue Control Limit	5
E.	District Support Level and Revenue Control Limit	6
F.	Consolidation/Unification Assistance.	6
G.	District Additional Assistance High School Student Count (Type 03)	6
H.	District Additional Assistance	7
J.	Equalization Base and Assistance	8
K.	Small School Adjustment Phase Down Limit	9
K2.	Maximum Small School Adjustment Override	10
L.	Impact Aid Fund (ESEA, Title VIII)	11
M.	Maintenance and Operation Fund Budget Balance Carryforward	12
O.	Tuition Out for High School Students	13
R.	Student Success Fund	14
S.	Equalization Assistance for an Accommodation School	15

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

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

I. A. Base year (FY _____) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.	
B. Factor of 5%	0.05
C. ADM loss required to qualify (line I.A x line I.B)	0.000
D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously	

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

E. Tuition received in base year	\$
F. Tuition received in fiscal year after base year	\$
G. Tuition loss (line I.E - line I.F) (If less than 0, enter 0)	\$ 0.00
H. Enter the appropriate BSL adjustment factor: For the first year after the base year, the BSL adjustment is .75 For the second year after the base year, the BSL adjustment is .50 For the third year after the base year, the BSL adjustment is .25	
I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X)	\$ 0.00

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

- A. A district which loses at least 500 students may increase the BSL:
 1. By \$650,000 for the first year of the loss.
 2. By \$600,000 for the second year following the loss.
 3. By \$500,000 for the third year following the loss.
 4. By \$300,000 for the fourth year following the loss.
 5. By \$100,000 for the fifth year following the loss.

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

**B. WORK SHEET FOR FY 2015 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943)**

A. Unweighted Student Count	PSD	K-8	9-12
1. FY 2015 Non-AOI Student Count	221.044	32,307.647	14,184.641
2. FY 2015 AOI Full-Time Student Count		+ 9.827	+ 71.009
3. FY 2015 AOI Part-Time Student Count		+	+
4. Subtotal (lines A.1 through A.3)	= 221.044	= 32,317.474	= 14,255.650
5. District Sponsored Charter School Estimated ADM		+	+
6. Total Student Count	= 221.044	= 32,317.474	= 14,255.650

B. Use student count from line A.4 to determine weight.	SUPPORT LEVEL WEIGHTS FOR DISTRICTS			
	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
FY 2015 Student Count	-			
Difference	=			
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+ 1.358	1.468	1.278	1.398
FY 2015 Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2015 Student Count	-			
Difference	=			
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+ 1.158	1.268	1.158	1.268
FY 2015 Adjusted Support Level Weight	=			
Student Count 600.00 or More			1.158	1.268
Support Level Weight				
Joint Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD (from line A.6)	221.044			x 1.450	= 320.514		
2. District (from line A.1, A.2, or A.3)							
a. K-8	32,307.647	9.827	0.000	x 1.158	= 37,412.255	11.380	0.000
b. 9-12	14,184.641	71.009	0.000	x 1.268	= 17,986.125	90.039	0.000
3. Charter School (from line A.5)							
a. K-8	0.000			x 1.158	= 0.000		
b. 9-12	0.000			x 1.268	= 0.000		
4. Total							
a. K-8 (C.2.a + C.3.a)	32,307.647	9.827	0.000		37,412.255	11.380	0.000
b. 9-12 (C.2.b + C.3.b)	14,184.641	71.009	0.000		17,986.125	90.039	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	46,713.332	80.836	0.000		55,718.894	101.419	0.000

C. WORK SHEET FOR FY 2015 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 15-943, and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2015 Non-AOI Student Count (from Work Sheet B, line C.5)

Non-AOI Student Count	Support Level Weight	=	Non-AOI Weighted Student Count
46,713.332			55,718.894

B. Student Count Add-ons (1)

1. Hearing Impairment
2. K-3
3. K-3 Reading (2)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

107.105	x	4.771	=	510.998
13,922.133	x	0.060	=	835.328
13,922.133	x	0.040	=	556.885
3,304.691	x	0.115	=	380.039
229.631	x	6.024	=	1,383.297
325.159	x	5.833	=	1,896.652
27.270	x	7.947	=	216.715
26.020	x	3.158	=	82.171
77.990	x	6.773	=	528.226
42.005	x	3.595	=	151.008
5,999.328	x	0.003	=	17.998
0.410	x	4.822	=	1.977
122.360	x	4.421	=	540.954
25.375	x	4.806	=	121.952
38,131.610				7,224.200
				62,943.094
				(I.A + I.B.15, this column)

II. FY 2015 Non-AOI Weighted Student Count

III. FY 2015 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2015 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
101.423	x	95%	=	96.352
0.000	x	85%	=	0.000

CALCULATION OF FY 2015 BSL AND BRCL

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

VI. A. Base Level Amount **\$3,373.11** - To include Teacher Compensation, use Base Level of **\$3,415.27**
For Career Ladder and Optional Performance Incentive Program districts, add increase of _____ % approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (3)

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

C. Adjusted FY 2015 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)

VII. Result (line V x VI.C)

VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)

IX. Result (line VII x VIII)

X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)

XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)

XII. Increase for Career Ladder [A.R.S. §15-918.04(A)(5)] (3)

XIII. FY 2013 Nonfederal Audit Service Actual Expenditures (4) \$ 99,856.00 x 1.00 =

XIV. Decreases for Charter School Federal and State Monies Received

XV. Decrease for Charter School Nonparticipation Adjustment

XVI. Other Reductions: (For FY 2015 this amount is zero, unless otherwise notified by ADE)

XVII. FY 2015 BSL and BRCL (sum lines IX through XIII minus lines XIV through XVI) (to Work Sheet E, line I)

63,039.446
\$ 3,415.27
\$
\$ 3,415.27
\$ 215,296,728.74
1.0214
\$ 219,904,078.74
\$
\$
\$
\$ 99,856.00
\$
\$
\$
\$ 220,003,934.74

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (2)

\$ 2,913,922.09
\$ 1,942,613.56

- (1) The Non-AOI Student Count for districts with district sponsored charter schools (DSCS) includes the district student count plus the estimated charter school student count for students that did not attend a district school last year.
- (2) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211
- (3) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 1% for FY 2015.
- (4) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year.

Enter the FY 2013 **nonfederal** audit expenditures on line XIII.

Enter the FY 2013 **federal** audit expenditures from all funds to the right (should agree to FY 2013 AFR).

\$ 10,896.00
\$ 102,026.00

Enter the **total** FY 2013 audit expenditures from all funds to the right.

Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the amounts reported on Line XIII or in this footnote.

C2. WORK SHEET FOR FY 2015 WEIGHTED STUDENT COUNT: AOI STUDENTS
(A.R.S. §§15-808 and 15-943)

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

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

I. A. FY 2015 AOI FT Student Count (from Work Sheet B, line C.5)

AOI FT Student Count	x	Support Level Weight	=	AOI FT Weighted Student Count
80.836				101.419

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
1.423	x	0.003	=	0.004
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
1.423			=	0.004
			=	101.423

II. FY 2015 AOI FT Weighted Student Count

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

III. A. FY 2015 AOI PT Student Count (from Work Sheet B, line C.5)

AOI PT Student Count	x	Support Level Weight	=	AOI PT Weighted Student Count
0.000				0.000

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (III.B.1 through III.B.14)

	x	4.771	=	0.000
	x	0.060	=	0.000
	x	0.040	=	0.000
	x	0.115	=	0.000
	x	6.024	=	0.000
	x	5.833	=	0.000
	x	7.947	=	0.000
	x	3.158	=	0.000
	x	6.773	=	0.000
	x	3.595	=	0.000
	x	0.003	=	0.000
	x	4.822	=	0.000
	x	4.421	=	0.000
	x	4.806	=	0.000
0.000			=	0.000
			=	0.000

IV. FY 2015 AOI PT Weighted Student Count

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

D. WORK SHEET FOR FY 2015 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2014, Ch. 17, §6, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2015 State Support Level per Route Mile
I. 0.5 or Less	2.49
II. More than 0.5, through 1.0	2.04
III. More than 1.0	2.49

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported		
A. FY 2014 Approved Daily Route Miles		25,922.000
B. Number of Eligible Students Transported in FY 2014		12,015.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		2.1575
II. To and From School Support Level		
A. Annual Route Miles (Line I.A x 180 or 200, as applicable)	<input type="checkbox"/> Check here if approved for 200 Days of Instruction	4,665,960.000
B. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.49
C. 1. FY 2014 Annual Expenditure for Bus Tokens		\$
2. FY 2014 Annual Expenditure for Bus Passes		\$ 582,120.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ 12,200,360.40
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level		
A. Factor from Table II (based on I.C and district type)		0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)		\$ 2,091,283.27
IV. Extended School Year Support Level for Pupils with Disabilities		
A. Actual Route Miles traveled in July and August 2013 to Transport Pupils w/Disabilities for Extended School Year		
B. Estimated Route Miles Traveled in June 2014 to Transport Pupils w/Disabilities for Extended School Year		11,000.000
C. Total Extended School Year Route Miles (IV.A + IV.B)		11,000.000
D. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.49
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ 27,390.00
V. FY 2015 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)		\$ 14,319,033.67
VI. Support Level Change		
A. FY 2014 Transportation Support Level		\$ 16,045,533.71
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)		\$ 0.00

TRCL CALCULATION

VII. FY 2014 Transportation Revenue Control Limit		\$ 19,484,449.71
VIII. FY 2015 Transportation Revenue Control Limit		
A. Preliminary FY 2015 Transportation Revenue Control Limit (VI.B + VII)		\$ 19,484,449.71
B. 120% of FY 2015 Transportation Support Level (V x 1.20)		\$ 17,182,840.40
C. Adjusted FY 2015 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)		\$ 19,484,449.71
D. FY 2015 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)		\$ 19,484,449.71

E. WORK SHEET FOR FY 2015 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I. FY 2015 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XVII)	<u>\$ 220,003,934.74</u>
II. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	<u>\$ 0.00</u>
III. FY 2015 Transportation Support Level (from Work Sheet D, line V)	<u>\$ 14,319,033.67</u>
IV. FY 2015 District Support Level (sum of lines I through III)	<u>\$ 234,322,968.41</u>

CALCULATION OF THE RCL

V. FY 2015 Base Support Level/Base Revenue Control Limit (from line I above)	<u>\$ 220,003,934.74</u>
VI. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	<u>\$ 0.00</u>
VII. FY 2015 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	<u>\$ 19,484,449.71</u>
VIII. FY 2015 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	<u>\$ 239,488,384.45</u>

F. WORK SHEET FOR FY 2015 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	<u>0.00</u>
II. FY 2015 District Support Level (line I + Work Sheet E, line IV)	<u>\$ 0.00</u>
III. FY 2015 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)]	<u>\$ 0.00</u>

G. WORK SHEET FOR FY 2015 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.C)

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

H. WORK SHEET FOR FY 2015 DISTRICT ADDITIONAL ASSISTANCE (DAA)

(A.R.S. §§15-183, 15-185, 15-951.C, 15-961, 15-962.01, and 15-963.B, as amended by Laws 2014, Ch. 17, §§1, 2, 12, 13, and 14)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. FY 2015 Actual Student Count: .001 - 99.999		
DAA per Student Count	\$ 544.58	\$ 601.24
II. FY 2015 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
III. FY 2015 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2015 Actual Student Count: 600.000 or More & JTED		
DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. District Additional Assistance Base			
A. FY 2015 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line III for type 03 districts)	221.044	32,317.474	14,255.650
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. DAA Base (line V.A x line V.B)	= \$ 99,637.79	= \$ 14,567,424.58	= \$ 7,027,180.11
VI. District Additional Assistance Growth Factor			
A. FY 2015 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line II for type 03 districts)		46,794.168	
B. FY 2014 Student Count		÷ 48,169.090	
C. FY 2015 DAA Growth Factor (VI.A ÷ VI.B)		= 0.9715	
VII. Adjusted District Additional Assistance			
A. DAA Base (from line V.C)	\$ 99,637.79	\$ 14,567,424.58	\$ 7,027,180.11
B. Adjusted Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000	x 1.0000
C. FY 2015 DAA (VII.A x VII.B)	= \$ 99,637.79	= \$ 14,567,424.58	= \$ 7,027,180.11
D. DAA for High School Textbooks			
1. FY 2015 Actual 9-12 Student Count (from Work Sheet B, line A.4)			14,255.650
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 993,333.69
E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines below)			
1. FY 2015 9-12 DAA (9-12 lines VII.C + VII.D.3 + VII.G.3 + VII.H) (to Budget, page 7, line 2.a)			= \$ 8,020,513.80
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 4,534,237.05
3. Adjusted FY 2015 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 3,486,276.75
F. PSD and K-8 DAA (including charter additional assistance and capital transportation adjustment from lines below)			
1. FY 2015 PSD and K-8 DAA (PSD and K-8 lines VII.C + VII.G.3 + VII.H) (to Budget, page 7, line 2.a)			= \$ 14,667,062.37
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 9,468,965.70
3. Adjusted FY 2015 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 5,198,096.67
G. Charter Additional Assistance (CAA)	PSD	K-8	9-12
1. FY 2015 Charter School Student Count (from Work Sheet B, line A.5)	0.00	0.00	0.00
2. CAA per Student	x \$ 1,707.77	\$ 1,707.77	\$ 1,990.38
3. FY 2015 CAA (line VII.G.1 x line VII.G.2)	= \$ 0.00	\$ 0.00	\$ 0.00
H. Capital Transportation Adjustment A.R.S. §15-963.B	\$	\$	\$

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

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

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2015 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	320,514	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	37,423,635	
B. Total FY 2015 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	37,744,149	18,076,164
	<small>(I.A.1 + I.A.2)</small>	<small>(from Work Sheet B, line C.4.b)</small>
C. Total FY 2015 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		55,820,313
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6762	0.3238
II. A. Lesser of District Support level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		\$ 234,322,968.41
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	\$ 158,449,191.24	\$ 75,873,777.17
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. Adjusted FY 2015 District Additional Assistance (from Work Sheet H)	\$ 5,198,096.67	\$ 3,486,276.75
	<small>(from Work Sheet H, line VII.F.3)</small>	<small>(from Work Sheet H, line VII.E.3)</small>
2. Total FY 2015 Equalization Base (II.B + III.A.1)	\$ 163,647,287.91	\$ 79,360,053.92
3. 2014 Primary Assessed Valuation ÷ 100	\$ 30,016,541.86	\$ 30,016,541.86
4. 2014 Salt River Project (SRP) Valuation ÷ 100	\$	\$
5. 2014 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
6. TOTAL Valuation (III.A.3 + III.A.4 + III.A.5)	\$ 30,016,541.86	\$ 30,016,541.86
7. Qualifying Tax Rate	x \$ 2.1123	x \$ 2.1123
8. Qualifying Levy (III.A.6 x III.A.7)	\$ 63,403,941.37	\$ 63,403,941.37
9. FY 2015 Equalization Assistance Before Adjustments (III.A.2 - III.A.8)	\$ 100,243,346.54	\$ 15,956,112.55
10. FY 2015 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2015 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- \$ 0
11. Total FY 2015 Equalization Assistance (III.A.9 - III.A.10)	\$ 100,243,346.54	\$ 15,956,112.55
B. For Common School Districts NOT Within a High School District (Type 03)		
1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III)		\$ 0.00
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)		- \$ 0.00
3. Adjusted DSL/RCL (III.B.1 - III.B.2)		\$ 0.00
4. DSL/RCL PSD-8 and 9-12 Allocation	\$ 0.00	\$ 0.00
	<small>(line III.B.3 x I.D)</small>	<small>(line III.B.3 x I.D)+III.B.2</small>
5. Adjusted FY 2015 District Additional Assistance (from Work Sheet H)	\$ 0.00	\$ 0.00
	<small>(from Work Sheet H, line VII.F.3)</small>	<small>(from Work Sheet H, line VII.E.3)</small>
6. FY 2015 Equalization Base (III.B.4 + III.B.5)	\$ 0.00	\$ 0.00
7. 2014 Primary Assessed Valuation ÷ 100	\$	\$
8. 2014 Salt River Project (SRP) Valuation ÷ 100	\$	\$
9. 2014 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
10. TOTAL Valuation (III.B.7 + III.B.8 + III.B.9)	\$ 0.00	\$ 0.00
11. Qualifying Tax Rate	x \$	x \$
12. Qualifying Levy (III.B.10 x III.B.11)	\$ 0.00	\$ 0.00
13. FY 2015 Equalization Assistance Before Adjustments (III.B.6 - III.B.12)	\$ 0.00	\$ 0.00
14. FY 2015 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2015 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- \$ 0
15. Total FY 2015 Equalization Assistance (III.B.13 - III.B.14)	\$ 0.00	\$ 0.00

Laws 2014, Ch. 16, §3, requires a joint technical education district (JTED) with a student count of more than 2,000 students to be funded at 95.5% of the state aid that would otherwise be provided by law and to reduce its budget limits accordingly. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid \$ 0.00
 This estimated reduction amount must be used to reduce the GBL on page 7, line 9 and/or the UCBL on page 8, line A.10.

**K. WORK SHEET FOR FY 2015 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT
(A.R.S. §§15-481 and 15-949)**

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

If in FY 2015, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a).

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

A. Phase down base		\$ 150,000.00
B. FY 2015 actual K-8 student count		
C. Small school student count limit	- 125.000	
D. Student count above the small school limit (I.B - I.C)	= 0.000	
E. Adjusted Support Level Weight (See Table A below to calculate)	x	
F. Weighted student count above small school limit (I.D x I.E)	= 0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x 3,415.27	
H. Phase down reduction factor (I.F x I.G)		- \$ 0.00
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$ 0.00

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

A. Phase down base		\$ 350,000.00
B. FY 2015 actual 9-12 student count		
C. Small school student count limit	- 100.000	
D. Student count above the small school limit (II.B - II.C)	= 0.000	
E. Adjusted Support Level Weight (See Table B below to calculate)	x	
F. Weighted student count above small school limit (II.D x II.E)	= 0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x 0.00	
H. Phase down reduction factor (line II.F x II.G)		- \$ 0.00
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		\$ 0.00

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

\$

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

\$ 0.00

V. 10% of the District's Total RCL

\$

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

\$ 0.00

TABLE A: GRADES K-8

	SMALL ISOLATED	SMALL
Student Count Constant	500.000	500.000
FY 2015 Student Count (line I.B above)	- 0.000	- 0.000
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0005	x 0.0003
Support Level Weight Increase	= 0.000	= 0.000
Support Level Weight	+ 1.358	+ 1.278
FY 2015 Adjusted Support Level Weight (Enter on line I.E above)	= 0.000	= 0.000

TABLE B: GRADES 9-12

Student Count Constant	500.000	500.000
FY 2015 Student Count (line II.B above)	- 0.000	- 0.000
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0005	x 0.0004
Support Level Weight Increase	= 0.000	= 0.000
Support Level Weight	+ 1.468	+ 1.398
FY 2015 Adjusted Support Level Weight (Enter on line II.E above)	= 0.000	= 0.000

K2. WORK SHEET FOR FY 2015 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE
(A.R.S. §§15-481 and 15-949)

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

If in FY 2015, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below.

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

A. FY 2015 K-8 student count			
B. Small school student count limit	-	<u>125.000</u>	
C. Student count above the small school limit (I.A - I.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0045</u>	
E. Result (Line I.C x I.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		<u>0.0000</u>	
G. K-8 Revenue Control Limit	x		
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			\$ <u>0.00</u>

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

A. FY 2015 9-12 student count			
B. Small school student count limit	-	<u>100.000</u>	
C. Student count above the small school limit (II.A - II.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0065</u>	
E. Result (Line II.C x II.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		<u>0.0000</u>	
G. 9-12 Revenue Control Limit	x		
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			\$ <u>0.00</u>

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III)		<u>0.00</u>	
V. 10% of the District's Total RCL		<u>0.00</u>	
VI. Maximum override, subject to an election (Greater of Line IV or Line V)		<u>0.00</u>	

L. WORK SHEET FOR FY 2015 IMPACT AID FUND (ESEA, TITLE VIII)
(A.R.S. §15-905.R)
(For school districts that receive ESEA, Title VIII monies.)

I. FY 2015 Impact Aid revenue	\$ 750,000
II. Impact Aid revenue deposited in FY 2015 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	- \$
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$ 5,165,416
B. Impact Aid revenue transferred in FY 2015 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A	- \$
IV. Impact Aid revenue transferred in FY 2015 to the M&O Fund to reduce or eliminate taxes	- \$
V. FY 2014 Ending Cash Balance in the Impact Aid Fund	+ \$ 415,463
VI. FY 2015 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, line 16)	= \$ 1,165,463

**M. WORK SHEET FOR CALCULATION OF THE FY 2015 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2014 latest revised Budget, page 7, line 10)	\$ 304,624,047.00
	b.	Adjustments to the GBL from FY 2014 BUDG75	\$
	c.	Adjusted GBL	\$ 304,624,047.00
2.	a.	Budgeted M&O expenditures (from FY 2014 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 304,624,047.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 304,624,047.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 304,624,047.00
4.		M&O actual expenditures	\$ 294,922,464.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	\$ 9,701,583.00

Note: For lines 6.a through 6.h deduct the FY 2014 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2014 Budget	-	Actual	=	Unexpended Budget
6.	a.	\$ 0.00		\$		\$ 0.00
	b.	\$ 60,711,047.00		\$ 60,711,047.00		\$ 0.00
	c.	\$ 0.00		\$		\$ 0.00
	d.	\$ 767,410.00		\$ 767,410.00		\$ 0.00
	e.	\$ 0.00		\$		\$ 0.00
	f.	\$		\$		\$ 0.00
	g.	\$		\$		\$ 0.00
	h.	\$ 0.00		\$		\$ 0.00
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]				\$ 0.00
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.i)				\$ 9,701,583.00
8.	a.	FY 2014 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site				\$ 242,963,846.48
	b.	Growth Adjustment (FY 2014 BUDG75)				
	c.			x		0.04
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]				\$ 9,718,553.86
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)				\$ 9,701,583.00
11.		Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2014 M&O Fund ending cash balance)				\$
12.		Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 8(c)]				\$ 9,701,583.00

**O. WORK SHEET FOR FY 2015 TUITION OUT FOR HIGH SCHOOL STUDENTS
(A.R.S. §§15-910.L, 15-448.J, and 15-951)**

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

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

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

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

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

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

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

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

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

**R. WORK SHEET FOR FY 2015 STUDENT SUCCESS FUND
(A.R.S. §15-917, as amended by Laws 2014, Ch. 17, §§5 and 17)**

Part I

Achievement Profile	Improvement Category (1)	Student Success Funding Multiplier	Eligible Scores	Student Success Funding Amount
Exceeds proficiency	Superior improvement	\$24.50	x 2,253.00 =	55,198.50
Exceeds proficiency	Strong improvement	\$12.25	x 1,534.00 =	18,791.50
Exceeds proficiency	Below-average improvement	\$7.75	x 604.00 =	4,681.00
Meets proficiency	Superior improvement	\$18.25	x 4,561.00 =	83,238.25
Meets proficiency	Strong improvement	\$9.25	x 8,578.00 =	79,346.50
Meets proficiency	Below-average improvement	\$6.00	x 11,158.00 =	66,948.00
Approaches proficiency	Superior improvement	\$39.75	x 482.00 =	19,159.50
Approaches proficiency	Strong improvement	\$20.00	x 2,810.00 =	56,200.00
Falls far below proficiency	Superior improvement	\$61.25	x 13.00 =	796.25
Falls far below proficiency	Strong improvement	\$30.50	x 868.00 =	26,474.00
Total				410,833.50

Part II

A. Prior year district attending ADM in tested grades (2)	25,832.480
B. Per tested ADM amount (Part I, Total/Part II, line A)	15.90
C. Prior year district attending ADM in untested grades (2)	17,335.640
D. Total untested ADM amount (Part II, line B x line C)	275,636.68
E. Number of high school graduates from the prior year	2,846.000 x \$21.50
F. Amount to be allocated for the Student Success Fund (Sum of Part I, Total, and Part II, lines D and E) (on Budget, page 6, Other Funds, line 4)	61,189.00
	<u>747,659.18</u>

(1) Improvement Categories:

"Superior improvement" means a measurement of academic gain within or equal to the top seventeen per cent for individual students that is used to calculate school and school district achievement profiles pursuant to section 15-241, subsection H, Arizona Revised Statutes.

"Strong improvement" means an above-average measurement of academic gain for individual students that is used to calculate school and school district achievement profiles pursuant to section 15-241, subsection H, Arizona Revised Statutes, and that is below a determination of superior improvement.

"Below-average improvement" means a below-average measurement of academic gain for individual students that is used to calculate school and school district achievement profiles pursuant to section 15-241, subsection H, Arizona Revised Statutes. Also, a student in a tested grade that does not receive a measurement of academic gain is considered to demonstrate below-average improvement.

(2) Tested and Untested Grades

"Tested grades" means grades three through eight and grade ten.

"Untested grades" means kindergarten programs and grades one, two, nine and eleven.

S. WORK SHEET FOR FY 2015 EQUALIZATION ASSISTANCE FOR AN ACCOMMODATION SCHOOL (A.R.S. §15-974)

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2015 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$ 0.00	
B.	District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)	+ 0.00	
C.	FY 2015 Equalization Assistance Before Adjustments (Lines A + B)		= \$ 0.00
D.	FY 2015 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2015 this amount is zero, unless otherwise notified by ADE)		- \$ 0.00
E.	FY 2015 Equalization Assistance (I.C - I.D)		= \$ 0.00

PART II. CASH BALANCE CARRYFORWARD

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

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2014	\$	
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	- \$ 0.00	
	3. Remaining M&O Cash Balance (line A.1 minus A.2)		= \$ 0.00
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :		
	1. The amount on line A.3 or	\$ 0.00	
	2. 10% of the FY 2015 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III	\$	
	3. Up to 5% of the FY 2015 RCL calculated pursuant to A.R.S. §15-482.B	+ \$	
	4. Line B.2 plus B.3	= \$ 0.00	
	5. The lesser of line B.1 or B.4		\$ 0.00