



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

Adopted

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 25, 2013</u>
Adopted	<u>July 9, 2013</u>
Revised	<u> </u>
	Date
SIGNED	SIGNED

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

July 11, 2013 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

District Contact Employee:

Yousef Awwad

Telephone:

520 225 6695

E-mail:

yousef.awwad@tusd1.org

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

1. Total Budgeted Revenues for Fiscal Year 2013	\$ <u>500,131,000</u>
2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes)	
Local	1000 \$ <u>318,409</u>
Intermediate	2000 \$ <u>13,918,868</u>
State	3000 \$ <u>142,586,526</u>
Federal	4000 \$ <u>1,355,003</u>
TOTAL	\$ <u>158,178,806</u>

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

	Current FY 2013	Est. Budget FY 2014
Primary Tax Rate:	<u>6.0804</u>	<u>6.1600</u>
Secondary Tax Rates:		
M&O Override	<u> </u>	<u> </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>0.7695</u>	<u>1.0800</u>
Class B Bonds	<u>0.4688</u>	<u>0.4000</u>
JTED	<u> </u>	<u> </u>
Total Secondary Tax Rate	<u>1.2383</u>	<u>1.4800</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>306,107,260</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>10,040,987</u>
3. Line not used	\$ <u>0</u>
4. Subtotal (line A.1 + A.2 + A.3)	\$ <u>316,148,247</u>
5. Federal Projects (from Budget, page 6, line 18)	\$ <u>71,870,559</u>
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>1,200,883</u>
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A.6)	\$ <u>386,817,923</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>306,107,260</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>10,040,987</u>
3. Line not used	\$ <u>0</u>
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3) (This line cannot exceed line A.4.)	\$ <u>316,148,247</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Current FY	Budget FY						Current FY 2013	Budget FY 2014	
		100 Regular Education									
1000 Classroom Instruction	1.	1,706.00	1,734.24	69,260,403	23,213,388	200,000	1,000,000	5,000	83,408,004	93,678,791	12.3%
2000 Support Services											
2100 Students	2.	238.00	262.90	8,532,100	2,648,129	90,000	80,000	250	12,653,850	11,350,479	-10.3%
2200 Instructional Staff	3.	110.00	109.15	3,314,397	1,622,936	250,000	30,000	400	7,439,833	5,217,733	-29.9%
2300 General Administration	4.	13.00	15.60	1,192,782	272,185	20,000	50,000	21,000	1,429,359	1,555,967	8.9%
2400 School Administration	5.	340.00	235.05	12,872,361	4,076,938	45,000	153,000	1,500	18,870,807	17,148,799	-9.1%
2500 Central Services	6.	168.00	158.16	7,994,888	2,259,261	900,000	100,000	200,000	10,939,984	11,454,149	4.7%
2600 Operation & Maintenance of Plant	7.	407.00	542.59	15,895,503	5,583,777	6,389,157	14,500,000	45,000	48,608,746	42,413,437	-12.7%
2900 Other	8.	1.00		0	5,000				25,666	5,000	-80.5%
3000 Operation of Noninstructional Services	9.	0.00					453,266		468,130	453,266	-3.2%
610 School-Sponsored Cocurricular Activities	10.	0.00		296,295	20,000				236,930	316,295	33.5%
620 School-Sponsored Athletics	11.	12.00	11.00	1,367,574	250,000		110,000	100,000	1,820,279	1,827,574	0.4%
630, 700, 800, 900 Other Programs	12.	0.00		0	2,500				23,664	2,500	-89.4%
Regular Education Subsection Subtotal (lines 1-12)	13.	2,995.00	3,068.69	120,726,303	39,954,114	7,894,157	16,476,266	373,150	185,925,252	185,423,990	-0.3%
200 Special Education											
1000 Classroom Instruction	14.	777.00	787.16	26,185,179	8,046,993	280,219			31,626,570	34,512,391	9.1%
2000 Support Services											
2100 Students	15.	177.00	177.57	7,316,282	1,870,470	4,940,682			12,317,562	14,127,434	14.7%
2200 Instructional Staff	16.	34.00	24.05	1,300,652	362,650				1,699,274	1,663,302	-2.1%
2300 General Administration	17.	1.00	1.00	34,496	11,343				46,070	45,839	-0.5%
2400 School Administration	18.	0.00	1.00	208,915	55,885				265,530	264,800	-0.3%
2500 Central Services	19.	2.00	1.50	77,756	10,554				91,896	88,310	-3.9%
2600 Operation & Maintenance of Plant	20.	0.50	0.50	149,349	45,725	41,000	14,000		251,252	250,074	-0.5%
2900 Other	21.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%
Subtotal (lines 14-22)	23.	991.50	992.78	35,272,629	10,403,620	5,261,901	14,000	0	46,298,154	50,952,150	10.1%
400 Pupil Transportation	24.	440.00	358.97	4,406,735	1,481,029	693,100	1,297,500	6,000	16,388,194	7,884,364	-51.9%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	826.33	787.23	36,827,908	10,516,520	5,387,165	3,608,975	4,370,479	60,711,048	60,711,047	-100.0%
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%
530 Dropout Prevention Programs	27.	0.00	13.88	607,915	159,472	23			767,410	767,410	0.0%
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%
550 K-3 Reading Program	29.	1.00	1.00	287,734	80,565				368,299	368,299	0.0%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	5,253.83	5,222.55	198,129,224	62,595,320	19,236,346	21,396,741	4,749,629	310,458,357	306,107,260	-1.4%

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

(A.R.S. §§15-761 and 15-903)

	Current FY	Budget FY	
1. Autism	2,680,744	3,545,330	1.
2. Emotional Disability	2,849,043	3,849,043	2.
3. Hearing Impairment	1,609,984	2,000,000	3.
4. Other Health Impairments	370,760	500,000	4.
5. Specific Learning Disability	14,589,859	16,000,000	5.
6. Mild, Moderate or Severe Intellectual Disability	3,899,789	4,399,789	6.
7. Multiple Disabilities	2,821,659	3,321,659	7.
8. Multiple Disabilities with Severe Sensory Impairment	135	135	8.
9. Orthopedic Impairment	827,349	900,000	9.
10. Developmental Delay	305,720	350,000	10.
11. Preschool Severe Delay	550,561	600,000	11.
12. Speech/Language Impairment	9,744,867	10,000,000	12.
13. Traumatic Brain Injury	6,253	10,000	13.
14. Visual Impairment	376,194	376,194	14.
15. Subtotal (lines 1 through 14)	40,632,917	45,852,150	15.
16. Gifted Education	1,477,329	1,400,000	16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	2,077,038	1,900,000	18.
19. ELL Compensatory Instruction	0		19.
20. Vocational and Technological Education	2,110,870	1,800,000	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	46,298,154	50,952,150	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to	<u>15</u>
Staff-Pupil 1 to	<u>18</u>

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
3,351.30	3,300.00

Special Education Budgeted in SCA Fund

Amount budgeted in SCA Fund for Special Education

(Only include programs listed in A.R.S. §15-761 (shown on lines 1-14 in the table to the left.)

NOTE: Do not include SCA Fund amounts in the Current FY or Budget FY columns in the table to the left.

Current FY	Budget FY
150,000	

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$	95,000
All Funds - Federal	6330		<u>20,000</u>

FY 2014 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Average Daily Membership

A. FY 2013 Average Daily Membership:	Resident	<u>48,190.803</u>	Attending	<u>48,235.088</u>
B. FY 2012 Average Daily Membership:	Resident	<u>48,805.925</u>	Attending	<u>48,938.720</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)]

\$ 453,266

Estimated Transportation Revenues for FY 2014

Estimated transportation revenues (object code 1400) to be received

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Current FY 2013	Budget FY 2014	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Classroom Instruction	1. 2,067,903	370,600				2,001,750	2,438,503	21.8%
2100 Support Services - Students	2. 88,210	16,022				84,264	104,232	23.7%
2200 Support Services - Instructional Staff	3. 61,974	11,139				55,938	73,113	30.7%
Program 100 Subtotal (lines 1-3)	4. 2,218,087	397,761				2,141,952	2,615,848	22.1%
200 Special Education								
1000 Classroom Instruction	5. 801,804	155,393				693,545	957,197	38.0%
2100 Support Services - Students	6. 19,250	3,028				97,234	22,278	-77.1%
2200 Support Services - Instructional Staff	7. 2,847	524				7,055	3,371	-52.2%
Program 200 Subtotal (lines 5-7)	8. 823,901	158,945				797,834	982,846	23.2%
Other Programs (Specify) _____								
1000 Classroom Instruction	9. 20,203	3,585				19,600	23,788	21.4%
2100 Support Services - Students	10. 3,499	643				1,379	4,142	200.4%
2200 Support Services - Instructional Staff	11. _____					0	0	0.0%
Other Programs Subtotal (lines 9-11)	12. 23,702	4,228				20,979	27,930	33.1%
Total Expenditures (lines 4, 8, and 12)	13. 3,065,690	560,934				2,960,765	3,626,624	22.5%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Classroom Instruction	14. 5,012,450	1,393,810				5,135,811	6,406,260	24.7%
2100 Support Services - Students	15. 1,008,700	266,718				477,171	1,275,418	167.3%
2200 Support Services - Instructional Staff	16. 154,600	28,555				601,043	183,155	-69.5%
Program 100 Subtotal (lines 14-16)	17. 6,175,750	1,689,083				6,214,025	7,864,833	26.6%
200 Special Education								
1000 Classroom Instruction	18. 2,189,050	554,105				2,714,288	2,743,155	1.1%
2100 Support Services - Students	19. 205,300	49,608				216,527	254,908	17.7%
2200 Support Services - Instructional Staff	20. 4,000	756				18,576	4,756	-74.4%
Program 200 Subtotal (lines 18-20)	21. 2,398,350	604,469				2,949,391	3,002,819	1.8%
Other Programs (Specify) _____								
1000 Classroom Instruction	22. 15,200	2,031				23,220	17,231	-25.8%
2100 Support Services - Students	23. _____					0	0	0.0%
2200 Support Services - Instructional Staff	24. _____					0	0	0.0%
Other Programs Subtotal (lines 22-24)	25. 15,200	2,031				23,220	17,231	-25.8%
Total Expenditures (lines 17, 21, and 25)	26. 8,589,300	2,295,583				9,186,636	10,884,883	18.5%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Classroom Instruction	27. 4,525,800	986,874				4,670,110	5,512,674	18.0%
2100 Support Services - Students	28. 124,372	22,461				131,664	146,833	11.5%
2200 Support Services - Instructional Staff	29. 86,982	15,502				87,409	102,484	17.2%
Program 100 Subtotal (lines 27-29)	30. 4,737,154	1,024,837	0	0		4,889,183	5,761,991	17.9%
200 Special Education								
1000 Classroom Instruction	31. 1,154,893	261,088				836,604	1,415,981	69.3%
2100 Support Services - Students	32. 26,885	4,233				151,932	31,118	-79.5%
2200 Support Services - Instructional Staff	33. 3,731	686				11,024	4,417	-59.9%
Program 200 Subtotal (lines 31-33)	34. 1,185,509	266,007	0	0		999,560	1,451,516	45.2%
530 Dropout Prevention Programs								
1000 Classroom Instruction	35. _____					0	0	0.0%
Other Programs (Specify) 313,610,620								
1000 Classroom Instruction	36. 28,589	5,086				30,625	33,675	10.0%
2100, 2200 Support Serv. Students & Instructional Staff	37. 5,124	942				2,154	6,066	181.6%
Other Programs Subtotal (lines 36-37)	38. 33,713	6,028	0	0		32,779	39,741	21.2%
Total Expenditures (lines 30, 34, 35, and 38)	39. 5,956,376	1,296,872	0	0		5,921,522	7,253,248	22.5%
Total Classroom Site Funds (lines 13, 26, and 39)	40. 17,611,366	4,153,389	0	0	0	18,068,923	21,764,755	20.5%

(1) For FY 2014, the district has budgeted \$ _____ 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

FUNDS 610 AND 625

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

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (UCO-type excluding 6900)	All Other Object Codes (M&O-type excluding 6900)	Totals		% Increase/Decrease
								Current FY 2013	Budget FY 2014	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	1,140,011	2,178,995			363,232		12,295,793	3,682,238	-70.1%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	35,000	125,000					1,000,000	160,000	-84.0%
2300, 2400, 2500, 2900 Administration	4.	24,500						1,000,000	24,500	-97.6%
2600 Operation & Maintenance of Plant	5.	18,500	750,000					800,000	768,500	-3.9%
2700 Student Transportation	6.	2,400	403,349					0	405,749	--
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.							357,722	0	-100.0%
5000 Debt Service	9.			4,000,000	1,000,000			5,214,518	5,000,000	-4.1%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	45,400	1,175,011	3,457,344	4,000,000	1,000,000	363,232	20,668,033	10,040,987	-51.4%
Soft Capital Allocation Fund 625										
1000 Instruction	11.							1,843,789	0	-100.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	12.							0	0	0.0%
2300, 2400, 2500, 2900 Administration	13.							0	0	0.0%
2600 Operation & Maintenance of Plant	14.							0	0	0.0%
2700 Student Transportation	15.							0	0	0.0%
3000 Operation of Noninstructional Services (5)	16.							0	0	0.0%
4000 Facilities Acquisition and Construction	17.							0	0	0.0%
5000 Debt Service	18.							0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	19.	0	0	0	0	0	0	1,843,789	0	-100.0%

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

(2) Detail by object code:

	Unrestricted Capital Outlay	Soft Capital Allocation
6641 Library Books	\$ 35,000	
6642 Textbooks	1,140,011	
6643 Instructional Aids		
6731 Furniture and Equipment	3,053,995	
6734 Vehicles	403,349	
6737 Tech Hardware & Software		

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

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

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

	Unrestricted Capital Outlay	Soft Capital Allocation
(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) and Soft Capital Allocation (SCA) Funds for Food Service		
(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.	\$ 1,500,000	

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 4,000,000, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 1,000,000, and interest on bonds of _____.

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		BUILDING RENEWAL		NEW SCHOOL FACILITIES		
	Fund 610		Fund 630		Fund 690		Fund 695		
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
Total Fund Expenditures	1.	20,668,033	10,040,987	46,000,000	20,000,000	1,500,000	600,000	0	1.
Select Object Codes Detail (1)									
6150 Classified Salaries	2.								2.
6200 Employee Benefits	3.								3.
6450 Construction Services	4.				20,000,000		600,000		4.
6710 Land and Improvements	5.								5.
6720 Buildings and Improvements	6.								6.
6731 Furniture and Equipment	7.		3,053,995						7.
6734 Vehicles	8.		403,349						8.
6737 Technology Hardware & Software	9.		0						9.
6830 Redemption of Principal	10.		4,000,000						10.
6842, 6850 Interest	11.		1,000,000						11.
Total amounts reported on lines 2-11 above for:									
Renovation	12.					600,000			12.
New Construction	13.			20,000,000					13.
Other	14.		8,457,344						14.
Total (lines 12-14)	15.		8,457,344	20,000,000		600,000		0	15.

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

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS			
		Current FY	Budget FY	Current FY	Budget FY		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	411.82	411.00	35,000,000	26,000,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	31.25	31.00	7,850,000	7,693,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	1.84	1.00	2,800,000	2,744,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	26.50	26.00	3,045,705	2,984,791	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	15.00	15.00	1,357,012	1,329,872	5.
6.	200 ESEA Title VII - Indian Education	6000	5.25	5.00	412,761	404,506	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	222.00	220.00	10,200,000	9,996,000	8.
9.	230 Johnson-O'Malley	6000	0.80	0.50	57,324	56,178	9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	16.20	16.00	1,871,665	1,834,232	12.
13.	280 ESEA Title X - Homeless Education	6000	2.50	2.00	120,199	117,795	13.
14.	290 Medicaid Reimbursement	6000	0.00		5,984,876	1,100,000	14.
15.	374 E-Rate	6000	0.00		15,000,000	15,000,000	15.
16.	378 Impact Aid	6000	0.00		3,700,000	1,200,883	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid	6000	7.79	7.00	1,438,063	1,409,302	17.
18.	Total Federal Project Funds (lines 1-17)		740.95	734.50	88,837,605	71,870,559	18.

STATE PROJECTS

19.	400 Vocational Education	6000	2.48	2.00	469,000	459,620	19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		80,953	79,334	23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	455 Family Literacy Program	6000	0.00		0		26.
27.	460 Environmental Special Plate	6000	0.00		0		27.
28.	465-499 Other State Projects	6000	0.00		447,763		28.
29.	Total State Project Funds (lines 19-28)		2.48	2.00	997,716	538,954	29.
30.	Total Special Projects (lines 18 and 29)		743.43	736.50	89,835,321	72,409,513	30.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Current FY	Budget FY	
1.	Teacher Compensation Increases	6000	0	1.
2.	Class Size Reduction	6000	1,600,000	2.
3.	Dropout Prevention Programs (M&O purposes)	6000	1,500,000	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	3,014,501	4.
5.	Total Instructional Improvement Fund (lines 1-4)		6,114,501	5.

OTHER FUNDS (DO NOT Add to Aggregate)

		Current FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	1.
2.	071 Structured English Immersion (1)	6000	26,000	2.
3.	072 Compensatory Instruction (1)	6000	0	3.
4.	500 School Plant (Lease over 1 year) (2)	6000	5,000	4.
5.	505 School Plant (Lease 1 year or less)	6000	22,000	5.
6.	506 School Plant (Sale)	6000	670,378	6.
7.	510 Food Service	6000	23,000,000	7.
8.	515 Civic Center	6000	5,000,000	8.
9.	520 Community School	6000	4,000,000	9.
10.	525 Auxiliary Operations	6000	1,520,913	10.
11.	526 Extracurricular Activities Fees Tax Credit	6000	7,794,487	11.
12.	530 Gifts and Donations	6000	2,526,549	12.
13.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	1,000	13.
14.	540 Fingerprint	6000	31,395	14.
15.	545 School Opening	6000	0	15.
16.	550 Insurance Proceeds	6000	333,153	16.
17.	555 Textbooks	6000	200,702	17.
18.	565 Litigation Recovery	6000	366,506	18.
19.	570 Indirect Costs	6000	8,300,000	19.
20.	575 Unemployment Insurance	6000	1,000,000	20.
21.	580 Teacherage	6000	0	21.
22.	585 Insurance Refund	6000	0	22.
23.	590 Grants and Gifts to Teachers	6000	0	23.
24.	595 Advertisement	6000	250,000	24.
25.	596 Joint Technical Education	6000	4,099,616	25.
26.	620 Adjacent Ways	6000	1,200,000	26.
27.	639 Impact Aid Revenue Bond Building	6000	0	27.
28.	640 School Plant - Special Construction	6000	0	28.
29.	650 Gifts and Donations-Capital	6000	20,000	29.
30.	660 Condemnation	6000	22,000	30.
31.	665 Energy and Water Savings	6000	0	31.
32.	686 Emergency Deficiencies Correction	6000	0	32.
33.	691 Building Renewal Grant	6000	350,000	33.
34.	700 Debt Service	6000	64,553,143	34.
35.	720 Impact Aid Revenue Bond Debt Service	6000	0	35.
36.	750 Permanent	6000	0	36.
37.	Other 586,855	6000	75,000	37.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	35,000,000	35,000,000	1.
2.	955 Intergovernmental Agreements	6000	516,273	500,000	2.
3.	9__ OPEB	6000	0		3.
4.	951,952,953	6000	700,000	700,000	4.

(1) From Supplement, page 3, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

**CALCULATION OF FY 2014 GENERAL BUDGET LIMIT
 (A.R.S. §15-947.C)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
1. (a) FY 2014 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 242,515,803		
* (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	\$ 242,515,803	\$ 241,015,803	\$ 1,500,000
2. (a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 23,364,293		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	14,225,306		
(c) Adjusted DAA	\$ 9,138,987	3,600,000	5,538,987
3. FY 2014 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		9,000	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)		60,711,047	3,000,000
* (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)		0	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		767,410	
* (e) Assistance for Education (A.R.S. §15-973.01) (1)			
(f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2012 (A.R.S. §15-910.M)			
* (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (h) FY 2013 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		0	
* (i) FY 2013 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (j) FY 2013 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		0	
(k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-105, 15-272, 15-905.M, 15-910.02, and 15-915) (Do not use this line as a subtotal) (2)		0	
10. FY 2014 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 306,107,260	
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)			\$ 10,040,987

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

- (1) For budget adoption, this line should be left blank.
 (2) This line can be used to adjust the FY 2014 GBL for any of the following: (1) reductions for (a) exceeding the prior year(s) GBL, (b) exceeding the prior year(s) M&O section of the Budget, or (c) Early Graduation Scholarship, or (2) reductions or increases due to (a) transfers to/from the EWS Fund, (b) A.R.S. §15-915 adjustments as approved by ADE, or (c) other adjustments as notified by ADE.

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

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2013 Unrestricted Capital Budget Limit (UCBL) (from FY 2013 latest revised Budget, page 8, line A.12)	\$ 20,668,033
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2013 Capital Expenditures (line A.1 + A.2)	\$ 20,668,033
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$ 20,668,033
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 20,668,033
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 20,668,033
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.	\$ 0
8. Interest Earned in Fund 610 in FY 2013	\$ 0
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ 0
10. Adjustment to UCBL for FY 2014 (A.R.S. §15-905.M) (1)	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 10,040,987
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ 10,040,987

CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

B. 1. FY 2013 Soft Capital Allocation Limit (SCAL) (from FY 2013 latest revised Budget, page 8, line B.12)	\$ 1,843,789
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted FY 2013 SCAL (line B.1 + B.2)	\$ 1,843,789
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$ 1,843,789
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$ 1,843,789
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,843,789
7. Unexpended Budget Balance in Fund 625 (line B.5 minus B.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 0
8. Interest Earned in Fund 625 in FY 2013	\$ 0
9. Line not used	\$ 0
10. Line not used	\$ 0
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	\$ 0
12. FY 2014 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$ 0

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

C. 1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line C.7)	\$ 18,068,923
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 14,437,287
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ 3,631,636
4. Interest Earned in the Classroom Site Fund in FY 2013	\$ 0
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) (5)	\$ 18,133,119
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit	\$ 0
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$ 21,764,755

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

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

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line 7 of the table)	2,960,765	9,186,636	5,921,522	0	18,068,923
2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	2,960,765	5,555,000	5,921,522		14,437,287
3. Unexpended Budget Balance (line 1 minus 2)	0	3,631,636	0	0	3,631,636
4. Interest Earned in FY 2013					0
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	3,626,624	7,253,248	7,253,248		18,133,119
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit *					0
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	3,626,624	10,884,884	7,253,248	0	21,764,755

* 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 School District

COUNTY Pima

CTD NUMBER 100201000

VERSION Adopted

FY 2014
STATE OF ARIZONA



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

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

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

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

M&O Fund Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Current FY	Budget FY						Current FY 2013	Budget FY 2014	
	Expenditures									
520 Special K-3 Program Override										
1000 Classroom Instruction	1.	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%
2900 Other	8.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00						0	0	0.0%
Subtotal (lines 1-9) (to Budget, page 1, line 26)	10.	0.00	0.00	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center										
1000 Classroom Instruction	11.	0.00						0	0	0.0%
2000 Support Services										
2100 Students	12.	0.00						0	0	0.0%
2200 Instructional Staff	13.	0.00						0	0	0.0%
2300 General Administration	14.	0.00						0	0	0.0%
2400 School Administration	15.	0.00						0	0	0.0%
2500 Central Services	16.	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00						0	0	0.0%
2900 Other	18.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00						0	0	0.0%
Subtotal (lines 11-19) (to Budget, page 1, line 28)	20.	0.00	0.00	0	0	0	0	0	0	0.0%

Unrestricted Capital Outlay Fund Supplement	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Current FY 2013	Budget FY 2014	
Expenditures									
520 Special K-3 Program Override									
1000 Classroom Instruction 21.							0	0	0.0%
2000 Support Services 22.							0	0	0.0%
3000 Operation of Noninstructional Services 23.							0	0	0.0%
4000 Facilities Acquisition & Construction 24.							0	0	0.0%
5000 Debt Service 25.							0	0	0.0%
Subtotal (lines 21-25) 26.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center									
1000 Classroom Instruction 27.							0	0	0.0%
2000 Support Services 28.							0	0	0.0%
3000 Operation of Noninstructional Services 29.							0	0	0.0%
4000 Facilities Acquisition & Construction 30.							0	0	0.0%
5000 Debt Service 31.							0	0	0.0%
Subtotal (lines 27-31) 32.	0	0	0	0	0	0	0	0	0.0%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9) 33.	0	0	0	0	0	0	0	0	0.0%

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Current FY	Budget FY							Current FY 2013	Budget FY 2014	
	Expenditures										
Structured English Immersion Fund 071											
1000 Classroom Instruction	1.	0.00							26,000	0	-100.0%
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	26,000	0	-100.0%
Compensatory Instruction Fund 072											
1000 Classroom Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

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

							Number of individual school budgets		0				
Maintenance and Operation (M&O) Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease			
	Current FY	Budget FY						Current FY	Budget FY				
Expenditures													
511 Desegregation - Regular Education													
1000 Classroom Instruction	1.	371.13	238.64	11,341,812	2,874,132	15,500	501,984			24,829,332	14,733,428	-40.7%	1.
2000 Support Services													
2100 Students	2.	98.20	133.55	5,008,766	1,535,604	5,500	77,000			6,410,824	6,626,870	3.4%	2.
2200 Instructional Staff	3.	27.98	72.00	4,561,648	1,170,043	2,163,839	240,622	4,197,619		5,070,011	12,333,771	143.3%	3.
2300 General Administration	4.	28.58	10.80	635,769	182,548	825,150	39,000	350		1,142,329	1,682,817	47.3%	4.
2400 School Administration	5.	1.00					6,669			418,041	6,669	-98.4%	5.
2500 Central Services	6.	10.10	18.48	1,444,852	406,869	667,076	66,000	172,510		3,103,993	2,757,307	-11.2%	6.
2600 Operation & Maintenance of Plant	7.	18.83	2.00	72,049	21,974	235,100	162,500			2,040,201	491,623	-75.9%	7.
2900 Other	8.	0.00								18,000	0	-100.0%	8.
3000 Operation of Noninstructional Services	9.	0.00								0	0	0.0%	9.
Subtotal (lines 1-9)	10.	555.82	475.47	23,064,896	6,191,170	3,912,165	1,093,775	4,370,479		43,032,731	38,632,485	-10.2%	10.
512 Desegregation - Special Education													
1000 Classroom Instruction	11.	36.34	39.84	1,728,146	533,051		5,000			2,101,147	2,266,197	7.9%	11.
2000 Support Services													
2100 Students	12.	24.90	16.00	737,565	231,081					2,960,702	968,646	-67.3%	12.
2200 Instructional Staff	13.	10.40	3.45	152,341	43,589		7,000			941,923	202,930	-78.5%	13.
2300 General Administration	14.	0.00								0	0	0.0%	14.
2400 School Administration	15.	0.00								0	0	0.0%	15.
2500 Central Services	16.	0.00								0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%	17.
2900 Other	18.	0.00								0	0	0.0%	18.
3000 Operation of Noninstructional Services	19.	0.00								0	0	0.0%	19.
Subtotal (lines 11-19)	20.	71.64	59.29	2,618,052	807,721	0	12,000	0		6,003,772	3,437,773	-42.7%	20.
513 Desegregation - Pupil Transportation	21.	3.82	35.82	3,098,347	938,788	1,475,000	2,503,200			2,052,157	8,015,335	290.6%	21.
514 Desegregation - ELL Incremental Costs													
1000 Classroom Instruction	22.	181.55	195.40	7,286,735	2,347,078					8,951,854	9,633,813	7.6%	22.
2000 Support Services													
2100 Students	23.	0.50	0.50	18,649						18,793	18,649	-0.8%	23.
2200 Instructional Staff	24.	10.00	14.75	488,662	154,730					480,220	643,392	34.0%	24.
2300 General Administration	25.	3.00	6.00	252,567	77,033					171,521	329,600	92.2%	25.
2400 School Administration	26.	0.00								0	0	0.0%	26.
2500 Central Services	27.	0.00								0	0	0.0%	27.
2600 Operation & Maintenance of Plant	28.	0.00								0	0	0.0%	28.
2700 Student Transportation	29.	0.00								0	0	0.0%	29.
2900 Other	30.	0.00								0	0	0.0%	30.
3000 Operation of Noninstructional Services	31.	0.00								0	0	0.0%	31.
Subtotal (lines 22-31)	32.	195.05	216.65	8,046,613	2,578,841	0	0	0		9,622,388	10,625,454	10.4%	32.

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

M&O Fund (Concluded)	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Current FY	Budget FY						Current FY	Budget FY		
Expenditures											
515 Desegregation - ELL Compensatory Instruction											
1000 Classroom Instruction	33.	0.00						0	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.	826.33	787.23	36,827,908	10,516,520	5,387,165	3,608,975	4,370,479	60,711,048	60,711,047	0.0%

(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
545	24	218	787

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 2014 [A.R.S. §15-910(J) and (K)]

Unrestricted Capital Outlay (UCO) Fund	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6832	Interest 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Current FY	Budget FY	
Expenditures									
511 Desegregation - Regular Education									
1000 Classroom Instruction	45.	948962	103832				0	1,052,794	-- 45.
2000 Support Services	46.	4,261	1,329,713				0	1,333,974	-- 46.
3000 Operation of Noninstructional Services	47.						0	0	0.0% 47.
4000 Facilities Acquisition & Construction	48.					363,232	0	363,232	-- 48.
5000 Debt Service	49.						0	0	0.0% 49.
Subtotal (lines 45-49)	50.	0	953,223	1,433,545	0	0	363,232	0	2,750,000 -- 50.
512 Desegregation - Special Education									
1000 Classroom Instruction	51.						0	0	0.0% 51.
2000 Support Services	52.						0	0	0.0% 52.
3000 Operation of Noninstructional Services	53.						0	0	0.0% 53.
4000 Facilities Acquisition & Construction	54.						0	0	0.0% 54.
5000 Debt Service	55.						0	0	0.0% 55.
Subtotal (lines 51-55)	56.	0	0	0	0	0	0	0	0.0% 56.
513 Desegregation - Pupil Transportation	57.		250,000				0	250,000	-- 57.
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% 64.
2000 Support Services	65.						0	0	0.0% 65.
3000 Operation of Noninstructional Services	66.						0	0	0.0% 66.
4000 Facilities Acquisition & Construction	67.						0	0	0.0% 67.
5000 Debt Service	68.						0	0	0.0% 68.
Subtotal (lines 64-68)	69.	0	0	0	0	0	0	0	0.0% 69.
Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)	70.	0	953,223	1,683,545	0	0	363,232	0	3,000,000 -- 70.

(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 2014**

	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
S.	Equalization Assistance for an Accommodation School	14

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 2014 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS (A.R.S. §15-943)

A. Unweighted Student Count		K-8	9-12
1. FY 2014 Non-AOI Student Count		33,436.566	14,477.385
2. FY 2014 AOI Full-Time Student Count	+	8.707	76.746
3. FY 2014 AOI Part-Time Student Count	+		
4. Subtotal (lines A.1 through A.3)	=	33,445.273	14,554.131
5. District Sponsored Charter School Estimated ADM	+		
6. Total Student Count	=	33,445.273	14,554.131

B. Use student count from line A.4 to determine weight.	SUPPORT LEVEL WEIGHTS FOR DISTRICTS			
	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
FY 2014 Student Count	-			
Difference	=			
Weight Adjustment Factor	x	0.0005	0.0005	0.0003
Support Level Weight Increase	=			
Support Level Weight	+	1.358	1.468	1.398
FY 2014 Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2014 Student Count	-			
Difference	=			
Weight Adjustment Factor	x	0.0020	0.0020	0.0012
Support Level Weight Increase	=			
Support Level Weight	+	1.158	1.268	1.268
FY 2014 Adjusted Support Level Weight	=			
Student Count 600.00 or More Support Level Weight			1.158	1.268
Joint Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Support Level Weight	=	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD	221.972			x 1.450	=	321.859		
2. District (from line A.1, A.2, or A.3)								
a. K-8	33,436.566	8.707	0.000	x 1.158	=	38,719.543	10.083	0.000
b. 9-12	14,477.385	76.746	0.000	x 1.268	=	18,357.324	97.314	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)	33,436.566	8.707	0.000			38,719.543	10.083	0.000
b. 9-12 (C.2.b + C.3.b)	14,477.385	76.746	0.000			18,357.324	97.314	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	48,135.923	85.453	0.000			57,398.726	107.397	0.000

C2. WORK SHEET FOR FY 2014 WEIGHTED STUDENT COUNT: AOI STUDENTS
 (A.R.S. §15-808 as amended by Laws 2013, 1st S.S., Ch. 3, §13 and §15-943)

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

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

	AOI FT Student Count	x	Support Level Weight	=	AOI FT Weighted Student Count
I. A. FY 2014 AOI FT Student Count (from Work Sheet B, line C.5)	85.453				107.397
B. Student Count Add-ons					
1. Hearing Impairment		x	4.771	=	0.000
2. K-3		x	0.060	=	0.000
3. K-3 Reading (1)		x	0.040	=	0.000
4. English Learners (ELL)		x	0.115	=	0.000
5. MD-R, A-R, and SID-R		x	6.024	=	0.000
6. MD-SC, A-SC, and SID-SC		x	5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment		x	7.947	=	0.000
8. Orthopedic Impairment (Resource)		x	3.158	=	0.000
9. Orthopedic Impairment (Self Contained)		x	6.773	=	0.000
10. Preschool-Severe Delay		x	3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI		x	0.003	=	0.000
12. Emotional Disability (Private)		x	4.822	=	0.000
13. Moderate Intellectual Disability		x	4.421	=	0.000
14. Visual Impairment		x	4.806	=	0.000
15. Total Add-on Count (I.B.1 through I.B.14)	0.000				0.000
II. FY 2014 AOI FT Weighted Student Count					107.397 <small>(I.A + I.B.15, this column)</small>

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

	AOI PT Student Count	x	Support Level Weight	=	AOI PT Weighted Student Count
III. A. FY 2014 AOI PT Student Count (from Work Sheet B, line C.5)	0.000				0.000
B. Student Count Add-ons					
1. Hearing Impairment		x	4.771	=	0.000
2. K-3		x	0.060	=	0.000
3. K-3 Reading (1)		x	0.040	=	0.000
4. English Learners (ELL)		x	0.115	=	0.000
5. MD-R, A-R, and SID-R		x	6.024	=	0.000
6. MD-SC, A-SC, and SID-SC		x	5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment		x	7.947	=	0.000
8. Orthopedic Impairment (Resource)		x	3.158	=	0.000
9. Orthopedic Impairment (Self Contained)		x	6.773	=	0.000
10. Preschool-Severe Delay		x	3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI		x	0.003	=	0.000
12. Emotional Disability (Private)		x	4.822	=	0.000
13. Moderate Intellectual Disability		x	4.421	=	0.000
14. Visual Impairment		x	4.806	=	0.000
15. Total Add-on Count (III.B.1 through III.B.14)	0.000				0.000
IV. FY 2014 AOI PT Weighted Student Count					0.000 <small>(III.A + III.B.15, this column)</small>

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

D. WORK SHEET FOR FY 2014 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2013, 1st S.S., Ch. 3, §23, 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 2014 State Support Level per Route Mile
I. 0.5 or Less	2.46
II. More than 0.5, through 1.0	2.01
III. More than 1.0	2.46

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 2013 Approved Daily Route Miles	28,361.600
B.	Number of Eligible Students Transported in FY 2013	9,062.000
C.	Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	3.130
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	5,105,088.000
B.	State Support Level per Route Mile (use Table I based on I.C)	\$ 2.46
C.	1. FY 2013 Annual Expenditure for Bus Tokens	\$
	2. FY 2013 Annual Expenditure for Bus Passes	\$ 1,200,000.00
D.	To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 13,758,516.48
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)	\$ 2,260,532.97
IV. Extended School Year Support Level for Pupils with Disabilities		
A.	Actual Route Miles traveled in July and August 2012 to Transport Pupils w/Disabilities for Extended School Year	
B.	Estimated Route Miles Traveled in June 2013 to Transport Pupils w/Disabilities for Extended School Year	10,681.000
C.	Total Extended School Year Route Miles (IV.A + IV.B)	10,681.000
D.	State Support Level per Route Mile (use Table I based on I.C)	\$ 2.46
E.	Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 26,275.26
V.	FY 2014 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 16,045,324.71
VI. Support Level Change		
A.	FY 2013 Transportation Support Level	\$ 16,130,119.98
B.	Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 0.00

TRCL CALCULATION

VII.	FY 2013 Transportation Revenue Control Limit	\$ 19,484,449.71
VIII. FY 2014 Transportation Revenue Control Limit		
A.	Preliminary FY 2014 Transportation Revenue Control Limit (VI.B + VII)	\$ 19,484,449.71
B.	120% of FY 2014 Transportation Support Level (V x 1.20)	\$ 19,254,389.65
C.	Adjusted FY 2014 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 19,484,449.71
D.	FY 2014 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 2014 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I. FY 2014 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XVII)	\$ <u>223,031,353.23</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 2014 Transportation Support Level (from Work Sheet D, line V)	\$ <u>16,045,324.71</u>
IV. FY 2014 District Support Level (sum of lines I through III)	\$ <u>239,076,677.94</u>

CALCULATION OF THE RCL

V. FY 2014 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>223,031,353.23</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 2014 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ <u>19,484,449.71</u>
VIII. FY 2014 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	\$ <u>242,515,802.94</u>

F. WORK SHEET FOR FY 2014 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 2014 District Support Level (line I + Work Sheet E, line IV)	\$ <u>0.00</u>
III. FY 2014 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 2014 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 as amended by Laws 2013, 1st S.S., Ch. 3, §26)

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 2014 DISTRICT ADDITIONAL ASSISTANCE (DAA)

(A.R.S. §§15-185, 15-951.C, 15-961, 15-962.01, and 15-963.B, as amended by Laws 2013, 1st, S.S., Ch. 3, §§3, 26, 27, 29, 30, and 52-54)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. FY 2014 Actual Student Count: .001 - 99.999 DAA per Student Count	\$ 544.58	\$ 601.24
II. FY 2014 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
III. FY 2014 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2014 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 2014 Student Count (from Work Sheet B, line C.1 and A.4 and Work Sheet G, line III for type 03 districts)	221,972	33,445,273	14,554,131
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)	= \$ 100,056.10	= \$ 15,075,791.26	= \$ 7,174,313.34
VI. District Additional Assistance Growth Factor			
A. FY 2014 Student Count (from Work Sheet B, line C.1 and A.4 and Work Sheet G, line II for type 03 districts)		48,221,376	
B. FY 2013 Student Count		÷ 48,037,181	
C. FY 2014 DAA Growth Factor (VI.A ÷ VI.B)		= 1.0038	
VII. Adjusted District Additional Assistance			
A. DAA Base (from line V.C)	\$ 100,056.10	\$ 15,075,791.26	\$ 7,174,313.34
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 2014 DAA (VII.A x VII.B)	= \$ 100,056.10	= \$ 15,075,791.26	= \$ 7,174,313.34
D. DAA for High School Textbooks			
1. FY 2014 Actual 9-12 Student Count (from Work Sheet B, line A.4)			14,554,131
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 1,014,131.85
E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines G and H below)			
1. FY 2014 9-12 DAA [9-12(VII.C)+VII.D.3+9-12(VII.G.5)+9-12(VII.H)] (to Budget, page 7, line 2.a)			= \$ 8,188,445.19
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 4,293,468.65
3. Adjusted FY 2014 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 3,894,976.54
F. PSD and K-8 DAA (including charter additional assistance)			
1. FY 2014 PSD and K-8 DAA [PSD(VII.C)+K-8(VII.C)+K-8(VII.G.5)+K-8(VII.H)] (to Budget, page 7, line 2.a)			= \$ 15,175,847.36
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 9,931,837.28
3. Adjusted FY 2014 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 5,244,010.08
G. Charter Additional Assistance (CAA)		<u>K-8</u>	<u>9-12</u>
1. FY 2014 Charter School Student Count (from Work Sheet B, line A.5)		0.00	0.00
2. CAA per Student		x \$ 1,684.19	\$ 1,962.90
3. FY 2014 CAA (line VII.G.1 x line VII.G.2)		= \$ 0.00	\$ 0.00
4. Adjustment to CAA, if applicable		- \$	\$
5. Adjusted FY 2014 CAA (line VII.G.3 - VII.G.4)		= \$ 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, as amended by Laws 2013, 1st S.S., Ch. 3, §32)

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

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2014 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	321,859	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	38,729,626	
B. Total FY 2014 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	39,051,485 <small>(I.A.1 + I.A.2)</small>	18,454,638 <small>(from Work Sheet B, line C.4.b)</small>
C. Total FY 2014 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		57,506,123
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6791	0.3209
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)		\$ 239,076,677.94
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	\$ 162,356,971.99	\$ 76,719,705.95
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. Adjusted FY 2014 District Additional Assistance (from Work Sheet H)	\$ 5,244,010.08 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 3,894,976.54 <small>(from Work Sheet H, line VII.E.3)</small>
2. Line not used	\$ 0.00	\$ 0.00
3. Total FY 2014 Equalization Base (II.B + III.A.1 + III.A.2)	\$ 167,600,982.07	\$ 80,614,682.49
4. 2013 Primary Assessed Valuation ÷ 100	\$ 32,159,144.15	\$ 32,159,144.15
5. 2013 Salt River Project (SRP) Valuation ÷ 100	\$	\$
6. 2013 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	\$ 32,159,144.15	\$ 32,159,144.15
8. Qualifying Tax Rate	x \$ 2,1265	x \$ 2,1265
9. Qualifying Levy (III.A.7 x III.A.8)	\$ 68,386,420.03	\$ 68,386,420.03
10. FY 2014 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	\$ 99,214,562.04	\$ 12,228,262.46
11. FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2014 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- \$ 0
12. Total FY 2014 Equalization Assistance (III.A.10 - III.A.11)	\$ 99,214,562.04	\$ 12,228,262.46
B. For Common School Districts NOT Within a High School District (Type 03)		
1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III)		\$ 0.00
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)		- \$ 0.00
3. Adjusted DSL/RCL (III.B.1 - III.B.2)		\$ 0.00
4. DSL/RCL PSD-8 and 9-12 Allocation	\$ 0.00 <small>(line III.B.3 x I.D)</small>	\$ 0.00 <small>[(line III.B.3 x I.D)+III.B.2]</small>
5. Adjusted FY 2014 District Additional Assistance (from Work Sheet H)	\$ 0.00 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 0.00 <small>(from Work Sheet H, line VII.E.3)</small>
6. Line not used	\$ 0.00	\$ 0.00
7. FY 2014 Equalization Base (III.B.4 + III.B.5 + III.B.6)	\$ 0.00	\$ 0.00
8. 2013 Primary Assessed Valuation ÷ 100	\$	\$
9. 2013 Salt River Project (SRP) Valuation ÷ 100	\$	\$
10. 2013 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
11. TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)	\$ 0.00	\$ 0.00
12. Qualifying Tax Rate	x \$	x \$
13. Qualifying Levy (III.B.11 x III.B.12)	\$ 0.00	\$ 0.00
14. FY 2014 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	\$ 0.00	\$ 0.00
15. FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- \$ 0
16. Total FY 2014 Equalization Assistance (III.B.14 - III.B.15)	\$ 0.00	\$ 0.00

Laws 2013, 1st S.S., Ch. 3, §46, requires a joint technical education district (JTED) with a student count of more than 2,000 students to be funded at 91% 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 2014 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT
(A.R.S. §§15-481 and 15-949)

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

If in FY 2014, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a).

I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		
A. Phase down base		<u>\$ 150,000.00</u>
B. FY 2014 actual K-8 student count		
C. Small school student count limit	- <u>125.000</u>	
D. Student count above the small school limit (I.B - I.C)	= <u>0.000</u>	
E. Adjusted Support Level Weight (See Table A below to calculate)	x <u> </u>	
F. Weighted student count above small school limit (I.D x I.E)	= <u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x <u>3,368.12</u>	
H. Phase down reduction factor (I.F x I.G)		- \$ <u>0.00</u>
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		<u>\$ 0.00</u>
II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		
A. Phase down base		<u>\$ 350,000.00</u>
B. FY 2014 actual 9-12 student count		
C. Small school student count limit	- <u>100.000</u>	
D. Student count above the small school limit (II.B - II.C)	= <u>0.000</u>	
E. Adjusted Support Level Weight (See Table B below to calculate)	x <u> </u>	
F. Weighted student count above small school limit (II.D x II.E)	= <u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x <u>0.00</u>	
H. Phase down reduction factor (line II.F x II.G)		- \$ <u>0.00</u>
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		<u>\$ 0.00</u>
III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		<u>\$</u>
IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III)		<u>\$ 0.00</u>
V. 10% of the District's Total RCL		<u>\$</u>
VI. Maximum override, subject to an election (Greater of line IV or line V)		<u>\$ 0.00</u>

TABLE A: GRADES K-8		SMALL	
		ISOLATED	SMALL
Student Count Constant		<u>500.000</u>	<u>500.000</u>
FY 2014 Student Count (line I.B above)	-	<u>0.000</u>	<u>0.000</u>
Difference	=	<u>0.000</u>	<u>0.000</u>
Weight Adjustment Factor	x	<u>0.0005</u>	<u>0.0003</u>
Support Level Weight Increase	=	<u>0.000</u>	<u>0.000</u>
Support Level Weight	+	<u>1.358</u>	<u>1.278</u>
FY 2014 Adjusted Support Level Weight (Enter on line I.E above)	=	<u>0.000</u>	<u>0.000</u>

TABLE B: GRADES 9-12			
Student Count Constant		<u>500.000</u>	<u>500.000</u>
FY 2014 Student Count (line II.B above)	-	<u>0.000</u>	<u>0.000</u>
Difference	=	<u>0.000</u>	<u>0.000</u>
Weight Adjustment Factor	x	<u>0.0005</u>	<u>0.0004</u>
Support Level Weight Increase	=	<u>0.000</u>	<u>0.000</u>
Support Level Weight	+	<u>1.468</u>	<u>1.398</u>
FY 2014 Adjusted Support Level Weight (Enter on line II.E above)	=	<u>0.000</u>	<u>0.000</u>

**K2. WORK SHEET FOR FY 2014 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE
(A.R.S. §§15-481 and 15-949)**

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

If in FY 2014, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below.

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:		
A. FY 2014 K-8 student count		
B. Small school student count limit	- <u>125.000</u>	
C. Student count above the small school limit (I.A - I.B)	= <u>0.000</u>	
D. Phase-down factor	x <u>0.0045</u>	
E. Result (Line I.C x I.D)	= <u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)	<u>0.0000</u>	
G. K-8 Revenue Control Limit	x <u> </u>	
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)		\$ <u>0.00</u>
II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:		
A. FY 2014 9-12 student count		
B. Small school student count limit	- <u>100.000</u>	
C. Student count above the small school limit (II.A - II.B)	= <u>0.000</u>	
D. Phase-down factor	x <u>0.0065</u>	
E. Result (Line II.C x II.D)	= <u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)	<u>0.0000</u>	
G. 9-12 Revenue Control Limit	x <u> </u>	
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)		\$ <u>0.00</u>
III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$ <u> </u>
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> </u>
VI. Maximum override, subject to an election (Greater of Line IV or Line V)		\$ <u>0.00</u>

**L. WORK SHEET FOR FY 2014 IMPACT AID FUND (ESEA, TITLE VIII)
 (A.R.S. §15-905.R)
 (For school districts that receive ESEA, Title VIII monies.)**

I. FY 2014 Impact Aid revenue		\$ 1,200,883
II. Impact Aid revenue deposited in FY 2014 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		- \$ 0
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$ 3,439,125	
B. Impact Aid revenue transferred in FY 2014 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A		- \$ 0
IV. Impact Aid revenue transferred in FY 2014 to the M&O Fund to reduce or eliminate taxes		- \$ 0
V. FY 2013 Ending Cash Balance in the Impact Aid Fund		+ \$ 0
VI. FY 2014 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, line 16)		= \$ 1,200,883

**M. WORK SHEET FOR CALCULATION OF THE FY 2014 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2013 latest revised Budget, page 7, line 10)	\$ 310,458,357.00
	b.	Adjustments to the GBL from FY 2013 BUDG75	\$
	c.	Adjusted GBL	\$ 310,458,357.00
2.	a.	Budgeted M&O expenditures (from FY 2013 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 310,458,357.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 310,458,357.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 310,458,357.00
4.		M&O actual expenditures	\$ 310,458,357.00
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.)	\$ 0.00

Note: For lines 6.a through 6.h deduct the FY 2013 actual expenditures from the budget amount. If the result is negative, enter zero.

	FY 2013 Budget	-	Actual	=	Unexpended Budget
6.	a.	Special Program Override	\$ 0.00	-	\$ 0.00
	b.	Desegregation	\$ 60,711,047.00	-	\$ 60,711,047.00
	c.	Tuition Out Debt Service	\$ 0.00	-	\$ 0.00
	d.	Dropout Prevention Programs	\$ 767,410.00	-	\$ 767,410.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00	-	\$ 0.00
	f.	Career Ladder	\$	-	\$ 0.00
	g.	Optional Performance Incentive Program	\$	-	\$ 0.00
	h.	Performance Pay	\$ 0.00	-	\$ 0.00
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]		=	\$ 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)			\$ 0.00
8.	a.	FY 2013 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site			\$
	b.	Growth Adjustment (FY 2013 BUDG75)			\$
	c.	Factor of 4%		x	0.04
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]			\$ 0.00
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)			\$ 0.00
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 2013 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)]			\$ 0.00

O. WORK SHEET FOR FY 2014 TUITION OUT FOR HIGH SCHOOL STUDENTS
(A.R.S. §§15-910.L, 15-448.J, and 15-951)

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

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

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

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

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

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

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

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

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

**S. WORK SHEET FOR FY 2014 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2014 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	<u>0.00</u>	
B.	District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)	+	<u>0.00</u>	
C.	Line not used	+	<u>0.00</u>	
D.	FY 2014 Equalization Assistance Before Adjustments (Lines A + B + C)			= \$ <u>0.00</u>
E.	FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise notified by ADE)			- \$ <u>0.00</u>
F.	FY 2014 Equalization Assistance (I.D - I.E)			= \$ <u>0.00</u>

PART II. CASH BALANCE CARRYFORWARD

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

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2013	\$		
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	-	<u>\$ 0.00</u>	
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	=	<u>\$ 0.00</u>	
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :			
	1. The amount on line A.3 or	\$	<u>0.00</u>	
	2. 10% of the FY 2014 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III	\$		
	3. Up to 5% of the FY 2014 RCL calculated pursuant to A.R.S. §15-482.B	+	\$	
	4. Line B.2 plus B.3	=	\$ <u>0.00</u>	
	5. The lesser of line B.1 or B.4			\$ <u>0.00</u>