



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

Revised #1

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 24, 2014</u>
Adopted	<u>July 8, 2014</u>
Revised	<u>December 9, 2014</u>
	Date

SIGNED	SIGNED

The budget file(s) for FY 2015 sent to the Arizona Department of Education, via the internet, on
December 15, 2014 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	\$ <u>503,600,000</u>
2. Estimated Revenues by Source for Fiscal Year 2015 (excluding property taxes)	
Local	1000 \$ <u>263,025</u>
Intermediate	2000 \$ <u>13,583,004</u>
State	3000 \$ <u>103,140,061</u>
Federal	4000 \$ <u>2,000,000</u>
TOTAL	\$ <u>118,986,090</u>

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

	Prior FY 2014	Est. Budget FY 2015
Primary Tax Rate:	<u>6.0056</u>	<u>6.7370</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>1.0714</u>	<u>0.0121</u>
Class B Bonds	<u>0.3549</u>	<u>0.7398</u>
JTED	<u> </u>	<u> </u>
Total Secondary Tax Rate	<u>1.4263</u>	<u>0.7519</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>305,687,424</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>21,126,444</u>
3. Subtotal (line A.1 + A.2)	\$ <u>326,813,868</u>
4. Federal Projects (from Budget, page 6, line 18)	\$ <u>64,825,463</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>1,165,463</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$ <u>390,473,868</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>305,687,424</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>21,126,444</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>326,813,868</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2014	Budget FY 2015		
		100 Regular Education										
1000 Instruction	1.	1,713.34	1,750.00	65,800,488	18,405,668	1,388,341	1,314,970	6,238	82,672,354	86,915,705	5.1%	1.
2000 Support Services												
2100 Students	2.	263.20	260.00	9,815,304	2,593,494	212,666	81,484	186	12,203,134	12,703,134	4.1%	2.
2200 Instructional Staff	3.	103.95	100.00	4,530,931	1,397,624	496,658	19,799	3,828	6,448,840	6,448,840	0.0%	3.
2300 General Administration	4.	13.50	10.00	1,949,769	683,094	185,709	36,728	122,600	2,768,568	2,977,900	7.6%	4.
2400 School Administration	5.	235.05	235.00	13,428,548	3,915,811	69,150	144,974	1,654	18,384,345	17,560,137	-4.5%	5.
2500 Central Services	6.	158.16	150.00	6,031,857	1,583,584	1,425,965	474,090	4,655	8,985,609	9,520,151	5.9%	6.
2600 Operation & Maintenance of Plant	7.	502.99	500.00	16,484,094	4,388,072	11,293,688	15,428,005	9,652	45,559,369	47,603,511	4.5%	7.
2900 Other	8.	0.00		18,574	6,190				24,764	24,764	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00				2,000	466,183		470,130	468,183	-0.4%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		252,429	45,205	2,756			300,390	300,390	0.0%	10.
620 School-Sponsored Athletics	11.	11.00		1,477,548	306,731	5,551	75,200	146,952	2,072,111	2,011,982	-2.9%	11.
630, 700, 800, 900 Other Programs	12.	0.00		12,254	2,433				22,122	14,687	-33.6%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	3,001.19	3,005.00	119,801,796	33,327,906	15,082,484	18,041,433	295,765	179,911,736	186,549,384	3.7%	13.
200 Special Education												
1000 Instruction	14.	767.91	760.00	24,213,537	7,964,424	222,297	25,175	1,000	34,361,295	32,426,433	-5.6%	14.
2000 Support Services												
2100 Students	15.	158.57	155.00	9,688,245	3,085,625	1,383,663	2,670	820	12,614,616	14,161,023	12.3%	15.
2200 Instructional Staff	16.	24.55	24.00	900,000	360,997	8,500	31,925	1,200	1,518,097	1,302,622	-14.2%	16.
2300 General Administration	17.	1.00	1.00	36,418	12,252	5,751			54,421	54,421	0.0%	17.
2400 School Administration	18.	2.00	2.00	80,000	24,040	109			140,563	104,149	-25.9%	18.
2500 Central Services	19.	1.50	1.00	73,046	12,521	13,818			99,385	99,385	0.0%	19.
2600 Operation & Maintenance of Plant	20.	1.00	1.00	75,575	24,798	43,804	6,700		147,424	150,877	2.3%	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	944.00	35,066,821	11,484,657	1,677,942	66,470	3,020	48,935,801	48,298,910	-1.3%	23.
400 Pupil Transportation	24.	490.93	490.00	7,044,160	2,477,580	445,668	1,251,362	36	14,156,186	11,218,806	-20.7%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	693.00	712.00	37,501,501	10,687,246	5,702,649	3,996,852	822,799	60,711,047	58,711,047	-3.3%	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	8.00	556,093	210,763		554		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	5,160.00	200,085,196	58,209,500	22,914,437	23,356,671	1,121,620	304,624,047	305,687,424	0.3%	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	3,337,611	1.
2. Emotional Disability	3,298,093	3,770,724	2.
3. Hearing Impairment	1,537,208	1,401,078	3.
4. Other Health Impairments	403,226	3,677,604	4.
5. Specific Learning Disability	14,584,791	11,084,045	5.
6. Mild, Moderate or Severe Intellectual Disability	4,811,198	4,729,918	6.
7. Multiple Disabilities	3,318,637	1,477,051	7.
8. Multiple Disabilities with Severe Sensory Impairment	0	38,840	8.
9. Orthopedic Impairment	762,644	336,689	9.
10. Developmental Delay	341,750	1,756,264	10.
11. Preschool Severe Delay	684,329	2,778,829	11.
12. Speech/Language Impairment	9,825,787	7,917,707	12.
13. Traumatic Brain Injury	0		13.
14. Visual Impairment	513,703	494,637	14.
15. Subtotal (lines 1 through 14)	43,437,888	42,800,997	15.
16. Gifted Education	1,405,118	1,405,118	16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	2,130,317	2,130,317	18.
19. ELL Compensatory Instruction	0		19.
20. Vocational and Technological Education	1,962,478	1,962,478	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	48,935,801	48,298,910	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 13
 Staff-Pupil 1 to 11

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
3,300.00	3,200.00

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	2,743,637	492,706				2,865,768	3,236,343	12.9%
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)	2,856,874	513,982				3,000,281	3,370,856	12.4%
200 Special Education								
1000 Instruction	632,970	175,115				633,085	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)	3,511,347	693,136				3,658,908	4,204,483	14.9%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	11,811,226	2,935,347				11,985,508	14,746,573	23.0%
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)	11,977,857	2,963,832				12,180,624	14,941,689	22.7%
200 Special Education								
1000 Instruction	1,053,280	352,495				1,405,775	1,405,775	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)	13,069,377	3,322,805				13,631,117	16,392,182	20.3%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	4,764,010	1,283,296				5,741,185	6,047,306	5.3%
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)	4,985,969	1,324,997	0	0		6,004,845	6,310,966	5.1%
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)	6,091,309	1,532,625	0	0		7,317,813	7,623,934	4.2%
Total Classroom Site Funds (lines 13, 26, and 39)	22,672,033	5,548,566	0	0	0	24,607,838	28,220,599	14.7%

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.		3,640,011	371,295			363,232	4,021,537	4,374,538	8.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		35,000					160,000	35,000	-78.1%
2300, 2400, 2500, 2900 Administration	4.	24,500		4,833,729			150,000	9,614,653	5,008,229	-47.9%
2600 Operation & Maintenance of Plant	5.	18,500						768,500	18,500	-97.6%
2700 Student Transportation	6.	2,400		500,000				405,749	502,400	23.8%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.						3,001,393	0	3,001,393	--
5000 Debt Service	9.				7,426,384	760,000		7,100,000	8,186,384	15.3%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	45,400	3,675,011	5,705,024	7,426,384	760,000	3,514,625	22,070,439	21,126,444	-4.3%

(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	\$ 2,035,000
6642 Textbooks	1,140,011
6643 Instructional Aids	_____
6731 Furniture and Equipment	222,182
6734 Vehicles	500,000
6737 Tech Hardware & Software	3,833,729

(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	21,126,444	12,100,000		0	1.
Select Object Codes Detail (1)							
6150 Classified Salaries	2.	0		0		0	2.
6200 Employee Benefits	3.	0		0		0	3.
6450 Construction Services	4.	0		12,100,000		0	4.
6710 Land and Improvements	5.	0		0		0	5.
6720 Buildings and Improvements	6.	0		0		0	6.
6731 Furniture and Equipment	7.	478,468	222,182	0		0	7.
6734 Vehicles	8.	403,349	500,000	0		0	8.
6737 Technology Hardware & Software	9.	12,354,979	3,833,729	0		0	9.
6831, 6832 Redemption of Principal	10.						10.
6841, 6842, 6850 Interest	11.						11.
Total amounts reported on lines 2-11 above for:							
Renovation	12.	0		0			12.
New Construction	13.	0		12,100,000		0	13.
Other	14.	8,457,344	4,555,911	0		0	14.
Total (lines 12-14)	15.	8,457,344	4,555,911	12,100,000	0	0	15.

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

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS			
		Prior FY	Budget FY	Prior FY	Budget FY		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	314.46	310.00	29,000,000	29,000,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	31.25	30.00	6,000,000	6,000,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	2.00	2.00	2,600,000	2,600,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	26.50	25.00	2,100,000	2,100,000	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	13.00	13.00	1,300,000	1,300,000	5.
6.	200 ESEA Title VII - Indian Education	6000	5.25	5.00	405,000	405,000	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	167.00	165.00	10,050,000	10,050,000	8.
9.	230 Johnson-O'Malley	6000	1.25	1.00	65,000	65,000	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	8.50	8.00	1,210,000	1,210,000	12.
13.	280 ESEA Title X - Homeless Education	6000	2.50	2.00	130,000	130,000	13.
14.	290 Medicaid Reimbursement	6000	0.00		1,300,000	1,300,000	14.
15.	374 E-Rate	6000	0.00		8,000,000	8,000,000	15.
16.	378 Impact Aid	6000	0.00		1,123,584	1,165,463	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	7.79	8.00	1,550,000	1,500,000	17.
18.	Total Federal Project Funds (lines 1-17)		579.50	569.00	64,833,584	64,825,463	18.

STATE PROJECTS

19.	400 Vocational Education	6000	6.00	6.00	600,000	600,000	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		310,000	310,000	23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	460 Environmental Special Plate	6000	0.00		0		26.
27.	465-499 Other State Projects	6000	0.00		200,000	200,000	27.
28.	Total State Project Funds (lines 19-27)		6.00	6.00	1,110,000	1,110,000	28.
29.	Total Special Projects (lines 18 and 28)		585.50	575.00	65,943,584	65,935,463	29.

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY		
1.	Teacher Compensation Increases	0	1.	
2.	Class Size Reduction	0	2.	
3.	Dropout Prevention Programs (M&O purposes)	0	3.	
4.	Instructional Improvement Programs (M&O purposes)	2,500,000	2,300,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)	2,500,000	2,300,000	5.

OTHER FUNDS (DO NOT Add to Aggregate)

1.	050 County, City, and Town Grants	6000	2,000	2,000	1.
2.	071 Structured English Immersion (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	080 Student Success	6000		915,000	4.
5.	500 School Plant (Lease over 1 year) (2)	6000	5,000	5,000	5.
6.	505 School Plant (Lease 1 year or less)	6000	22,000	22,000	6.
7.	506 School Plant (Sale)	6000	750,000	750,000	7.
8.	510 Food Service	6000	23,000,000	23,000,000	8.
9.	515 Civic Center	6000	3,500,000	3,500,000	9.
10.	520 Community School	6000	3,500,000	3,500,000	10.
11.	525 Auxiliary Operations	6000	1,700,000	1,700,000	11.
12.	526 Extracurricular Activities Fees Tax Credit	6000	8,500,000	8,500,000	12.
13.	530 Gifts and Donations	6000	3,000,000	3,000,000	13.
14.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	2,500	2,500	14.
15.	540 Fingerprint	6000	25,000	25,000	15.
16.	545 School Opening	6000	0	0	16.
17.	550 Insurance Proceeds	6000	575,000	575,000	17.
18.	555 Textbooks	6000	201,000	201,000	18.
19.	565 Litigation Recovery	6000	10,000	10,000	19.
20.	570 Indirect Costs	6000	10,000,000	10,000,000	20.
21.	575 Unemployment Insurance	6000	500,000	500,000	21.
22.	580 Teacherage	6000	0	0	22.
23.	585 Insurance Refund	6000	0	0	23.
24.	590 Grants and Gifts to Teachers	6000	0	0	24.
25.	595 Advertisement	6000	100,000	100,000	25.
26.	596 Joint Technical Education	6000	5,000,000	5,000,000	26.
27.	620 Adjacent Ways	6000	1,200,000	1,200,000	27.
28.	639 Impact Aid Revenue Bond Building	6000	0	0	28.
29.	640 School Plant - Special Construction	6000	0	0	29.
30.	650 Gifts and Donations-Capital	6000	20,000	20,000	30.
31.	660 Condemnation	6000	22,000	22,000	31.
32.	665 Energy and Water Savings	6000	0	0	32.
33.	686 Emergency Deficiencies Correction	6000	0	0	33.
34.	691 Building Renewal Grant	6000	100,000	100,000	34.
35.	700 Debt Service	6000	48,400,000	24,200,000	35.
36.	720 Impact Aid Revenue Bond Debt Service	6000	0		36.
37.	Other _586, 855	6000	75,000	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	500,000	500,000	2.
3.	9__ OPEB	6000	0		3.
4.	951, 952, 953	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)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 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	\$ 236,488,384	\$ 3,000,000
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)	13,941,855		
(c) Adjusted DAA	\$ 8,745,721		8,745,721
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)		58,711,047	5,000,000
* (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)		\$ 305,687,424	
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)			\$ 16,747,721

* 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)	\$ 16,747,721
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ 21,126,444

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)	\$ 16,467,756
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)	\$ 28,220,599

- (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.	3,293,552	6,587,103	6,587,103		16,467,756
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) **	4,204,483	16,392,182	7,623,936	0	28,220,599

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

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

I certify that the Budget of Tucson Unified School District, Pima County for fiscal year 2015 was officially proposed by the Governing Board on June 24, 2014, and that the complete Proposed Expenditure Budget may be reviewed by contacting Mary Alice Wallace at the District Office, telephone (520) 225 6070 during normal business hours.

President of the Governing Board

1. Student Count			2. Tax Rates:			* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).
	FY 2014 Prior Yr. 2013 ADM	FY 2015 Budget Yr. 2014 ADM		Prior FY	Estimated Budget FY	
Resident	48,298,565	46,769,632	Primary Rate	6.0056	6.7370	
Attending	48,339,710	46,854,563	Secondary Rate*	1.4263	0.7519	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	305,687,424	GBL	305,687,424
Classroom Site	28,220,599	CSFBL	28,220,599
Unrestricted Capital Outlay	21,126,444	UCBL	21,126,444

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	79,962,805	84,206,156	2,709,549	2,709,549	82,672,354	86,915,705	5.1%
2000 Support Services							
2100 Students	11,908,798	12,408,798	294,336	294,336	12,203,134	12,703,134	4.1%
2200 Instructional Staff	5,928,555	5,928,555	520,285	520,285	6,448,840	6,448,840	0.0%
2300, 2400, 2500 Administration	27,005,183	27,592,663	3,133,339	2,465,525	30,138,522	30,058,188	-0.3%
2600 Oper./Maint. of Plant	22,578,346	20,872,166	22,981,023	26,731,345	45,559,369	47,603,511	4.5%
2900 Other	24,764	24,764	0	0	24,764	24,764	0.0%
3000 Oper. of Noninstructional Services	0	0	470,130	468,183	470,130	468,183	-0.4%
610 School-Sponsored Cocurric. Activities	297,634	297,634	2,756	2,756	300,390	300,390	0.0%
620 School-Sponsored Athletics	1,761,215	1,784,279	310,896	227,703	2,072,111	2,011,982	-2.9%
630, 700, 800, 900 Other Programs	22,122	14,687	0	0	22,122	14,687	-33.6%
Regular Education Subsection Subtotal	149,489,422	153,129,702	30,422,314	33,419,682	179,911,736	186,549,384	3.7%
200 Special Education							
1000 Instruction	33,733,294	32,177,961	628,001	248,472	34,361,295	32,426,433	-5.6%
2000 Support Services							
2100 Students	9,975,428	12,773,870	2,639,188	1,387,153	12,614,616	14,161,023	12.3%
2200 Instructional Staff	1,456,281	1,260,997	61,816	41,625	1,518,097	1,302,622	-14.2%
2300, 2400, 2500 Administration	274,691	238,277	19,678	19,678	294,369	257,955	-12.4%
2600 Oper./Maint. of Plant	100,373	100,373	47,051	50,504	147,424	150,877	2.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	45,540,067	46,551,478	3,395,734	1,747,432	48,935,801	48,298,910	-1.3%
400 Pupil Transportation	10,373,331	9,521,740	3,782,855	1,697,066	14,156,186	11,218,806	-20.7%
510 Desegregation	48,673,861	48,188,747	12,037,186	10,522,300	60,711,047	58,711,047	-3.3%
520 Special K-3 Program Override	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	766,856	766,856	554	554	767,410	767,410	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	136,173	136,173	5,694	5,694	141,867	141,867	0.0%
TOTAL EXPENDITURES	254,979,710	258,294,696	49,644,337	47,392,728	304,624,047	305,687,424	0.3%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	304,624,047	305,687,424	1,063,377	0.3%
Instructional Improvement	2,500,000	2,300,000	(200,000)	-8.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Student Success		915,000	915,000	
Classroom Site	24,607,838	28,220,599	3,612,761	14.7%
Federal Projects	64,833,584	64,825,463	(8,121)	0.0%
State Projects	1,110,000	1,110,000	0	0.0%
Unrestricted Capital Outlay	22,070,439	21,126,444	(943,995)	-4.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,200,000	1,200,000	0	0.0%
Debt Service	48,400,000	24,200,000	(24,200,000)	-50.0%
School Plant Funds	777,000	777,000	0	0.0%
Auxiliary Operations	1,700,000	1,700,000	0	0.0%
Bond Building	12,100,000	0	(12,100,000)	-100.0%
Food Service	23,000,000	23,000,000	0	0.0%
Other	71,432,500	71,432,500	0	0.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	3,356,522	3,337,611
Emotional Disability	3,298,093	3,770,724
Hearing Impairment	1,537,208	1,401,078
Other Health Impairments	403,226	3,677,604
Specific Learning Disability	14,584,791	11,084,045
Mild, Moderate or Severe Intellectual Disability	4,811,198	4,729,918
Multiple Disabilities	3,318,637	1,477,051
Multiple Disabilities with S.S.I.	0	38,840
Orthopedic Impairment	762,644	336,689
Developmental Delay	341,750	1,756,264
Preschool Severe Delay	684,329	2,778,829
Speech/Language Impairment	9,825,787	7,917,707
Traumatic Brain Injury	0	0
Visual Impairment	513,703	494,637
Subtotal	43,437,888	42,800,997
Gifted Education	1,405,118	1,405,118
Remedial Education	0	0
ELL Incremental Costs	2,130,317	2,130,317
ELL Compensatory Instruction	0	0
Vocational and Technological Education	1,962,478	1,962,478
Career Education	0	0
TOTAL	48,935,801	48,298,910

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	153	1 to 306.2
Teachers	2,628	1 to 17.8
Other	344	1 to 136.2
Subtotal	3,125	1 to 15.0
Classified --		
Managers, Supervisors, Directors	264	1 to 177.5
Teachers Aides	838	1 to 55.9
Other	1,843	1 to 25.4
Subtotal	2,945	1 to 15.9
TOTAL	6,070	1 to 7.7
Special Education --		
Teacher	532	1 to 13.1
Staff	660	1 to 10.6

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

1.	FY 2015 Truth in Taxation Base Limit (from FY 2014 TNT work sheet, line 3 + line 11)	\$	<u>75,864,819</u>
2.	Deduction for discontinued programs		<u>11,386,360</u>
3.	Adjusted FY 2015 TNT Base Limit	\$	<u><u>64,478,459</u></u>

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

FY 2015 Budgeted Expenditures

4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$	<u>63,711,047</u>	<u>0.0212</u>
5.	Dropout Prevention (from page 1, line 27)		<u>767,410</u>	<u>0.0003</u>
6.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 20 and Supplement page 2, line 32)		<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u>0.0000</u>

Adjustments for FY 2014 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2014 Total Actual Expenditures for programs above	\$	<u>64,478,457</u>	
b.	Sum of FY 2014 original budget amounts for programs above (from FY 2014 TNT work sheet, line 8.b)		<u>64,478,457</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2014 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2014 original budget for Small School Adjustment (from FY 2014 TNT work sheet, line 9.b)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>64,478,457</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2015 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$	<u>1,200,000</u>	<u>0.0004</u>
13.	Amount to be Levied in FY 2015 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u>0.0000</u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>1,200,000</u>
B.1.	Current Assessed Value	\$	<u>3,002,397,412</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>214.7566 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>65,678,459</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>218.7534 (2)</u>

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