

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070406000

VERSION Proposed

I certify that the Budget of Washington Elementary School District, Maricopa County for fiscal year 2014 was officially proposed by the Governing Board on July 27, 2013, and that the complete Proposed Expenditure Budget may be reviewed by contacting David Velazquez at the District Office, telephone 602-347-3506 during normal business hours.

Vice President of the Governing Board

1. Student Count	FY 2013		FY 2014		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).
	Current Yr. 2012 ADM	Budget Yr. 2013 ADM	Current FY	Estimated Budget FY	Primary Rate	Secondary Rate*	
Resident	20,824,000	21,144,370	2.0401	3.0807			
Attending	20,827,630	21,174,320	2.6746	2.9754			

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	131,227,595	GBL	131,227,595
Classroom Site	8,584,331	CSFBL	8,584,331
Unrestricted Capital Outlay	7,376,243	UCBL	7,376,243

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Current FY
	Salaries and Benefits		Other		TOTAL		
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
100 Regular Education							
1000 Classroom Instruction	41,941,270	43,856,859	1,034,014	785,110	42,975,284	44,641,969	3.9%
2000 Support Services							
2100 Students	2,834,635	2,600,513	47,314	233,989	2,881,949	2,834,502	-1.6%
2200 Instructional Staff	2,663,762	2,665,554	290,551	357,705	2,954,313	3,023,259	2.3%
2300, 2400, 2500 Administration	12,127,039	11,941,859	1,180,037	1,342,006	13,307,076	13,283,865	-0.2%
2600 Oper./Maint. of Plant	7,706,584	8,074,772	9,914,636	10,422,667	17,621,220	18,497,439	5.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	282,069	277,706	25,000	25,000	307,069	302,706	-1.4%
610 School-Sponsored Cocurr. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	191,308	195,255	4,643	500	195,951	195,755	-0.1%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	67,746,667	69,612,518	12,496,195	13,166,977	80,242,862	82,779,495	3.2%
200 Special Education							
1000 Classroom Instruction	13,031,770	14,762,309	4,461,608	3,794,692	17,493,378	18,557,001	6.1%
2000 Support Services							
2100 Students	8,076,708	8,634,853	1,174,863	615,130	9,251,571	9,249,983	0.0%
2200 Instructional Staff	297,722	206,741	81,717	167,401	379,439	374,142	-1.4%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	1,544	1,549	650	650	2,194	2,199	0.2%
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	21,407,744	23,605,452	5,718,838	4,577,873	27,126,582	28,183,325	3.9%
400 Pupil Transportation	5,487,660	5,666,331	1,943,622	1,885,400	7,431,282	7,551,731	1.6%
510 Desegregation	6,302,021	6,261,610	47,979	88,390	6,350,000	6,350,000	0.0%
520 Special K-3 Program Override	5,192,133	5,147,802	42,275	0	5,234,408	5,147,802	-1.7%
530 Dropout Prevention Programs	0	0	0	0	0	0	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	1,165,376	1,215,242	0	0	1,165,376	1,215,242	4.3%
TOTAL EXPENDITURES	107,301,601	111,508,955	20,248,909	19,718,640	127,550,510	131,227,595	2.9%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	127,550,510	131,227,595	3,677,085	2.9%
Instructional Improvement	1,560,052	934,266	(625,786)	-40.1%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,751,289	8,584,331	1,833,042	27.2%
Federal Projects	26,754,120	20,443,986	(6,310,134)	-23.6%
State Projects	721,462	800,488	79,026	11.0%
Unrestricted Capital Outlay	8,047,025	7,376,243	(670,782)	-8.3%
Soft Capital Allocation	2,086,173	0	(2,086,173)	-100.0%
Building Renewal	345,063	68,210	(276,853)	-80.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	480,000	16,000	(464,000)	-96.7%
Debt Service	15,802,618	16,300,000	497,382	3.1%
School Plant Funds	826,874	741,530	(85,344)	-10.3%
Auxiliary Operations	877,781	957,055	79,274	9.0%
Bond Building	57,671,241	37,299,682	(20,371,559)	-35.3%
Food Service	20,717,026	20,415,825	(301,201)	-1.5%
Other	52,518,749	51,638,268	(880,481)	-1.7%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Current FY	Budget FY
Autism	3,578,429	4,058,010
Emotional Disability	2,469,874	2,508,965
Hearing Impairment	461,570	533,850
Other Health Impairments	1,012,817	980,108
Specific Learning Disability	3,265,473	3,113,765
Mild, Moderate or Severe Intellectual Disability	2,195,543	2,342,034
Multiple Disabilities	504,153	616,875
Multiple Disabilities with S.S.I.	502,416	512,119
Orthopedic Impairment	1,126,565	1,059,420
Developmental Delay	4,168,568	4,433,613
Preschool Severe Delay	504,902	478,519
Speech/Language Impairment	5,280,877	5,443,436
Traumatic Brain Injury	27,558	29,542
Visual Impairment	484,031	580,938
Subtotal	25,582,776	26,691,194
Gifted Education	1,361,788	1,309,260
Remedial Education	182,018	182,871
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technological Education	0	0
Career Education	0	0
TOTAL	27,126,582	28,183,325

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	57	1 to 371.5
Teachers	1,408	1 to 15.0
Other	24	1 to 882.3
Subtotal	1,489	1 to 14.2
Classified --		
Managers, Supervisors, Directors	148	1 to 143.1
Teachers Aides	544	1 to 38.9
Other	875	1 to 24.2
Subtotal	1,567	1 to 13.5
TOTAL	3,056	1 to 6.9
Special Education --		
Teacher	262	1 to 11.7
Staff	424	1 to 7.2

FY 2014 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2014 Truth in Taxation Base Limit (from FY 2013 TNT work sheet, line 9 + line 20)	\$	<u>8,907,497</u>
2.	Deduction for discontinued programs		
3.	Adjusted FY 2014 TNT Base Limit	\$	<u><u>8,907,497</u></u>

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

FY 2014 Budgeted Expenditures

4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$	<u>6,350,000</u>	<u>0.0060</u>
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	<u>0.0000</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 2013 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2013 Total Actual Expenditures for programs above	\$	<u>6,350,000</u>	
b.	Sum of FY 2013 original budget amounts for programs above (from FY 2013 TNT work sheet, lines 15 through 17)		<u>6,350,000</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2013 final budget for Small School Adjustment	\$	<u>0</u>	
b.	FY 2013 original budget for Small School Adjustment (from FY 2013 TNT work sheet, line 18)		<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>6,350,000</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 2014 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$	<u>0</u>	<u>0.0000</u>
13.	Amount to be Levied in FY 2014 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u>0</u>	<u>0.0000</u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current Assessed Value	\$	<u>1,056,047,862</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>84.3475 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>8,907,497</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>84.3475 (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.

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	833.38	840.71	32,184,440	11,672,419	107,162	677,948	0	42,975,284	44,641,969	3.9%
2000 Support Services											
2100 Students	2	59.50	58.50	1,926,911	673,602	213,909	20,080	0	2,881,949	2,834,502	-1.6%
2200 Instructional Staff	3	57.31	58.81	1,973,387	697,167	325,301	32,386	8	2,954,313	3,023,259	2.3%
2300 General Administration	4	13.49	13.49	773,485	274,263	344,441	19,395	14,350	1,441,636	1,425,934	-1.1%
2400 School Administration	5	132.50	136.00	5,645,718	1,804,445	303,433	24,891	3,165	7,634,688	7,781,652	1.9%
2500 Central Services	6	57.01	56.01	2,655,816	808,132	479,566	104,335	48,430	4,230,752	4,076,279	-3.7%
2600 Operation & Maintenance of Plant	7	227.82	229.80	5,888,510	2,186,262	4,707,134	5,695,233	20,260	17,621,220	18,497,439	5.0%
2900 Other	8	0.00	0.00	0	0	0	0	0	0	0	0%
3000 Operation of Noninstructional Services	9	8.70	8.70	194,361	83,345	0	25,000	0	307,669	302,766	-1.4%
610 School-Sponsored Curricular Activities	10	0.00	0.00	0	0	0	0	0	0	0	0%
620 School-Sponsored Athletics	11	0.00	0.00	162,430	33,825	0	500	0	195,951	195,755	-0.1%
630, 700, 800, 900 Other Programs	12	0.00	0.00	0	0	0	0	0	0	0	0%
Regular Education Subsection Subtotal (lines 1-12)	13	1,389.71	1,402.02	51,385,058	18,227,460	6,480,766	6,599,998	86,213	80,242,862	82,779,495	3.2%
200 Special Education											
1000 Classroom Instruction	14	381.30	413.38	10,429,560	4,332,749	3,710,807	83,885	0	17,493,378	18,557,001	6.1%
2000 Support Services											
2100 Students	15	116.84	116.73	6,675,079	1,959,774	553,107	62,023	0	9,251,571	9,249,983	0.0%
2200 Instructional Staff	16	2.50	2.50	1,653,775	41,166	150,683	14,725	1,993	379,439	374,142	-1.4%
2300 General Administration	17	0.00	0.00	0	0	0	0	0	0	0	0%
2400 School Administration	18	0.00	0.00	0	0	0	0	0	0	0	0%
2500 Central Services	19	0.00	0.00	0	0	0	0	0	0	0	0%
2600 Operation & Maintenance of Plant	20	0.00	0.00	1,288	261	650	0	0	2,194	2,199	0.2%
2900 Other	21	0.00	0.00	0	0	0	0	0	0	0	0%
3000 Operation of Noninstructional Services	22	0.00	0.00	0	0	0	0	0	0	0	0%
Subtotal (lines 14-22)	23	500.64	537.61	17,271,502	6,333,950	4,415,247	1,603,633	1,993	27,126,582	28,183,325	3.9%
400 Pupil Transportation	24	176.64	176.14	3,837,710	1,828,621	419,800	1,461,100	4,500	7,431,282	7,551,751	1.6%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25	123.86	123.74	4,685,579	1,576,031	66,390	22,000	0	6,350,000	6,350,000	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26	100.90	99.00	3,878,622	1,269,180	0	0	0	5,234,408	5,147,802	-1.7%
530 Dropout Prevention Programs	27	0.00	0.00	0	0	0	0	0	0	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%
550 K-3 Reading Program	29	24.23	25.17	1,010,321	204,921	0	0	0	1,165,376	1,215,242	4.3%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30	2,315.98	2,358.68	82,068,792	29,440,163	11,382,203	8,243,731	92,706	127,550,510	131,227,595	2.9%

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

(A.R.S. §§15-761 and 15-903)

	Current FY	Budget FY	
1. Autism	3,578,429	4,058,010	1.
2. Emotional Disability	2,469,874	2,508,965	2.
3. Hearing Impairment	461,570	533,850	3.
4. Other Health Impairments	1,012,817	980,108	4.
5. Specific Learning Disability	3,265,473	3,113,765	5.
6. Mild, Moderate or Severe Intellectual Disability	2,195,543	2,342,034	6.
7. Multiple Disabilities	504,153	616,875	7.
8. Multiple Disabilities with Severe Sensory Impairment	502,416	512,119	8.
9. Orthopedic Impairment	1,126,565	1,059,420	9.
10. Developmental Delay	4,168,568	4,433,613	10.
11. Preschool Severe Delay	504,902	478,519	11.
12. Speech/Language Impairment	5,280,877	5,443,436	12.
13. Traumatic Brain Injury	27,558	29,542	13.
14. Visual Impairment	484,031	580,938	14.
15. Subtotal (lines 1 through 14)	25,582,776	26,691,194	15.
16. Gifted Education	1,361,788	1,309,260	16.
17. Remedial Education	182,018	182,871	17.
18. ELL Incremental Costs	0	0	18.
19. ELL Compensatory Instruction	0	0	19.
20. Vocational and Technological Education	0	0	20.
21. Career Education	0	0	21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	27,126,582	28,183,325	22.

Proposed Ratios for Special Education
(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 12
Staff-Pupil 1 to 7

Estimated FTE Certified Employees
(A.R.S. §§15-903.E.2)

Current FY	Budget FY
1,443.05	1,488.53

Special Education Budgeted in SCA Fund
Amount budgeted in SCA Fund for Special Education

Current FY	Budget FY
12,207	0

(Only include programs listed in A.R.S. §15-761 (shown on lines 1-14 in the table to the left).
NOTE: Do not include SCA Fund amounts in the Current FY or Budget FY columns in the table to the left.)

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$	49,000
All Funds - Federal	6330		0

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	21,144,370	Attending	21,174,320
B. FY 2012 Average Daily Membership:	Resident	20,824,000	Attending	20,827,630

Expenditures Budgeted in the M&O Fund for Food Service
Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 302,706
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a))

Estimated Transportation Revenues for FY 2014
Estimated transportation revenues (object code 1400) to be received \$ 30,000

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 611 - Base Salary								
100 Regular Education	1,170,306	237,453				1,033,445	1,487,761	36.2%
1000 Classroom Instruction	34,260	4,922				28,538	29,182	2.5%
2100 Support Services - Students	38,255	5,735				24,735	31,688	40.2%
2200 Support Services - Instructional Staff	1,222,831	248,110				1,086,554	1,470,931	35.2%
Program 100 Subtotal (lines 1-3)								
200 Special Education								
1000 Classroom Instruction	233,892	47,457				221,826	281,349	26.8%
2100 Support Services - Students	12,123	2,460				10,905	14,383	31.2%
2200 Support Services - Instructional Staff	890	181				798	1,071	34.2%
Program 200 Subtotal (lines 5-7)	246,905	50,098				233,227	297,003	27.5%
Other Programs (Specify)								
1000 Classroom Instruction	0	0				0	0	0.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	1,469,726	298,208				1,319,581	1,767,934	34.0%
Classroom Site Fund 612 - Performance Pay								
100 Regular Education								
1000 Classroom Instruction	1,775,896	360,270				1,811,801	2,135,876	17.9%
2100 Support Services - Students	30,907	6,271				41,057	37,178	9.2%
2200 Support Services - Instructional Staff	86,339	17,559				77,903	104,098	33.9%
Program 100 Subtotal (lines 14-16)	1,893,052	384,100				1,930,761	2,277,152	17.9%
200 Special Education								
1000 Classroom Instruction	413,615	83,923				427,818	497,538	16.3%
2100 Support Services - Students	13,393	2,717				12,633	16,118	27.2%
2200 Support Services - Instructional Staff	1,090	209				1,653	1,239	17.2%
Program 200 Subtotal (lines 18-20)	428,038	86,849				441,504	514,887	16.6%
Other Programs (Specify) 510, 514 Designation								
1000 Classroom Instruction	412,088	83,613				426,680	495,701	16.2%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	1,545	314				2,632	1,859	29.4%
Other Programs Subtotal (lines 22-24)	413,633	83,927				429,572	497,560	15.9%
Total Expenditures (lines 17, 21, and 25)	2,734,723	594,876				2,801,577	3,289,599	17.8%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Classroom Instruction	2,334,609	473,692				2,066,016	2,808,301	36.3%
2100 Support Services - Students	48,386	9,820				56,921	58,216	2.3%
2200 Support Services - Instructional Staff	56,365	11,436				48,316	67,801	40.3%
Program 100 Subtotal (lines 27-29)	2,439,370	494,948				2,165,273	2,934,318	35.5%
200 Special Education								
1000 Classroom Instruction	466,584	94,670				442,116	561,254	26.9%
2100 Support Services - Students	34,183	4,907				21,133	29,090	37.2%
2200 Support Services - Instructional Staff	1,178	360				1,589	2,156	34.4%
Program 200 Subtotal (lines 31-33)	492,543	99,937				444,538	592,480	27.2%
300 Dropout Prevention Programs								
1000 Classroom Instruction	0	0				0	0	0.0%
Other Programs (Specify)								
1000 Classroom Instruction	0	0				0	0	0.0%
2100 Support Services - Students & Instructional Staff	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0				0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	2,931,913	594,885				2,630,131	3,526,798	34.1%
Total Expenditures (lines 13, 26, and 39)	7,136,562	1,447,969				6,751,288	8,384,331	27.2%

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

8584331

FUNDS 610 AND 625

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

Expenditures	Unrestricted Capital Outlay Fund 610 (6)	Library Books, Textbooks & Instructional Aids (2)	Property (2)	Redemption of Principal (3)	Interest (4)	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	0	0	2,485,438	3,488,440	40.4%
1000 Instruction	2.	0	1,726,372	0	0	0	0	80,494	72,950	-9.4%
2000 Support Services	3.	0	0	0	0	0	0	506,758	506,739	0.0%
2100, 2200 Students and Instructional Staff	4.	0	0	0	0	0	0	490,120	493,745	0.7%
2300, 2400, 2500, 2900 Administration	5.	0	183,300	0	0	310,445	0	285,547	422,740	48.0%
2600 Operation & Maintenance of Plant	6.	0	422,740	0	0	0	0	288,211	100,000	-53.0%
2700 Student Transportation	7.	0	100,000	0	0	0	0	3,644,809	1,712,189	-53.0%
3000 Operation of Noninstructional Services (5)	8.	0	0	0	0	1,712,189	0	265,648	579,440	118.1%
4000 Facilities Acquisition and Construction	9.	0	0	532,996	46,444	0	0	8,047,025	7,376,243	-8.3%
5000 Debt Service	10.	0	0	532,996	46,444	2,022,634	0	1,583,218	0	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	11.	0	2,939,151	0	0	0	0	53,770	0	-100.0%
Soft Capital Allocation Fund 625	12.	0	0	0	0	0	0	0	0	0.0%
1000 Instruction	13.	0	0	0	0	0	0	0	0	0.0%
2000 Support Services	14.	0	0	0	0	0	0	0	0	0.0%
2100, 2200 Students and Instructional Staff	15.	0	0	0	0	0	0	0	0	0.0%
2300, 2400, 2500, 2900 Administration	16.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	18.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services (5)	19.	0	0	0	0	0	0	0	0	0.0%
4000 Facilities Acquisition and Construction		0	0	0	0	0	0	0	0	0.0%
5000 Debt Service		0	0	0	0	0	0	0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)		0	0	0	0	0	0	0	0	0.0%

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

(2) Detail by object code:

	Unrestricted Capital Outlay	Soft Capital Allocation
6641 Library Books	\$ 72,950	0
6642 Textbooks	1,597,164	0
6643 Instructional Aids	164,904	0
6731 Furniture and Equipment	1,996,212	0
6734 Vehicles	445,740	0
6737 Tech Hardware & Software	497,199	0

(3) Includes principal on Capital Equity Fund loans of \$ - , principal on capital leases of \$ 532,996 , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ 46,444 , and interest on bonds of \$ - .

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) and Soft Capital Allocation (SCA) Funds for Food Service
 Enter the amount budgeted in UCO and SCA for Food Service [Amounts will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]
 \$ 100,000

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

DISTRICT NAME Washington Elementary School District

COUNTY Maricopa

CTD NUMBER 070406000

VERSION Proposed

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

Expenditures	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	8,047,025	7,376,243	57,671,241	37,299,682	345,053	68,210	0	0	
Select Object Codes Detail (1)									
6150 Classified Salaries	0	0	0	0	0	0	0	0	
6290 Employee Benefits	0	0	0	0	0	0	0	0	
6450 Construction Services	0	1,930,521	0	30,503,721	52,419	0	0	0	
6710 Land and Improvements	0	0	0	0	0	0	0	0	
6720 Buildings and Improvements	0	0	0	0	0	0	0	0	
6731 Furniture and Equipment	0	1,996,212	0	318,462	0	0	0	0	
6734 Vehicles	0	445,740	0	0	0	0	0	0	
6737 Technology, Hardware & Software	0	497,199	0	609,000	0	0	0	0	
6830 Redemption of Principal	0	532,996	0	0	0	0	0	0	
6842, 6850 Interest	0	46,444	0	0	0	0	0	0	
Total amounts reported on lines 2-11 above for:									
Renovation		1,620,076		30,088,535		8,305			
New Construction		92,113		447,649					
Other		3,736,923		894,999		44,114			
Total (lines 12-14)		5,449,112		31,431,183		52,419		0	

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

FEDERAL PROJECTS	FTE		TOTAL ALL FUNCTIONS	
	Current FY	Budget FY	Current FY	Budget FY
1. 100-130 ESFA Title I - Helping Disadvantaged Children	6000	151.86	9,441,569	8,249,433
2. 140-150 ESFA Title II - Prof. Dev. and Technology	6000	7.50	1,506,530	1,399,627
3. 160 ESFA Title IV - 21st Century Schools	6000	2.69	2,960,800	2,126,400
4. 170-180 ESFA Title V - Promote Informed Parent Choice	6000	0.00	0	0
5. 190 ESFA Title III - Limited Eng. & Immigrant Students	6000	7.93	992,612	854,063
6. 200 ESFA Title VII - Indian Education	6000	2.88	111,238	114,840
7. 210 ESFA Title VI - Flexibility and Accountability	6000	0.00	0	0
8. 220 IDEA Part B	6000	136.73	136,27	5,380,124
9. 230 Johnson-O'Malley	6000	0.00	0	4,582,559
10. 240 Workforce Investment Act	6000	0.00	0	0
11. 250 AEA - Adult Education	6000	0.00	0	0
12. 260-270 Vocational Education - Basic Grants	6000	0.00	0	0
13. 280 ESFA Title X - Homeless Education	6000	1.15	0.95	85,535
14. 290 Medicaid Reimbursement	6000	14.71	17,08	4,699,208
15. 374 E-Rate	6000	0.00	0.00	912,131
16. 378 Impact Aid	6000	0.00	0.00	0
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	1.50	6.50	664,373
18. Total Federal Project Funds (lines 1-17)		326.95	336.76	26,754,120
STATE PROJECTS				
19. 400 Vocational Education	6000	0.00	0.00	0
20. 410 Early Childhood Block Grant	6000	0.00	0.00	0
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0
22. 425 Adult Basic Education	6000	0.00	0.00	0
23. 430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0
24. 435 Academic Contests	6000	0.00	0.00	0
25. 450 Gifted Education	6000	0.00	0.00	0
26. 455 Family Literacy Program	6000	0.00	0.00	0
27. 460 Environmental Special Plate	6000	0.00	0.00	0
28. 465-499 Other State Projects	6000	3.00	3.00	721,462
29. Total State Project Funds (lines 19-28)		3.00	3.00	800,488
30. Total Special Projects (lines 18 and 29)		329.95	339.76	27,475,582

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Current FY		Budget FY	
1. Teacher Compensation Increases	6000	0	0	1
2. Class Size Reduction	6000	0	0	2
3. Dropout Prevention Programs (M&O purposes)	6000	1,560,052	934,266	3
4. Instructional Improvement Programs (M&O purposes)	6000	0	0	4
5. Total Instructional Improvement Fund (lines 1-4)		1,560,052	934,266	5

OTHER FUNDS (DO NOT Add to Aggregate)

1. 050 County, City, and Town Grants	6000	18,000	18,000	1.
2. 071 Structured English Immersion (1)	6000	0	0	2.
3. 072 Compensatory Instruction (1)	6000	0	0	3.
4. 500 School Plant (Lease over 1 year) (2)	6000	286,660	246,561	4.
5. 505 School Plant (Lease 1 year or less)	6000	0	0	5.
6. 506 School Plant (Sale)	6000	540,414	492,969	6.
7. 510 Food Service	6000	20,717,026	20,415,825	7.
8. 515 Civic Center	6000	564,127	410,631	8.
9. 520 Community School	6000	3,473,321	3,467,654	9.
10. 525 Auxiliary Operations	6000	877,781	957,055	10.
11. 526 Extracurricular Activities Fees Tax Credit	6000	1,006,549	1,078,139	11.
12. 530 Gifts and Donations	6000	524,407	589,428	12.
13. 535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	13.
14. 540 Fingerprint	6000	69,892	68,973	14.
15. 545 School Opening	6000	0	0	15.
16. 550 Insurance Proceeds	6000	1,862	1,866	16.
17. 555 Textbooks	6000	51,823	40,788	17.
18. 565 Litigation Recovery	6000	147,365	122,930	18.
19. 570 Indirect Costs	6000	1,908,271	1,633,190	19.
20. 575 Unemployment Insurance	6000	0	0	20.
21. 580 Teacherage	6000	0	0	21.
22. 585 Insurance Refund	6000	0	0	22.
23. 590 Grants and Gifts to Teachers	6000	12,019	12,000	23.
24. 595 Advertisement	6000	7,029	7,052	24.
25. 596 Joint Technical Education	6000	480,000	16,000	25.
26. 630 Adjunct Ways	6000	0	0	26.
27. 639 Impact Aid Revenue Bond Building	6000	0	0	27.
28. 640 School Plant - Special Construction	6000	0	0	28.
29. 650 Gifts and Donations-Capital	6000	7,688	7,688	29.
30. 660 Condemnation	6000	0	0	30.
31. 665 Energy and Water Savings	6000	0	0	31.
32. 666 Emergency Deficiencies Correction	6000	0	0	32.
33. 691 Building Renewal Grant	6000	0	0	33.
34. 700 Debt Service	6000	15,802,618	16,300,000	34.
35. 720 Impact Aid Revenue Bond Debt Service	6000	0	0	35.
36. 750 Permanent	6000	0	0	36.
Other 850-St Activities, 902-Air Fuel, 745-TANS	6000	12,630,832	12,622,330	37.
INTERNAL SERVICE FUNDS 950-989				
1. 9 Self-Insurance (951,952,953)	6000	27,372,042	26,714,776	1.
2. 955 Intergovernmental Agreements	6000	4,220,379	4,179,836	2.
3. 9 OPEB	6000	0	0	3.
4. 954 Printing Svcs	6000	503,143	662,987	4.

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

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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2014 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 102,956,049		
* (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	\$ 102,956,049	\$ 102,956,049	\$ 0
2. (a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 10,149,825		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	6,270,359		
(c) Adjusted DAA	\$ 3,879,466	2,406,230	1,473,236
3. FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		10,295,605	
* (b) Unrestricted Capital Outlay			0
* (c) Special Program		5,147,802	0
*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)		0	
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)		0	
Local			
(a) Individuals and Other Private Sources		0	
(b) Other Arizona Districts		0	
(c) Out-of-State Districts and Other Governments		0	
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		70,000	
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	
*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)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		6,350,000	
* (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)		4,001,909	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	
* (e) Assistance for Education (A.R.S. §15-973.01) (1)		0	
(f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2012 (A.R.S. §15-910.M)		0	
* (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		0	
* (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)		0	
* (l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		0	
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) (Do not use this line as a subtotal) (2)		0	
10. FY 2014 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 131,227,595	
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)			\$ 1,473,236

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

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

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)	\$ 8,047,025
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 2013 Capital Expenditures (line A.1 + A.2)	\$ 8,047,025
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$ 8,047,025
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 8,047,025
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 3,371,337
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.	\$ 4,675,688
8. Interest Earned in Fund 610 in FY 2013	\$
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)	\$ 1,227,319
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 1,473,236
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ 7,376,243

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)	\$ 2,086,173
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted FY 2013 SCAL (line B.1 + B.2)	\$ 2,086,173
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$ 2,086,173
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$ 2,086,173
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 858,854
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.	\$ 1,227,319
8. Interest Earned in Fund 625 in FY 2013	\$
9. Line not used	\$ 0
10. Line not used	\$ 0
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	\$ (1,227,319)
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)	\$ 6,751,290
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 5,954,810
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ 796,480
4. Interest Earned in the Classroom Site Fund in FY 2013	\$ 8,548
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) (5)	\$ 7,779,303
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)	\$ 8,584,331

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

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)	1,319,581	2,801,577	2,630,132	0	6,751,290
2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	1,109,119	2,627,449	2,218,242		5,954,810
3. Unexpended Budget Balance (line 1 minus 2)	210,462	174,128	411,890	0	796,480
4. Interest Earned in FY 2013	1,611	3,749	3,188		8,548
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.	1,555,861	3,111,722	3,111,722		7,779,303
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) **	1,767,934	3,289,599	3,526,800	0	8,584,331

* 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 Washington Elementary School District

COUNTY Maricopa

CTD NUMBER 070406000

VERSION Proposed

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	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Other	Totals		% Increase/ Decrease
	Current FY	Budget FY						Current FY 2013	Budget FY 2014	
Expenditures										
520 Special K-3 Program Override										
1000 Classroom Instruction	1	100,900	6100	6200		6600	6800	5,234,408	5,147,802	-1.7%
2000 Support Services	2	0.00						0	0	0.0%
2100 Students	3	0.00						0	0	0.0%
2200 Instructional Staff	4	0.00						0	0	0.0%
2300 General Administration	5	0.00						0	0	0.0%
2400 School Administration	6	0.00						0	0	0.0%
2500 Central Services	7	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	8	0.00						0	0	0.0%
2900 Other	9	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	10	100,900	3,878,622	1,259,180	0	0	0	5,234,408	5,147,802	-1.7%
Subtotal (Lines 1-9) (to Budget, page 1, line 26)										
540 Joint Career and Technical Education & Vocational Education Center										
1000 Classroom Instruction	11	0.00						0	0	0.0%
2000 Support Services	12	0.00						0	0	0.0%
2100 Students	13	0.00						0	0	0.0%
2200 Instructional Staff	14	0.00						0	0	0.0%
2300 General Administration	15	0.00						0	0	0.0%
2400 School Administration	16	0.00						0	0	0.0%
2500 Central Services	17	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	18	0.00						0	0	0.0%
2900 Other	19	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	20	0.00						0	0	0.0%
Subtotal (Lines 11-19) (to Budget, page 1, line 28)			0	0	0	0	0	0	0	0.0%

	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6837	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Current FY 2013	Budget FY 2014	
Unrestricted Capital Outlay Fund Supplement									
Expenditures									
520 Special K-3 Program Override									
1000 Classroom Instruction									
2000 Support Services									
3000 Operation of Noninstructional Services									
4000 Facilities Acquisition & Construction									
5000 Debt Service									
Subtotal (Lines 21-25)	21.								0.0%
540 Joint Career and Technical Education & Vocational Education Center									
1000 Classroom Instruction									
2000 Support Services									
3000 Operation of Noninstructional Services									
4000 Facilities Acquisition & Construction									
5000 Debt Service									
Subtotal (Lines 27-31)	26.								0.0%
Total (Lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9)	33.	0	0	0	0	0	0	0	0.0%

English Language Learners Supplement	FTE		Salaries	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/Decrease
	Current FY	Budget FY							Current FY 2013	Budget FY 2014	
Expenditures											
Structured English Immersion Fund 071			6100	6200		6600	6700	6800			
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%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072											
1000 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(D) and (K)]

Expenditures	FTE		Salaries	Employee Benefits	Purchased Services	Supplies	Other	Totals		% Increase/Decrease
	Current FY	Budget FY						Current FY	Budget FY	
Maintenance and Operation (M&O) Fund										
511 Desegregation - Regular Education										
1000 Classroom Instruction	36,836	35,49	1,144,812	412,212	0	11,590	6800	1,608,419	1,568,524	-2.5%
2000 Support Services	0	0	0	0	9,400	0	0	92,323	9,400	-89.8%
2100 Students	0	0	0	0	0	0	0	309,951	371,621	19.9%
2200 Instructional Staff	5,000	5,25	270,745	81,431	8,945	10,500	0	0	0	0.0%
2300 General Administration	0	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	0	0	0	0	0	0	0	3,900	0	-100.0%
2500 Central Services	0	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	0	0	0	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 1-9)	41.86	40.74	1,415,557	493,643	18,345	22,000	6800	2,013,693	1,949,545	-3.2%
512 Desegregation - Special Education										
1000 Classroom Instruction	0	0	0	0	0	0	0	0	0	0.0%
2000 Support Services	0	0	0	0	0	0	0	0	0	0.0%
2100 Students	0	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	0	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	0	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	0	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	0	0	0	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 11-19)	0	0	0	0	0	0	0	0	0	0.0%
513 Desegregation - Pupil Transportation										
2000 Support Services	82,000	83,000	3,270,022	1,082,388	48,045	0	0	4,336,307	4,400,455	1.5%
1000 Classroom Instruction	0	0	0	0	0	0	0	0	0	0.0%
2000 Support Services	0	0	0	0	0	0	0	0	0	0.0%
2100 Students	0	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	0	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	0	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	0	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	0	0	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	0	0	0	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 22-31)	82,000	83,000	3,270,022	1,082,388	48,045	0	0	4,336,307	4,400,455	1.5%

Rev. 6/13-FY 2014

NOTE: Federal Impact Aid (IA) expenditures should be budgeted in the IA Fund.

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

M&O Fund (Concluded)	FTE		Salaries	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Other	Totals		% Increase/Decrease	
	Current FY	Budget FY						Current FY	Budget FY		
Expenditures			6100	6200		6600	6800				
515 Desegregation - Full Compensatory Instruction											
1000 Classroom Instruction	33	0.00	0	0	0	0	0	0	0	0.0%	
2000 Support Services											
2100 Students	34	0.00	0	0	0	0	0	0	0	0.0%	
2200 Instructional Staff	35	0.00	0	0	0	0	0	0	0	0.0%	
2300 General Administration	36	0.00	0	0	0	0	0	0	0	0.0%	
2400 School Administration	37	0.00	0	0	0	0	0	0	0	0.0%	
2500 Central Services	38	0.00	0	0	0	0	0	0	0	0.0%	
2600 Operation & Maintenance of Plant	39	0.00	0	0	0	0	0	0	0	0.0%	
2700 Student Transportation	40	0.00	0	0	0	0	0	0	0	0.0%	
2900 Other	41	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	42	0.00	0	0	0	0	0	0	0	0.0%	
Subtotal (lines 33-42)	43	0.00	0	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) (I)	44	123.86	123.74	4,685,579	1,576,031	66,390	22,000	0	6,350,000	6,350,000	0.0%

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

Desegregation Revenues A.R.S. §15-910(d)(3)(a), (b) & (i):

Tax Levy: \$ 6,350,000
 Other (description): \$
 Other (description): \$
 Other (description): \$

Employees needed to conduct Desegregation activities			
Teachers	Administrators	Others	Total
103		21	124

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)

10/3/1986

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) 1997-1998

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)(f) SEE BELOW

The district has been in compliance since the implementation of the administrative agreements.

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

Expenditures	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	
511 Desegregation - Regular Education									
1000 Classroom Instruction							0	0	0.0%
2000 Support Services							0	0	0.0%
3000 Operation of Noninstructional Services							0	0	0.0%
4000 Facilities Acquisition & Construction							0	0	0.0%
5000 Debt Service							0	0	0.0%
Subtotal (lines 45-49)							0	0	0.0%
512 Desegregation - Special Education									
1000 Classroom Instruction							0	0	0.0%
2000 Support Services							0	0	0.0%
3000 Operation of Noninstructional Services							0	0	0.0%
4000 Facilities Acquisition & Construction							0	0	0.0%
5000 Debt Service							0	0	0.0%
Subtotal (lines 51-55)							0	0	0.0%
513 Desegregation - Pupil Transportation									
1000 Classroom Instruction							0	0	0.0%
2000 Support Services							0	0	0.0%
3000 Operation of Noninstructional Services							0	0	0.0%
4000 Facilities Acquisition & Construction							0	0	0.0%
5000 Debt Service							0	0	0.0%
Subtotal (lines 56-62)							0	0	0.0%
514 Desegregation - ELL Incremental Costs									
1000 Classroom Instruction							0	0	0.0%
2000 Support Services							0	0	0.0%
3000 Operation of Noninstructional Services							0	0	0.0%
4000 Facilities Acquisition & Construction							0	0	0.0%
5000 Debt Service							0	0	0.0%
Subtotal (lines 58-63)							0	0	0.0%
515 Desegregation - ELL Compensatory Instruction									
1000 Classroom Instruction							0	0	0.0%
2000 Support Services							0	0	0.0%
3000 Operation of Noninstructional Services							0	0	0.0%
4000 Facilities Acquisition & Construction							0	0	0.0%
5000 Debt Service							0	0	0.0%
Subtotal (lines 64-68)							0	0	0.0%
Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)							0	0	0.0%

(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

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	21,036.852		
2. FY 2014 AOI Full-Time Student Count	+	0.000	+
3. FY 2014 AOI Part-Time Student Count	+	0.000	+
4. Subtotal (lines A.1 through A.3)	=	21,036.852	= 0.000
5. District Sponsored Charter School Estimated ADM	+	360.000	+
6. Total Student Count	=	21,396.852	= 0.000

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	0.0004
Support Level Weight Increase	=			
Support Level Weight	+	1.358	1.468	1.278
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	0.0013
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	218,601			x 1.450	= 316,971		
2. District (from line A.1, A.2, or A.3)							
a. K-8	21,036.852	0.000	0.000	x 1.158	= 24,360.675	0.000	0.000
b. 9-12	0.000	0.000	0.000	x	= 0.000	0.000	0.000
3. Charter School (from line A.5)							
a. K-8	360.000			x 1.158	= 416.880		
b. 9-12	0.000			x 1.268	= 0.000		
4. Total							
a. K-8 (C.2.a + C.3.a)	21,396.852	0.000	0.000		24,777.555	0.000	0.000
b. 9-12 (C.2.b + C.3.b)	0.000	0.000	0.000		0.000	0.000	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	21,615.453	0.000	0.000		25,094.526	0.000	0.000

C. WORK SHEET FOR FY 2014 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
 (A.R.S. §15-808, as amended by Laws 2013, 1st S.S., Ch. 3, §13, §15-943 and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2014 Non-AOI Student Count (from Work Sheet B, line C.5)

B. Student Count Add-ons

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

II. FY 2014 Non-AOI Weighted Student Count

Non-AOI Student Count	x Support Level Weight	= Non-AOI Weighted Student Count
21,615,453		25,094,526

49.060	x	4.771	=	234.065
9,017,477	x	0.060	=	541.049
9,017,477	x	0.040	=	360.699
2,800,000	x	0.115	=	322.000
58,164	x	6.024	=	350.380
149,301	x	5.833	=	870.873
25,285	x	7.947	=	200.940
4,950	x	3.158	=	15.632
33,660	x	6.773	=	227.979
64,840	x	3.595	=	233.100
2,539,929	x	0.003	=	7.620
38,180	x	4.822	=	184.104
82,950	x	4.421	=	366.722
15,257	x	4.806	=	73.325
23,896,530			=	3,988,488
			=	29,083,014
			=	(I.A + I.B.15, this column)

III. FY 2014 AOIFT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2014 AOIPT Weighted Student Count (from Work Sheet C2, line IV)

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

CALCULATION OF FY 2014 BSL AND BRCL

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

VI. A. Base Level Amount \$3,326.54 - To include Teacher Compensation, use Base Level of \$3,368.12 For Career Ladder and Optional Performance Incentive Program districts, add increase of

 % approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (2)

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

C. Adjusted FY 2014 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)

VII. Result (line V x VI.C)

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

IX. Result (line VII x VIII)

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

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

XII. Increase for Career Ladder [A.R.S. §15-918.04(A)(5)] (2)

XIII. FY 2012 Nonfederal Audit Service Actual Expenditures (3) \$ 46,770.00 x 1.00 = \$ 46,770.00

XIV. Decreases for Charter School Federal and State Monies Received \$ 0.00

XV. Decrease for Charter School Nonparticipation Adjustment \$ 0.00

XVI. Other Reductions: (For FY 2014 this amount is zero, unless otherwise notified by ADE) \$ 0.00

XVII. FY 2014 BSL and BRCL (sum lines IX through XIII minus lines XIV through XVI) (to Work Sheet E, line I) \$ 98,031,237.63

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)

K-3	\$ 1,822,864.65
K-3 Reading	\$ 1,215,241.98

(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

(2) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 2% for FY 2014 and 1% for FY 2015.

(3) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received. Enter the FY 2012 nonfederal and ARRA-related audit expenditures on line XIII.

Enter the FY 2012 federal (non-ARRA-SFSF) audit expenditures from all funds to the right (should agree to FY 2012 AFR). \$ 0.00

Enter the total FY 2012 audit expenditures from all funds to the right. \$ 46,770.00

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

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	8,611,000
B. Number of Eligible Students Transported in FY 2013	8,088,000
C. Approved Daily Route Miles per Eligible Student Transported (I.A + I.B)	1.065
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	1,549,980.000
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	\$ 0.00
2. FY 2013 Annual Expenditure for Bus Passes	\$ 3,095.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 3,816,045.80
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)	0.120
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 457,554.10
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	6,280.000
B. Estimated Route Miles Traveled in June 2013 to Transport Pupils w/Disabilities for Extended School Year	6,300.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	12,580.000
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)	\$ 30,946.80
V. FY 2014 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 4,304,546.70
VI. Support Level Change	
A. FY 2013 Transportation Support Level	\$ 4,263,703.94
B. Transportation Support Level Change (if result is negative, enter 0) (V- VI.A)	\$ 40,842.76

TRCL CALCULATION

VII. FY 2013 Transportation Revenue Control Limit	\$ 4,883,968.30
VIII. FY 2014 Transportation Revenue Control Limit	
A. Preliminary FY 2014 Transportation Revenue Control Limit (VI.B + VII)	\$ 4,924,811.06
B. 120% of FY 2014 Transportation Support Level (V x 1.20)	\$ 5,165,456.04
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.)	\$ 4,924,811.06
D. FY 2014 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	\$ 4,924,811.06

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>98,031,237.63</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>4,304,546.70</u>
IV. FY 2014 District Support Level (sum of lines I through III)	\$ <u>102,335,784.33</u>

CALCULATION OF THE RCL

V. FY 2014 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>98,031,237.63</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>4,924,811.06</u>
VIII. FY 2014 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	\$ <u>102,956,048.69</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

	K-8	9-12
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)	-	-
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)	-	-
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

	PSD	K-8	9-12
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)	218.601	21,036.852	0.000
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 0.00
C. DAA Base (line V.A x line V.B)	= \$ 98,536.59	= \$ 9,482,571.41	= \$ 0.00
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)		21,255.453	
B. FY 2013 Student Count		÷ 20,926.028	
C. FY 2014 DAA Growth Factor (VII.A ÷ VII.B)		= 1.0157	
VII. Adjusted District Additional Assistance			
A. DAA Base (from line V.C)	\$ 98,536.59	\$ 9,482,571.41	\$ 0.00
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)	= \$ 98,536.59	= \$ 9,482,571.41	= \$ 0.00
D. DAA for High School Textbooks			0.000
1. FY 2014 Actual 9-12 Student Count (from Work Sheet B, line A.4)			x \$ 69.68
2. Support Level Amount for Textbooks			= \$ 0.00
3. DAA for Textbooks (VII.D.1 x VII.D.2)			
E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines G and H below)			= \$ 0.00
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)			-
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			= \$ 0.00
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)			
F. PSD and K-8 DAA (including charter additional assistance)			= \$ 10,149,825.28
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)			-
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			= \$ 3,879,466.64
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)			
G. Charter Additional Assistance (CAA)		K-8	9-12
1. FY 2014 Charter School Student Count (from Work Sheet B, line A.5)		360.00	0.00
2. CAA per Student	x \$ 1,684.19	\$ 1,962.90	\$ 0.00
3. FY 2014 CAA (line VII.G.1 x line VII.G.2)	= \$ 606,308.40	\$ 0.00	\$ 0.00
4. Adjustment to CAA, if applicable	-	\$ 37,591.12	\$ 0.00
5. Adjusted FY 2014 CAA (line VII.G.3 - VII.G.4)	= \$ 568,717.28	\$ 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.

	PSD-8	9-12
I. A. Total FY 2014 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	316,971	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	24,777,555	
B. Total FY 2014 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	25,094,526	0.000
	(I.A.1 + I.A.2)	(from Work Sheet B, line C.4.b)
C. Total FY 2014 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)	25,094,526	
D. PSD-8 and 9-12 Factors (line I.B + line I.C)	1.0000	0.0000
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)		\$ 102,335,784.33
B. DSL/RCL PSD-8 and 9-12 Allocation (line LD x line IIA)	\$ 102,335,784.33	\$ 0.00
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)	\$ 3,879,466.64	\$ 0.00
	(from Work Sheet H, line VII.F.3)	(from Work Sheet H, line VII.E.3)
2. Line not used	\$ 0.00	\$ 0.00
3. Total FY 2014 Equalization Base (II.B + III.A.1 + III.A.2)	\$ 106,215,250.97	\$ 0.00
4. 2013 Primary Assessed Valuation + 100	\$ 10,560,478.62	\$
5. 2013 Salt River Project (SRP) Valuation + 100	\$ 92,638.57	\$
6. 2013 Government Property Lease Excise Tax Assessed Valuation + 100	\$ 3,817.41	\$
7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	\$ 10,656,934.60	\$ 0.00
8. Qualifying Tax Rate	x \$ 2.1265	x \$
9. Qualifying Levy (III.A.7 x III.A.8)	\$ 22,661,971.43	\$ 0.00
10. FY 2014 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	\$ 83,553,279.54	\$ 0.00
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)	\$ 83,553,279.54	\$ 0.00
B. For Common School Districts NOT Within a High School District (Type 03)		
1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III)		\$ 0.00
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)		- \$ 0.00
3. Adjusted DSL/RCL (III.B.1 - III.B.2)		\$ 0.00
4. DSL/RCL PSD-8 and 9-12 Allocation	\$ 0.00	\$ 0.00
	(line III.B.3 x LD)	(line III.B.3 x LD) + (II.B.2)
5. Adjusted FY 2014 District Additional Assistance (from Work Sheet H)	\$ 0.00	\$ 0.00
	(from Work Sheet H, line VII.F.3)	(from Work Sheet H, line VII.E.3)
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.

**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)	\$ 127,550,510.00
	b.	Adjustments to the GBL from FY 2013 BUDG75	\$
	c.	Adjusted GBL	\$ 127,550,510.00
2.	a.	Budgeted M&O expenditures (from FY 2013 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 127,550,510.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 127,550,510.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 127,550,510.00
4.		M&O actual expenditures	\$ 123,389,970.92
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.)	\$ 4,160,539.08

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		Unexpended
		Budget	Actual	Budget
6.	a.	\$ 5,234,408.00	- \$ 5,234,408.00	= \$ 0.00
	b.	\$ 6,350,000.00	- \$ 6,350,000.00	= \$ 0.00
	c.	\$ 0.00	- \$	= \$ 0.00
	d.	\$ 0.00	- \$	= \$ 0.00
	e.	\$ 0.00	- \$	= \$ 0.00
	f.	\$	- \$	= \$ 0.00
	g.	\$	- \$	= \$ 0.00
	h.	\$ 0.00	- \$	= \$ 0.00
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]		= \$ 0.00
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.i)		\$ 4,160,539.08
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		\$ 100,047,719.35
	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]		\$ 4,001,908.77
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)		\$ 4,001,908.77
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)		\$ 0.00
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)]		\$ 4,001,908.77