



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

Proposed

Version

BY THE GOVERNING BOARD

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

Proposed June 26, 2014

Adopted \_\_\_\_\_

Revised \_\_\_\_\_

Date

_____	President
_____	Vice President
_____	Member
_____	Member
_____	Member
_____	
_____	
SIGNED	SIGNED

The budget file(s) for FY 2015 sent to the Arizona Department of Education, via the internet, on \_\_\_\_\_ contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

District Contact Employee: David Velazquez, Director of Finance

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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>219,302,304</u>
2. Estimated Revenues by Source for Fiscal Year 2015 (excluding property taxes)		
Local	1000	\$ <u>26,000,000</u>
Intermediate	2000	\$ <u>8,220,000</u>
State	3000	\$ <u>88,300,000</u>
Federal	4000	\$ <u>38,700,000</u>
TOTAL		\$ <u>161,220,000</u>

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

	Prior FY 2014	Est. Budget FY 2015
Primary Tax Rate:	<u>3.0493</u>	<u>3.0460</u>
Secondary Tax Rates:		
M&O Override	<u>0.9621</u>	<u>1.3840</u>
Special K-3 Program Override	<u>0.4804</u>	
Special Program Override		
Capital Override		
Class A Bonds	<u>1.2737</u>	<u>1.0251</u>
Class B Bonds	<u>0.2542</u>	<u>0.4031</u>
JTED		
Total Secondary Tax Rate	<u>2.9704</u>	<u>2.8122</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>136,794,963</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>6,441,157</u>
3. Subtotal (line A.1 + A.2)	\$	<u>143,236,120</u>
4. Federal Projects (from Budget, page 6, line 18)	\$	<u>20,702,000</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	<u>0</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$	<u>163,938,120</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>136,794,963</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>6,441,157</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>143,236,120</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.	856.66	944.19	36,996,970	12,315,897	444,656	690,555	0	42,647,842	50,448,078	18.3%	1.
2000 Support Services												
2100 Students	2.	58.50	61.50	2,235,095	762,708	120,874	29,200	0	2,864,812	3,147,877	9.9%	2.
2200 Instructional Staff	3.	60.61	60.11	2,089,162	728,722	373,825	32,941	8	3,245,349	3,224,658	-0.6%	3.
2300 General Administration	4.	13.49	10.69	545,881	144,841	650,692	15,305	14,550	1,632,881	1,371,269	-16.0%	4.
2400 School Administration	5.	135.13	143.19	6,301,738	1,978,287	213,742	25,620	2,930	7,987,275	8,522,317	6.7%	5.
2500 Central Services	6.	59.18	59.80	2,802,238	872,066	386,037	105,715	48,710	4,596,284	4,214,766	-8.3%	6.
2600 Operation & Maintenance of Plant	7.	232.06	236.56	6,145,728	2,265,648	4,103,523	5,574,939	20,260	18,565,941	18,110,098	-2.5%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	8.70	8.70	200,818	84,775	0	0	0	312,706	285,593	-8.7%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	199,775	40,584	0	500	0	196,757	240,859	22.4%	11.
630, 700, 800, 900 Other Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	1,424.33	1,524.74	57,517,405	19,193,528	6,293,349	6,474,775	86,458	82,049,847	89,565,515	9.2%	13.
200 Special Education												
1000 Instruction	14.	429.58	426.26	11,344,024	4,565,281	5,037,973	71,011	0	19,217,487	21,018,289	9.4%	14.
2000 Support Services												
2100 Students	15.	124.98	127.11	7,276,559	2,145,975	525,963	77,156	0	9,705,921	10,025,653	3.3%	15.
2200 Instructional Staff	16.	2.50	2.50	221,451	57,683	99,500	13,525	1,043	364,900	393,202	7.8%	16.
2300 General Administration	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%	17.
2400 School Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2500 Central Services	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2600 Operation & Maintenance of Plant	20.	0.00	0.00	1,288	262	0	0	0	650	1,550	138.5%	20.
2900 Other	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
3000 Operation of Noninstructional Services	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
Subtotal (lines 14-22)	23.	557.06	555.87	18,843,322	6,769,201	5,663,436	161,692	1,043	29,288,958	31,438,694	7.3%	23.
400 Pupil Transportation	24.	180.68	180.30	4,418,548	1,914,631	443,434	1,392,100	5,800	7,803,990	8,174,513	4.7%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	122.23	126.23	4,733,016	1,577,084	17,900	22,000	0	6,350,000	6,350,000	0.0%	25.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	99.56	0.00	0	0	0	0	0	5,147,802	0	-100.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	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.	26.39	36.07	1,052,132	214,109				1,251,369	1,266,241	1.2%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	2,410.25	2,423.21	86,564,423	29,668,553	12,418,119	8,050,567	93,301	131,891,966	136,794,963	3.7%	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	3,756,366	4,037,581	1.
2. Emotional Disability	2,763,942	3,418,175	2.
3. Hearing Impairment	709,446	675,320	3.
4. Other Health Impairments	1,092,492	1,085,774	4.
5. Specific Learning Disability	3,518,909	3,485,905	5.
6. Mild, Moderate or Severe Intellectual Disability	2,385,576	2,429,681	6.
7. Multiple Disabilities	577,488	749,473	7.
8. Multiple Disabilities with Severe Sensory Impairment	546,309	458,958	8.
9. Orthopedic Impairment	1,111,313	1,305,809	9.
10. Developmental Delay	4,375,066	4,928,728	10.
11. Preschool Severe Delay	552,165	584,922	11.
12. Speech/Language Impairment	5,844,490	6,026,566	12.
13. Traumatic Brain Injury	27,121	29,653	13.
14. Visual Impairment	544,229	630,413	14.
15. Subtotal (lines 1 through 14)	27,804,912	29,846,958	15.
16. Gifted Education	1,293,719	1,428,696	16.
17. Remedial Education	190,327	163,040	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)	29,288,958	31,438,694	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 9

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
1,509.87	1,528.57

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	\$ 49,000
All Funds - Federal	6330	<u>0</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>21,596.482</u>	Attending <u>21,635.530</u>
B. FY 2013 Average Daily Membership:	Resident <u>21,148.913</u>	Attending <u>21,176.883</u>

**Expenditures Budgeted in the M&O Fund for Food Service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 285,593  
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

**Estimated Transportation Revenues for FY 2015**

Estimated transportation revenues (object code 1400) to be received \$ 40,000

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	
<b>Classroom Site Fund 011 - Base Salary</b>								
100 Regular Education								
1000 Instruction	1,081,255	220,037				1,414,313	1,301,292	-8.0%
2100 Support Services - Students	29,219	5,946				31,168	35,165	12.8%
2200 Support Services - Instructional Staff	28,349	5,769				35,668	34,118	-4.3%
Program 100 Subtotal (lines 1-3)	1,138,823	231,752				1,481,149	1,370,575	-7.5%
200 Special Education								
1000 Instruction	228,298	46,459				280,666	274,757	-2.1%
2100 Support Services - Students	10,358	2,108				15,460	12,466	-19.4%
2200 Support Services - Instructional Staff	819	167				1,063	986	-7.2%
Program 200 Subtotal (lines 5-7)	239,475	48,734				297,189	288,209	-3.0%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	1,378,298	280,486			0	1,778,338	1,658,784	-6.7%
<b>Classroom Site Fund 012 - Performance Pay</b>								
100 Regular Education								
1000 Instruction	1,913,475	389,392				2,162,035	2,302,867	6.5%
2100 Support Services - Students	43,756	8,904				37,415	52,660	40.7%
2200 Support Services - Instructional Staff	96,809	19,701				109,127	116,510	6.8%
Program 100 Subtotal (lines 14-16)	2,054,040	417,997				2,308,577	2,472,037	7.1%
200 Special Education								
1000 Instruction	459,414	93,491				490,737	552,905	12.7%
2100 Support Services - Students	13,127	2,671				16,213	15,798	-2.6%
2200 Support Services - Instructional Staff	1,094	223				1,247	1,317	5.6%
Program 200 Subtotal (lines 18-20)	473,635	96,385				508,197	570,020	12.2%
Other Programs (Specify) 510 Deseg. 520 K-3 Override								
1000 Instruction	222,607	45,299				488,890	267,906	-45.2%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	1,641	334				1,871	1,975	5.6%
Other Programs Subtotal (lines 22-24)	224,248	45,633				490,761	269,881	-45.0%
Total Expenditures (lines 17, 21, and 25)	2,751,923	560,015				3,307,535	3,311,938	0.1%
<b>Classroom Site Fund 013 - Other</b>								
100 Regular Education								
1000 Instruction	2,162,529	440,074	0	0		2,821,346	2,602,603	-7.8%
2100 Support Services - Students	58,438	11,892	0	0		62,176	70,330	13.1%
2200 Support Services - Instructional Staff	56,700	11,539	0	0		71,150	68,239	-4.1%
Program 100 Subtotal (lines 27-29)	2,277,667	463,505	0	0		2,954,672	2,741,172	-7.2%
200 Special Education								
1000 Instruction	456,602	92,918	0	0		559,887	549,520	-1.9%
2100 Support Services - Students	20,715	4,215	0	0		30,839	24,930	-19.2%
2200 Support Services - Instructional Staff	1,636	333	0	0		2,122	1,969	-7.2%
Program 200 Subtotal (lines 31-33)	478,953	97,466	0	0		592,848	576,419	-2.8%
530 Dropout Prevention Programs								
1000 Instruction	0	0	0	0		0	0	0.0%
Other Programs (Specify) _____								
1000 Instruction	0	0	0	0		0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	0	0	0	0		0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	2,756,620	560,971	0	0		3,547,520	3,317,591	-6.5%
Total Classroom Site Funds (lines 13, 26, and 39)	6,886,841	1,401,472	0	0	0	8,633,393	8,288,313	-4.0%

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

**FUND 610**

**UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2014	Budget FY 2015	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.	0	1,573,782	1,365,917			0	3,309,883	2,939,699	-11.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	24,780	495,097			0	544,519	519,877	-4.5%
2300, 2400, 2500, 2900 Administration	4.	0		302,220		0	0	979,410	302,220	-69.1%
2600 Operation & Maintenance of Plant	5.	0		377,225			0	313,151	377,225	20.5%
2700 Student Transportation	6.	0		612,700			0	789,607	612,700	-22.4%
3000 Operation of Noninstructional Services (5)	7.	0		0			0	54,532	0	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0			1,109,930	2,007,913	1,109,930	-44.7%
5000 Debt Service	9.				536,320	43,186		579,439	579,506	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>10.</b>	0	1,598,562	3,153,159	536,320	43,186	1,109,930	8,578,454	6,441,157	-24.9%

(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	\$ 24,780
6642 Textbooks	1,265,951
6643 Instructional Aids	271,831
6731 Furniture and Equipment	715,626
6734 Vehicles	332,500
6737 Tech Hardware & Software	834,582

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

\$ -

(3) Includes principal on Capital Equity Fund loans of \$ - , principal on capital leases of \$ 536,320 , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ 43,186 , 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		
<b>Total Fund Expenditures</b>	1.	8,578,454	6,441,157	38,164,674	32,069,879	0	0	1.
<b>Select Object Codes Detail (1)</b>								
6150 Classified Salaries	2.	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	3.
6450 Construction Services	4.	592,172	377,791	36,455,012	29,448,118	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	6.
6731 Furniture and Equipment	7.	350,818	715,626	286,000	286,000	0	0	7.
6734 Vehicles	8.	408,852	332,500	229	229	0	0	8.
6737 Technology Hardware & Software	9.	1,533,871	834,582	879,000	609,000	0	0	9.
6831, 6832 Redemption of Principal	10.		536,320		0		0	10.
6841, 6842, 6850 Interest	11.		43,186		0		0	11.
Total amounts reported on lines 2-11 above for:								
Renovation	12.	148,366	376,000	34,216,750	29,953,652			12.
New Construction	13.	505,337	1,791	2,331,655	389,466	0	0	13.
Other	14.	2,811,450	2,462,214	1,071,836	229	0	0	14.
Total (lines 12-14)	15.	3,465,153	2,840,005	37,620,241	30,343,347	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	155.54	156.11	8,934,222	9,000,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	6.30	7.50	1,109,243	110,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	2.69	2.45	2,232,125	2,600,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	8.43	8.43	963,047	965,000	5.
6.	200 ESEA Title VII - Indian Education	6000	3.00	3.00	114,887	115,000	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	136.27	111.30	4,737,952	4,740,000	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	0	12.
13.	280 ESEA Title X - Homeless Education	6000	0.95	0.95	89,614	90,000	13.
14.	290 Medicaid Reimbursement	6000	17.08	18.33	1,573,537	1,719,000	14.
15.	374 E-Rate	6000	0.00	0.00	880,864	425,000	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	6.50	7.00	937,622	938,000	17.
18.	Total Federal Project Funds (lines 1-17)		336.76	315.07	21,573,113	20,702,000	18.

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00	0.00	0	0	19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	6000	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0	23.
24.	435 Academic Contests	6000	0.00	0.00	0	0	24.
25.	450 Gifted Education	6000	0.00	0.00	0	0	25.
26.	460 Environmental Special Plate	6000	0.00	0.00	0	0	26.
27.	465-499 Other State Projects	6000	3.00	3.00	906,319	907,000	27.
28.	Total State Project Funds (lines 19-27)		3.00	3.00	906,319	907,000	28.
29.	Total Special Projects (lines 18 and 28)		339.76	318.07	22,479,432	21,609,000	29.

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

		Prior 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	400,449	458,584	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	533,817	588,330	4.
5.	Total Instructional Improvement Fund (lines 1-4)		934,266	1,046,914	5.

**OTHER FUNDS (DO NOT Add to Aggregate)**

1.	050 County, City, and Town Grants	6000	32,000	32,000	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		500,000	4.
5.	500 School Plant (Lease over 1 year) (2)	6000	322,000	322,000	5.
6.	505 School Plant (Lease 1 year or less)	6000	0	0	6.
7.	506 School Plant (Sale)	6000	379,000	379,000	7.
8.	510 Food Service	6000	22,671,000	23,259,000	8.
9.	515 Civic Center	6000	424,000	450,000	9.
10.	520 Community School	6000	4,297,000	4,300,000	10.
11.	525 Auxiliary Operations	6000	1,087,000	1,090,000	11.
12.	526 Extracurricular Activities Fees Tax Credit	6000	1,068,000	1,070,000	12.
13.	530 Gifts and Donations	6000	765,000	770,000	13.
14.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	14.
15.	540 Fingerprint	6000	66,000	37,000	15.
16.	545 School Opening	6000	0	0	16.
17.	550 Insurance Proceeds	6000	2,000	2,000	17.
18.	555 Textbooks	6000	59,000	60,000	18.
19.	565 Litigation Recovery	6000	124,000	99,000	19.
20.	570 Indirect Costs	6000	3,352,000	2,560,000	20.
21.	575 Unemployment Insurance	6000	0	0	21.
22.	580 Teacherage	6000	0	0	22.
23.	585 Insurance Refund	6000	0	0	23.
24.	590 Grants and Gifts to Teachers	6000	16,500	16,500	24.
25.	595 Advertisement	6000	7,100	7,100	25.
26.	596 Joint Technical Education	6000	0	0	26.
27.	620 Adjacent Ways	6000	68,000	32,000	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	7,700	7,100	30.
31.	660 Condemnation	6000	0	0	31.
32.	665 Energy and Water Savings	6000	260,000	260,000	32.
33.	686 Emergency Deficiencies Correction	6000	0	0	33.
34.	691 Building Renewal Grant	6000	0	0	34.
35.	700 Debt Service	6000	17,000,000	16,500,000	35.
36.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	36.
37.	Other_850-St Activities, 902-Alt Fuel, 745-TANS	6000	12,861,155	12,800,000	37.

**INTERNAL SERVICE FUNDS 950-989**

1.	9__ Self-Insurance (951,952,953)	6000	28,055,000	28,500,000	1.
2.	955 Intergovernmental Agreements	6000	4,180,000	4,200,000	2.
3.	9__ OPEB	6000	0	0	3.
4.	954__ Printing Svcs	6000	618,000	578,000	4.

**Prior FY Budget FY**

	Prior FY	Budget FY	
1.	32,000	32,000	1.
2.	0	0	2.
3.	0	0	3.
4.		500,000	4.
5.	322,000	322,000	5.
6.	0	0	6.
7.	379,000	379,000	7.
8.	22,671,000	23,259,000	8.
9.	424,000	450,000	9.
10.	4,297,000	4,300,000	10.
11.	1,087,000	1,090,000	11.
12.	1,068,000	1,070,000	12.
13.	765,000	770,000	13.
14.	0	0	14.
15.	66,000	37,000	15.
16.	0	0	16.
17.	2,000	2,000	17.
18.	59,000	60,000	18.
19.	124,000	99,000	19.
20.	3,352,000	2,560,000	20.
21.	0	0	21.
22.	0	0	22.
23.	0	0	23.
24.	16,500	16,500	24.
25.	7,100	7,100	25.
26.	0	0	26.
27.	68,000	32,000	27.
28.	0	0	28.
29.	0	0	29.
30.	7,700	7,100	30.
31.	0	0	31.
32.	260,000	260,000	32.
33.	0	0	33.
34.	0	0	34.
35.	17,000,000	16,500,000	35.
36.	0	0	36.
37.	12,861,155	12,800,000	37.

(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)**

		<b>A. Maintenance and Operation</b>	<b>B. Unrestricted Capital Outlay</b>
1. (a) FY 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 105,669,590		
* (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	\$ 105,669,590	\$ 105,669,590	\$ 0
2. (a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 14,031,447		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	7,455,617		
(c) Adjusted DAA	\$ 6,575,830	4,679,000	1,896,830
3. FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		15,850,439	
* (b) Unrestricted Capital Outlay			0
* (c) Special Program		0	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	0
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources		0	0
(b) Other Arizona Districts		0	0
(c) Out-of-State Districts and Other Governments		0	0
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		90,000	0
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	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	0
* (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)		4,155,934	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	0
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2013 (A.R.S. §15-910.M)		0	0
* (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)		0	
* (k) 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 2015 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 136,794,963	
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)			\$ 1,896,830

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

- (1) For budget adoption, this line should be left blank.
- (2) This line can be used to adjust the FY 2015 GBL for any of the following: (1) reductions for (a) exceeding the prior year(s) GBL, (b) exceeding the prior year(s) M&O section of the Budget, or (2) reductions or increases due to (a) ADM Audit Adjustment, (b) Noncompliance Adjustment, (c) transfers to/from the EWS Fund, (d) JTED Reduction, or (e) other adjustments as notified by ADE.



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

**CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT**

A. 1. FY 2014 Unrestricted Capital Budget Limit (UCBL) (from FY 2014 latest revised Budget, page 8, line A.12)	\$ <u>8,578,454</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>                    </u>
3. Adjusted Amount Available for FY 2014 Capital Expenditures (line A.1 + A.2)	\$ <u>8,578,454</u>
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$ <u>8,578,454</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>8,578,454</u>
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>4,056,527</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>                    </u>
8. Interest Earned in Fund 610 in FY 2014	\$ <u>22,400</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u>                    </u>
10. Adjustment to UCBL for FY 2015 (A.R.S. §15-905.M) (1)	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>1,896,830</u>
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ <u><u>6,441,157</u></u>

**CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT**

B. 1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line C.7)	\$ <u>8,633,394</u>
2. FY 2014 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>7,816,771</u>
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$ <u>816,623</u>
4. Interest Earned in the Classroom Site Fund in FY 2014	\$ <u>12,317</u>
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$ <u>7,459,372</u>
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit	\$ <u>0</u>
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (4)	\$ <u><u>8,288,312</u></u>

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

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

	<b>Fund 011</b>	<b>Fund 012</b>	<b>Fund 013</b>	<b>Payments to Charter Schools</b>	<b>Total Fund 010</b>
1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line 7 of the table)	1,778,337	3,307,535	3,547,522	0	8,633,394
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	1,613,821	2,984,524	3,218,426	0	7,816,771
3. Unexpended Budget Balance (line 1 minus 2)	164,516	323,011	329,096	0	816,623
4. Interest Earned in FY 2014	2,393	5,177	4,747	0	12,317
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.	1,491,875	2,983,749	2,983,749		7,459,372
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit *	0	0	0	0	0
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	1,658,784	3,311,937	3,317,592	0	8,288,312

\* 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 No. 6

**COUNTY** Maricopa

**CTD NUMBER** 070406000

**VERSION** Proposed

FY 2015  
STATE OF ARIZONA



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

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

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

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

M&O Fund Supplement	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		
	<b>Expenditures</b>										
<b>520 Special K-3 Program Override</b>											
1000 Instruction	1.	99.56	0.00	0	0	0	0	0	5,147,802	0	-100.0%
2000 Support Services											
2100 Students	2.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 1-9) (to Budget, page 1, line 26)	10.	99.56	0.00	0	0	0	0	0	5,147,802	0	-100.0%
<b>540 Joint Career and Technical Education &amp; Vocational Education Center</b>											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2900 Other	18.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00							0	0	0.0%
Subtotal (lines 11-19) (to Budget, page 1, line 28)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

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

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

I certify that the Budget of Washington Elementary School District No. 6 District, Maricopa County for fiscal year 2015 was officially proposed by the Governing Board on June 26, 2014, 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.

\_\_\_\_\_  
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	21,148.913	21,596.482	3.0493	3.0460		
Attending	21,176.883	21,635.530	2.9704	2.8122		

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	136,794,963	GBL	136,794,963
Classroom Site	8,288,313	CSFBL	8,288,312
Unrestricted Capital Outlay	6,441,157	UCBL	6,441,157

	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	
<b>100 Regular Education</b>							
1000 Instruction	41,696,027	49,312,867	951,815	1,135,211	42,647,842	50,448,078	18.3%
<b>2000 Support Services</b>							
2100 Students	2,680,556	2,997,803	184,256	150,074	2,864,812	3,147,877	9.9%
2200 Instructional Staff	2,842,158	2,817,884	403,191	406,774	3,245,349	3,224,658	-0.6%
2300, 2400, 2500 Administration	12,299,865	12,645,051	1,916,575	1,463,301	14,216,440	14,108,352	-0.8%
2600 Oper./Maint. of Plant	8,048,976	8,411,376	10,516,965	9,698,722	18,565,941	18,110,098	-2.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	287,706	285,593	25,000	0	312,706	285,593	-8.7%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	195,394	240,359	1,363	500	196,757	240,859	22.4%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	68,050,682	76,710,933	13,999,165	12,854,582	82,049,847	89,565,515	9.2%
<b>200 Special Education</b>							
1000 Instruction	13,810,723	15,909,305	5,406,764	5,108,984	19,217,487	21,018,289	9.4%
<b>2000 Support Services</b>							
2100 Students	8,632,947	9,422,534	1,072,974	603,119	9,705,921	10,025,653	3.3%
2200 Instructional Staff	216,009	279,134	148,891	114,068	364,900	393,202	7.8%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	1,550	650	0	650	1,550	138.5%
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	22,659,679	25,612,523	6,629,279	5,826,171	29,288,958	31,438,694	7.3%
<b>400 Pupil Transportation</b>	5,696,331	6,333,179	2,107,659	1,841,334	7,803,990	8,174,513	4.7%
510 Desegregation	6,261,610	6,310,100	88,390	39,900	6,350,000	6,350,000	0.0%
520 Special K-3 Program Override	5,147,802	0	0	0	5,147,802	0	-100.0%
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	1,251,369	1,266,241	0	0	1,251,369	1,266,241	1.2%
<b>TOTAL EXPENDITURES</b>	109,067,473	116,232,976	22,824,493	20,561,987	131,891,966	136,794,963	3.7%



TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	131,891,966	136,794,963	4,902,997	3.7%
Instructional Improvement	934,266	1,046,914	112,648	12.1%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Student Success		500,000	500,000	
Classroom Site	8,633,393	8,288,313	(345,080)	-4.0%
Federal Projects	21,573,113	20,702,000	(871,113)	-4.0%
State Projects	906,319	907,000	681	0.1%
Unrestricted Capital Outlay	8,578,454	6,441,157	(2,137,297)	-24.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	68,000	32,000	(36,000)	-52.9%
Debt Service	17,000,000	16,500,000	(500,000)	-2.9%
School Plant Funds	701,000	701,000	0	0.0%
Auxiliary Operations	1,087,000	1,090,000	3,000	0.3%
Bond Building	38,164,674	32,069,879	(6,094,795)	-16.0%
Food Service	22,671,000	23,259,000	588,000	2.6%
Other	56,194,455	55,748,700	(445,755)	-0.8%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	3,756,366	4,037,581
Emotional Disability	2,763,942	3,418,175
Hearing Impairment	709,446	675,320
Other Health Impairments	1,092,492	1,085,774
Specific Learning Disability	3,518,909	3,485,905
Mild, Moderate or Severe Intellectual Disability	2,385,576	2,429,681
Multiple Disabilities	577,488	749,473
Multiple Disabilities with S.S.I.	546,309	458,958
Orthopedic Impairment	1,111,313	1,305,809
Developmental Delay	4,375,066	4,928,728
Preschool Severe Delay	552,165	584,922
Speech/Language Impairment	5,844,490	6,026,566
Traumatic Brain Injury	27,121	29,653
Visual Impairment	544,229	630,413
Subtotal	27,804,912	29,846,958
Gifted Education	1,293,719	1,428,696
Remedial Education	190,327	163,040
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technological Education	0	0
Career Education	0	0
TOTAL	29,288,958	31,438,694

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	61	1 to 354.7
Teachers	1,436	1 to 15.1
Other	30	1 to 721.2
Subtotal	1,527	1 to 14.2
Classified --		
Managers, Supervisors, Directors	126	1 to 171.7
Teachers Aides	692	1 to 31.3
Other	744	1 to 29.1
Subtotal	1,562	1 to 13.9
TOTAL	3,089	1 to 7.0
Special Education --		
Teacher	273	1 to 13.1
Staff	411	1 to 8.7

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>8,907,497</u>	
2.	Deduction for discontinued programs		<u>2,557,497</u>	
3.	Adjusted FY 2015 TNT Base Limit	\$	<u><u>6,350,000</u></u>	
				<b>Primary Property Tax Rate Related to Budgeted Expenditures</b>
<b>FY 2015 Budgeted Expenditures</b>				
4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$	<u>6,350,000</u>	<u>0.0059</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>
<b>Adjustments for FY 2014 Expenditures</b>				
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2014 Total Actual Expenditures for programs above	\$	<u>6,350,000</u>	
b.	Sum of FY 2014 original budget amounts for programs above (from FY 2014 TNT work sheet, line 8.b)		<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 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>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 2015 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 2015 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u>0</u>	<u>0.0000</u>
<b>Calculations for Truth in Taxation Notice</b>				
A.	Sum of lines 11, 12, and 13	\$	<u>0</u>	
B.1.	Current Assessed Value	\$	<u>1,078,856,583</u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>58.8586 (2)</u>	
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>6,350,000</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>58.8586 (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.			

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

Maintenance and Operation (M&O) Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
	Number of individual school budgets										
<b>Expenditures</b>											
<b>511 Desegregation - Regular Education</b>											
1000 Classroom Instruction	1.	34.98	37.73	1,103,346	386,740	0	11,500	0	1,664,616	1,501,586	-9.8%
2000 Support Services											
2100 Students	2.	0.00	0.00	0	0	9,400	0	0	69,400	9,400	-86.5%
2200 Instructional Staff	3.	5.25	6.25	306,744	93,966	8,500	10,500	0	311,621	419,710	34.7%
2300 General Administration	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 1-9)	10.	40.23	43.98	1,410,090	480,706	17,900	22,000	0	2,045,637	1,930,696	-5.6%
<b>512 Desegregation - Special Education</b>											
1000 Classroom Instruction	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	14.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	15.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	16.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 11-19)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>513 Desegregation - Pupil Transportation</b>	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>514 Desegregation - ELL Incremental Costs</b>											
1000 Classroom Instruction	22.	82.00	82.25	3,322,926	1,096,378	0	0	0	4,304,363	4,419,304	2.7%
2000 Support Services											
2100 Students	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	24.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	30.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	31.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 22-31)	32.	82.00	82.25	3,322,926	1,096,378	0	0	0	4,304,363	4,419,304	2.7%

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

M&O Fund (Concluded)	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
<b>Expenditures</b>											
<b>515 Desegregation - ELL Compensatory Instruction</b>											
1000 Classroom Instruction	33.	0.00	0.00	0	0	0	0	0	0	0.0%	
2000 Support Services											
2100 Students	34.	0.00	0.00	0	0	0	0	0	0	0.0%	
2200 Instructional Staff	35.	0.00	0.00	0	0	0	0	0	0	0.0%	
2300 General Administration	36.	0.00	0.00	0	0	0	0	0	0	0.0%	
2400 School Administration	37.	0.00	0.00	0	0	0	0	0	0	0.0%	
2500 Central Services	38.	0.00	0.00	0	0	0	0	0	0	0.0%	
2600 Operation & Maintenance of Plant	39.	0.00	0.00	0	0	0	0	0	0	0.0%	
2700 Student Transportation	40.	0.00	0.00	0	0	0	0	0	0	0.0%	
2900 Other	41.	0.00	0.00	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	42.	0.00	0.00	0	0	0	0	0	0	0.0%	
Subtotal (lines 33-42)	43.	0.00	0.00	0	0	0	0	0	0	0.0%	
<b>Total M&amp;O Fund Desegregation (lines 10, 20, 21, 32, &amp; 43) (to Budget, page 1, line 25) (1)</b>	44.	122.23	126.23	4,733,016	1,577,084	17,900	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, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

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

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

**Employees needed to conduct Desegregation activities**

Teachers	Administrators	Others	Total
103	-	24	126

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)

10/31/1986

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)(r) SEE BELOW

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

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

Unrestricted Capital Outlay (UCO) Fund	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY	Budget FY	
<b>Expenditures</b>									
<b>511 Desegregation - Regular Education</b>									
1000 Classroom Instruction	45. 0	0	0			0	0	0	0.0%
2000 Support Services	46. 0	0	0		0	0	0	0	0.0%
3000 Operation of Noninstructional Services	47. 0		0			0	0	0	0.0%
4000 Facilities Acquisition & Construction	48. 0		0			0	0	0	0.0%
5000 Debt Service	49. 0			0	0		0	0	0.0%
Subtotal (lines 45-49)	50. 0	0	0	0	0	0	0	0	0.0%
<b>512 Desegregation - Special Education</b>									
1000 Classroom Instruction	51. 0	0	0			0	0	0	0.0%
2000 Support Services	52. 0	0	0		0	0	0	0	0.0%
3000 Operation of Noninstructional Services	53. 0		0			0	0	0	0.0%
4000 Facilities Acquisition & Construction	54. 0		0			0	0	0	0.0%
5000 Debt Service	55. 0			0	0		0	0	0.0%
Subtotal (lines 51-55)	56. 0	0	0	0	0	0	0	0	0.0%
<b>513 Desegregation - Pupil Transportation</b>	57. 0	0	0	0	0	0	0	0	0.0%
<b>514 Desegregation - ELL Incremental Costs</b>									
1000 Classroom Instruction	58.								
2000 Support Services	59.								
3000 Operation of Noninstructional Services	60.								
4000 Facilities Acquisition & Construction	61.								
5000 Debt Service	62.								
Subtotal (lines 58-62)	63.								
<b>515 Desegregation - ELL Compensatory Instruction</b>									
1000 Classroom Instruction	64. 0	0	0			0	0	0	0.0%
2000 Support Services	65. 0	0	0		0	0	0	0	0.0%
3000 Operation of Noninstructional Services	66. 0		0			0	0	0	0.0%
4000 Facilities Acquisition & Construction	67. 0		0			0	0	0	0.0%
5000 Debt Service	68. 0			0	0		0	0	0.0%
Subtotal (lines 64-68)	69. 0	0	0	0	0	0	0	0	0.0%
<b>Total UCO Fund Desegregation (lines 50, 56, 57, 63, &amp; 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)</b>	70. 0	0	0	0	0	0	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 2015**

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

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

A. Unweighted Student Count	PSD	K-8	9-12
1. FY 2015 Non-AOI Student Count	207.259	18,225.409	
2. FY 2015 AOI Full-Time Student Count		+	+
3. FY 2015 AOI Part-Time Student Count		+	+
4. Subtotal (lines A.1 through A.3)	= 207.259	= 18,225.409	= 0.000
5. District Sponsored Charter School Estimated ADM	+ 0.000	+ 3,351.000	+
6. Total Student Count	= 207.259	= 21,576.409	= 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 2015 Student Count	-			
Difference	=			
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+ 1.358	1.468	1.278	1.398
FY 2015 Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2015 Student Count	-			
Difference	=			
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+ 1.158	1.268	1.158	1.268
FY 2015 Adjusted Support Level Weight	=			
Student Count 600.00 or More				
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 (from line A.6)	207.259			x 1.450	=	300.526		
2. District (from line A.1, A.2, or A.3)								
a. K-8	18,225.409	0.000	0.000	x 1.158	=	21,105.024	0.000	0.000
b. 9-12	0.000	0.000	0.000	x 0.000	=	0.000	0.000	0.000
3. Charter School (from line A.5)								
a. K-8	3,351.000			x 1.158	=	3,880.458		
b. 9-12	0.000			x 1.268	=	0.000		
4. Total								
a. K-8 (C.2.a + C.3.a)	21,576.409	0.000	0.000			24,985.482	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)	21,783.668	0.000	0.000			25,286.008	0.000	0.000



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

**WEIGHTED STUDENT COUNT**

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

Non-AOI Student Count	x	Support Level Weight	=	Non-AOI Weighted Student Count
21,783.668				25,286.008

B. Student Count Add-ons (1)

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

41.330	x	4.771	=	197.185
9,369.000	x	0.060	=	562.140
9,369.000	x	0.040	=	374.760
2,950.000	x	0.115	=	339.250
71.970	x	6.024	=	433.547
188.875	x	5.833	=	1,101.708
24.000	x	7.947	=	190.728
9.120	x	3.158	=	28.801
9.940	x	6.773	=	67.324
63.710	x	3.595	=	229.037
2,699.896	x	0.003	=	8.100
51.738	x	4.822	=	249.481
73.010	x	4.421	=	322.777
19.190	x	4.806	=	92.227
24,940.779				4,197.065
				29,483.073
				(I.A + I.B.15, this column)

II. FY 2015 Non-AOI Weighted Student Count

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

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

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

**CALCULATION OF FY 2015 BSL AND BRCL**

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

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

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

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

VII. Result (line V x VI.C)

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

IX. Result (line VII x VIII)

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

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

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

XIII. FY 2013 Nonfederal Audit Service Actual Expenditures (4) \$ 45,335.00 x 1.00 = \$ 45,335.00

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 2015 this amount is zero, unless otherwise notified by ADE) - \$

XVII. FY 2015 BSL and BRCL (sum lines IX through XIII minus lines XIV through XVI) (to Work Sheet E, line I) \$ 100,737,989.72

29,483.073
3,415.27
0.00
3,415.27
100,692,654.72
1.0000
100,692,654.72
0.00
0.00
0.00
45,335.00
0.00
0.00
100,737,989.72
1,919,859.88
1,279,906.59

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

K-3

K-3 Reading

- (1) The Non-AOI Student Count for districts with district sponsored charter schools (DSCS) includes the district student count plus the estimated charter school student count for students that did not attend a district school last year.
- (2) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211
- (3) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 1% for FY 2015.
- (4) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year.  
Enter the FY 2013 **nonfederal** audit expenditures on line XIII.  
Enter the FY 2013 **federal** audit expenditures from all funds to the right (should agree to FY 2013 AFR). \$ 0.00  
Enter the **total** FY 2013 audit expenditures from all funds to the right. \$ 45,335.00

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

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

**TABLE I**

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

**TABLE II FACTORS**

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

**TSL CALCULATION**

I. Approved Daily Route Miles per Eligible Student Transported		
A. FY 2014 Approved Daily Route Miles		7,821.000
B. Number of Eligible Students Transported in FY 2014		7,110.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		1.100
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	1,407,780.000
B. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.49
C. 1. FY 2014 Annual Expenditure for Bus Tokens		\$ 0.00
2. FY 2014 Annual Expenditure for Bus Passes		\$ 1,019.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ 3,506,391.20
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)		\$ 420,644.66
IV. Extended School Year Support Level for Pupils with Disabilities		
A. Actual Route Miles traveled in July and August 2013 to Transport Pupils w/Disabilities for Extended School Year		12,657.000
B. Estimated Route Miles Traveled in June 2014 to Transport Pupils w/Disabilities for Extended School Year		1,500.000
C. Total Extended School Year Route Miles (IV.A + IV.B)		14,157.000
D. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.49
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ 35,250.93
V. FY 2015 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)		\$ 3,962,286.79
VI. Support Level Change		
A. FY 2014 Transportation Support Level		\$ 4,311,336.30
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)		\$ 0.00

**TRCL CALCULATION**

VII. FY 2014 Transportation Revenue Control Limit		\$ 4,931,600.66
VIII. FY 2015 Transportation Revenue Control Limit		
A. Preliminary FY 2015 Transportation Revenue Control Limit (VI.B + VII)		\$ 4,931,600.66
B. 120% of FY 2015 Transportation Support Level (V x 1.20)		\$ 4,754,744.15
C. Adjusted FY 2015 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)		\$ 4,931,600.66
D. FY 2015 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)		\$ 4,931,600.66



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

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

**TABLE TO CALCULATE DAA PER STUDENT COUNT**

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

**CALCULATIONS FOR DAA**

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. District Additional Assistance Base			
A. FY 2015 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line III for type 03 districts)	207.259	18,225.409	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)	= \$ 93,424.07	= \$ 8,215,285.36	= \$ 0.00
VI. District Additional Assistance Growth Factor			
A. FY 2015 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line II for type 03 districts)		18,432.668	
B. FY 2014 Student Count		÷ 21,259.057	
C. FY 2015 DAA Growth Factor (VI.A ÷ VI.B)		= 0.8671	
VII. Adjusted District Additional Assistance			
A. DAA Base (from line V.C)	\$ 93,424.07	\$ 8,215,285.36	\$ 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 2015 DAA (VII.A x VII.B)	= \$ 93,424.07	= \$ 8,215,285.36	= \$ 0.00
D. DAA for High School Textbooks			
1. FY 2015 Actual 9-12 Student Count (from Work Sheet B, line A.4)			0.000
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 0.00
E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines below)			
1. FY 2015 9-12 DAA (9-12 lines VII.C + VII.D.3 + VII.G.3 + VII.H) (to Budget, page 7, line 2.a)			= \$ 0.00
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 0.00
3. Adjusted FY 2015 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 0.00
F. PSD and K-8 DAA (including charter additional assistance and capital transportation adjustment from lines below)			
1. FY 2015 PSD and K-8 DAA (PSD and K-8 lines VII.C + VII.G.3 + VII.H) (to Budget, page 7, line 2.a)			= \$ 14,031,446.70
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 7,455,616.85
3. Adjusted FY 2015 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 6,575,829.85
G. Charter Additional Assistance (CAA)	<b>PSD</b>	<b>K-8</b>	<b>9-12</b>
1. FY 2015 Charter School Student Count (from Work Sheet B, line A.5)	0.00	3,351.00	0.00
2. CAA per Student	x \$ 1,707.77	\$ 1,707.77	\$ 1,990.38
3. FY 2015 CAA (line VII.G.1 x line VII.G.2)	= \$ 0.00	\$ 5,722,737.27	\$ 0.00
H. Capital Transportation Adjustment A.R.S. §15-963.B	\$ 0.00	\$ 0.00	\$ 0.00

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

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

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2015 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	300.526	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	24,985.482	
B. Total FY 2015 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	25,286.008 <small>(I.A.1 + I.A.2)</small>	0.000 <small>(from Work Sheet B, line C.4.b)</small>
C. Total FY 2015 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		25,286.008
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)		\$ 104,700,276.51
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	\$ 104,700,276.51	\$ 0.00
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. Adjusted FY 2015 District Additional Assistance (from Work Sheet H)	\$ 6,575,829.85 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 0.00 <small>(from Work Sheet H, line VII.E.3)</small>
2. Total FY 2015 Equalization Base (II.B + III.A.1)	\$ 111,276,106.36	\$ 0.00
3. 2014 Primary Assessed Valuation ÷ 100	\$ 10,788,565.83	\$
4. 2014 Salt River Project (SRP) Valuation ÷ 100	\$ 94,261.59	\$
5. 2014 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$ 0.00	\$
6. TOTAL Valuation (III.A.3 + III.A.4 + III.A.5)	\$ 10,882,827.42	\$ 0.00
7. Qualifying Tax Rate	x \$ 2.1123	x \$
8. Qualifying Levy (III.A.6 x III.A.7)	\$ 22,987,796.36	\$ 0.00
9. FY 2015 Equalization Assistance Before Adjustments (III.A.2 - III.A.8)	\$ 88,288,310.00	\$ 0.00
10. FY 2015 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2015 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- \$ 0
11. Total FY 2015 Equalization Assistance (III.A.9 - III.A.10)	\$ 88,288,310.00	\$ 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 <small>(line III.B.3 x I.D)</small>	\$ 0.00 <small>[(line III.B.3 x I.D)+III.B.2]</small>
5. Adjusted FY 2015 District Additional Assistance (from Work Sheet H)	\$ 0.00 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 0.00 <small>(from Work Sheet H, line VII.E.3)</small>
6. FY 2015 Equalization Base (III.B.4 + III.B.5)	\$ 0.00	\$ 0.00
7. 2014 Primary Assessed Valuation ÷ 100	\$	\$
8. 2014 Salt River Project (SRP) Valuation ÷ 100	\$	\$
9. 2014 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
10. TOTAL Valuation (III.B.7 + III.B.8 + III.B.9)	\$ 0.00	\$ 0.00
11. Qualifying Tax Rate	x \$	x \$
12. Qualifying Levy (III.B.10 x III.B.11)	\$ 0.00	\$ 0.00
13. FY 2015 Equalization Assistance Before Adjustments (III.B.6 - III.B.12)	\$ 0.00	\$ 0.00
14. FY 2015 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2015 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- 0
15. Total FY 2015 Equalization Assistance (III.B.13 - III.B.14)	\$ 0.00	\$ 0.00

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

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

1.	a.	General Budget Limit (GBL) (from FY 2014 latest revised Budget, page 7, line 10)	\$ 131,891,966.00
	b.	Adjustments to the GBL from FY 2014 BUDG75	\$
	c.	Adjusted GBL	\$ 131,891,966.00
2.	a.	Budgeted M&O expenditures (from FY 2014 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 131,891,966.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 131,891,966.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 131,891,966.00
4.		M&O actual expenditures	\$ 127,735,000.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	\$ 4,156,966.00

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

	FY 2014 Budget	-	Actual	=	Unexpended Budget	
6.	a.		Special Program Override	\$ 5,147,802.00	\$ 5,147,802.00	\$ 0.00
	b.		Desegregation	\$ 6,350,000.00	\$ 6,350,000.00	\$ 0.00
	c.		Tuition Out Debt Service	\$ 0.00	\$	\$ 0.00
	d.		Dropout Prevention Programs	\$ 0.00	\$	\$ 0.00
	e.		Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00	\$	\$ 0.00
	f.		Career Ladder	\$	\$	\$ 0.00
	g.		Optional Performance Incentive Program	\$	\$	\$ 0.00
	h.		Performance Pay	\$ 0.00	\$	\$ 0.00
	i.		Total Budget Balance Deductions [Add lines 6.a through 6.h.]			\$ 0.00
7.			Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.i)			\$ 4,156,966.00
8.	a.		FY 2014 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site			\$ 103,898,341.00
	b.		Growth Adjustment (FY 2014 BUDG75)			
	c.		Factor of 4%		x 0.04	
9.			Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]			\$ 4,155,933.64
10.			Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)			\$ 4,155,933.64
11.			Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2014 M&O Fund ending cash balance)			\$
12.			Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 8(c)]			\$ 4,155,933.64