



FY 2014

STATE OF ARIZONA

SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET

DISTRICTWIDE BUDGET

Adopted

Version

BY THE GOVERNING BOARD
We hereby certify that the Budget for the Fiscal Year 2014 was

☐ PROPOSED

6/27/2013

☒ ADOPTED

7/9/2013

☐ REVISED

Date

MARK PHELPS, PRESIDENT

MALINDA, LEGRAND, MEMBER

TERRY NEWMAN, MEMBER

FRED ROYBAL, MEMBER

GLORIA LYNN ZEILER, MEMBER

SIGNED

SIGNED

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

7/9/2013 contain(s) the data for the budget described above.

Superintendent Signature

Business Manager Signature

District Contact Employee: John Ryan
Telephone: 520-385-2337 EMail: ryanj@mmsmusd.org

REVENUES AND PROPERTY TAXATION

(This section is not applicable to budget revisions)

1. Total Budgeted Revenues for Fiscal Year 2013	\$	8,834,035
2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes)		
Local 1000	\$	1,350,000
Intermediate 2000	\$	286,000
State 3000	\$	5,350,635
Federal 4000	\$	1,813,752
TOTAL	\$	8,800,387

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

	Current FY 2013	Est. Budget FY 2014
Primary Tax Rate:	5.8100	5.8100
Secondary Tax Rates:		
M&O Override	.0000	.0000
Special K-3 Program Override	.0000	.0000
Special Program Override	.0000	.0000
Capital Override	.0000	.0000
Class A Bonds	.0000	.0000
Class B Bonds	.0000	.0000
JTED	.0500	.0500
Total Secondary Tax Rate	.0500	.0500

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

1. General Budget Limit (from Budget, page 7, line 10)	\$	5,398,834
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	445,231
3. Line not used	\$	
4. Subtotal (line A.1 + A.2 + A.3)	\$	5,844,065
5. Federal Projects (from Budget page 6, line 18)	\$	1,514,591
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	0
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A.6)	\$	7,358,656

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget page 1, line 30)	\$	5,398,834
2. Unrestricted Capital Outlay (from Budget page 4, line 10)	\$	445,231
3. Line not used	\$	
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3)	\$	5,844,065
(This line cannot exceed line A.4)		

Fund 001 (M & O)

MAINTENANCE AND OPERATION (M&O) F

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.	49.00	49.00	1,903,035	387,529	10,562	68,654	21,254	2,373,040	2,391,034	0.8%
2000 Support Services											
2100 Students	2.	7.01	7.01	164,981	35,000	0	1,725	-1	201,705	201,705	0.0%
2200 Instructional Staff	3.	4.00	4.00	83,096	14,050	6,526	1,200	500	105,372	105,372	0.0%
2300 General Administration	4.	4.00	4.00	166,691	22,600	45,681	1,405	8,517	244,894	244,894	0.0%
2400 School Administration	5.	6.00	6.00	169,939	42,950	2,790	4,798	0	220,477	220,477	0.0%
2500 Central Services	6.	5.00	5.00	122,186	23,240	26,290	5,745	6,872	184,333	184,333	0.0%
2600 Operation & Maintenance of Plant	7.	18.00	18.00	374,264	67,100	301,991	296,251	0	1,039,606	1,039,606	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	2,112	20,127	0	22,239	22,239	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	30,200	5,000	0	0	0	35,200	35,200	0.0%
620 School-Sponsored Athletics	11.	0.00	0.00	113,011	21,500	0	5,200	7,700	147,411	147,411	0.0%
630, 700, 800, 900 Other Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (Lines 1-12)	13.	93.01	93.01	3,127,402	618,969	395,952	405,104	44,843	4,574,277	4,592,271	0.4%
200 Special Education											
1000 Classroom Instruction	14.	15.00	15.00	232,801	52,915	150	9,353	0	295,218	295,218	0.0%
2000 Support Services											
2100 Students	15.	1.00	1.00	56,417	16,100	34,526	100	0	107,143	107,143	0.0%
2200 Instructional Staff	16.	0.00	0.00	0	0	450	0	0	450	450	0.0%
2300 General Administration	17.	0.25	0.25	10,000	1,290	0	0	0	11,290	11,290	0.0%
2400 School Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	21.	0.00	0.00	0	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	0.0%
Subtotal (Lines 14-22)	23.	16.25	16.25	299,218	70,304	35,126	9,453	0	414,101	414,101	0.0%
400 Pupil Transportation	24.	12.00	12.00	215,259	42,400	18,796	86,500	800	363,755	363,755	0.0%
510 Desegregation (From Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (From Supplement, page 1, line 10)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center (From Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00	0.00	6,486	534	6,301	15,387	0	27,720	28,707	3.6%
Total Expenditures (Lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	121.26	121.26	3,648,365	732,207	456,175	516,444	45,643	5,379,853	5,398,834	0.4%

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

(A.R.S. §§15-761 and 15-903)	Total Current FY	Total Budget FY	
1. Autism	0	0	1.
2. Emotional Disability	7,500	7,500	2.
3. Hearing Impairment	0	0	3.
4. Other Health Impairments	4,000	4,000	4.
5. Specific Learning Disability	200,101	180,101	5.
6. Mild, Moderate or Severe Intellectual Disability	27,500	27,500	6.
7. Multiple Disabilities	20,000	20,000	7.
8. Multiple Disabilities with Severe Sensory Impairment	0	0	8.
9. Orthopedic Impairment	0	0	9.
10. Developmental Delay	20,000	20,000	10.
11. Preschool Severe Delay	0	10,000	11.
12. Speech / Language Impairment	30,000	40,000	12.
13. Traumatic Brain Injury	0	0	13.
14. Visual Impairment	0	0	14.
15. SUBTOTAL (Lines 1 through 14)	309,101	309,101	15.
16. Gifted Education	30,000	9,027	16.
17. Remedial Education	25,000	3,000	17.
18. ELL Incremental Costs	15,000	0	18.
19. ELL Compensatory Instruction	0	0	19.
20. Vocational and Technological Education	35,000	92,973	20.
21. Career Education	0	0	21.
22. TOTAL (Lines 15 through 21 Must equal total of line 23, page 1)	414,101	414,101	22.

Proposed Ratios for Special Education (ARS §§15-903.E.1 and 15-764.A.5)	Teacher - Pupil	1 to	10.00
	Staff - Pupil	1 to	14.00

Estimated FTE Certified Employees (A.R.S. §15-903.E.2)	Current FY	Budget FY
	68.00	68.00

Special Education budgeted in SCA Fund	Current FY	Budget FY
Amount budgeted in SCA Fund for Special Education [Only include programs listed in A.R.S. §15-761 (shown on lines 1-14 in the table to the left).] NOTE: Do not include SCA Fund amounts in the Current FY or Budget FY columns in the table to the left	0.00	

Expenditures Budgeted for Audit Services		
M&O Fund - Nonfederal	6350	32,000.00
All Funds - Federal	6330	3,500.00

FY 2014 Performance Pay (A.R.S. §15-920)	
Amount Budgeted in M&O Fund for a Performance Pay Component	\$0
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	818.535	Attending	910.008
B. FY 2012 Average Daily Membership:	Resident	812.808	Attending	908.943

Expenditures Budgeted in the M&O Fund for Food Service	
Amount budgeted in M&O for Food Service (Fund 001, Function 3100) (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]	\$22,239

Estimated Transportation Revenues for FY 2014	
Estimated transportation revenues (object code 1400) to be received	\$0

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short- Term Debt 6850	Totals		% Increase/ Decrease
							Current FY 2013	Budget FY 2014	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Classroom Instruction	1.	64,966	21,245				63,391	86,210	36.0%
2100 Support Services - Students	2.	2,600	0				2,600	2,600	0.0%
2200 Support Services - Instructional Staff	3.	0	0				0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	67,566	21,245				65,991	88,810	34.6%
200 Special Education									
1000 Classroom Instruction	5.	6,100	605				6,705	6,705	0.0%
2100 Support Services - Students	6.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	7.	0	0				0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	6,100	605				6,705	6,705	0.0%
Other Programs (Specify)									
1000 Classroom Instruction	9.	0	0				0	0	0.0%
2100 Support Services - Students	10.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	11.	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (Lines 4, 8, and 12)	13.	73,666	21,850			0	72,696	95,516	31.4%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Classroom Instruction	14.	135,091	20,457				155,220	155,548	0.2%
2100 Support Services - Students	15.	4,174	729				4,904	4,904	0.0%
2200 Support Services - Instructional Staff	16.	2,087	365				2,452	2,452	0.0%
Program 100 Subtotal (lines 14-16)	17.	141,353	21,551				162,576	162,904	0.2%
200 Special Education									
1000 Classroom Instruction	18.	16,697	2,720				19,417	19,417	0.0%
2100 Support Services - Students	19.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	20.	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	16,697	2,720				19,417	19,417	0.0%
Other Programs (Specify)									
1000 Classroom Instruction	22.	0	0				0	0	0.0%
2100 Support Services - Students	23.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	24.	0	0				0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (Lines 17, 21, and 25)	26.	158,049	24,272			0	181,993	182,321	0.2%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Classroom Instruction	27.	139,534	38,236	0	0		134,270	177,770	32.4%
2100 Support Services - Students	28.	6,987	2,650	0	0		8,637	9,637	11.6%
2200 Support Services - Instructional Staff	29.	0	0	0	0		0	0	0.0%
Program 100 Subtotal (Lines 27-29)	30.	146,521	40,886	0	0		142,907	187,407	31.1%

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	
200 Special Education										
1000 Classroom Instruction	31.		1,630	1,416	0	0		1,757	3,046	73.4%
2100 Support Services - Students	32.		0	0	0	0		0	0	0.0%
2200 Support Services - Instructional Staff	33.		0	0	0	0		0	0	0.0%
Program 200 Subtotal (Lines 31-33)	34.		1,630	1,416	0	0		1,757	3,046	73.4%
530 Dropout Prevention										
1000 Classroom Instruction	35.		0	0	0	0		0	0	0.0%
Other Programs (Specify)										
1000 Classroom Instruction	36.		0	0	0	0		0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.		0	0	0	0		0	0	0.0%
Other Programs Subtotal (Lines 36-37)	38.		0	0	0	0		0	0	0.0%
Total Expenditures (Lines 30, 34, 35, and 38)	39.		148,151	42,302	0	0	0	144,664	190,453	31.7%
Total Classroom Site Funds (lines 13, 26, and 39)	40.		379,866	88,424	0	0	0	399,353	468,289	17.3%

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

FUNDS 610 AND 625

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

Expenditures		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 (UCO type excluding 6900)	All Other Object Codes (M&O Type excluding 6900)	Totals		% Increase/ Decrease	
									Current FY 2013	Budget FY (6) 2014		
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0		0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.	0	0	96,037			0		96,037	96,037	0.0%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	7,500			0		7,500	7,500	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.	0		11,368		0	0		11,368	11,368	0.0%	4.
2600 Operation & Maintenance of Plant	5.	0		87,804			1,150		178,449	88,954	-50.2%	5.
2700 Student Transportation	6.	0		181,438			0		126,271	181,438	43.7%	6.
3000 Operation of Noninstructional Services (5)	7.	0		8,000			0		8,000	8,000	0.0%	7.
4000 Facilities Acquisition and Construction	8.	0		1,500			23,500		25,000	25,000	0.0%	8.
5000 Debt Service	9.				22,831	4,103			0	26,934	0.0%	9.
Total Unrestricted Capital Outlay Fund (Lines 2-9)	10.	0	0	393,647	22,831	4,103	24,650		452,625	445,231	-1.6%	10.
Soft Capital Allocation Fund 625												
1000 Instruction	11.	0	0	0			0	0	91,086	0	0.0%	11.
2000 Support Services												
2100, 2200 Students and Instructional Staff	12.	0	0	0			0	0	0	0	0.0%	12.
2300, 2400, 2500, 2900 Administration	13.	0		0		0	0	0	4,776	0	0.0%	13.
2600 Operation & Maintenance of Plant	14.	0		0			0	0	37,844	0	0.0%	14.
2700 Student Transportation	15.	0		0			0	0	52,100	0	0.0%	15.
3000 Operation of Noninstructional Services (5)	16.	0		0			0	0	0	0	0.0%	16.
4000 Facilities Acquisition and Construction	17.	0		0			0	0	0	0	0.0%	17.
5000 Debt Service	18.				0	0			0	0	0.0%	18.
Total Soft Capital Allocation Fund (Lines 11-18)	19.	0	0	0	0	0	0	0	185,806	0	0.0%	19.

(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	0	0
6642 Textbooks	0	0
6643 Instructional Aids	0	0
6731 Furniture and Equipment	118,130	0
6734 Vehicles	112,470	0
6737 Tech Hardware and Software	41,796	0

(3) Includes principal on Capital Equity Fund Loans of 0 , principal on capital leases of 0 and principal on bonds of 0

(4) Includes interest on Capital Equity Fund Loans of 0 , interest on capital leases of 0 and interest on bonds of 0

(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)]

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

Unrestricted
Capital Outlay

8,000

0

OTHER FUNDS - REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]										
Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING Fund 630		BUILDING RENEWAL Fund 690		NEW SCHOOL FACILITIES Fund 695		
		Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
Total Fund Expenditures	1.	452,625	445,231	0	0	50	51	0	0	1.
Select Object Codes Detail (1)	2.		0		0		0		0	2.
6150 Classified Salaries	3.									3.
6200 Employee Benefits	3.		0		0		0		0	3.
6450 Construction Services	4.		0		0		0		0	4.
6710 Land and Improvements	5.		0		0		0		0	5.
6720 Buildings and Improvements	6.		0		0		0		0	6.
6731 Furniture and Equipment	7.		0		0		0		0	7.
6734 Vehicles	8.		0		0		0		0	8.
6737 Technology Hardware _Software	9.		0		0		0		0	9.
6830 Redemption of Principal	10.		0		0		0		0	10.
6842, 6850 Interest	11.		0		0		0		0	11.
Total amounts reported on lines 2-11 above for:										
Renovation	12.		0		0		0			12.
New Construction	13.		0		0				0	13.
Other	14.		0		0		0		0	14.
Total (Lines 12-14)	15.		0		0		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

1.	100-130	ESEA Title I - Helping Disadvantaged Children	6000
2.	140-150	ESEA Title II - Prof. Dev. and Technology	6000
3.	160	ESEA Title IV - 21st Century Schools	6000
4.	170-180	ESEA Title V - Promote Informed Parent Choice	6000
5.	190	ESEA Title III - Limited Eng. & Immigrant Students	6000
6.	200	ESEA Title VII - Indian Education	6000
7.	210	ESEA Title VI - Flexibility and Accountability	6000
8.	220	IDEA, Part B	6000
9.	230	Johnson - O'Malley	6000
10.	240	Workforce Investment Act	6000
11.	250	AEA - Adult Education	6000
12.	260-270	Vocational Education - Basic Grants	6000
13.	280	ESEA Title X - Homeless Education	6000
14.	290	Medicaid Reimbursement	6000
15.	374	E-Rate	6000
16.	378	Impact Aid	6000
17.	300-399	Other Federal Projects (Besides E-Rate & Impact Aid)	6000
18.	Total Federal Project Funds (Lines 1-17)		

STATE PROJECTS

19.	400	Vocational Education	6000
20.	410	Early Childhood Block Grant	6000
21.	420	Ext. School Yr. - Pupils with Disabilities	6000
22.	425	Adult Basic Education	6000
23.	430	Chemical Abuse Prevention Program	6000
24.	435	Academic Contests	6000
25.	450	Gifted Education	6000
26.	455	Family Literacy Program	6000
27.	460	Environmental Special Plate	6000
28.	465-499	Other State Projects	6000
29.	Total State Project Funds (Lines 19-28)		
30.	Total Special Projects (Lines 18 and 29)		

Instructional Improvement Fund (020)

1.	Teacher Compensation Increases	6000
2.	Class Size Reduction	6000
3.	Dropout Prevention Programs (M&O purposes)	6000
4.	Instructional Improvement Programs (M&O purposes)	6000
5.	Total Instructional Improvement Fund (lines 1-4)	

FTE		Total All Functions	
Current Year	Budget Year	Current Year	Budget Year
14.43	14.43	769,973	769,973
0.60	0.60	116,818	116,818
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.71	0.71	353,069	353,069
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	28,799	28,799
0.00	0.00	0	0
0.00	0.00	242,000	210,000
0.00	0.00	28,739	28,739
0.00	0.00	0	0
0.00	0.00	7,381	7,193
15.74	15.74	1,546,779	1,514,591

0.00	0.00	8,965	8,965
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	8,965	8,965
15.74	15.74	1,555,744	1,523,556

Current Year	Budget Year
\$79,014.84	\$89,445.93
\$0.00	\$0.00
\$0.00	\$0.00
\$232,684.09	\$243,115.19
\$311,698.93	\$332,561.12

OTHER FUNDS (DO NOT Add to Aggregate)

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

Internal Service Funds 950-989

1.	9	Self-Insurance	6000
2.	955	Intergovernmental Agreements	6000
3.	9	OPEB	6000
4.	9		6000

Current Year	Budget Year
0	0
0	0
0	0
30,000	30,000
0	0
22,000	22,000
650,150	650,150
185,500	185,500
157,071	157,071
87,791	87,791
254,743	254,743
78,655	78,655
0	0
0	0
0	0
203,000	213,000
45,000	45,000
115,500	115,500
114,404	114,404
57,300	57,300
0	0
0	0
30,000	30,000
0	0
10,000	10,000
0	0
0	0
0	0
0	0
0	0
108,661	108,661
78,000	79,000
0	0
0	0
23,499	23,499

(1) From Supplement, Page 3, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes: \$0.00

CALCULATION OF FY 2014 GENERAL BUDGET LIMIT
(ARS §15-947.C)

		A	B
		Maintenance and Operation	Unrestricted Capital Outlay
1. (a) FY 2014 Revenue Control Limit (RCL) (from Work Sheet E, line VIII or Work Sheet F, line III)	\$ 4,822,080		
* (b) Plus Adjustment for Growth (1)			
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (ARS §15-905.J) (1)			
(d) Adjusted RCL	\$ 4,822,080	\$ 4,822,080	\$
2. (a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	240,803		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)			
(c) Adjusted DAA	\$ 240,803	\$ 150,000	\$ 90,803
3. FY 2014 Override Authorization (ARS §§ 15-481 and 15-482)			
* (a) Maintenance and Operation			
(b) Unrestricted Capital Outlay			
* (c) Special Program			
* 4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949), (If phase-down applies, see Work Sheets K and K2)			
* 5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts		298,605	44,176
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (ARS §§15-825, ARS §§15-825.01, and ARS 15-825.02)			
* 6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
* 7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (ARS §15-910.G-.K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (ARS §15-910.L)			
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (ARS §15-943.01)		128,149	
(d) Dropout Prevention Program (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398 §2)			
* (e) Assistance for Education (ARS §15-973.01) (1)			
(f) Registered Warrant or Tax Anticipation Note Interest Expense incurred in FY 2012 (ARS §15-910.M)			
* (g) Joint Career and Technical Education and Vocational Education Center (ARS §15-910.01)			
* (h) FY 2013 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (ARS §15-918.04.C)			
* (i) FY 2013 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (ARS §15-919.04)			
* (j) FY 2013 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (ARS §15-920)			
* (k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
(l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. § 15-923 and 15-947)			
* 9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) (Do not use this line as a subtotal) (2)			
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)		\$5,398,834	
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)			\$134,979

*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 or (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 (d) other adjustments as notified by ADE.

VERSION Adopted**UNRESTRICTED CAPITAL BUDGET LIMIT, SOFT CAPITAL ALLOCATION LIMIT, AND CLASSROOM SITE FUND BUDGET LIMIT
(A.R.S. §§15-947.D and .E and ARS §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)	\$ <u>452,625</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2013 Capital Expenditures (line A.1 + A.2)	\$ <u>452,625</u>
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$ <u>452,625</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>452,625</u>
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>143,994</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>0</u>)	\$ <u>308,631</u>
8. Interest Earned in Fund 610 in FY 2013	\$ <u>815</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F).	\$ <u>0</u>
10. Adjustment to UCBL for FY 2014 (ARS §15-905.M) (1)	\$ <u>806</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>134,979</u>
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11)(2)	\$ <u>445,231</u>

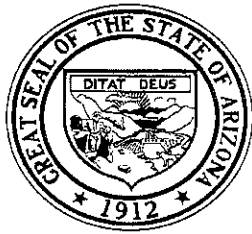
CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

B. 1. FY 2013 Soft Capital Allocation Limit (SCAL) (from FY 2013 latest revised Budget, page 8, line B.12)	\$ <u>185,806</u>
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG 75 report. (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted FY 2013 SCAL (line B.1 + B.2)	\$ <u>185,806</u>
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$ <u>185,806</u>
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$ <u>185,806</u>
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year end.)	\$ <u>185,500</u>
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. <u>0</u>)	\$ <u>306</u>
8. Interest Earned in Fund 625 in FY 2013	\$ <u>500</u>
9. Line not used	\$ <u>0</u>
10. Line not used	\$ <u>0</u>
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	\$ <u>-806</u>
12. FY 2014 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$ <u>0</u>

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)	\$ <u>399,353</u>
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through the end of the fiscal year-end.)	\$ <u>366,525</u>
3. Unexpended Budget Balance in Classroom Site Fund (Line C.1 minus Line C.2)	\$ <u>32,828</u>
4. Interest Earned in the Classroom Site Fund in FY 2013	\$ <u>664</u>
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) (5)	\$ <u>342,961</u>
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit	\$ <u>91,836</u>
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$ <u>468,289</u>

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



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			<u>K-8</u>		<u>9-12</u>
1.	FY 2014 Non-AOI Student Count		535.707		276.496
2.	FY 2014 AOI Full-Time Student Count	+	0.000	+	0.000
3.	FY 2014 AOI Part-Time Student Count	+	0.000	+	0.000
4.	Subtotal (lines A.1 through A.3)	=	535.707	=	276.496
5.	District Sponsored Charter School Estimated ADM	+	0.000	+	0.000
6.	Total Student Count	=	535.707	=	276.496

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		- .000	- 276.496	- .000	- .000
Difference		= .000	= 223.504	= .000	= .000
Weight Adjustment Factor		x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase		= .000	= .112	= .000	= .000
Support Level Weight		+ 1.358	+ 1.468	+ 1.278	+ 1.398
FY 2014 Adjusted Support Level Weight		= .000	= 1.580	= .000	= .000
Student Count 500.000 - 599.999					
Student Count Constant:		600.000	600.000	600.000	600.000
FY 2014 Student Count		- .000	- .000	- 535.707	- .000
Difference		= .000	= .000	= 64.293	= .000
Weight Adjustment Factor		x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase		= .000	= .000	= .077	= .000
Support Level Weight		+ 1.158	+ 1.268	+ 1.158	+ 1.268
FY 2014 Adjusted Support Level Weight		= .000	= .000	= 1.235	= .000
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	6.330			x 1.450	= 9.179		
2. District (from line A.1, A.2, or A.3)							
a. K-8	535.707	.000	.000	x 1.235	= 661.598	.000	.000
b. 9-12	276.496	.000	.000	x 1.580	= 436.864	.000	.000
3. Charter School (from line A.5)							
a. K-8	.000			x 1.158	= .000		
b. 9-12	.000			x 1.268	= .000		
4. Total							
a. K-8 (C.2.a + C.3.a)	535.707	.000	.000		661.598	.000	.000
b. 9-12 (C.2.b + C.3.b)	276.496	.000	.000		436.864	.000	.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	818.533	.000	.000		1107.641	.000	.000

C. WORK SHEET FOR FY 2014 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)

(A.R.S. §§15-808, 15-943, as amended by Laws 2012, Ch. 300, §6, and 15-944.E)

WEIGHTED STUDENT COUNT

	Non-AOI Student Count	x	Support Level Weight	=	Non-AOI Weighted Student Count
I. A. FY 2014 Non-AOI Student Count (from Work Sheet B, line C.5)	818.533				1107.641
B. Student Count Add-Ons					
1. Hearing Impairment	.000	x	4.771	=	.000
2. K - 3	209.585	x	0.060	=	12.575
3. K-3 Reading (1)	209.585	x	0.040	=	8.383
4. English Learners (ELL)	11.000	x	0.115	=	1.265
5. MD-R, A-R and SID-R	7.000	x	6.024	=	42.168
6. MD-SC, A-SC and SID-SC	3.000	x	5.833	=	17.499
7. Multiple Disabilities Severe Sensory Impairment	.000	x	7.947	=	.000
8. Orthopedic Impairment (Resource)	.000	x	3.158	=	.000
9. Orthopedic Impairment (Self Contained)	.000	x	6.773	=	.000
10. Preschool-Severe Delayed	.000	x	3.595	=	.000
11. DD, ED, MIID, SLD, SLI AND OHI	132.271	x	0.003	=	.397
12. Emotionally Disabled (Private)	.000	x	4.822	=	.000
13. Moderate Intellectual Disability	2.000	x	4.421	=	8.842
14. Visual Impairment	.000	x	4.806	=	.000
15. Total Add-On Count (I.B.1 through I.B.14)	574.441				91.129
II. FY 2014 Non-AOI Weighted Student Count					1198.770 (I.A. + I.B.15, this column)*
	AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
III. FY 2014 AOI FT Weighted Student Count (from Work Sheet C2, line II)	.000	x	95%	=	.000
IV. FY 2014 AOI PT Weighted Student Count (from Work Sheet C2, line IV)	.000	x	85%	=	.000

CALCULATION OF FY 2014 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)					1198.770
VI. A. Base Level Amount(5) <u>\$3,326.54</u> - To include Teacher Compensation, use Base Level of <u>\$3,368.12</u> .				\$	3,368.12
For Career Ladder and Optional Performance Incentive Program districts, add increase of <u>0.00%</u> approved by the district governing board (ARS §§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)				\$.00
C. Adjusted FY2014 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)				\$	3,368.12
VII. Result (V x VI.C)				\$	4,037,601.21
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000, use 1.0000)					1.0171
IX. Result (line VII x VIII)				\$	4,106,644.19
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)				\$	0.00
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)				\$	0.00
XII. Increase for Career Ladder (ARS §15-918.04) (2)				\$.00
XIII. FY 2012 Nonfederal Audit Service Actual Expenditures (3) <u>\$ 28548</u> x 1.00 =				\$	28,548.00
XIV. Decreases for Charter School Federal and State Monies Received				\$.00
XV. Decrease for Charter School Nonparticipation Adjustment				\$.00
XVI. Other Reductions: _____ (For FY 2013 this amount is zero, unless otherwise notified by ADE)				\$.00
XVII. FY 2014 BSL and BRCL (sum lines IX through XIII minus lines XIV through XVI) (to Work Sheet E, line I)				\$	4,135,192.19
Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)					
			K-3	\$	43,095.49
			K-3 Reading	\$	28,707.49

Total Weighted Student Count

	K-3	K-3 R
Non AOI	12.58	8.38
AOI FT*	.00	.00
AOI PT*	.00	.00
Total	12.58	8.38

(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, as added by Laws 2012, Ch. 300, §2

(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.

*AOI counts shown reflect applicable full-time or part-time funding ratio.

Enter the FY 2012 federal (non-ARRA-SFSF) audit expenditures from all funds to the right (should agree to FY 2012 AFR). \$ 3511

Enter the Total FY 2012 audit expenditures from all funds to the right. \$ 0

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) 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., HB 2003, §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 .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 Districts (Type 05)
I. 1.0 or Less	.15	.10	.25
II. More than 1.0	.18	.12	.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported	
A. FY 2013 Approved Daily Route Miles	1,137.000
B. Number of Eligible Students Transported in FY 2013	801.000
C. Approved Daily Route Miles per Eligible Students Transported (I.A ÷ I.B)	\$ 1,419
II. To and From School Support Level	
A. Annual Route Miles (line I.A x 180)	204,660.000
Approved for 200 school days?: Yes : <input type="radio"/> No : <input checked="" type="radio"/>	
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	0.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 503,463.60
III. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level	
A. Factor from Table II (based on I.C and district type)	.18
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 90,623.45
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	.000
B. Estimated Route Miles Traveled in June 2013 to Transport Pupils w/Disabilities for Extended School Year	.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	.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.)	\$.00
V. FY 2014 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 594,087.05
VI. Support Level Change	
A. FY 2013 Transportation Support Level	\$ 495,503.71
B. Transportation Support Level Change (If result is negative, enter zero) (V. - VI.A)	\$ 98,583.34

TRCL CALCULATION

VII. FY 2013 Transportation Revenue Control Limit	\$ 686,887.90
VIII. FY 2014 Transportation Revenue Control Limit	
A. Preliminary FY 2014 Transportation Revenue Control Limit (VI.B + VII)	\$ 785,471.24
B. 120% of FY 2014 Transportation Support Level (V x 1.20)	\$ 712,904.46
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.)	\$ 686,887.90
D. FY 2014 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	\$ 686,887.90

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>4,135,192.19</u>
II. Tuition Out for High School Students (from Worksheet 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>.00</u>
III. FY 2014 Transportation Support Level (from Work Sheet D, line V)	\$ <u>594,087.05</u>
IV. FY 2014 District Support Level (sum of lines I through III)	\$ <u>4,729,279.24</u>

CALCULATION OF THE RCL

V. FY 2014 Base Support Level / Base Revenue Control Limit (from line I above)	\$ <u>4,135,192.19</u>
VI. Tuition Out for High School Students (from Worksheet 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>.00</u>
VII. FY 2014 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ <u>686,887.90</u>
VIII. FY 2014 Revenue Control Limit (sum of lines V through VII) [to Budget, Page 7, line 1(a)]	\$ <u>4,822,080.09</u>

F. WORK SHEET FOR FY 2014 CONSOLIDATION/UNIFICATION ASSISTANCE
(ARS §§15-912 and 15-912.01)

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	\$ <u>.00</u>
II. FY 2014 District Support Level (line I + Work Sheet E, line IV)	\$ <u>4,729,279.24</u>
III. FY 2014 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, Page 7, line 1(a)]	\$ <u>4,822,080.09</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., HB 2003, §26)

I. High School Student Count Tuitioned Out (From Worksheet O, Line 6)	<u>.000</u>
II. High School Student Count Transported by District of Residence to District of Attendance	<u>.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>.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., HB 2003, §§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				
0.001 - 99.999				
DAA per Student Count		<u>\$277.66</u>		<u>\$335.34</u>
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 and Work Sheet G, line II for type 03 districts)	-	<u>.000</u>	-	<u>276.496</u>
C. Difference	=	<u>.000</u>	=	<u>223.504</u>
D. Weight Adjustment Factor	x	0.0003	x	0.0004
E. Support Level Weight Increase	=	<u>.000</u>	=	<u>.089</u>
F. Support Level Weight	+	1.278	+	1.398
G. Adjusted Support Level Weight	=	<u>.000</u>	=	<u>1.487</u>
H. Support Level Amount	x	<u>\$198.46</u>	x	<u>\$215.09</u>
I. DAA per Student Count	= \$	<u>.00</u>	= \$	<u>319.84</u>
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 and Work Sheet G, line II for type 03 districts)	-	<u>535.707</u>	-	<u>.000</u>
C. Difference	=	<u>64.293</u>	=	<u>.000</u>
D. Weight Adjustment Factor	x	0.0012	x	0.0013
E. Support Level Weight Increase	=	<u>.077</u>	=	<u>.000</u>
F. Support Level Weight	+	1.158	+	1.268
G. Adjusted Support Level Weight	=	<u>1.235</u>	=	<u>.000</u>
H. Support Level Amount	x	<u>\$198.46</u>	x	<u>\$215.09</u>
I. DAA per Student Count	= \$	<u>245.10</u>	= \$	<u>.00</u>
IV. FY 2014 Actual Student Count				
600.000 or More & JTED				
DAA per Student Count		<u>\$229.82</u>		<u>\$272.76</u>

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)		<u>6.330</u>		<u>535.707</u>		<u>276.496</u>
B. DAA per Student Count (from Table above)	x \$	<u>229.82</u>	x \$	<u>245.10</u>	x \$	<u>319.84</u>
C. DAA Base (line V.A x line V.B)	= \$	<u>1,454.76</u>	= \$	<u>131,301.79</u>	= \$	<u>88,434.48</u>
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)	=		=	<u>818.533</u>		
B. FY 2013 Student Count	+		+	<u>812.809</u>		
VII. C. FY 2014 DAA Growth Factor (VI.A ÷ VI.B)	=		=	<u>1.0070</u>		
Adjusted District Additional Assistance						
A. DAA Base (from line V.C)	\$	<u>1,454.76</u>	\$	<u>131,301.79</u>	\$	<u>88,434.48</u>
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	<u>1.0000</u>	x	<u>1.0000</u>	x	<u>1.0000</u>
C. FY 2014 DAA (VII.A x VII.B)	= \$	<u>1,454.76</u>	= \$	<u>131,301.79</u>	= \$	<u>88,434.48</u>
D. DAA for High School Textbooks						
1. FY 2014 Actual 9-12 Student Count (from Work Sheet B, Line A.4)						<u>276.496</u>
2. Support Level Amount for Textbooks					x	<u>70.93</u>
3. DAA for Textbooks (VII.D.1 x VII.D.2)					= \$	<u>19,611.86</u>
E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines G and H below)						
1. FY 2014 9-12 DAA [9-12(VII.C)+VII.D.3+9-12(VII.G.5)+9-12(VII.H)] (to Budget, page 7, line 2.a)					= \$	<u>108,046.34</u>
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)						<u>.00</u>
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)						<u>108,046.34</u>
F. PSD and K-8 DAA (including charter additional assistance)						
1. FY 2014 PSD and K-8 DAA [PSD(VII.C)+K-8(VII.C)+K-8(VII.G.5)+K-8(VII.H)] (to Budget, page 7, line 2.a)					+	<u>\$ 132,756.55</u>
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)						<u>.00</u>
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)						<u>132,756.55</u>
				K-8		9-12
G. Charter Additional Assistance (CAA)						
1. FY 2014 Charter School Student Count (from Work Sheet B, line A.5)			\$	<u>.000</u>	\$	<u>.000</u>
2. CAA per Student	x		\$	<u>1,684.19</u> *	x	<u>1,962.90</u>
3. FY 2014 CAA (line VII.G.1 x line VII.G.2)	=		\$	<u>.00</u>	=	<u>.00</u>
4. Adjustment to CAA, if applicable	-		\$	<u>.00</u>	-	<u>.00</u>
5. Adjusted FY 2014 CAA (line VII.G.3 - VII.G.4)	=		\$	<u>.00</u>	=	<u>.00</u>
H. Capital Transportation Adjustment (A.R.S. §15-963.B)			\$	<u>.00</u>	\$	<u>.00</u>

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971.A and .B, as amended by Laws 2013, 1st S.S., HB 2003, §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)	9.179	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Weighted Counts)	661.598	
B. Total FY 2014 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Weighted Counts)	670.777 (I.A.1 + I.A.2)	436.864 (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)	1107.641	
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	.6056	.3944
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)	\$4,729,279.24	
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D. x line II.A.)	\$2,864,051.51	\$1,865,227.73
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)	\$132,756.55 (from Work Sheet H, line VII.F.3)	\$108,046.34 (from Work Sheet H, line VII.E.3)
2. Line not used	\$0.00 (from Work Sheet I, line V.E.3)	\$0.00 (from Work Sheet I, line V.F.3)
3. Total FY 2014 Equalization Base (II.B + III.A.1 + III.A.2)	\$2,996,808.06	\$1,973,274.07
4. 2013 Primary Assessed Valuation ÷ 100	\$155,001.66	\$155,001.66
5. 2013 Salt River Project (SRP) Valuation ÷ 100	\$0.00	\$0.00
6. 2013 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$0.00	\$0.00
7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	\$155,001.66	\$155,001.66
8. Qualifying Tax Rate	x 2.1265	x 2.1265
9. Qualifying Levy (III.A.7 x III.A.8)	\$329,611.03	\$329,611.03
10. FY 2014 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	\$2,667,197.03	\$1,643,663.04
11. FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2014 this amount is zero, unless otherwise notified by ADE.)	- \$0.00	- \$0.00
12. Total FY 2014 Equalization Assistance (III.A.10-III.A.11)	\$2,667,197.03	\$1,643,663.04
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 (line III.B.3 x I.D)	\$0.00 [(line III.B.3 x I.D) + III.B.2]
5. Adjusted FY 2014 District Additional Assistance (from Work Sheet H)	\$0.00 (From Work Sheet H, line VII.F.3)	\$0.00 (From Work Sheet H, line VII.E.3)
6. Line not used	\$0.00 (from Work Sheet I, line V.E.3)	\$0.00 (from Work Sheet I, line V.F.3)
7. FY 2014 Equalization Base (III.B.4 + III.B.5 + III.B.6)	\$0.00	\$0.00
8. 2013 Primary Assessed Valuation ÷ 100	\$0.00	\$0.00
9. 2013 Salt River Project (SRP) Valuation ÷ 100	\$0.00	\$0.00
10. 2013 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$0.00	\$0.00
11. TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)	\$0.00	\$0.00
12. Qualifying Tax Rate	x 2.1265	x 2.1265
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 XVI) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise notified by ADE.)	- \$0.00	- \$0.00
16. Total FY 2014 Equal. Assistance (III.B.14-III.B.15)	\$0.00	\$0.00

Laws 2013, 1st S.S., HB 2003, §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 **\$158,102.27**
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 (ARS §15-943.01)

1.	a. General Budget Limit (GBL) (from FY 2013 latest revised Budget, page 7, line 10)	\$	<u>5,379,853.00</u>
	b. Adjustments to the GBL from FY 2013 BUDG75 (1)	- \$	<u>1,842.00</u>
	c. Adjusted GBL	\$	<u>5,378,011.00</u>
2.	a. Budgeted M&O expenditures (from FY 2013 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$	<u>5,379,853.00</u>
	b. Adjustments to the GBL (from line 1.b)	- \$	<u>1,842.00</u>
	c. Adjusted Budgeted Expenditures	\$	<u>5,378,011.00</u>
3.	Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$	<u>5,378,011.00</u>
4.	M&O actual expenditures	\$	<u>5,249,862.24</u>
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.)	\$	<u>128,148.76</u>

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

	FY 2013 Budget		Actual	=	Unexpended Budget
6.	a. Special Program Override	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	b. Desegregation	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	c. Tuition Out Debt Service	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	d. Dropout Prevention Programs	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	e. Joint Career and Technical Ed. and Voc. Ed. Center	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	f. Career Ladder	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	g. Optional Performance Incentive Program	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	h. Performance Pay	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	i. Total Budget Balance Deductions [Add lines 6.a through 6.h]			= \$	<u>0.00</u>
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)			\$	<u>128,148.76</u>
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.			\$	<u>4,759,686.38</u>
	b. Growth Adjustment (FY 2013 BUDG75) (1)				<u>0.00</u>
	c. Factor of 4%			X	<u>0.04</u>
9.	Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]			\$	<u>190,387.46</u>
10.	Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)			\$	<u>128,148.76</u>
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).			\$	<u>0.00</u>
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))			\$	<u>128,148.76</u>

(1) For budget adoption this line should be left blank.