



FY 2014

STATE OF ARIZONA

SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET

DISTRICTWIDE BUDGET

Revised #1

Version

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

<input type="checkbox"/> PROPOSED	6/27/2013
<input checked="" type="checkbox"/> ADOPTED	7/9/2013
<input checked="" type="checkbox"/> REVISED	5/13/2014
	Date

	TERRY NEWMAN, PRESIDENT
	MALINDA LEGRAND, MEMBER
	FRED ROYBAL, MEMBER
	FRANCES WICKHAM, 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

5/13/2014 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@msmusd.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)	\$	5,478,266
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	527,483
3. Line not used	\$	
4. Subtotal (line A.1 + A.2 + A.3)	\$	6,005,749
5. Federal Projects (from Budget page 6, line 18)	\$	1,658,357
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)	\$	7,664,106

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget page 1, line 30)	\$	5,478,266
2. Unrestricted Capital Outlay (from Budget page 4, line 10)	\$	527,483
3. Line not used	\$	
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3)		
(This line cannot exceed line A.4)	\$	6,005,749

Fund 001 (M & O)

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	1,842,564	463,869	10,562	103,650	21,254	2,373,040	2,441,899	2.9%
2000 Support Services											
2100 Students	2.	7.01	7.01	167,881	35,000	900	1,925	-1	201,705	205,705	2.0%
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	169,807	22,600	45,681	1,405	8,517	244,894	248,010	1.3%
2400 School Administration	5.	6.00	6.00	173,739	42,950	2,790	4,148	0	220,477	223,627	1.4%
2500 Central Services	6.	5.00	5.00	123,386	23,240	27,490	5,745	11,872	184,333	191,733	4.0%
2600 Operation & Maintenance of Plant	7.	18.00	18.00	377,487	67,100	289,818	301,101	0	1,039,606	1,035,506	-0.4%
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	1,753	3,447	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	3,081,171	695,309	387,632	442,748	49,843	4,574,277	4,656,702	1.8%
200 Special Education											
1000 Classroom Instruction	14.	15.00	15.00	189,276	59,792	825	14,236	3,120	295,218	267,248	-9.5%
2000 Support Services											
2100 Students	15.	1.00	1.00	88,699	16,168	30,696	0	0	107,143	135,563	26.5%
2200 Instructional Staff	16.	0.00	0.00	0	0	0	0	0	450	0	-100.0%
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	287,975	77,249	31,521	14,236	3,120	414,101	414,101	0.0%
400 Pupil Transportation	24.	12.00	12.00	215,259	42,400	13,796	106,500	800	363,755	378,755	4.1%
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	19,501	3,844	2	5,361	0	27,720	28,708	3.6%
Total Expenditures (Lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	121.26	121.26	3,603,906	818,802	432,951	568,845	53,763	5,379,853	5,478,266	1.8%

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	200,101	5.
6. Mild, Moderate or Severe Intellectual Disability	27,500	27,500	6.
7. Multiple Disabilities	20,000	24,137	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	0	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	323,238	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	78,836	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

Amount budgeted in SCA Fund for Special Education

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

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

Current FY	Budget FY
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	819.725	Attending	911.313
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	
<b>Classroom Site Fund 011 - Base Salary</b>									
100 Regular Education									
1000 Classroom Instruction	1.	69,298	21,245				63,391	90,542	42.8%
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.	71,898	21,245				65,991	93,142	41.1%
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.	77,998	21,850			0	72,696	99,848	37.4%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Classroom Instruction	14.	143,771	20,457				155,220	164,228	5.8%
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.	150,032	21,551				162,576	171,584	5.5%
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.	166,729	24,272			0	181,993	191,000	5.0%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Classroom Instruction	27.	148,197	38,236	0	0		134,270	186,433	38.9%
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.	155,184	40,886	0	0		142,907	196,070	37.2%

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.	156,815	42,302	0	0	0	144,664	199,117	37.6%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	401,541	88,424	0	0	0	399,353	489,965	22.7%

(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	Budget FY (6)		
									2013	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	19,604	74,572			18,803		96,037	112,979	17.6%	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		15,559		0	0		11,368	15,559	36.9%	4.
2600 Operation & Maintenance of Plant	5.	0		176,804			1,150		178,449	177,954	-0.3%	5.
2700 Student Transportation	6.	0		155,557			0		126,271	155,557	23.2%	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			21,500		25,000	23,000	-8.0%	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	19,604	439,492	22,831	4,103	41,453		452,625	527,483	16.5%	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	1,030	0
6642 Textbooks	2,500	0
6643 Instructional Aids	16,074	0
6731 Furniture and Equipment	210,828	0
6734 Vehicles	95,729	0
6737 Tech Hardware and Software	37,117	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	527,483	0	0	50	51	0	0	1.
Select Object Codes Detail (1)	2.		0		0		0		0	2.
6150 Classified Salaries	2.									2.
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.	<b>Total Federal Project Funds (Lines 1-17)</b>		

**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.	<b>Total State Project Funds (Lines 19-28)</b>		
30.	<b>Total Special Projects (Lines 18 and 29)</b>		

**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.	<b>Total Instructional Improvement Fund (lines 1-4)</b>	

FTE		Total All Functions	
Current Year	Budget Year	Current Year	Budget Year
14.43	14.43	769,973	880,433
0.60	0.60	116,818	137,039
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	299,860
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	28,799	17,160
0.00	0.00	0	0
0.00	0.00	242,000	210,000
0.00	0.00	28,739	106,239
0.00	0.00	0	0
0.00	0.00	7,381	7,626
15.74	15.74	1,546,779	1,658,357

0.00	0.00	8,965	7,104
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	7,104
15.74	15.74	1,555,744	1,665,461

Current Year	Budget Year
\$79,014.84	\$98,829.00
\$0.00	\$0.00
\$0.00	\$0.00
\$232,684.09	\$252,835.00
\$311,698.93	\$351,664.00

**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	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	239,731
78,655	85,755
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	33,528
0	0
0	0
0	0
0	0
0	0
0	0
108,661	144,661
78,000	80,000
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 Maintenance and Operation	B Unrestricted Capital Outlay
1. (a) FY 2014 Revenue Control Limit (RCL) (from Work Sheet E, line VIII or Work Sheet F, line III)	\$ 4,827,287		
* (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	\$ 4,827,287	\$ 4,827,287	\$
2. (a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	447,149		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	139,607		
(c) Adjusted DAA	\$ 307,542	\$ 150,000	\$ 157,542
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		322,110	44,051
(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)		178,869	
(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)		\$5,478,266	
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)			\$201,593

\*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.

**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>452,624</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>-1</u>
3. Adjusted Amount Available for FY 2013 Capital Expenditures (line A.1 + A.2)	\$ <u>452,623</u>
4. Amount Budgeted in Fund 610 in FY 2013 ( from FY 2013 latest revised Budget, page 4, line 10)	\$ <u>452,623</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>452,623</u>
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>128,297</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>324,326</u>
8. Interest Earned in Fund 610 in FY 2013	\$ <u>761</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>803</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>201,593</u>
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11)(2)	\$ <u>527,483</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>497</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>-803</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>754</u>
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) (5)	\$ <u>364,547</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>489,965</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.