



FY 2014
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #3

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2014 was

Proposed	<u>June 24, 2013</u>
Adopted	<u>July 8, 2013</u>
Revised	<u>May 12, 2014</u>
	Date

_____	<u>Paul Roetto, President</u>
_____	<u>Dan Blackson, Clerk</u>
_____	<u>Gary Burton, Member</u>
_____	<u>James Keith, Member</u>
_____	<u>Hector Andrade, Member</u>
_____	_____
SIGNED	SIGNED

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

May 13, 2014 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

District Contact Employee:

[Sandra J. Wilkins, Business Manager](#)

Telephone:

623-474-5110

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REVENUES AND PROPERTY TAXATION (This section is not applicable to budget revisions)

1. Total Budgeted Revenues for Fiscal Year 2013	\$ <u>19,049,175</u>
2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes)	
Local	1000 \$ <u>513,908</u>
Intermediate	2000 \$ _____
State	3000 \$ <u>449,098</u>
Federal	4000 \$ <u>2,030,427</u>
TOTAL	\$ <u>2,993,433</u>

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:	<u>0.5988</u>	<u>0.9492</u>
Secondary Tax Rates:		
M&O Override	<u>0.0739</u>	<u>0.0854</u>
Special K-3 Program Override	_____	_____
Special Program Override	_____	_____
Capital Override	_____	_____
Class A Bonds	_____	_____
Class B Bonds	<u>0.4031</u>	<u>0.4324</u>
JTED	<u>0.0500</u>	<u>0.0500</u>
Total Secondary Tax Rate	<u>0.5270</u>	<u>0.5678</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>8,901,990</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>571,801</u>
3. Line not used	\$ <u>0</u>
4. Subtotal (line A.1 + A.2 + A.3)	\$ <u>9,473,791</u>
5. Federal Projects (from Budget, page 6, line 18)	\$ <u>3,012,535</u>
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>0</u>
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A.6)	\$ <u>12,486,326</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>8,901,990</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>571,801</u>
3. Line not used	\$ <u>0</u>
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3) (This line cannot exceed line A.4.)	\$ <u>9,473,791</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	
		Current FY	Budget FY						Current FY 2013	Budget FY 2014		
		100 Regular Education										
1000 Classroom Instruction	1.	48.46	48.46	2,156,660	887,004	7,000	30,000	0	2,649,729	3,080,664	16.3%	1.
2000 Support Services												
2100 Students	2.	4.00	4.00	115,973	50,000	4,800	1,690	1,000	164,394	173,463	5.5%	2.
2200 Instructional Staff	3.	0.97	0.97	69,750	20,885	8,390	12,640	1,400	91,829	113,065	23.1%	3.
2300 General Administration	4.	2.00	2.00	160,203	33,477	65,380	100	17,100	329,983	276,260	-16.3%	4.
2400 School Administration	5.	7.83	7.83	398,850	99,457	0	3,300	1,500	498,692	503,107	0.9%	5.
2500 Central Services	6.	5.00	4.00	194,504	65,000	294,434	32,813	2,500	536,791	589,251	9.8%	6.
2600 Operation & Maintenance of Plant	7.	11.00	11.00	319,588	138,000	491,892	825,000	8,811	1,562,019	1,783,291	14.2%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00				1,500	4,000	1,805	6,305	7,305	15.9%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		5,196	1,052				6,248	6,248	0.0%	10.
620 School-Sponsored Athletics	11.	0.00		77,400	20,686	16,115	3,775	7,186	92,848	125,162	34.8%	11.
630, 700, 800, 900 Other Programs	12.	0.00							0	0	0.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	79.26	78.26	3,498,124	1,315,561	889,511	913,318	41,302	5,938,838	6,657,816	12.1%	13.
200 Special Education												
1000 Classroom Instruction	14.	24.47	24.47	641,267	252,343	181,171	100		1,025,522	1,074,881	4.8%	14.
2000 Support Services												
2100 Students	15.	3.00	3.00	196,086	56,707	110,112	19	495	361,379	363,419	0.6%	15.
2200 Instructional Staff	16.	1.50	1.50	84,718	19,609	2,500	200	135	111,946	107,162	-4.3%	16.
2300 General Administration	17.	0.00							0	0	0.0%	17.
2400 School Administration	18.	0.00							0	0	0.0%	18.
2500 Central Services	19.	0.00							0	0	0.0%	19.
2600 Operation & Maintenance of Plant	20.	0.00							0	0	0.0%	20.
2900 Other	21.	0.00							0	0	0.0%	21.
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%	22.
Subtotal (lines 14-22)	23.	28.97	28.97	922,071	328,659	293,783	319	630	1,498,847	1,545,462	3.1%	23.
400 Pupil Transportation	24.	20.00	19.00	295,346	142,000	67,500	140,869	0	755,156	645,715	-14.5%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%	25.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00							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.	1.00	1.00	42,398	10,599				52,176	52,997	1.6%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	129.23	127.23	4,757,939	1,796,819	1,250,794	1,054,506	41,932	8,245,017	8,901,990	8.0%	30.

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

(A.R.S. §§15-761 and 15-903)

	Current FY	Budget FY	
1. Autism	325,331	351,946	1.
2. Emotional Disability	103,343	103,343	2.
3. Hearing Impairment	22,179	22,179	3.
4. Other Health Impairments	60,994	60,994	4.
5. Specific Learning Disability	243,977	263,977	5.
6. Mild, Moderate or Severe Intellectual Disability	110,868	110,868	6.
7. Multiple Disabilities	194,073	194,073	7.
8. Multiple Disabilities with Severe Sensory Impairment	38,814	38,814	8.
9. Orthopedic Impairment	0	0	9.
10. Developmental Delay	33,270	33,270	10.
11. Preschool Severe Delay	38,814	38,814	11.
12. Speech/Language Impairment	149,714	149,714	12.
13. Traumatic Brain Injury	0		13.
14. Visual Impairment	0		14.
15. Subtotal (lines 1 through 14)	1,321,377	1,367,992	15.
16. Gifted Education	2,048	2,048	16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	7,917	7,917	18.
19. ELL Compensatory Instruction	0		19.
20. Vocational and Technological Education	167,505	167,505	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	1,498,847	1,545,462	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to	<u>20</u>
Staff-Pupil 1 to	<u>9014</u>

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
78.50	77.00

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	0

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 27,000
All Funds - Federal	6330	

FY 2014 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Average Daily Membership

A. FY 2013 Average Daily Membership:	Resident	<u>1,239.955</u>	Attending	<u>1,254.610</u>
B. FY 2012 Average Daily Membership:	Resident	<u>1,196.065</u>	Attending	<u>1,196.065</u>

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100)

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

\$ 6,305

Estimated Transportation Revenues for FY 2014

Estimated transportation revenues (object code 1400) to be received

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Current FY 2013	Budget FY 2014	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Classroom Instruction	126,789	13,318				101,986	140,107	37.4%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	2,000	437				2,437	2,437	0.0%
Program 100 Subtotal (lines 1-3)	128,789	13,755				104,423	142,544	36.5%
200 Special Education								
1000 Classroom Instruction	8,300	2,075				10,375	10,375	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	1,000	250				1,250	1,250	0.0%
Program 200 Subtotal (lines 5-7)	9,300	2,325				0	11,625	--
Other Programs (Specify) _____								
1000 Classroom 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)	138,089	16,080				116,048	154,169	32.8%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Classroom Instruction	268,487	43,639				257,872	312,126	21.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	2,000	500				2,500	2,500	0.0%
Program 100 Subtotal (lines 14-16)	270,487	44,139				260,372	314,626	20.8%
200 Special Education								
1000 Classroom Instruction	25,800	6,450				32,250	32,250	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	2,100	525				2,625	2,625	0.0%
Program 200 Subtotal (lines 18-20)	27,900	6,975				34,875	34,875	0.0%
Other Programs (Specify) _____								
1000 Classroom 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 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	298,387	51,114				295,247	349,501	18.4%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Classroom Instruction	298,292	43,554				274,139	341,846	24.7%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	1,000	250				1,250	1,250	0.0%
Program 100 Subtotal (lines 27-29)	299,292	43,804	0	0		275,389	343,096	24.6%
200 Special Education								
1000 Classroom Instruction	2,500	625				3,125	3,125	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	2,200	550				2,750	2,750	0.0%
Program 200 Subtotal (lines 31-33)	4,700	1,175	0	0		5,875	5,875	0.0%
530 Dropout Prevention Programs								
1000 Classroom Instruction						0	0	0.0%
Other Programs (Specify) _____								
1000 Classroom Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						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)	303,992	44,979	0	0		281,264	348,971	24.1%
Total Classroom Site Funds (lines 13, 26, and 39)	740,468	112,173	0	0	0	692,558	852,641	23.1%

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

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 2014	
Unrestricted Capital Outlay Override (1)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		25,610	23,575					35,424	49,185	38.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff		15,000	10,000			17,900		11,640	42,900	268.6%
2300, 2400, 2500, 2900 Administration			112,376					174,776	112,376	-35.7%
2600 Operation & Maintenance of Plant			6,300			37,480		7,555	43,780	479.5%
2700 Student Transportation			50,000					0	50,000	--
3000 Operation of Noninstructional Services (5)								0	0	0.0%
4000 Facilities Acquisition and Construction						273,560		146,811	273,560	86.3%
5000 Debt Service								42,633	0	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	40,610	202,251	0	0	328,940		418,839	571,801	36.5%
Soft Capital Allocation Fund 625										
1000 Instruction								61,320	0	-100.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff								19,000	0	-100.0%
2300, 2400, 2500, 2900 Administration								10,850	0	-100.0%
2600 Operation & Maintenance of Plant								12,509	0	-100.0%
2700 Student Transportation								193,734	0	-100.0%
3000 Operation of Noninstructional Services (5)								0	0	0.0%
4000 Facilities Acquisition and Construction								0	0	0.0%
5000 Debt Service								0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	0	0	0	0	0	0	0	297,413	0	-100.0%

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

(2) Detail by object code:

	Unrestricted Capital Outlay	Soft Capital Allocation
6641 Library Books		0
6642 Textbooks	2,500	0
6643 Instructional Aids	38,110	0
6731 Furniture and Equipment	18,875	0
6734 Vehicles	50,000	0
6737 Tech Hardware & Software	133,436	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)]

Unrestricted Capital Outlay	Soft Capital Allocation
	0

(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 \$ 40,333, and principal on bonds of \$ 7,276,716.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 2,300, and interest on bonds of \$ 656,716.

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		BUILDING RENEWAL		NEW SCHOOL FACILITIES		
	Fund 610		Fund 630		Fund 690		Fund 695		
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
Total Fund Expenditures	1.	418,839	571,801	0	15,000,000	0	170	0	1.
Select Object Codes Detail (1)									
6150 Classified Salaries	2.								2.
6200 Employee Benefits	3.								3.
6450 Construction Services	4.								4.
6710 Land and Improvements	5.				2,751,178				5.
6720 Buildings and Improvements	6.		10,497		5,148,500				6.
6731 Furniture and Equipment	7.		18,875		2,494,000				7.
6734 Vehicles	8.		50,000		2,500,000				8.
6737 Technology Hardware & Software	9.		133,436		2,106,322				9.
6830 Redemption of Principal	10.								10.
6842, 6850 Interest	11.								11.
Total amounts reported on lines 2-11 above for:									
Renovation	12.				5,399,678				12.
New Construction	13.				2,500,000				13.
Other	14.		212,808		7,100,322				14.
Total (lines 12-14)	15.		212,808		15,000,000		0	0	15.

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

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS			
		Current FY	Budget FY	Current FY	Budget FY		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	11.59	11.59	2,276,806	2,283,862	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		40,910	40,910	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		0		3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		38,342	38,342	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		0		6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	2.50	2.50	196,111	196,876	8.
9.	230 Johnson-O'Malley	6000	0.00		0		9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		27,045	27,045	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14.	290 Medicaid Reimbursement	6000	0.00		172,022	275,000	14.
15.	374 E-Rate	6000	0.00		150,000	150,000	15.
16.	378 Impact Aid	6000	0.00		0		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		500	500	17.
18.	Total Federal Project Funds (lines 1-17)		14.09	14.09	2,901,736	3,012,535	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		11,877	11,877	19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	455 Family Literacy Program	6000	0.00		0		26.
27.	460 Environmental Special Plate	6000	0.00		0		27.
28.	465-499 Other State Projects	6000	0.00		0		28.
29.	Total State Project Funds (lines 19-28)		0.00	0.00	11,877	11,877	29.
30.	Total Special Projects (lines 18 and 29)		14.09	14.09	2,913,613	3,024,412	30.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Current FY	Budget FY		
1.	Teacher Compensation Increases	6000	0	50,000	1.
2.	Class Size Reduction	6000	43,244	50,000	2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0	25,000	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	107,437	50,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)		150,681	175,000	5.

OTHER FUNDS (DO NOT Add to Aggregate)

		Current FY	Budget FY		
1.	050 County, City, and Town Grants	6000	0		1.
2.	071 Structured English Immersion (1)	6000	19,359	21,761	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (Lease over 1 year) (2)	6000	200	200	4.
5.	505 School Plant (Lease 1 year or less)	6000	205	205	5.
6.	506 School Plant (Sale)	6000	2,500	2,400	6.
7.	510 Food Service	6000	800,000	800,000	7.
8.	515 Civic Center	6000	60,154	60,000	8.
9.	520 Community School	6000	8,000	5,000	9.
10.	525 Auxiliary Operations	6000	84,121	84,212	10.
11.	526 Extracurricular Activities Fees Tax Credit	6000	41,000	41,000	11.
12.	530 Gifts and Donations	6000	81,411	66,305	12.
13.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	16,000	30,000	13.
14.	540 Fingerprint	6000	0		14.
15.	545 School Opening	6000	0		15.
16.	550 Insurance Proceeds	6000	18,800	13,200	16.
17.	555 Textbooks	6000	3,600	4,500	17.
18.	565 Litigation Recovery	6000	11,644	11,700	18.
19.	570 Indirect Costs	6000	116,160	125,000	19.
20.	575 Unemployment Insurance	6000	0		20.
21.	580 Teacherage	6000	0		21.
22.	585 Insurance Refund	6000	23,000	21,500	22.
23.	590 Grants and Gifts to Teachers	6000	30,144	35,000	23.
24.	595 Advertisement	6000			24.
25.	596 Joint Technical Education	6000	120,002	120,000	25.
26.	620 Adjacent Ways	6000	3,000,000	0	26.
27.	639 Impact Aid Revenue Bond Building	6000	0		27.
28.	640 School Plant - Special Construction	6000	0		28.
29.	650 Gifts and Donations-Capital	6000	25	25	29.
30.	660 Condemnation	6000	0		30.
31.	665 Energy and Water Savings	6000	46,595	32,000	31.
32.	686 Emergency Deficiencies Correction	6000	0		32.
33.	691 Building Renewal Grant	6000	150,000	128,357	33.
34.	700 Debt Service	6000	5,000,000	10,000,000	34.
35.	720 Impact Aid Revenue Bond Debt Service	6000	0		35.
36.	750 Permanent	6000	0		36.
37.	Other __ 645, 745	6000	1,000,000	2,500,000	37.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0		1.
2.	955 Intergovernmental Agreements	6000	7,000	7,000	2.
3.	9__ OPEB	6000	0		3.
4.	975, 967, 960__	6000	25,603	1,000	4.

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

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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2014 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ <u>7,908,424</u>		
* (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	\$ <u>7,908,424</u>	\$ 7,908,424	\$ _____
2. (a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>845,317</u>		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>427,243</u>		
(c) Adjusted DAA	\$ <u>418,074</u>	195,000	<u>223,074</u>
3. FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		<u>765,512</u>	
* (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			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (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)		<u>235,489</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
* (e) Assistance for Education (A.R.S. §15-973.01) (1)			
(f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2012 (A.R.S. §15-910.M)			
* (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (h) FY 2013 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		0	
* (i) FY 2013 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (j) FY 2013 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		0	
(k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (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)		<u>(202,435)</u>	
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)		\$ <u>8,901,990</u>	
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)			\$ <u>223,074</u>

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

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

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

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2013 Unrestricted Capital Budget Limit (UCBL) (from FY 2013 latest revised Budget, page 8, line A.12)	\$	414,173
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	0
3. Adjusted Amount Available for FY 2013 Capital Expenditures (line A.1 + A.2)	\$	414,173
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$	418,839
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	414,173
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	285,397
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.	\$	128,776
## 8. Interest Earned in Fund 610 in FY 2013	\$	6,345
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	0
10. Adjustment to UCBL for FY 2014 (A.R.S. §15-905.M) (1)	\$	213,606
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$	223,074
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$	571,801

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)	\$	297,413
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	0
3. Adjusted FY 2013 SCAL (line B.1 + B.2)	\$	297,413
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$	297,412
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$	297,412
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	85,939
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.	\$	211,474
8. Interest Earned in Fund 625 in FY 2013	\$	2,132
9. Line not used	\$	0
10. Line not used	\$	0
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	\$	(242,482)
12. FY 2014 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$	(28,876)

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)	\$	692,558
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	337,310
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$	355,248
4. Interest Earned in the Classroom Site Fund in FY 2013	\$	0
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) (5)	\$	497,393
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit	\$	0
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$	852,641

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

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

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line 7 of the table)	116,048	295,247	281,264	0	692,559
2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	61,357	144,703	131,250		337,310
3. Unexpended Budget Balance (line 1 minus 2)	54,691	150,544	150,014	0	355,249
4. Interest Earned in FY 2013					0
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	99,479	198,957	198,957		497,393
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit *					0
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	154,170	349,501	348,971	0	852,642

* 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 Saddle Mountain Unified School District #90

COUNTY Maricopa

CTD NUMBER 070290000

VERSION Revised #3

FY 2014
STATE OF ARIZONA



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

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

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

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

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

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
							Current FY 2013	Budget FY 2014	
Expenditures									
520 Special K-3 Program Override									
1000 Classroom Instruction 21.							0	0	0.0%
2000 Support Services 22.							0	0	0.0%
3000 Operation of Noninstructional Services 23.							0	0	0.0%
4000 Facilities Acquisition & Construction 24.							0	0	0.0%
5000 Debt Service 25.							0	0	0.0%
Subtotal (lines 21-25) 26.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center									
1000 Classroom 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%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9) 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
	Current FY	Budget FY							Current FY 2013	Budget FY 2014	
	Expenditures										
Structured English Immersion Fund 071											
1000 Classroom Instruction	1.	0.25	0.25	19,359					0	19,359	--
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.25	0.25	19,359	0	0	0	0	0	19,359	--
Compensatory Instruction Fund 072											
1000 Classroom Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of _____ District, _____ County for fiscal year 2014 was officially proposed by the Governing Board on _____, 2013, and that the complete Proposed Expenditure Budget may be reviewed by contacting _____ at the District Office, telephone _____ 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 2013 Current Yr. 2012 ADM	FY 2014 Budget Yr. 2013 ADM		Current FY	Estimated Budget FY	
Resident	1,196,065	1,239,955	Primary Rate	0.5988	0.9492	
Attending	1,196,065	1,254,610	Secondary Rate*	0.5270	0.5678	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.		
Maintenance & Operation	8,901,990	GBL 8,901,990
Classroom Site	852,641	CSFBL 852,642
Unrestricted Capital Outlay	571,801	UCBL 571,801

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./ (Decr.) from Current FY
	Salaries and Benefits		Other		TOTAL		
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
100 Regular Education							
1000 Classroom Instruction	0	3,043,664	0	37,000	0	3,080,664	--
2000 Support Services							
2100 Students	0	165,973	0	7,490	0	173,463	--
2200 Instructional Staff	0	90,635	0	22,430	0	113,065	--
2300, 2400, 2500 Administration	0	951,491	0	417,127	0	1,368,618	--
2600 Oper./Maint. of Plant	0	457,588	0	1,325,703	0	1,783,291	--
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	7,305	0	7,305	--
610 School-Sponsored Cocurric. Activities	0	6,248	0	0	0	6,248	--
620 School-Sponsored Athletics	0	98,086	0	27,076	0	125,162	--
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	0	4,813,685	0	1,844,131	0	6,657,816	--
200 Special Education							
1000 Classroom Instruction	0	893,610	0	181,271	0	1,074,881	--
2000 Support Services							
2100 Students	0	252,793	0	110,626	0	363,419	--
2200 Instructional Staff	0	104,327	0	2,835	0	107,162	--
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
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	0	1,250,730	0	294,732	0	1,545,462	--
400 Pupil Transportation	0	437,346	0	208,369	0	645,715	--
510 Desegregation	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	0	0	0	0	0	0	0.0%
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	0	52,997	0	0	0	52,997	--
TOTAL EXPENDITURES	0	6,554,758	0	2,347,232	0	8,901,990	--

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	8,245,017	8,901,990	656,973	8.0%
Instructional Improvement	150,681	175,000	24,319	16.1%
Structured English Immersion	0	19,359	19,359	--
Compensatory Instruction	0	0	0	0.0%
Classroom Site	692,558	852,641	160,083	23.1%
Federal Projects	2,901,736	3,012,535	110,799	3.8%
State Projects	11,877	11,877	0	0.0%
Unrestricted Capital Outlay	418,839	571,801	152,962	36.5%
Soft Capital Allocation	297,413	0	(297,413)	-100.0%
Building Renewal	0	170	170	--
New School Facilities	0	0	0	0.0%
Adjacent Ways	3,000,000	0	(3,000,000)	-100.0%
Debt Service	5,000,000	10,000,000	5,000,000	100.0%
School Plant Funds	2,905	2,805	(100)	-3.4%
Auxiliary Operations	84,121	84,212	91	0.1%
Bond Building	0	15,000,000	15,000,000	--
Food Service	800,000	800,000	0	0.0%
Other	1,759,138	3,201,587	1,442,449	82.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Current FY	Budget FY
Autism	325,331	351,946
Emotional Disability	103,343	103,343
Hearing Impairment	22,179	22,179
Other Health Impairments	60,994	60,994
Specific Learning Disability	243,977	263,977
Mild, Moderate or Severe Intellectual Disability	110,868	110,868
Multiple Disabilities	194,073	194,073
Multiple Disabilities with S.S.I.	38,814	38,814
Orthopedic Impairment	0	0
Developmental Delay	33,270	33,270
Preschool Severe Delay	38,814	38,814
Speech/Language Impairment	149,714	149,714
Traumatic Brain Injury	0	0
Visual Impairment	0	0
Subtotal	1,321,377	1,367,992
Gifted Education	2,048	2,048
Remedial Education	0	0
ELL Incremental Costs	7,917	7,917
ELL Compensatory Instruction	0	0
Vocational and Technological Education	167,505	167,505
Career Education	0	0
TOTAL	1,498,847	1,545,462

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators		1 to
Teachers		1 to
Other		1 to
Subtotal	0	1 to
Classified --		
Managers, Supervisors, Directors		1 to
Teachers Aides		1 to
Other		1 to
Subtotal	0	1 to
TOTAL	0	1 to
Special Education --		
Teacher		1 to
Staff		1 to

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

1.	FY 2014 Truth in Taxation Base Limit (from FY 2013 TNT work sheet, line 9 + line 20)	\$	<u>0</u>
2.	Deduction for discontinued programs		<u>0</u>
3.	Adjusted FY 2014 TNT Base Limit	\$	<u><u>0</u></u>

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

FY 2014 Budgeted Expenditures

4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$	<u>0</u>	<u> </u>
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	<u> </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> </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u> </u>

Adjustments for FY 2013 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2013 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2013 original budget amounts for programs above (from FY 2013 TNT work sheet, lines 15 through 17)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2013 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2013 original budget for Small School Adjustment (from FY 2013 TNT work sheet, line 18)		<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2014 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$	<u> </u>	<u> </u>
13.	Amount to be Levied in FY 2014 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

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

- (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.

Page	Reference	Instructions	Revision Instructions
	General	<p>These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related form after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should complete the Work Sheets and Supplements, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Office of the Auditor General, Accounting Services Division or ADE, School Finance.</p>	
	General	<p>Amounts in the current year columns should be recorded from the budget columns of the latest revised Budget for FY 2013. Amounts should be rounded to the nearest dollar.</p> <p>Districts should budget for FY 2014 retirement contributions at the rate of 11.30% and for long term disability at a rate of 0.24% for a total contribution rate of 11.54%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 9.20%.</p>	
Budget Revision		<p>Instructions for the May budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show.</p> <p>Prior to May 15 of the budget year, districts <u>must</u> make all of the revisions described in these instructions that would result in a decrease in budget limits and districts <u>may</u> make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7 and 8 of the latest revised budget. Therefore, if the net change to any of these budget limits is a <u>decrease</u>, the district <u>must</u> reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an <u>increase</u>, the district <u>may</u> choose to revise budgeted expenditures in the related fund.</p>	Yes
Budget Revision Continued		<p>Districts sponsoring charter schools <u>must</u> revise their budgets, as necessary, to reflect actual charter school FY 2014 100th-day average daily membership (ADM).</p> <p>Districts may revise their budgets to reflect the ADM, as reported on the final FY 2013 ADMS46-1 Report, which may have been updated to include FY 2013 ADM corrections. <u>Do not revise the FY 2014 budget to include the 100th-Day ADM from the FY 2014 ADMS46-1 report.</u></p> <p>An e-mail will be issued by ADE before May budget revisions are due including the dates of specific ADMS and APOR reports that should be used to complete the revisions.</p>	Yes

Page	Reference	Instructions	Revision Instructions
Cover	District Tax Rates	District tax rates for FY 2013 should be the actual tax rates set by the County Board of Supervisors in August 2012. Tax rates for FY 2014 should be the district's best estimate. Districts should include detailed secondary tax rates for M&O, Special K-3 Program, Special Program, and Capital Overrides; Class A Bonds; and Class B Bonds. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.	
1	Line 4	Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2014. This amount should also be included on page 7, line 8(k).	
1	Line 9	<p>May Budget Revision</p> <p>Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.</p>	Yes
1	Line 26	Districts including an increase to the general budget limit for a Special K-3 Program Override approved by voters before November, 24, 2009, pursuant to Laws 2010, Ch. 179, §4, must budget and account for these monies separately. These expenditures must be budgeted for, in detail, on page 1 of the Supplement. Any new Special Program Override expenditures pursuant to A.R.S. §15-482, are not required to be budgeted for separately. Therefore, districts should budget for those expenditures on the applicable lines for the M&O and UCO Funds.	
1	Line 27	A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2014 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.	
1	Line 28	<p>A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center's expenditures on this line. A.R.S. §15-910.01 This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.</p> <p>A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.</p>	
1	Line 29	Districts should budget for K-3 Reading Program expenditures on this line. 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 support level weight <u>only</u> after the district's K-3 Reading Program Plan is approved by the SBE. A.R.S. §15-211	

Page	Reference	Instructions	Revision Instructions
2	Spec. Ed.by Type	All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (e.g., state equalization assistance and property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets.	
2	Lines 18 and 19	Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to ELL. See Supplement Page 3 instructions for more information on English language learners (ELL).	
2	Line 22 Total	Program 200 Budget FY column total should agree to page 1, line 23.	
2	FTE Certified Employees	Include all certified employees filling certified positions at the district.	
2	SCA Budgeted for Special Education	Enter ZERO as the total amount budgeted in the SCA Fund for M&O-type expenditures related to Special Education Program 200 (programs listed in A.R.S. §15-761).	
2	Audit Services	Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from all funds.	
2	M&O for Food Service	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M&O Fund any amounts that will be expended during the 2014 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE’s Health & Nutrition Services at (602) 542-8700.	Yes
		<p>May Budget Revision</p> <p>Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE’s Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	

Page	Reference	Instructions	Revision Instructions
3	General	<p>The Classroom Site Funds (CSF) are budget-controlled funds that must be used to supplement, rather than supplant, existing monies and in accordance with Laws 2000, 5th S.S., Ch. 1, §62, must not be used for administrative purposes. See USFR Memorandum No. 194 for additional guidance on the use of CSF monies.</p> <p>In accordance with Laws 2010, Ch. 306, §17 and Laws 2011, Ch. 344, §22, districts that used non-CSF monies for teacher compensation in FY 2011 and FY 2012 as a result of the adjustment for prior year shortfalls were not required to maintain a higher level of spending for teacher compensation from those non-CSF monies in FY 2012 and FY 2013 only.</p> <p>In FY 2014, districts must ensure that they use CSF monies to supplement and not supplant non-CSF monies including any higher level of spending from non-CSF monies in FY 2013. A.R.S. §15-977.</p>	
3	Lines 13, 26, and 39	<p>Include amounts budgeted for registered warrant expense in the Interest on Short-Term Debt column. Districts should budget up to the Classroom Site Fund Budget Limit (CSFBL) as calculated on page 8, line C.7.</p>	
3	Line 40 and Footnote 1	<p>The total amount budgeted on line 40 and footnote (1) cannot exceed the CSFBL on page 8, Line C.7. The total amount budgeted in FY 2014 will affect the next year's CSFBL. See A.R.S. §15-978 and calculation on page 8. The amount in footnote (1) cannot exceed the CSFBL for payments to charter school as recorded in that column on the table on the bottom of page 8.</p>	
4	Line 10	<p>The amount budgeted in the UCO Fund cannot exceed the Unrestricted Capital Budget Limit (UCBL) on page 8, line A.12. The amount budgeted in Fund 610 in FY 2014 will affect the next year's UCBL. See A.R.S. §15-947(D) and calculation on page 8.</p>	
4	Line 19	<p>The amount budgeted in the SCA Fund should be ZERO.</p>	
4	Footnote 5	<p>Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO Fund any amount that will be expended during the 2014 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.</p>	
		<p>May Budget Revision</p> <p>Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the UCO Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	Yes

Page	Reference	Instructions	Revision Instructions
5	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, & 695	In accordance with A.R.S. §15-904(B), as amended by Laws 2013, 1st S.S., Ch. 3, §17, detailed budgeted and actual expenditures from the UCO (610), Bond Building (630), and New School Facilities Funds (695) must be reported for the object codes listed. This may not include all expenditures of these funds. Total budgeted expenditures for each fund should be included on line 1 of the table. In addition, these detailed expenditures must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, the budgeted expenditures for each fund reported on lines 2-11 must agree to the total amounts reported on line 15, by fund.	
6	Federal Projects, Line 16	Districts that receive Impact Aid monies should deposit them in Impact Aid Fund 378. Monies in the fund are federal monies not subject to legislative appropriation. All districts that receive Impact Aid revenue should complete Work Sheet L to calculate the amount available to be spent in the Impact Aid Fund.	
6	Other Funds, Lines 2 and 3	Funds 071 and 072 should be budgeted in detail on Supplement, page 3. Fund totals will pull to these lines. See the instructions for Supplement, page 3 for additional information.	
6	Internal Service Funds, Line 2	Include all expenditures for Intergovernmental Agreements (IGAs) in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line.	
7	General	For budget adoption, districts may apportion amounts on this page between the M&O and UCO Funds. After original adoption, and prior to May 15 of the budget year, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions. Record in column A on this page all amounts budgeted for use in the M&O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8). May Budget Revision When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. After the May 15 budget revision, amounts cannot be reallocated between M&O and UCO.	Yes
7	Lines 1(a) and (d)	After completing the Work Sheet for FY 2014 District Support Level and Revenue Control Limit (Work Sheet E), and the Work Sheet for FY 2014 Consolidation/Unification Assistance (Work Sheet F), if applicable, enter the amount of the district RCL from line VIII of Work Sheet E, or line III of Work Sheet F, on line 1(a). The amount recorded on line 1(a) should also be recorded on line 1(d) for budget adoption.	See Below
7	Line 1(b)	For budget adoption, no amount should be recorded on line 1(b). May Budget Revision If the district qualifies for the sudden growth adjustment, the RCL may be adjusted. The district may calculate its growth adjustment using the work sheet available on ADE's Web site or it may use the growth amount calculated by ADE School Finance on the district's FY 2014 APOR55-2 Report. The work sheet can be found at the link below.	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 1(c)	<p>http://www.azed.gov/finance/growth-forms/</p> <p>For budget adoption, no amounts should be recorded on line 1(c).</p> <p>May Budget Revision A common school district not within a high school district (Type 03) reporting an adjustment for actual tuition should:</p> <ul style="list-style-type: none"> • Revise Work Sheet O using the district’s final tuition billing statements. Work Sheet E should not be revised. • Obtain the most recent FY 2014 APOR55-1 Report, available on the district’s page of ADE’s Web site. • Compare the “Tuition Out for High School Students (Type 03)” amount reported in the “Calculation for RCL” section from page 4 of the APOR55-1 Report, to the amount on line 13 of the revised Work Sheet O to determine whether the amount must be reduced or may be increased. <p>See instructions for line 8(b) regarding revisions to the excess debt service portion of actual tuition as described in A.R.S. §§15-910(L) and 15-951(A) and (F), as amended by Laws 2013, 1st S.S., Ch. 3, §26, if applicable.</p>	Yes
7	Line 2(b)	Laws 2013, 1st S.S., Ch. 3, §§52 and 53 require ADE to reduce DAA for all school districts for fiscal year 2014. See the instructions for Work Sheet H.	See Below
7	Lines 2(a)- (b)	<p>May Budget Revision</p> <p>Compare the amounts on lines 2(a) and (b) to the applicable amounts calculated by ADE on page 1 of the most recent FY 2014 BUDG25 Report. Districts that include a reduction greater than the amount calculated by ADE on line (b), will reduce their budget capacity by that amount.</p>	Yes
7	Line 3	<p>Districts should take each of the following into consideration in determining the RCL amount to use in calculating the maximum override amount allowed.</p> <p>--In accordance with A.R.S. §15-185(A)(6), a district that sponsors a charter school may not include the charter school pupils in the district’s student count for the purpose of computing the RCL that is used to determine the maximum allowable override as provided in A.R.S. §§15-481 and 15-482, unless the charter school is located within the boundaries of the school district.</p>	See Below
7	Line 3 Continued	<p>--In accordance with A.R.S. §15-951(B), the RCL used to determine the maximum M&O and Special Program overrides for Type 03 districts does not include the tuition paid by the district for high school students attending another district.</p> <p>Do not include any overrides authorized to use excess Impact Aid cash on these lines. If a district has any override approved by the voters, the Report of Special Election Results Form should be completed online and submitted electronically to ADE, School Finance. The online form and instructions can be found at the link below.</p>	See Below
		<p>http://www.ade.az.gov/schoolfinance/Forms/SpecialElections/SpecialElections.aspx</p>	

Page	Reference	Instructions	Revision Instructions
7	Line 3(a)	<p>See Line 3 Instructions above.</p> <p>If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(F)], only revenues derived from the FY 2013 ending cash balance in the M&O Fund [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(P) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2014, as Impact Aid monies are accounted for in the Impact Aid Fund.</p>	
7	Line 3(a) Continued	<p>The maximum amount a district may request for an M&O budget override is 15% of the district's RCL. If the district also requests a Special Program override pursuant to A.R.S. §15-482, the maximum amount a district may request for an M&O override is 10% of the RCL. A.R.S. §15-481(G) However, districts that held an election on March 9, 2010 in accordance with Laws 2010, Ch. 179, §5, and received voter approval to do so may budget an override of up to 17% of the RCL.</p>	
7	Line 3(b)	<p>See Line 3 Instructions above.</p> <p>If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit or District Additional Assistance and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(M)], only revenues derived from the FY 2013 ending cash balance in the M&O and UCO Funds [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(S) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2014, as Impact Aid monies are accounted for in the Impact Aid Fund.</p> <p>The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15-481(AA)</p>	
7	Line 3(c)	<p>See Line 3 Instructions above.</p> <p>A.R.S. §15-482 allows a district to request a budget override for programs designed for preschool students with disabilities and students enrolled in kindergarten through grade 12. The amount for the Special Program override may not exceed 5% of the RCL. In accordance with Laws 2010, Ch.179, §4, if the district has a Special K-3 Program budget override that was authorized before November 24, 2009, that override will continue to be in effect until it expires, until the first year of a subsequent Special Program override, or until the first year of a subsequent M&O override that would cause the total overrides in effect to exceed 15% of the RCL. However, see provisions described in line 3(a) for exceeding the 15% of RCL limitation. Districts may not have both a Special K-3 Program and a new Special Program override in effect at the same time. This line should be used to account for either type of Special Program override, as applicable.</p>	
7	Line 3(c) Continued	<p>If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(J)], the increase may only be budgeted and expended if sufficient monies are available in the M&O Fund. A.R.S. §15-481(Q) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2014, as Impact Aid monies are accounted for in the Impact Aid Fund.</p>	

Page	Reference	Instructions	Revision Instructions
7	Lines 3(a)-(c)	<p>May Budget Revision</p> <p>If the RCL originally reported on line 1(d), was reduced after budget adoption, the district must recalculate the maximum M&O, UCO, and Special Program override amounts in accordance with the instructions above. Arizona Attorney General Opinion I90-020 prohibits districts from recalculating overrides based on an increase in the RCL after secondary taxes have been levied for the applicable year. The amounts reported on lines 3(a) through (c) may not exceed the lesser of the original or recalculated maximum override amounts.</p>	Yes
7	Line 4	<p>Districts with a student count of 125 or less in grades K-8, or 100 or less in grades 9-12 must include an amount on this line if they choose to make a small school adjustment to ensure that page 1, line 30 does not exceed the GBL for M&O. If the district exceeds these student counts, see the instructions for Work Sheets K and K2. Districts should <u>not</u> include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.</p> <p>May Budget Revision</p> <p>If the district received approval from the county board of supervisors to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption, include the revised amount on this line.</p>	Yes
7	Line 5	<p>Districts charging tuition for full-day kindergarten should not include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520).</p> <p>May Budget Revision</p> <p>Districts should compare actual tuition revenues received or expected to be received by June 30 to the amounts reported on lines 5(a) through (d) to determine whether the amounts must be decreased or may be increased.</p> <p>The debt service portion of tuition revenues should not be included on lines 5(a) through (d); as those revenues should be reported in the Debt Service Fund (700).</p>	Yes
7	Line 5(d)	<p>The work sheets and instructions for calculating this amount will be issued in future ADE School Finance memorandums. The amount will include excess tuition paid to districts in an adjacent state for pupils who reside in the district but are precluded by distance or a lack of adequate transportation from attending a school in their district or county of residence (out-of-state CEC students). In addition, the amount will include funding for students who are precluded by distance or lack of adequate transportation facilities from attending a school in their district or county of residence or who reside in unorganized territories (CEC-A students). The amount will also include funding for students who are placed in a school district by an agency of this State or by a state or federal court of competent jurisdiction in a corrective institution, a foster home, a child care agency, a licensed institution, or a residential facility (CEC-B students).</p>	

Page	Reference	Instructions	Revision Instructions
7	Line 6	<p>Include assistance received from the State for students whose parents are employed by certain State institutions as described in A.R.S. §15-976. Also, include amounts paid to the school district through the special education voucher payment system such as payments for teaching students at the district instead of sending the student to the Arizona State Schools for the Deaf and the Blind.</p>	Yes
		<p>May Budget Revision Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2014 ADMS540-1. The work sheets are available on ADE’s Web site at the link below.</p>	
		<p>http://www.azed.gov/finance/certificates-of-educational-convenience/</p>	
7	Line 7	<p>Districts should <u>not</u> include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p>	Yes
		<p>May Budget Revision If the June 30, 2013, actual cash balance for the M&O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised Work Sheet S, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2013 actual cash balance for the M&O Fund was accurate, accommodation schools may recalculate Work Sheet S for other changes.</p>	
		<p>In completing line I.A of Work Sheet S, use the lesser of the revised District Support Level or RCL from page 4 of the most recent FY 2014 APOR55-1 Report. Record the district’s actual cash balance for the M&O Fund at June 30, 2013, on line II.A.1. On line II.A.2, record the “Allowed Budget Balance Carry Forward” as reported on page 2 of the most recent FY 2013 BUDG75 Report. Finally, districts should recalculate lines II.B.2 and 3 based on the RCL included on the APOR55-1 Report.</p>	
		<p>Districts should compare the recalculated amount on line II.B.5 of Work Sheet S to line 7 to determine whether the amount must be decreased or may be increased.</p>	
7	Line 8(a)	<p>The total amount budgeted for desegregation expenditures in the M&O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should <u>not</u> include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.</p>	
7	Line 8(b)	<p>Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p>	Yes
		<p>May Budget Revision A common school district not within a high school district (Type 03) reporting an adjustment for the excess debt service portion of actual tuition, as described in A.R.S. §§15-910(L) and 15-951(A) and (F), as amended by Laws 2013, 1st S.S., Ch. 3, §26, as calculated on revised Work Sheet O, should:</p> <ul style="list-style-type: none"> • Compare the amount on this line to line 7 of the revised Work Sheet O to determine whether the amount must be decreased or may be increased. [See instructions for Page 7, line 1(c) for instructions on revising Work Sheet O.] 	

Page	Reference	Instructions	Revision Instructions
7	Line 8(c)	<p>Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that have overexpended in the FY 2013 M&O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, cannot record a budget balance carryforward.</p> <p>Districts that have not overexpended should complete the Work Sheet for Calculation of the FY 2014 Maintenance and Operation Fund Budget Balance Carryforward (Work Sheet M). The actual allowable budget balance carryforward may not exceed 4% of the FY 2013 RCL. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2013 M&O Fund ending cash balance or the actual allowable budget balance carryforward. The amount transferred will reduce the amount of the budget balance carryforward; therefore, the amount carried forward may not exceed the amount on Work Sheet M, line 12.</p> <p>May Budget Revision Districts should compare the amount on line 8(c) to the applicable amount on the FY 2013 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amount reported on page 2 of the BUDG75 Report.</p>	Yes
7	Line 8(d)	<p>A district authorized by ADE to continue participation in the Dropout Prevention Programs, in accordance with Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, for FY 2014 may record on this line an amount not to exceed the amount budgeted for the Dropout Prevention Programs in FY 1991. Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p>	
7	Line 8(e)	<p>For budget revisions, School Finance will notify districts if Assistance for Education monies will be available for FY 2014 and will provide information on revising the Budget if necessary.</p>	Yes
7	Line 8(f)	<p>A district may budget an amount less than or equal to interest expense for registering warrants or for net interest expense (interest expense minus interest income) on tax anticipation notes outside the FY 2014 RCL, if both of the following conditions apply:</p> <p>--The County Treasurer pooled all school district monies for investment during FY 2012 as provided in A.R.S. §15-996.</p> <p>--For those districts that received state aid in FY 2012, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15-973.</p>	
7	Line 8(g)	<p>For the first 3 years that a joint career and technical education and vocational education center is operating and serving students, all or a portion of the center's expenditures may be budgeted outside the RCL. A.R.S. §15-910.01 requires the State Board of Education approval prior to including an amount here. The district <u>must</u> notify the State Board of Education before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.</p>	
7	Line 8(j)	<p>Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here.</p>	

Page	Reference	Instructions	Revision Instructions
7	Lines 8(h), (i), and (j)	May Budget Revision Districts should compare the amount on these lines to the applicable amounts on the FY 2013 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amounts reported on page 2 of the BUDG75 Report.	Yes
7	Line 8(k)	Record the amount of any judgments expected to be paid in FY 2014 for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214. This amount should also be included on page 1, line 4.	
7	Line 8(l)	Record the amount of reimbursements for transportation services where one district is contracting with another district for unorganized territory miles. May Budget Revision Districts should compare actual reimbursements for transportation services received or expected to be received by June 30 to the amount reported on this line. The amount on this line cannot exceed the actual amount received for providing these transportation services.	Yes
7	Line 9	Record adjustments in the table to the right of this line. If more than 1 year or type of adjustment is recorded on any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Adjustments for the amount transferred to the GBL from the SCA Fund should be entered in the adjustment detail table Line 3—SCA Transfer. Adjustments to the GBL for the 9% reduction for JTEDs with student counts greater than 2,000 should be entered in the adjustment detail table Line 6—Other. Districts that include a reduction on any of these lines that is greater than the amount calculated by ADE, will reduce their budget capacity by that amount. Districts that need assistance with the adjustments should contact ADE’s budget team. May Budget Revision Districts should compare the amounts in the detailed table to the right of line 9 to the applicable amounts on page 2 of the most recent FY 2014 BUDG25, to determine if the amounts should be revised.	Yes
8	Line A.2	May Budget Revision Line A.2, if required, should agree to the most recent FY 2013 BUDG75 Report, page 2, “Adjustment, from page 7 of 8, to be included on FY14 Expenditure Budget (UNR), page 8 of 8, line A2.” This line will also include any positive or negative A.R.S. §15-915 adjustments as approved by ADE. Contact ADE School Finance to reconcile any differences.	Yes
8	Lines A.3	May Budget Revision Line A.3 should agree to the most recent FY 2013 BUDG75 Report, page 3 “Unrestricted Capital Available for FY13.” Contact ADE School Finance to reconcile any differences.	Yes
8	Line A.6	May Budget Revision This line should reflect total actual UCO Fund 610 expenditures as reported on the district’s FY 2013 AFR on page 5, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2013 UCO budget (budget page 4, line 10).	Yes

Page	Reference	Instructions	Revision Instructions
8	Line A.8	May Budget Revision Line A.8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2013 AFR on page 1 for the UCO Fund.	Yes
8	Line A.9	The district should forward a copy of the award letter from the SFB stating the specific amount being deposited in Fund 610, to ADE, School Finance in order to receive budget capacity for this item. May Budget Revision Enter the amount of money, if any, received or expected to be received, by fiscal year end.	Yes
8	Line A.10	Districts should complete the detailed table to the right of this line to record reductions or increases to the UCBL. If more than 1 year or type of adjustment is recorded for any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Adjustments for the amount transferred to the UCBL from the SCA Fund will calculate on the adjustment detail table Line 2—SCA Transfer based on the total amount transferred out of the SCA Fund less any amount added to the GBL on Page 7, line 9. Adjustments to the UCBL for the 9% reduction for JTEDs with student counts greater than 2,000 should be entered in the adjustment detail table Line 4—Other. Districts that include a reduction on any of these lines that is greater than the amount calculated by ADE, will reduce their budget capacity by that amount. Districts that need assistance with the adjustments should contact ADE's budget team. May Budget Revision Districts should compare the amounts in the table to the applicable amounts on page 3 of the most recent FY 2014 BUDG25, to determine if the amounts should be revised. Additionally, districts including an adjustment for growth related to exceeding the 4% RCL budget balance carryforward limit, should use the individual growth amount found at the bottom of page 2 of the district's FY 2013 BUDG75 Report, "Increase to FY14 Unrestricted Capital Due to Greater Than Anticipated Growth."	Yes
8	Line B.2	May Budget Revision Line B.2, if required, should agree to the most recent FY 2013 BUDG75 Report, page 3, "Soft Capital Allocation Limit Adjustment for Prior Years." This line will also include any positive or negative A.R.S. §15-915 adjustments as approved by ADE. Contact ADE School Finance to reconcile any differences.	Yes
8	Line B.3	May Budget Revision Line B.3 should agree to the most recent FY 2013 BUDG75 Report, page 3, "Soft Capital Allocation Limit for FY13." Contact ADE School Finance to reconcile any differences.	Yes
8	Line B.6	May Budget Revision This line should reflect total actual SCA Fund 625 expenditures as reported on the district's FY 2013 AFR, page 5.	Yes
8	Line B.8	May Budget Revision Line B.8 should agree to the actual amount of interest earned on investments as reported on the FY 2013 AFR on page 1 for the SCA Fund.	Yes
8	Line B.9	Line not used.	
8	Line B.10	Line not used.	

Page	Reference	Instructions	Revision Instructions
8	Line B.11	Districts should complete the detailed table to the right of this line to record the amount to be transferred from the SCA Fund to the M&O and/or UCO Funds on line 3, SCA Transfer. Any budget reductions from prior years for the SCA Fund should not be entered in this table, but should be taken against the GBL or UCBL. Districts that need assistance with the adjustments should contact ADE's budget team.	Yes
		<p>May Budget Revision</p> <p>Districts should ensure the SCA Transfer amount includes all budget capacity remaining in the SCA Fund at the end of fiscal year 2013.</p>	
8	Lines C.1-C.7	Districts should complete the table at the bottom of the page to calculate the CSFBL. These amounts will automatically be transferred to these lines.	
8	Line C.2	<p>May Budget Revision</p> <p>Line C.2 should reflect total actual CSF expenditures as reported on the district's FY 2013 AFR, page 4 including the amount in footnote (1) on that page.</p>	Yes
8	Line C.4	<p>May Budget Revision</p> <p>This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2013 AFR on page 4, for all three CSFs.</p>	Yes
8	Line C.5	Enter the FY 2014 allocation for the district, based on the district's weighted student count multiplied by \$310. The per pupil amount has been adjusted for prior year revenue shortfalls and therefore actual payments received by districts may differ from the estimated per pupil CSF allocation. The FY 2014 CSF estimates will be available on ADE's Web site at the link below.	
		www.azed.gov/schoolfinance/forms/budgets	
8	Line C.6	Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Districts that need assistance with the adjustment should contact ADE's budget team.	
Suppl 1 and 2	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.	
Suppl 2	UCO	The capital expenditures recorded in this supplement for Special K-3 Program Override and a Joint Career and Technical Education and Vocational Education Center should also be included in the individual line items for the UCO Fund on page 4 of the Budget.	
Suppl 3	ELL General	<p>A.R.S. §15-756.02 requires each school district to implement one or more Structured English Immersion (SEI) models, as previously approved by the ELL Task Force, to provide instruction to ELL students. A.R.S. §15-756.01 defined incremental costs as the costs that are associated with an SEI program pursuant to A.R.S. §15-752 or a program pursuant to A.R.S. §15-753 that are in addition to the normal costs of conducting programs for English proficient students. Further, incremental costs do not include costs that replace the same types of service provided to English proficient students or compensatory instruction.</p> <p>A.R.S. §15-756.11 defined compensatory instruction as programs in addition to normal classroom instruction that may include individual or small group instruction, extended day classes, summer school, or intersession school. Compensatory instruction programs must be limited to improving the English proficiency of current ELL students and students who were ELL students and who have been reclassified as English proficient within the previous 2 years.</p>	

Page	Reference	Instructions	Revision Instructions
Suppl 3	ELL General Continued	SEI Fund 071 is used to account for monies received from ADE to provide for the incremental cost of instruction to ELLs and must be used to supplement existing programs. In accordance with A.R.S. §15-756.03 and .04, SEI monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English proficient students. Districts were required to submit a separate SEI Budget Request Form to ADE to request these monies for FY 2014.	
Suppl 3	ELL General Continued	In accordance with A.R.S. §15-756.11, the Compensatory Instruction Fund 072 is used to account for monies received from ADE for compensatory instruction programs in addition to normal classroom instruction as described above. Monies must be used to supplement existing programs and not supplant federal, state, or local monies, including desegregation monies levied pursuant to A.R.S. §15-910, used for ELLs or ELL compensatory instruction that were budgeted as of February 23, 2006. For FY 2014, there were no new monies available for compensatory instruction programs. ADE will allow districts to use the remaining monies but will deduct those amounts from future funding requests for compensatory instruction programs.	
Suppl 3	ELL General Continued	In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved SEI model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction.	
Suppl 3	ELL General Continued	Districts may have ELL costs, in funds other than Structured English Immersion Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved SEI model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160.	
Summary	Page 2	Include Classroom Site Funds 011, 012, and 013 from Budget, page 3, on the line for the Classroom Site Fund as well as any amount of CSF monies paid to district-sponsored charter schools included on Budget, page 3, footnote 1.	
Summary	Page 2	Include School Plant Funds 500-506 and 640 from Budget, page 6, on the line for School Plant Funds.	
Truth in Taxation Work Sheet	General	In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation hearing on or before the adoption of the expenditure budget if the district budgets an amount that is higher than the truth in taxation base limit, levies any amount for adjacent ways pursuant to A.R.S. §15-995, or levies any amount for liabilities in excess of the budget pursuant to A.R.S. §15-907.	

Page	Reference	Instructions	Revision Instructions
Truth in Taxation Work Sheet	General Continued	All districts must complete the Truth in Taxation Work Sheet to calculate the district's truth in taxation base limit, to determine if a hearing is required, and to report the portion of the FY 2014 primary property tax rate related to each of the truth in taxation expenditure categories. Information from this Work Sheet is provided to the Department of Revenue, Property Tax Oversight Commission. If an amount on line 11, 12, or 13 is greater than zero, the district must publish a truth in taxation hearing notice and hold a hearing. The amounts calculated on lines A, B.2, and C.2 of the Work Sheet should be used, where indicated, on the sample truth in taxation hearing notice. Districts must submit the completed Work Sheet to ADE as part of the budget package and must notify ADE of any subsequent changes to the truth in taxation base limit. If a truth in taxation hearing is held, the Work Sheet must also be made available to the general public at the hearing. See page 2 of USFR Memorandum No. 258 and A.R.S. §15-905.01 for further requirements.	
Truth in Taxation Work Sheet	General Continued	The truth in taxation work sheet and notice do not need to be completed for budget revisions. The impact of any revisions should be included in the following year's truth in taxation calculation.	
Truth in Taxation Work Sheet	Line 2	Use this line to reduce the TNT Base limit (line 1) for programs that the district is no longer eligible to budget for in the current year. Districts that are not eligible to budget for any of the programs on lines 4 through 7 in the current year, or if the expenditures for those programs will be made only in the Impact Aid Fund, should have a TNT base limit of zero after deducting amounts for discontinued programs on this line.	
Truth in Taxation Work Sheet	Line 8.a	Use actual expenditures to date plus estimated amounts for the remainder of FY 2013.	