



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

Proposed	<u>June 24, 2013</u>
Adopted	<u>July 11, 2013</u>
Revised	<u>December 10, 2013</u>
	Date

SIGNED	SIGNED

The budget file(s) for FY 2014 sent to the Arizona Department of Education, via the internet, on
December 13, 2013 contain(s) the data for the budget described above.
Date

Superintendent Signature Business Manager Signature

District Contact Employee: Terry Quest
Telephone: 520-316-3360 E-mail: tquest@cguhsd.org

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

1. Total Budgeted Revenues for Fiscal Year 2013	\$ <u>27,182,322</u>
2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes)	
Local 1000	\$ <u>1,894,698</u>
Intermediate 2000	\$ <u>631,348</u>
State 3000	\$ <u>6,742,505</u>
Federal 4000	\$ <u>5,205,635</u>
TOTAL	\$ <u>14,474,186</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:	1.7249	1.9388
Secondary Tax Rates:		
M&O Override	0.3188	0.3598
Special K-3 Program Override	0.0000	0.0000
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	0.4829	0.5373
JTED	0.0000	0.0000
Total Secondary Tax Rate	0.8017	0.8971

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

1. General Budget Limit (from Budget, page 7, line 10)	\$ <u>21,728,195</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>649,977</u>
3. Line not used	\$ <u>0</u>
4. Subtotal (line A.1 + A.2 + A.3)	\$ <u>22,378,172</u>
5. Federal Projects (from Budget, page 6, line 18)	\$ <u>4,812,678</u>
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>245,116</u>
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A.6)	\$ <u>26,945,734</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>21,728,195</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>649,977</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>22,378,172</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.	124.00	114.00	5,021,810	1,541,894	119,239	191,107	614,327	7,174,320	7,488,377	4.4%
2000 Support Services											
2100 Students	2.	22.03	22.00	807,381	235,179	7,579	20,953	950	1,082,366	1,072,042	-1.0%
2200 Instructional Staff	3.	1.00	1.00	75,711	16,640	76,494	7,581	0	183,694	176,426	-4.0%
2300 General Administration	4.	2.00	2.00	182,019	62,278	122,939	6,089	5,504	339,199	378,829	11.7%
2400 School Administration	5.	17.00	17.00	766,941	223,591	30,718	44,810	9,311	1,211,854	1,075,371	-11.3%
2500 Central Services	6.	16.76	16.76	684,118	223,148	161,789	43,868	550	1,112,474	1,113,473	0.1%
2600 Operation & Maintenance of Plant	7.	43.00	43.00	949,678	458,308	861,095	1,073,586	500	3,861,513	3,343,167	-13.4%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	2.00	2.00	82,088	25,439	3,686	12,714	4,040	121,509	127,967	5.3%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	84,496	15,387	0	0	0	99,883	99,883	0.0%
620 School-Sponsored Athletics	11.	3.00	3.00	388,743	92,503	2,021	36,725	26,704	545,703	546,696	0.2%
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.	230.79	220.76	9,042,985	2,894,367	1,385,560	1,437,433	661,886	15,732,515	15,422,231	-2.0%
200 Special Education											
1000 Classroom Instruction	14.	39.00	39.00	1,269,511	396,780	490,000	81,054	0	1,721,675	2,237,345	30.0%
2000 Support Services											
2100 Students	15.	6.00	6.00	349,631	91,699	253,000	26,757	0	939,496	721,087	-23.2%
2200 Instructional Staff	16.	1.00	1.00	88,977	21,773	0	0	6,000	114,739	116,750	1.8%
2300 General Administration	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	19.	1.24	1.24	57,966	17,365	5,100	0	0	83,305	80,431	-3.4%
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	197	0	0	197	197	0.0%
Subtotal (lines 14-22)	23.	47.24	47.24	1,766,085	527,617	748,297	107,811	6,000	2,859,412	3,155,810	10.4%
400 Pupil Transportation	24.	0.00	0.00	0	0	2,604,789	502,909	0	3,107,698	3,107,698	0.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	2.00	2.00	31,736	10,720	0	0	0	42,456	42,456	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	280.03	270.00	10,840,806	3,432,704	4,738,646	2,048,153	667,886	21,742,081	21,728,195	-0.1%

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

(A.R.S. §§15-761 and 15-903)

	Current FY	Budget FY	
1. Autism	78,473	78,473	1.
2. Emotional Disability	197,481	197,481	2.
3. Hearing Impairment	21,028	21,028	3.
4. Other Health Impairments	60,045	60,045	4.
5. Specific Learning Disability	1,739,226	1,948,954	5.
6. Mild, Moderate or Severe Intellectual Disability	207,630	207,630	6.
7. Multiple Disabilities	22,802	22,802	7.
8. Multiple Disabilities with Severe Sensory Impairment	20,268	20,268	8.
9. Orthopedic Impairment	12,668	12,668	9.
10. Developmental Delay	0	0	10.
11. Preschool Severe Delay	0	0	11.
12. Speech/Language Impairment	128,883	128,883	12.
13. Traumatic Brain Injury	0	0	13.
14. Visual Impairment	0	0	14.
15. Subtotal (lines 1 through 14)	2,488,504	2,698,232	15.
16. Gifted Education	0		16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	0		18.
19. ELL Compensatory Instruction	0		19.
20. Vocational and Technological Education	370,908	457,578	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	2,859,412	3,155,810	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to	<u>18</u>
Staff-Pupil 1 to	<u>18</u>

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
173.00	173.00

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	\$ 44,300
All Funds - Federal	6330	<u>0</u>

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>3,414.981</u>	Attending	<u>3,414.981</u>
B. FY 2012 Average Daily Membership:	Resident	<u>3,432.847</u>	Attending	<u>3,432.847</u>

Expenditures Budgeted in the M&O Fund for Food Service

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

\$ 20,000 8

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

Estimated Transportation Revenues for FY 2014

Estimated transportation revenues (object code 1400) to be received

\$ -

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Current FY 2013	Budget FY 2014	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Classroom Instruction	1.	260,725	51,389				262,640	312,114	18.8%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	260,725	51,389				0	312,114	--
200 Special Education									
1000 Classroom Instruction	5.						0	0	0.0%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	0	0				0	0	0.0%
Other Programs (Specify)									
1000 Classroom Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						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.	260,725	51,389				262,640	312,114	18.8%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Classroom Instruction	14.	579,323	114,184				737,096	693,507	-5.9%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	579,323	114,184				0	693,507	--
200 Special Education									
1000 Classroom Instruction	18.						0	0	0.0%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	0	0				0	0	0.0%
Other Programs (Specify)									
1000 Classroom Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						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.	579,323	114,184				737,096	693,507	-5.9%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Classroom Instruction	27.	567,425	111,840				575,225	679,265	18.1%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.						0	0	0.0%
Program 100 Subtotal (lines 27-29)	30.	567,425	111,840	0	0		0	679,265	--
200 Special Education									
1000 Classroom Instruction	31.						0	0	0.0%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	0	0	0	0		0	0	0.0%
530 Dropout Prevention Programs									
1000 Classroom Instruction	35.						0	0	0.0%
Other Programs (Specify)									
1000 Classroom Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						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.	567,425	111,840	0	0		575,225	679,265	18.1%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	1,407,473	277,413	0	0	0	1,574,961	1,684,886	7.0%

(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)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	71,565	134,567			8,938		72,617	215,070	196.2%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	0			0		0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.	0		220,146		0			232,442	220,146	-5.3%
2600 Operation & Maintenance of Plant	5.	0		58,064			0		61,204	58,064	-5.1%
2700 Student Transportation	6.	0		0			0		0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.	0		15,000			0		15,000	15,000	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			0		0	0	0.0%
5000 Debt Service	9.				78,030	63,667			36,371	141,697	289.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	71,565	427,777	78,030	63,667	8,938		417,634	649,977	55.6%
Soft Capital Allocation Fund 625											
1000 Instruction	11.	0	0	0			0	0	443,999	0	-100.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	12.	0	0	0			0	0	0	0	0.0%
2300, 2400, 2500, 2900 Administration	13.	0		0		0			50,780	0	-100.0%
2600 Operation & Maintenance of Plant	14.	0		0			0	0	5,016	0	-100.0%
2700 Student Transportation	15.	0		0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services (5)	16.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	17.	0		0			0	0	0	0	0.0%
5000 Debt Service	18.				0	0			0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	19.	0	0	0	0	0	0	0	499,795	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	0
6642 Textbooks	34,446	0
6643 Instructional Aids	0	0
6731 Furniture and Equipment	416,917	0
6734 Vehicles	0	0
6737 Tech Hardware & Software	0	0

(3) Includes principal on Capital Equity Fund loans of

\$ - , principal on capital leases of \$ - , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of

\$ - , interest on capital leases of \$ - , and interest on bonds of \$ - .

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) and Soft Capital Allocation (SCA) Funds for Food Service

Enter the amount budgeted in UCO and SCA for Food Service
[Amounts will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

Unrestricted Capital Outlay	Soft Capital Allocation
\$ 15,000	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.

\$ -

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.	417,634	649,977	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.									2.
6200 Employee Benefits	3.									3.
6450 Construction Services	4.		5,860							4.
6710 Land and Improvements	5.									5.
6720 Buildings and Improvements	6.									6.
6731 Furniture and Equipment	7.		416,917							7.
6734 Vehicles	8.		0							8.
6737 Technology Hardware & Software	9.		0							9.
6830 Redemption of Principal	10.		78,030							10.
6842, 6850 Interest	11.		63,667							11.
Total amounts reported on lines 2-11 above for:										
Renovation	12.									12.
New Construction	13.									13.
Other	14.									14.
Total (lines 12-14)	15.		Check total of lines 2-11		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)	5.5				
18.	Total Federal Project Funds (lines 1-17)					

FTE		TOTAL ALL FUNCTIONS	
Current FY	Budget FY	Current FY	Budget FY
23.67	27.67	2,433,968	2,599,258
0.50	0.50	151,460	305,255
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
1.00	1.00	61,885	74,998
0.00	0.00	0	0
16.00	16.00	554,880	574,380
0.00	0.00	0	0
0.00	0.00	0	0
7.00	4.00	339,406	266,709
0.00	0.00	0	0
2.00	2.00	72,513	75,713
0.00	0.00	482,000	482,000
5.00	3.00	422,596	245,116
5.50	5.50	204,188	189,249
60.67	59.67	4,722,896	4,812,678
2.20	2.20	153,841	104,466
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
2.20	2.20	153,841	104,466
62.87	61.87	4,876,737	4,917,144

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 Programs	6000				
24.	435 Academic Contests	6000				
25.	450 Gifted Education	6000				
26.	455 Family Literacy Program	6000				
27.	460 Environmental Special Plate	6000				
28.	465-499 Other State Projects	6000				
29.	Total State Project Funds (lines 19-28)					
30.	Total Special Projects (lines 18 and 29)					

INSTRUCTIONAL IMPROVEMENT FUND (020)

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

Current FY	Budget FY
107,909	107,409
0	0
0	0
58,517	58,517
166,426	165,926

OTHER FUNDS (DO NOT Add to Aggregate)

	Current FY	Budget FY
1. 050 County, City, and Town Grants	6000	0
2. 071 Structured English Immersion (1)	6000	0
3. 072 Compensatory Instruction (1)	6000	0
4. 500 School Plant (Lease over 1 year) (2)	6000	0
5. 505 School Plant (Lease 1 year or less)	6000	1,500
6. 506 School Plant (Sale)	6000	12,013
7. 510 Food Service	6000	1,544,065
8. 515 Civic Center	6000	5,000
9. 520 Community School	6000	0
10. 525 Auxiliary Operations	6000	0
11. 526 Extracurricular Activities Fees Tax Credit	6000	0
12. 530 Gifts and Donations	6000	247,538
13. 535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0
14. 540 Fingerprint	6000	0
15. 545 School Opening	6000	0
16. 550 Insurance Proceeds	6000	10,000
17. 555 Textbooks	6000	0
18. 565 Litigation Recovery	6000	0
19. 570 Indirect Costs	6000	121,197
20. 575 Unemployment Insurance	6000	0
21. 580 Teacherage	6000	0
22. 585 Insurance Refund	6000	0
23. 590 Grants and Gifts to Teachers	6000	0
24. 595 Advertisement	6000	0
25. 596 Joint Technical Education	6000	369,854
26. 620 Adjacent Ways	6000	713,072
27. 639 Impact Aid Revenue Bond Building	6000	0
28. 640 School Plant - Special Construction	6000	0
29. 650 Gifts and Donations-Capital	6000	37,060
30. 660 Condemnation	6000	0
31. 665 Energy and Water Savings	6000	0
32. 686 Emergency Deficiencies Correction	6000	0
33. 691 Building Renewal Grant	6000	691,501
34. 700 Debt Service	6000	0
35. 720 Impact Aid Revenue Bond Debt Service	6000	0
36. 750 Permanent	6000	0
37. Other	6000	0

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance	6000	0
2. 955 Intergovernmental Agreements	6000	0
3. 9__ OPEB	6000	0
4. 956 GEAR-UP Program	6000	387,600

(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)

	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)	\$ 18,711,317	
* (b) Plus Adjustment for Growth (1)	<u>0</u>	
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)		
(d) Adjusted RCL	\$ 18,711,317	\$ 0
2. (a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,097,677	
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>1,007,419</u>	
(c) Adjusted DAA	\$ 1,090,258	590,258
3. FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)		
* (a) Maintenance and Operation	1,871,132	
* (b) Unrestricted Capital Outlay	<u>0</u>	0
* (c) Special Program	<u>0</u>	0
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)	<u>0</u>	0
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)		
Local		
(a) Individuals and Other Private Sources	0	0
(b) Other Arizona Districts	0	0
(c) Out-of-State Districts and Other Governments	0	0
State		
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)	0	0
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)	0	0
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)	<u>0</u>	
8. Budget Increase for:		
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)	0	0
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)	0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)	645,746	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	0	
* (e) Assistance for Education (A.R.S. §15-973.01) (1)	0	0
(f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2012 (A.R.S. §15-910.M)	0	0
* (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	0	0
* (h) FY 2013 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)	<u>0</u>	
* (i) FY 2013 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)	<u>0</u>	
* (j) FY 2013 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)	0	
(k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)	0	
* (l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)	<u>0</u>	
*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>0</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)	\$ 21,728,195	
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>\$ 21,728,195</u>	<u>\$ 590,258</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)	\$ 417,634
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)	\$ 417,634
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$ 417,634
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 417,634
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 386,013
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.	\$ 31,621
8. Interest Earned in Fund 610 in FY 2013	\$ 0
9. Montes 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)	\$ 28,098
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 590,258
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ 649,977

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)	\$ 499,795
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)	\$ 499,795
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$ 499,795
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$ 499,795
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 471,697
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.	\$ 28,098
8. Interest Earned in Fund 625 in FY 2013	\$ 0
9. Line not used	\$ 0
10. Line not used	\$ 0
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	\$ (28,098)
12. FY 2014 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$ 0

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

C. 1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line C.7)	\$ 1,574,961
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,300,385
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ 274,576
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)	\$ 1,410,531
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)	\$ 1,684,886

- (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.

1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line 7 of the table)
2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)
3. Unexpended Budget Balance (line 1 minus 2)
4. Interest Earned in FY 2013
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.
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit *

Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
262,640	737,096	575,225	0	1,574,961
232,632	607,802	460,172		1,300,606
30,008	129,294	115,053	0	274,355
0	0	0	0	0
282,106	564,213	564,212	0	1,410,531
0	0	0	0	0

7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **

312,114	693,507	679,265	0	1,684,886
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* 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 Casa Grande Union High School District #82

COUNTY Pinal

CTD NUMBER 110502000

VERSION Revised #1

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	0	0	0	0.0%
2000 Support Services										
2100 Students	2.	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	4.	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	8.	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 1-9) (to Budget, page 1, line 26)	10.	0.00	0	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	0	0	0	0.0%
2000 Support Services										
2100 Students	12.	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	14.	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	15.	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	16.	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	18.	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 11-19) (to Budget, page 1, line 28)	20.	0.00	0	0	0	0	0	0	0	0.0%

Unrestricted Capital Outlay Fund Supplement	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Current FY 2013	Budget FY 2014	
Expenditures									
520 Special K-3 Program Override									
1000 Classroom Instruction 21.							0	0	0.0% 21.
2000 Support Services 22.							0	0	0.0% 22.
3000 Operation of Noninstructional Services 23.							0	0	0.0% 23.
4000 Facilities Acquisition & Construction 24.							0	0	0.0% 24.
5000 Debt Service 25.							0	0	0.0% 25.
Subtotal (lines 21-25) 26.	0	0	0	0	0	0	0	0	0.0% 26.
540 Joint Career and Technical Education & Vocational Education Center									
1000 Classroom Instruction 27.							0	0	0.0% 27.
2000 Support Services 28.							0	0	0.0% 28.
3000 Operation of Noninstructional Services 29.							0	0	0.0% 29.
4000 Facilities Acquisition & Construction 30.							0	0	0.0% 30.
5000 Debt Service 31.							0	0	0.0% 31.
Subtotal (lines 27-31) 32.	0	0	0	0	0	0	0	0	0.0% 32.
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% 33.

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.	0.00	0	0	0	0		0	0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0	0	0	0		0	0	0	0.0%
2300 General Administration	4.	0.00	0	0	0	0		0	0	0	0.0%
2400 School Administration	5.	0.00	0	0	0	0		0	0	0	0.0%
2500 Central Services	6.	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0	0	0	0		0	0	0	0.0%
2700 Student Transportation	8.	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	9.	0.00	0	0		0		0	0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0	0	0	0		0	0	0	0.0%
Compensatory Instruction Fund 072											
1000 Classroom Instruction	11.	0.00	0	0	0	0		0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0	0	0	0		0	0	0	0.0%
2300 General Administration	14.	0.00	0	0	0	0		0	0	0	0.0%
2400 School Administration	15.	0.00	0	0	0	0		0	0	0	0.0%
2500 Central Services	16.	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0	0	0	0		0	0	0	0.0%
2700 Student Transportation	18.	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	19.	0.00	0	0	0	0		0	0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0	0	0	0		0	0	0	0.0%



BUDGET WORK SHEETS
FOR FISCAL YEAR 2014

VERSION Revised #1
DATE 12/10/2013

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

A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)
(A.R.S. §§15-954 and 15-902.01)

NOTE 1: Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.

- I. A. Base year (FY _____) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.
- B. Factor of 5%
- C. ADM loss required to qualify (line I.A x line I.B)
- D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously

	0.05
	0.000

NOTE 2: If line I.C is greater than line I.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

- E. Tuition received in base year
- F. Tuition received in fiscal year after base year
- G. Tuition loss (line I.E - line I.F) (If less than 0, enter 0)
- H. Enter the appropriate BSL adjustment factor:
For the first year after the base year, the BSL adjustment is .75
For the second year after the base year, the BSL adjustment is .50
For the third year after the base year, the BSL adjustment is .25
- I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X)

\$	
\$	
\$	0.00
\$	0.00

II. In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line XI:

- A. A district which loses at least 500 students may increase the BSL:
 1. By \$650,000 for the first year of the loss.
 2. By \$600,000 for the second year following the loss.
 3. By \$500,000 for the third year following the loss.
 4. By \$300,000 for the fourth year following the loss.
 5. By \$100,000 for the fifth year following the loss.
- B. A union high school district may increase the BSL:
 1. By \$100,000 if it loses at least 50 students in the first year.
 2. By \$200,000 if it loses an additional 50 students in the second year.
 3. By \$325,000 if it loses an additional 50 students in the third year.
 4. By \$200,000 in the fourth year if it was eligible for the third year loss.
 5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

B. WORK SHEET FOR FY 2014 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS (A.R.S. §15-943)

A. Unweighted Student Count			
1. FY 2014 Non-AOI Student Count		K-8	9-12
2. FY 2014 AOI Full-Time Student Count	+		3,289.056
3. FY 2014 AOI Part-Time Student Count	+		
4. Subtotal (lines A.1 through A.3)	=	0.000	= 3,289.056
5. District Sponsored Charter School Estimated ADM	+	0.000	+ 125.925
6. Total Student Count	=	0.000	= 3,414.981

B. Use student count from line A.4 to determine weight.	SUPPORT LEVEL WEIGHTS FOR DISTRICTS DESIGNATED AS ISOLATED			SUPPORT LEVEL WEIGHTS FOR DISTRICTS NOT DESIGNATED AS ISOLATED		
	K-8	9-12	K-8	9-12	K-8	9-12
Student Count 0.001-99.999	1.559	1.669	1.399	1.559		
Support Level Weight						
Student Count 100.000-499.999	500.000	500.000	500.000	500.000	500.000	500.000
Student Count Constant						
FY 2014 Student Count						
Difference	=					
Weight Adjustment Factor	x	0.0005	0.0003	0.0004		
Support Level Weight Increase	=					
Support Level Weight	+	1.358	1.468	1.278	1.398	
FY 2014 Adjusted Support Level Weight	=					
Student Count 500.000-599.999	600.000	600.000	600.000	600.000	600.000	600.000
Student Count Constant						
FY 2014 Student Count						
Difference	=					
Weight Adjustment Factor	x	0.0020	0.0020	0.0012	0.0013	
Support Level Weight Increase	=					
Support Level Weight	+	1.158	1.268	1.158	1.268	
FY 2014 Adjusted Support Level Weight	=					
Student Count 600.00 or More			1.158	1.268		
Support Level Weight						
Joint Technical Education District						
Support Level Weight (A.R.S. §15-943.02)						1.339

C. PSD-12 WEIGHTED STUDENT COUNT

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD	0.000			x 1.450	= 0.000		
2. District (from line A.1, A.2, or A.3)							
a. K-8	0.000	0.000	0.000	x 1.399	= 0.000	0.000	0.000
b. 9-12	3,289.056	0.000	0.000	x 1.268	= 4,170.523	0.000	0.000
3. Charter School (from line A.5)							
a. K-8	0.000			x 1.158	= 0.000		
b. 9-12	125.925			x 1.268	= 159.673		
4. Total							
a. K-8 (C.2.a + C.3.a)	0.000	0.000	0.000		0.000	0.000	0.000
b. 9-12 (C.2.b + C.3.b)	3,414.981	0.000	0.000		4,330.196	0.000	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	3,414.981	0.000	0.000		4,330.196	0.000	0.000

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

WEIGHTED STUDENT COUNT

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

Non-AOI Student Count	Support Level Weight	Non-AOI Weighted Student Count
3,414.981		4,330.196

B. Student Count Add-ons

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

II. FY 2014 Non-AOI Weighted Student Count

1.000	x	4.771	=	4.771
0.000	x	0.060	=	0.000
0.000	x	0.040	=	0.000
11.860	x	0.115	=	1.364
14.170	x	6.024	=	85.360
17.190	x	5.833	=	100.269
2.460	x	7.947	=	19.550
0.600	x	3.158	=	1.895
4.000	x	6.773	=	27.092
0.000	x	3.595	=	0.000
388.427	x	0.003	=	1.165
3.970	x	4.822	=	19.143
4.910	x	4.421	=	21.707
0.000	x	4.806	=	0.000
448.587				282.316
				4,612.512

(I.A + I.B.15, this column)

- III. FY 2014 AOI FT Weighted Student Count (from Work Sheet C2, line II)
- IV. FY 2014 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

CALCULATION OF FY 2014 BSL AND BRCL

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

VI. A. Base Level Amount **\$3,326.54** - To include Teacher Compensation, use Base Level of **\$3,368.12**

For Career Ladder and Optional Performance Incentive Program districts, add increase of

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

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

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

VII. Result (line V x VI.C)

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

IX. Result (line VII x VIII)

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

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

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

XIII. FY 2012 Nonfederal Audit Service Actual Expenditures (3) \$ 35,264.00 x 1.00

XIV. Decreases for Charter School Federal and State Monies Received

XV. Decrease for Charter School Nonparticipation Adjustment

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

XVII. FY 2014 BSL and BRCL (sum lines IX through XIII minus lines XIV through XVI) (to Work Sheet E, line I) \$ 15,617,364.40

				4,612.512
\$				3,368.12
\$				0.00
\$				3,368.12
\$				15,535,493.92
				1.0030
\$				15,582,100.40
\$				0.00
\$				0.00
\$				0.00
=				35,264.00
-				0.00
-				0.00
-				0.00

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

\$				0.00
\$				0.00

(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211

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

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

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

\$ 0.00

Enter the total FY 2012 audit expenditures from all funds to the right.

\$ 46,400.00

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

D. WORK SHEET FOR FY 2014 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2013, 1st S.S., Ch. 3, §23, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2014 State Support Level per Route Mile
I. 0.5 or Less	2.46
II. More than 0.5, through 1.0	2.01
III. More than 1.0	2.46

TABLE II FACTORS

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

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported				
A. FY 2013 Approved Daily Route Miles				4,893.410
B. Number of Eligible Students Transported in FY 2013				2,257.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)				2.168
II. To and From School Support Level		<input type="checkbox"/> Check here if approved for 200 Days of Instruction		880,813.800
A. Annual Route Miles (Line I.A x 180 or 200, as applicable)				\$ 2.46
B. State Support Level per Route Mile (use Table I based on I.C)				\$ 0.00
C. 1. FY 2013 Annual Expenditure for Bus Tokens				\$ 0.00
2. FY 2013 Annual Expenditure for Bus Passes				\$ 2,166,801.95
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]				0.300
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level				\$ 650,040.58
A. Factor from Table II (based on I.C and district type)				0.000
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)				0.000
IV. Extended School Year Support Level for Pupils with Disabilities				0.000
A. Actual Route Miles traveled in July and August 2012 to Transport Pupils w/Disabilities for Extended School Year				\$ 2.46
B. Estimated Route Miles Traveled in June 2013 to Transport Pupils w/Disabilities for Extended School Year				\$ 0.00
C. Total Extended School Year Route Miles (IV.A + IV.B)				\$ 2,816,842.53
D. State Support Level per Route Mile (use Table I based on I.C)				\$ 3,107,697.84
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)				\$ 0.00
V. FY 2014 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)				\$ 3,107,697.84
VI. Support Level Change				\$ 0.00
A. FY 2013 Transportation Support Level				\$ 3,107,697.84
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)				\$ 3,107,697.84

TRCL CALCULATION

VII. FY 2013 Transportation Revenue Control Limit				\$ 3,107,697.84
VIII. FY 2014 Transportation Revenue Control Limit				\$ 3,380,211.04
A. Preliminary FY 2014 Transportation Revenue Control Limit (VI.B + VII)				\$ 3,107,697.84
B. 120% of FY 2014 Transportation Support Level (V x 1.20)				\$ 3,380,211.04
C. Adjusted FY 2014 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)				\$ 3,107,697.84
D. FY 2014 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)				\$ 3,107,697.84

E. WORK SHEET FOR FY 2014 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I. FY 2014 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XVII)	\$ 15,617,364.40
II. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
III. FY 2014 Transportation Support Level (from Work Sheet D, line V)	\$ 2,816,842.53
IV. FY 2014 District Support Level (sum of lines I through III)	\$ 18,434,206.93
<u>CALCULATION OF THE RCL</u>	
V. FY 2014 Base Support Level/Base Revenue Control Limit (from line I above)	\$ 15,617,364.40
VI. Tuition Out for High School Students (from Work Sheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
VII. FY 2014 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ 3,107,697.84
VIII. FY 2014 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	\$ 18,725,062.24

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

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	\$ 0.00
II. FY 2014 District Support Level (line I + Work Sheet E, line IV)	\$ 0.00
III. FY 2014 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)]	\$ 0.00

G. WORK SHEET FOR FY 2014 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.C as amended by Laws 2013, 1st S.S., Ch. 3, §26)

I. High School Student Count Tuitioned Out (from Work Sheet O, line 6)	0.000
II. High School Student Count Transported by District of Residence to District of Attendance	0.000
III. 50% of High School Student Count Transported by District of Residence to District of Attendance (Line II x .5) (to Work Sheet H, line V.A column 9-12)	0.000

H. WORK SHEET FOR FY 2014 DISTRICT ADDITIONAL ASSISTANCE (DAA)

(A.R.S. §§15-185, 15-951.C, 15-961, 15-962.01, and 15-963.B, as amended by Laws 2013, 1st, S.S., Ch. 3, §§3, 26, 27, 29, 30, and 52-54)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
I. FY 2014 Actual Student Count: .001 - 99.999 DAA per Student Count	\$ 544.58	\$ 601.24
II. FY 2014 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count (from Work Sheet B, line A.4)	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
III. FY 2014 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count (from Work Sheet B, line A.4)	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 389.25	x \$ 405.59
I. DAA per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2014 Actual Student Count: 600.000 or More & JTED DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	PSD	9-12
V. District Additional Assistance Base		
A. FY 2014 Student Count (from Work Sheet B, line C.1 and A.4 and Work Sheet G, line III for type 03 districts)	0.000	3,289.056
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 492.94
C. DAA Base (line V.A x line V.B)	= \$ 0.00	= \$ 1,621,307.26

VI. District Additional Assistance Growth Factor

A. FY 2014 Student Count (from Work Sheet B, line C.1 and A.4 and Work Sheet G, line II for type 03 districts)	3,289.056	
B. FY 2013 Student Count	÷ 3,255.161	
C. FY 2014 DAA Growth Factor (VIA ÷ VI.B)	= 1.0104	
VII. Adjusted District Additional Assistance		
A. DAA Base (from line V.C)	\$ 0.00	\$ 1,621,307.26
B. Adjusted Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000
C. FY 2014 DAA (VIA x VII.B)	= \$ 0.00	= \$ 1,621,307.26

D. DAA for High School Textbooks

1. FY 2014 Actual 9-12 Student Count (from Work Sheet B, line A.4)	3,289.056	
2. Support Level Amount for Textbooks	x \$ 69.68	
3. DAA for Textbooks (VII.D.1 x VII.D.2)	= \$ 229,181.42	
E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines G and H below)		
1. FY 2014 9-12 DAA [9-12(VII.C)+VII.D.3+9-12(VII.G.5)+9-12(VII.H)] (to Budget, page 7, line 2.a)	= \$ 2,097,676.68	
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)	- \$ 1,007,419.39	
3. Adjusted FY 2014 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)	= \$ 1,090,257.29	
F. PSD and K-8 DAA (including charter additional assistance)		
1. FY 2014 PSD and K-8 DAA [PSD(VII.C)+K-8(VII.C)+K-8(VII.G.5)+K-8(VII.H)] (to Budget, page 7, line 2.a)	= \$ 0.00	
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)	- \$	
3. Adjusted FY 2014 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)	= \$ 0.00	

G. Charter Additional Assistance (CAA)

	K-8	9-12
1. FY 2014 Charter School Student Count (from Work Sheet B, line A.5)	0.00	125.93
2. CAA per Student	x \$ 1,684.19	\$ 1,962.90
3. FY 2014 CAA (line VII.G.1 x line VII.G.2)	= \$ 0.00	\$ 247,188.00
4. Adjustment to CAA, if applicable	- \$	\$ 0.00
5. Adjusted FY 2014 CAA (line VII.G.3 - VII.G.4)	= \$ 0.00	\$ 247,188.00
H. Capital Transportation Adjustment A.R.S. §15-963.B	\$	\$

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

I. A. Total FY 2014 PSD and K-8 Weighted State Aid Student Count	PSD-8	9-12
1. PSD (from Work Sheet B, line C.1)	0.000	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	0.000	
B. Total FY 2014 PSD-8 and 9-12 Weighted State Aid Student Count	0.000	4,330.196
(Total Non-AOI and AOI Counts)	(I.A.1 + I.A.2)	(from Work Sheet B, line C.4.b)
C. Total FY 2014 Weighted State Aid Student Count (line I.B. PSD-8 column + 9-12 column)	0.0000	4,330.196
D. PSD-8 and 9-12 Factors (line I.B + line I.C)		1.0000
II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL)	\$ 0.00	\$ 18,434,206.93
(from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)		
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. Adjusted FY 2014 District Additional Assistance (from Work Sheet H)	\$ 0.00	\$ 1,090,257.29
2. Line not used	(from Work Sheet H, line VII.F.3)	(from Work Sheet H, line VII.E.3)
3. Total FY 2014 Equalization Base (II.B + III.A.1 + III.A.2)	\$ 0.00	\$ 19,524,464.22
4. 2013 Primary Assessed Valuation ÷ 100		\$ 5,047,251.36
5. 2013 Salt River Project (SRP) Valuation ÷ 100		\$ 195,532.75
6. 2013 Government Property Lease Excise Tax Assessed Valuation ÷ 100		\$
7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	\$	\$ 5,242,784.11
8. Qualifying Tax Rate	x \$	x \$ 2.1265
9. Qualifying Levy (III.A.7 x III.A.8)	\$	\$ 11,148,780.41
10. FY 2014 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	\$	\$ 8,375,683.81
11. FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2014 this amount is zero, unless otherwise notified by ADE.)	- \$	- \$ 0
12. Total FY 2014 Equalization Assistance (III.A.10 - III.A.11)	\$	\$ 8,375,683.81
B. For Common School Districts NOT Within a High School District (Type 03)		
1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III)	\$ 0.00	\$ 0.00
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)	- \$	- \$ 0.00
3. Adjusted DSL/RCL (III.B.1 - III.B.2)	\$	\$ 0.00
4. DSL/RCL PSD-8 and 9-12 Allocation	(line III.B.3 x I.D)	\$ 0.00
5. Adjusted FY 2014 District Additional Assistance (from Work Sheet H)	\$ 0.00	\$ 0.00
6. Line not used	(from Work Sheet H, line VII.F.3)	(from Work Sheet H, line VII.E.3)
7. FY 2014 Equalization Base (III.B.4 + III.B.5 + III.B.6)	\$	\$ 0.00
8. 2013 Primary Assessed Valuation ÷ 100	\$	\$
9. 2013 Salt River Project (SRP) Valuation ÷ 100	\$	\$
10. 2013 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
11. TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)	x \$	x \$ 2.1265
12. Qualifying Tax Rate	\$	\$ 0.00
13. Qualifying Levy (III.B.11 x III.B.12)	\$	\$ 0.00
14. FY 2014 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	\$	\$ 0.00
15. FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise notified by ADE.)	- \$	- \$ 0
16. Total FY 2014 Equalization Assistance (III.B.14 - III.B.15)	\$	\$ 0.00

Laws 2013, 1st S.S., Ch. 3, §46, requires a joint technical education district (JTED) with a student count of more than 2,000 students to be funded at 91% of the state aid that would otherwise be provided by law and to reduce its budget limits accordingly. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid \$ 0.00
 This estimated reduction amount must be used to reduce the GBL on page 7, line 9 and/or the UCBL on page 8, line A.10.

**K. WORK SHEET FOR FY 2014 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT
(A.R.S. §§15-481 and 15-949)**

This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to Work Sheet K2.

If in FY 2014, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a).

I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

A. Phase down base		\$	<u>150,000.00</u>
B. FY 2014 actual K-8 student count			
C. Small school student count limit	-		<u>125.000</u>
D. Student count above the small school limit (I.B - I.C)	=		<u>0.000</u>
E. Adjusted Support Level Weight (See Table A below to calculate)	x		<u> </u>
F. Weighted student count above small school limit (I.D x I.E)	=		<u>0.000</u>
G. Base Level Amount (from Work Sheet C, line VI.C)	x		<u>3,368.12</u>
H. Phase down reduction factor (I.F x I.G)	-	\$	<u>0.00</u>
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)	\$		<u>0.00</u>

II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

A. Phase down base		\$	<u>350,000.00</u>
B. FY 2014 actual 9-12 student count			
C. Small school student count limit	-		<u>100.000</u>
D. Student count above the small school limit (II.B - II.C)	=		<u>0.000</u>
E. Adjusted Support Level Weight (See Table B below to calculate)	x		<u> </u>
F. Weighted student count above small school limit (II.D x II.E)	=		<u>0.000</u>
G. Base Level Amount (from Work Sheet C, line VI.C)	x		<u>0.00</u>
H. Phase down reduction factor (line II.F x II.G)	-	\$	<u>0.00</u>
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)	\$		<u>0.00</u>

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III)

V. 10% of the District's Total RCL

VI. Maximum override, subject to an election (Greater of line IV or line V)

TABLE A: GRADES K-8

Student Count Constant		SMALL ISOLATED	
FY 2014 Student Count (line I.B above)	-	<u>500.000</u>	<u>500.000</u>
Difference	=	<u>0.000</u>	<u>0.000</u>
Weight Adjustment Factor	x	<u>0.0005</u>	<u>x 0.0003</u>
Support Level Weight Increase	=	<u>0.000</u>	<u>0.000</u>
Support Level Weight	+	<u>1.358</u>	<u>+ 1.278</u>
FY 2014 Adjusted Support Level Weight (Enter on line I.E above)	=	<u>0.000</u>	<u>= 0.000</u>

TABLE B: GRADES 9-12

Student Count Constant		<u>500.000</u>	<u>500.000</u>
FY 2014 Student Count (line II.B above)	-	<u>0.000</u>	<u>- 0.000</u>
Difference	=	<u>0.000</u>	<u>= 0.000</u>
Weight Adjustment Factor	x	<u>0.0005</u>	<u>x 0.0004</u>
Support Level Weight Increase	=	<u>0.000</u>	<u>= 0.000</u>
Support Level Weight	+	<u>1.468</u>	<u>+ 1.398</u>
FY 2014 Adjusted Support Level Weight (Enter on line II.E above)	=	<u>0.000</u>	<u>= 0.000</u>

K2. WORK SHEET FOR FY 2014 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE
 (A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to Work Sheet K.

If in FY 2014, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below.

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

A. FY 2014 K-8 student count	-	125,000	
B. Small school student count limit	=	0,000	
C. Student count above the small school limit (I.A - I.B)	x	0.0045	
D. Phase-down factor	=	0.0000	
E. Result (Line I.C x I.D)		0.0000	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)	x		
G. K-8 Revenue Control Limit			\$ 0.00
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			\$ 0.00

II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

A. FY 2014 9-12 student count	-	100,000	
B. Small school student count limit	=	0,000	
C. Student count above the small school limit (II.A - II.B)	x	0.0065	
D. Phase-down factor	=	0.0000	
E. Result (Line II.C x II.D)		0.0000	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)	x		
G. 9-12 Revenue Control Limit			\$ 0.00
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			\$ 0.00

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III)

V. 10% of the District's Total RCL

VI. Maximum override, subject to an election (Greater of Line IV or Line V)

**L. WORK SHEET FOR FY 2014 IMPACT AID FUND (ESEA, TITLE VIII)
(A.R.S. §15-905.R)
(For school districts that receive ESEA, Title VIII monies.)**

I. FY 2014 Impact Aid revenue	\$ 218,308
II. Impact Aid revenue deposited in FY 2014 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	-
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$ 290,855
B. Impact Aid revenue transferred in FY 2014 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A	-
IV. Impact Aid revenue transferred in FY 2014 to the M&O Fund to reduce or eliminate taxes	-
V. FY 2013 Ending Cash Balance in the Impact Aid Fund	+ \$ 26,808
VI. FY 2014 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, line 16)	= \$ 245,116

M. WORK SHEET FOR CALCULATION OF THE FY 2014 MAINTENANCE AND OPERATION (M&O) FUND BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

1.	a.	General Budget Limit (GBL) (from FY 2013 latest revised Budget, page 7, line 10)	\$	21,742,081.00
	b.	Adjustments to the GBL from FY 2013 BUDG75	\$	
	c.	Adjusted GBL	\$	21,742,081.00
2.	a.	Budgeted M&O expenditures (from FY 2013 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$	21,742,081.00
	b.	Adjustments to the GBL (from line 1.b)	\$	0.00
	c.	Adjusted Budgeted Expenditures	\$	21,742,081.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$	21,742,081.00
4.		M&O actual expenditures	\$	21,096,335.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	\$	645,746.00

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

	FY 2013 Budget	Actual	Unexpended Budget
6. a.	\$ 0.00	\$ -	= \$ 0.00
b.	\$ 0.00	\$ -	= \$ 0.00
c.	\$ 0.00	\$ -	= \$ 0.00
d.	\$ 42,456.00	\$ 53,143.66	= \$ 0.00
e.	\$ 0.00	\$ -	= \$ 0.00
f.	\$ -	\$ -	= \$ 0.00
g.	\$ -	\$ -	= \$ 0.00
h.	\$ 0.00	\$ -	= \$ 0.00
i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]		= \$ 0.00

7.	Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.i)	\$	645,746.00	
8.	a.	FY 2013 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site	\$	18,979,028.29
	b.	Growth Adjustment (FY 2013 BUDG75)	x	0.04
	c.	Factor of 4%		
9.	Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]	\$	759,161.13	
10.	Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)	\$	645,746.00	
11.	Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2013 M&O Fund ending cash balance)	\$		
12.	Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 8(c)]	\$	645,746.00	

O. WORK SHEET FOR FY 2014 TUITION OUT FOR HIGH SCHOOL STUDENTS
(A.R.S. §§15-910.L, 15-448.J, and 15-951)

For Common School Districts NOT within a High School District (Type 03)

Part I-Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]

Attending District Name	Attending District CTD Number	A		B		C		D		
		Tuition Out High School Count	Debt Service Per Pupil Tuition (1)	Debt Service Tuition Limit (2)	Per Pupil Tuition in Excess of Debt Service Limit (B - C)	Increase to GBL (A x D)				
1.							0.00		0.00	
2.							0.00		0.00	
3.							0.00		0.00	
4.							0.00		0.00	
5.							0.00		0.00	
6.	Total HS Count:		0.00							
7.	Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]:									0.00

Part II-Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI)

Attending District Name	M&O & UCO, Per Pupil Tuition	E	F		Increase to DSL and RCL (A x F)
			Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	Per Pupil Tuition Excess of Debt Service Limit (B - C)	
8.	0		0.00	0.00	0.00
9.	0		0.00	0.00	0.00
10.	0		0.00	0.00	0.00
11.	0		0.00	0.00	0.00
12.	0		0.00	0.00	0.00
13.	Total Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI):				0.00

(1) Not to exceed \$750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)

For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.

(2) Enter \$150 if the district pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.G)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

**S. WORK SHEET FOR FY 2014 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2014 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	<u>0.00</u>
B.	District Additional Assistance (from Work Sheet H, lines VII.E.3 and VIII.F.3)	+	<u>0.00</u>
C.	Line not used	+	<u>0.00</u>
D.	FY 2014 Equalization Assistance Before Adjustments (Lines A + B + C)	=	<u>\$ 0.00</u>
E.	FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise notified by ADE)	-	<u>0.00</u>
F.	FY 2014 Equalization Assistance (LD - I.E)	=	<u>\$ 0.00</u>

PART II. CASH BALANCE CARRYFORWARD

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2013	\$	
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	-	<u>\$ 0.00</u>
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	=	<u>\$ 0.00</u>
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :		
	1. The amount on line A.3 or	\$	<u>0.00</u>
	2. 10% of the FY 2014 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III	\$	
	3. Up to 5% of the FY 2014 RCL calculated pursuant to A.R.S. §15-482.B	+	<u>\$</u>
	4. Line B.2 plus B.3	=	<u>\$ 0.00</u>
	5. The lesser of line B.1 or B.4	\$	<u>0.00</u>

I certify that the Budget of Casa Grande Union High School District, Pinal County for fiscal year 2014 was officially proposed by the Governing Board on June 24, 2013, and that the complete Proposed Expenditure Budget may be reviewed by contacting Terry Quest at the District Office, telephone 520-316-3360 during normal business hours.

President of the Governing Board

1. Student Count	FY 2013		FY 2014		2. Tax Rates:	
	Current Yr. 2012 ADM	3,432,847	Budget Yr. 2013 ADM	3,414,981	Current FY	1,7249
Resident					Estimated Budget FY	1,9388
Attending		3,432,847		3,414,981	Primary Rate	0.8017
					Secondary Rate*	0.8971

* 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).

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.

Maintenance & Operation	21,728,195	GBL	21,728,195
Classroom Site	1,684,886	CSFBL	1,684,886
Unrestricted Capital Outlay	649,977	UCBL	649,977

	Salaries and Benefits		Other		TOTAL	% Inc./ (Decr.) from Current FY
	Current FY	Budget FY	Current FY	Budget FY		
100 Regular Education	0	6,563,704	0	924,673	0	7,488,377
1000 Classroom Instruction	0	1,042,560	0	29,482	0	1,072,042
2000 Support Services	0	92,351	0	84,075	0	176,426
2100 Students	0	2,142,095	0	425,578	0	2,567,673
2200 Instructional Staff	0	1,407,986	0	1,935,181	0	3,343,167
2300, 2400, 2500 Administration	0	0	0	0	0	0
2600 Oper./Maint. of Plant	0	107,527	0	20,440	0	127,967
2900 Other	0	99,883	0	0	0	99,883
3000 Oper. of Noninstructional Services	0	481,246	0	65,450	0	546,696
610 School-Sponsored Curric. Activities	0	0	0	0	0	0
620 School-Sponsored Athletics	0	11,937,352	0	3,484,879	0	15,422,231
630, 700, 800, 900 Other Programs	0	1,666,291	0	571,054	0	2,237,345
Regular Education Subsection Subtotal	0	441,330	0	279,757	0	721,087
200 Special Education	0	110,750	0	6,000	0	116,750
1000 Classroom Instruction	0	75,331	0	5,100	0	80,431
2000 Support Services	0	0	0	0	0	0
2100 Students	0	0	0	0	0	0
2200 Instructional Staff	0	0	0	0	0	0
2300, 2400, 2500 Administration	0	0	0	0	0	0
2600 Oper./Maint. of Plant	0	0	0	0	0	0
2900 Other	0	0	0	0	0	0
3000 Oper. of Noninstructional Services	0	0	0	197	0	197
Special Education Subsection Subtotal	0	2,293,702	0	862,108	0	3,155,810
400 Pupil Transportation	0	0	0	3,107,698	0	3,107,698
510 Desegregation	0	0	0	0	0	0
520 Special K-3 Program Override	0	0	0	0	0	0
530 Dropout Prevention Programs	0	42,456	0	0	0	42,456
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0
550 K-3 Reading Program	0	0	0	0	0	0
TOTAL EXPENDITURES	0	14,273,510	0	7,454,685	0	21,728,195

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	21,742,081	21,728,195	(13,886)	-0.1%
Instructional Improvement	166,426	165,926	(500)	-0.3%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,574,961	1,684,886	109,925	7.0%
Federal Projects	4,722,896	4,812,678	89,782	1.9%
State Projects	153,841	104,466	(49,375)	-32.1%
Unrestricted Capital Outlay	417,634	649,977	232,343	55.6%
Soft Capital Allocation	499,795	0	(499,795)	-100.0%
Building Renewal	0	0	0	0.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	713,072	713,072	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Funds	0	13,513	13,513	--
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	1,544,065	1,545,079	1,014	0.1%
Other	1,869,750	1,746,301	(123,449)	-6.6%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Current FY	Budget FY
Autism	78,473	78,473
Emotional Disability	197,481	197,481
Hearing Impairment	21,028	21,028
Other Health Impairments	60,045	60,045
Specific Learning Disability	1,739,226	1,948,954
Mild, Moderate or Severe Intellectual Disability	207,630	207,630
Multiple Disabilities	22,802	22,802
Multiple Disabilities with S.S.I.	20,268	20,268
Orthopedic Impairment	12,668	12,668
Developmental Delay	0	0
Preschool Severe Delay	0	0
Speech/Language Impairment	128,883	128,883
Traumatic Brain Injury	0	0
Visual Impairment	0	0
Subtotal	2,488,504	2,698,232
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technological Education	370,908	457,578
Career Education	0	0
TOTAL	2,859,412	3,155,810

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		
Special Education --		
Teacher		1 to
Staff		1 to