



FY 2015 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 2015 was Proposed June 3, 2014 Adopted July 1, 2014 Revised December 2, 2014 Date

SIGNED _____ SIGNED _____

The budget file(s) for FY 2015 sent to the Arizona Department of Education, via the internet, on December 3, 2014 contain(s) the data for the budget described above.

Date Superintendent Signature Business Manager Signature District Contact Employee: Robert Amado Telephone: 520-316-3360 E-mail: ramado@legalsd.org

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

Table with 2 columns: Fiscal Year 2014, Fiscal Year 2015. Rows include Total Budgeted Revenues, Estimated Revenues by Source (Local, Intermediate, State, Federal), and TOTAL.

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

Table comparing tax rates for Prior FY 2014 and Est. Budget FY 2015 across categories: Primary Tax Rate, Secondary Tax Rates, M&O Override, Special K-3 Program Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, JTED, and Total Secondary Tax Rate.

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

Table with 2 columns: Budget Year, Budget Limit. Rows include General Budget Limit, Unrestricted Capital Budget Limit, Subtotal, Federal Projects, Title VIII-Impact Aid, Total Aggregate School District Budget Limit, and BUDGETED EXPENDITURES (Maintenance and Operation, Unrestricted Capital Outlay, Total Budget Subject to Budget Limits).

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2014	Budget FY 2015	
1000 Regular Education	114.00	117.00	4,674,340	1,402,064	303,423	199,502	56,541	7,588,377	6,635,870	-12.6%
1000 Instruction										
2000 Support Services										
2100 Students	22.00	22.00	830,929	245,867	6,279	20,953	950	1,072,042	1,104,978	3.1%
2200 Instructional Staff	1.00	1.00	148,872	39,203	73,875	10,200	0	176,426	272,150	54.3%
2300 General Administration	2.00	2.00	199,019	57,278	103,318	6,089	4,488	378,829	370,192	-2.3%
2400 School Administration	17.00	17.00	612,735	173,021	22,223	49,810	9,311	1,075,371	867,100	-19.4%
2500 Central Services	16.76	15.30	621,972	202,242	318,900	50,263	650	1,756,735	1,194,027	-32.0%
2600 Operation & Maintenance of Plant	43.00	43.00	1,199,598	450,000	843,702	1,568,890	500	3,833,167	4,062,690	6.0%
2900 Other	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	2.00	2.00	88,088	27,938	3,686	12,714	4,040	133,879	136,466	1.9%
610 School-Sponsored Curricular Activities	0.00	0.00	117,284	15,424	0	0	0	99,883	132,708	32.9%
620 School-Sponsored Athletics	3.00	3.00	412,039	93,502	2,021	47,125	26,704	546,696	581,391	6.3%
630, 700, 800, 900 Other Programs	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subtotal (lines 1-12)	220.76	222.30	8,904,876	2,706,539	1,677,427	1,965,546	103,184	16,661,405	15,337,572	-7.8%
200 Special Education										
1000 Instruction	39.00	39.00	1,141,700	555,939	547,769	77,045	0	2,237,345	2,322,453	3.8%
2000 Support Services										
2100 Students	6.00	6.00	351,777	111,849	253,000	26,757	0	721,087	743,383	3.1%
2200 Instructional Staff	1.00	1.00	9,477	22,429	0	0	6,000	116,730	37,906	-67.5%
2300 General Administration	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	0.00	0.00	3,000	0	0	0	0	3,000	0	0.0%
2500 Central Services	1.24	1.24	71,467	21,189	5,100	0	0	80,431	97,756	21.5%
2600 Operation & Maintenance of Plant	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	0.00	0.00	12,500	1,011	0	0	0	13,511	0	0.0%
3000 Operation of Noninstructional Services	0.00	0.00	0	0	0	0	0	197	0	-100.0%
Subtotal (lines 14-22)	47.24	47.24	1,389,921	712,417	805,869	103,802	6,000	3,155,810	3,218,009	2.0%
400 Pupil Transportation	0.00	0.00	0	0	3,725,850	516,259	0	3,107,698	4,242,109	36.5%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	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)	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	2.00	2.00	61,868	24,400	0	0	0	42,456	86,268	103.2%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	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)	270.00	271.54	10,556,665	3,443,356	6,209,146	2,585,607	109,184	22,967,369	22,903,958	-0.3%

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

(A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY
1. Autism	78,473	78,475
2. Emotional Disability	197,481	207,481
3. Hearing Impairment	21,028	21,028
4. Other Health Impairments	60,045	60,045
5. Specific Learning Disability	1,900,842	1,983,729
6. Mild, Moderate or Severe Intellectual Disability	207,630	207,630
7. Multiple Disabilities	22,802	22,802
8. Multiple Disabilities with Severe Sensory Impairment	20,268	20,268
9. Orthopedic Impairment	12,668	12,668
10. Developmental Delay	0	0
11. Preschool Severe Delay	0	0
12. Speech/Language Impairment	128,883	128,883
13. Traumatic Brain Injury	0	0
14. Visual Impairment	0	0
15. Subtotal (lines 1 through 14)	2,650,120	2,743,009
16. Gifted Education	0	0
17. Remedial Education	0	0
18. ELL Incremental Costs	0	0
19. ELL Compensatory Instruction	0	0
20. Vocational and Technological Education	457,578	475,000
21. Career Education	0	0
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	3,107,698	3,218,009

Proposed Ratios for Special Education
(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18
Staff-Pupil 1 to 18

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

Prior FY	Budget FY
173.00	176.00

Expenditures Budgeted for Audit Services
M&O Fund - Nonfederal \$ 42,000
All Funds - Federal 7,000

FY 2015 Performance Pay (A.R.S. §§15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$
Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Average Daily Membership

A. FY 2014 Average Daily Membership:	Resident	Attending
	3,529,342	3,561,235
B. FY 2013 Average Daily Membership:	Resident	Attending
	3,240,558	3,258,012

Expenditures Budgeted in the M&O Fund for Food Service
Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 134,440
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Estimated Transportation Revenues for FY 2015
Estimated transportation revenues (object code 1400) to be received \$ -

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2014	Budget FY 2015	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	255,434	42,222				312,186	297,656	-4.7%
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Program 100 Subtotal (lines 1-3)	255,434	42,222				312,186	297,656	-4.7%
200 Special Education								
1000 Instruction								
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Program 200 Subtotal (lines 5-7)	0	0				0	0	0.0%
Other Programs (Specify)								
1000 Instruction								
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
12								
13	255,434	42,222				312,186	297,656	-4.7%
Total Expenditures (lines 4, 8, and 12)								
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	486,739	84,444				693,730	571,203	-17.7%
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Program 100 Subtotal (lines 14-16)	486,739	84,444				693,730	571,203	-17.7%
200 Special Education								
1000 Instruction								
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Program 200 Subtotal (lines 18-20)	0	0				0	0	0.0%
Other Programs (Specify)								
1000 Instruction								
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
25								
26	486,739	84,444				693,730	571,203	-17.7%
Total Expenditures (lines 17, 21, and 25)								
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	589,002	84,444				679,398	673,446	-0.9%
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Program 100 Subtotal (lines 27-29)	589,002	84,444				679,398	673,446	-0.9%
200 Special Education								
1000 Instruction								
2100 Support Services - Students								
2200 Support Services - Instructional Staff								
Program 200 Subtotal (lines 31-33)	0	0				0	0	0.0%
530 Dropout Prevention Programs								
1000 Instruction								
Other Programs (Specify)								
1000 Instruction								
2100 Support Serv. Students & Instructional Staff								
Other Programs Subtotal (lines 36-37)	0	0				0	0	0.0%
38								
39	589,002	84,444				679,398	673,446	-0.9%
Total Expenditures (lines 30, 34, 35, and 38)								
Total Classroom Site Funds (lines 13, 26, and 39)	1,331,195	211,110				1,682,305	1,542,305	-8.9%

(1) For FY 2015, the district has budgeted \$ _____ in Fund 010, object code 6990 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

FUND 610 UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2014	Budget FY 2015	
1. Unrestricted Capital Outlay Override (1)							0	0	0.0%
2. Unrestricted Capital Outlay Fund 610 (6)			470,000				215,070	522,841	143.1%
1000 Instruction		52,841							
2000 Support Services			0				0	0	0.0%
2100, 2200 Students and Instructional Staff			281,050				220,146	281,050	27.7%
2300, 2400, 2500, 2900 Administration			118,037				308,064	118,037	-61.7%
2600 Operation & Maintenance of Plant			0				0	0	0.0%
2700 Student Transportation			15,000				15,000	15,000	0.0%
3000 Operation of Noninstructional Services (5)			918,958				0	918,958	--8.
4000 Facilities Acquisition and Construction				81,000	60,697		141,697	141,697	0.0%
5000 Debt Service			1,803,045	81,000	60,697		899,977	1,997,583	122.0%
9. Total Unrestricted Capital Outlay Fund (lines 2-9)	0	52,841	1,803,045	81,000	60,697	0	899,977	1,997,583	122.0%
10. Total Unrestricted Capital Outlay Fund (lines 2-9)	0	52,841	1,803,045	81,000	60,697	0	899,977	1,997,583	122.0%

(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.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

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

\$ 15,000

(2) Detail by object code:

Unrestricted Capital Outlay	\$
6641 Library Books	-
6642 Textbooks	35,000
6643 Instructional Aids	17,841
6731 Furniture and Equipment	500,000
6734 Vehicles	0
6737 Tech Hardware & Software	0

(3) Includes principal on Capital Equity Fund loans of _____, and principal on bonds of _____

(4) Includes interest on Capital Equity Fund loans of _____, and interest on bonds of _____

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	899,977	1,997,583	0	0	0	0
Select Object Codes Detail (1)						
6150 Classified Salaries	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0
6450 Construction Services	5,860	6,000	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0
6720 Buildings and Improvements	0	918,958	0	0	0	0
6731 Furniture and Equipment	416,917	400,000	0	0	0	0
6734 Vehicles	0	0	0	0	0	0
6737 Technology Hardware & Software	0	200,000	0	0	0	0
6831, 6832 Redemption of Principal	78,030	90,000	0	0	0	0
6841, 6842, 6850 Interest	63,667	70,000	0	0	0	0
Total amounts reported on lines 2-11 above for:	564,474	1,684,958				
Renovation	0	0	0	0	0	0
New Construction	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total (lines 12-14)	564,474	1,684,958	0	0	0	0

(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

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
6000	27.67	35.00	2,599,258	3,000,000
6000	0.50	0.50	305,255	500,000
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	1.00	1.00	74,998	100,000
6000	0.00	0.00	0	0
6000	16.00	16.00	574,380	650,000
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	4.00	4.00	266,709	350,000
6000	0.00	0.00	0	0
6000	2.00	2.00	75,713	250,000
6000	0.00	0.00	482,000	1,000,000
6000	3.00	3.00	245,116	300,000
6000	5.50	5.50	189,249	500,000
6000	59.67	67.00	4,812,678	6,650,000

	Prior FY	Budget FY
1. 100-130 ESEA Title I - Helping Disadvantaged Children	0	0
2. 140-150 ESEA Title II - Prof. Dev. and Technology	0	0
3. 160 ESEA Title IV - 21st Century Schools	0	0
4. 170-180 ESEA Title V - Promote Informed Parent Choice	0	0
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	0	0
6. 200 ESEA Title VII - Indian Education	0	0
7. 210 ESEA Title VI - Flexibility and Accountability	0	0
8. 220 IDEA Part B	0	0
9. 230 Johnson-O'Malley	0	0
10. 240 Workforce Investment Act	0	0
11. 250 AEA - Adult Education	0	0
12. 260-270 Vocational Education - Basic Grants	0	0
13. 280 ESEA Title X - Homeless Education	0	0
14. 290 Medicaid Reimbursement	0	0
15. 374 E-Rate	0	0
16. 378 Impact Aid	0	0
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	0	0
18. Total Federal Project Funds (lines 1-17)	0	0

	Prior FY	Budget FY
19. 400 Vocational Education	0	0
20. 410 Early Childhood Block Grant	0	0
21. 420 Ext. School Yr. - Pupils with Disabilities	0	0
22. 425 Adult Basic Education	0	0
23. 430 Chemical Abuse Prevention Programs	0	0
24. 435 Academic Contexts	0	0
25. 450 Gifted Education	0	0
26. 460 Environmental Special Plate	0	0
27. 465-499 Other State Projects	0	0
28. Total State Project Funds (lines 19-27)	0	0
29. Total Special Projects (lines 18 and 28)	0	0

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY
1. Teacher Compensation Increases	107,409	0
2. Class Size Reduction	0	175,000
3. Dropout Prevention Programs (M&O purposes)	0	0
4. Instructional Improvement Programs (M&O purposes)	58,517	50,000
5. Total Instructional Improvement Fund (lines 1-4)	165,926	225,000

	Prior FY	Budget FY
1. 050 County, City, and Town Grants	0	0
2. 071 Structured English Immersion (1)	0	0
3. 072 Compensatory Instruction (1)	0	0
4. 080 Student Success	150,000	150,000
5. 500 School Plant (Lease over 1 year) (2)	5,000	5,000
6. 505 School Plant (Lease 1 year or less)	1,500	40,000
7. 506 School Plant (Sale)	12,013	30,000
8. 510 Food Service	1,545,079	2,000,000
9. 515 Civic Center	6,000	50,000
10. 520 Community School	0	50,000
11. 525 Auxiliary Operations	0	200,000
12. 526 Extracurricular Activities Fees Tax Credit	0	250,000
13. 530 Gifts and Donations	250,863	350,000
14. 535 Career & Tech. Ed. & Voc. Ed. Projects	0	0
15. 540 Fingerprint	0	0
16. 545 School Opening	10,000	20,000
17. 550 Insurance Proceeds	0	0
18. 555 Textbooks	0	5,500
19. 565 Litigation Recovery	0	500,000
20. 570 Indirect Costs	200,000	500,000
21. 575 Unemployment Insurance	0	200,000
22. 580 Teacherage	0	0
23. 585 Insurance Refund	0	0
24. 590 Grants and Gifts to Teachers	0	0
25. 595 Advertisement	0	0
26. 596 Joint Technical Education	249,524	650,000
27. 620 Adjacent Ways	713,072	727,131
28. 639 Impact Aid Revenue Bond Building	0	0
29. 640 School Plant - Special Construction	0	0
30. 650 Gifts and Donations-Capital	29,616	100,000
31. 660 Condemnation	0	0
32. 665 Energy and Water Savings	0	0
33. 686 Emergency Deficiencies Correction	0	0
34. 691 Building Renewal Grant	691,501	800,000
35. 700 Debt Service	0	4,000,000
36. 720 Impact Aid Revenue Bond Debt Service	0	0
37. Other	0	2,000,000

	Prior FY	Budget FY
1. INTERNAL SERVICE FUNDS 950-989	0	0
9 Self-Insurance	0	0
2. 955 Intergovernmental Agreements	0	0
3. 9 OPEB	0	0
4. 9	387,600	1,000,000

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

CALCULATION OF FY 2015 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
1. (a) FY 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 21,311,041		
* (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	\$ 21,311,041	\$ 20,694,307	\$ 616,734
2. (a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,317,287		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,307,975		
(c) Adjusted DAA	\$ 1,009,312		1,009,312
3. FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		2,099,430	
* (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)		816,594	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2013 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2014 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		0	
* (h) FY 2014 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (i) FY 2014 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		0	
(j) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (k) 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)		(706,373)	
10. FY 2015 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 22,903,958	
11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ 1,626,046

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

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

*Does not reflect
prepaid insurance
or eRate*

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

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2014 Unrestricted Capital Budget Limit (UCBL) (from FY 2014 latest revised Budget, page 8, line A.12)	\$ <u>899,977</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>122,155</u>
3. Adjusted Amount Available for FY 2014 Capital Expenditures (line A.1 + A.2)	\$ <u>1,022,132</u>
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$ <u>899,977</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>1,022,132</u>
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>653,409</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>368,723</u>
8. Interest Earned in Fund 610 in FY 2014	\$ <u>2,814</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2015 (A.R.S. §15-905.M) (1)	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>1,626,046</u>
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ <u>1,997,583</u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

B. 1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line C.7)	\$ <u>1,685,314</u>
2. FY 2014 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,465,788</u>
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$ <u>219,526</u>
4. Interest Earned in the Classroom Site Fund in FY 2014	\$ <u>571</u>
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$ <u>1,322,207</u>
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit	\$ <u>0</u>
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (4)	\$ <u>1,542,304</u>

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

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

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line 7 of the table)	312,186	693,730	679,398	0	1,685,314
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	279,072	651,691	535,024		1,465,787
3. Unexpended Budget Balance (line 1 minus 2)	33,114	42,039	144,374	0	219,527
4. Interest Earned in FY 2014	100	281	189		570
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	264,442	528,883	528,883		1,322,207
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit *					0
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	297,656	571,203	673,446	0	1,542,304

* 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

COUNTY Pinal

CITY NUMBER 110502000

VERSION Revised #1

FY 2015
STATE OF ARIZONA



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

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

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

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

M&O Fund Supplement	FTE		Salaries	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Other	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2014	Budget FY 2015	
Expenditures										
520 Special K-3 Program Override										
1000 Instruction	0.00		6100	6200		6600	6800	0	0	0.0%
2000 Support Services										
2100 Students	0.00									0.0%
2200 Instructional Staff	0.00									0.0%
2300 General Administration	0.00									0.0%
2400 School Administration	0.00									0.0%
2500 Central Services	0.00									0.0%
2600 Operation & Maintenance of Plant	0.00									0.0%
2900 Other	0.00									0.0%
3000 Operation of Noninstructional Services	0.00									0.0%
Subtotal (lines 1-9) (to Budget, page 1, line 26)	0.00	0.00	6100	6200		6600	6800	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center										
1000 Instruction	0.00									0.0%
2000 Support Services										
2100 Students	0.00									0.0%
2200 Instructional Staff	0.00									0.0%
2300 General Administration	0.00									0.0%
2400 School Administration	0.00									0.0%
2500 Central Services	0.00									0.0%
2600 Operation & Maintenance of Plant	0.00									0.0%
2900 Other	0.00									0.0%
3000 Operation of Noninstructional Services	0.00									0.0%
Subtotal (lines 11-19) (to Budget, page 1, line 28)	0.00	0.00						0	0	0.0%

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

English Language Learners Supplement Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/Decrease
	Prior FY	Budget FY							Prior FY 2014	Budget FY 2015	
1. Structured English Immersion Fund 071	0.00					1			0	1	--
2. 1000 Instruction	0.00								0	0	0.0%
3. 2000 Support Services	0.00								0	0	0.0%
4. 2100 Students	0.00								0	0	0.0%
5. 2200 Instructional Staff	0.00								0	0	0.0%
6. 2300 General Administration	0.00								0	0	0.0%
7. 2400 School Administration	0.00								0	0	0.0%
8. 2500 Central Services	0.00								0	0	0.0%
9. 2600 Operation & Maintenance of Plant	0.00								0	0	0.0%
10. 2700 Student Transportation	0.00								0	0	0.0%
11. 2900 Other	0.00					1			0	1	--
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	0.00	0.00	0	0	0	1			0	1	--
Compensatory Instruction Fund 072											
12. 1000 Instruction	0.00								0	0	0.0%
13. 2000 Support Services	0.00								0	0	0.0%
14. 2100 Students	0.00								0	0	0.0%
15. 2200 Instructional Staff	0.00								0	0	0.0%
16. 2300 General Administration	0.00								0	0	0.0%
17. 2400 School Administration	0.00								0	0	0.0%
18. 2500 Central Services	0.00								0	0	0.0%
19. 2600 Operation & Maintenance of Plant	0.00								0	0	0.0%
20. 2700 Student Transportation	0.00								0	0	0.0%
21. 2900 Other	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	0.00	0.00	0	0	0	0			0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 110502000

VERSION Revised #1

I certify that the Budget of Casa Grande Union High School District, Pinal County for fiscal year 2015 was officially proposed by the Governing Board on June 3, 2014, and that the complete Proposed Expenditure Budget may be reviewed by contacting Eileen Crumbaker at the District Office, telephone 520-316-3360 during normal business hours.

President of the Governing Board

1. Student Count			2. Tax Rates:			* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).
	FY 2014 Prior Yr. 2013 ADM	FY 2015 Budget Yr. 2014 ADM		Prior FY	Estimated Budget FY	
Resident	3,240,558	3,529,342	Primary Rate	2.1462	2.1462	
Attending	3,258,012	3,561,235	Secondary Rate*	0.9051	0.9161	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	22,903,958	GBL	22,903,958
Classroom Site	1,542,305	CSFBL	1,542,304
Unrestricted Capital Outlay	1,997,583	UCBL	1,997,583

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	6,663,704	6,076,404	924,673	559,466	7,588,377	6,635,870	-12.6%
2000 Support Services							
2100 Students	1,042,560	1,076,796	29,482	28,182	1,072,042	1,104,978	3.1%
2200 Instructional Staff	92,351	188,075	84,075	84,075	176,426	272,150	54.3%
2300, 2400, 2500 Administration	2,785,357	1,866,267	425,578	565,052	3,210,935	2,431,319	-24.3%
2600 Oper./Maint. of Plant	1,397,986	1,649,598	2,435,181	2,413,092	3,833,167	4,062,690	6.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	113,439	116,026	20,440	20,440	133,879	136,466	1.9%
610 School-Sponsored Cocurric. Activities	99,883	132,708	0	0	99,883	132,708	32.9%
620 School-Sponsored Athletics	481,246	505,541	65,450	75,850	546,696	581,391	6.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	12,676,526	11,611,415	3,984,879	3,746,157	16,661,405	15,357,572	-7.8%
200 Special Education							
1000 Instruction	1,666,291	1,697,639	571,054	624,814	2,237,345	2,322,453	3.8%
2000 Support Services							
2100 Students	441,330	463,626	279,757	279,757	721,087	743,383	3.1%
2200 Instructional Staff	110,750	31,906	6,000	6,000	116,750	37,906	-67.5%
2300, 2400, 2500 Administration	75,331	95,656	5,100	5,100	80,431	100,756	25.3%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	13,511	0	0	0	13,511	-
3000 Oper. of Noninstructional Services	0	0	197	0	197	0	-100.0%
Special Education Subsection Subtotal	2,293,702	2,302,338	862,108	915,671	3,155,810	3,218,009	2.0%
400 Pupil Transportation	0	0	3,107,698	4,242,109	3,107,698	4,242,109	36.5%
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	42,456	86,268	0	0	42,456	86,268	103.2%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	15,012,684	14,000,021	7,954,685	8,903,937	22,967,369	22,903,958	-0.3%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 110502000

VERSION Revised #1

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	22,967,369	22,903,958	(63,411)	-0.3%
Instructional Improvement	165,926	225,000	59,074	35.6%
Structured English Immersion	0	1	1	--
Compensatory Instruction	0	0	0	0.0%
Student Success		150,000	150,000	
Classroom Site	1,685,314	1,542,305	(143,009)	-8.5%
Federal Projects	4,812,678	6,650,000	1,837,322	38.2%
State Projects	104,466	150,000	45,534	43.6%
Unrestricted Capital Outlay	899,977	1,997,583	1,097,606	122.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	713,072	727,131	14,059	2.0%
Debt Service	0	4,000,000	4,000,000	--
School Plant Funds	13,513	75,000	61,487	455.0%
Auxiliary Operations	0	200,000	200,000	--
Bond Building	0	0	0	0.0%
Food Service	1,545,079	2,000,000	454,921	29.4%
Other	2,508,560	5,975,500	3,466,940	138.2%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	78,473	78,475
Emotional Disability	197,481	207,481
Hearing Impairment	21,028	21,028
Other Health Impairments	60,045	60,045
Specific Learning Disability	1,900,842	1,983,729
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	2,650,120	2,743,009
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technological Education	457,578	475,000
Career Education	0	0
TOTAL	3,107,698	3,218,009

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 2015 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2015 Truth in Taxation Base Limit (from FY 2014 TNT work sheet, line 3 + line 11)	\$	<u>0</u>	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2015 TNT Base Limit	\$	<u>0</u>	

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

FY 2015 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>86,268</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 2014 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2014 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2014 original budget amounts for programs above (from FY 2014 TNT work sheet, line 8.b)		<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 2014 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2014 original budget for Small School Adjustment (from FY 2014 TNT work sheet, line 9.b)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u>86,268</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u>86,268</u>	
12.	Amount to be Levied in FY 2015 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$	<u> </u>	<u> </u>
13.	Amount to be Levied in FY 2015 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>86,268</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>86,268</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.