



FY 2015
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2015 was

Proposed	<u>June 3, 2014</u>
Adopted	<u>June 23, 2014</u>
Revised	<u>April 2, 2015</u>
	Date

<u>Brenda Zenan</u>	Ms. Brenda Zenan, President
<u>Ms. Anita Glazar</u>	Ms. Anita Glazar, Clerk
<u>Mr. James Ledbetter</u>	Mr. James Ledbetter, Member
<u>Mr. Robb Williams</u>	Mr. Robb Williams, Member
<u>Mr. Anthony Lozano</u>	Mr. Anthony Lozano, Member
SIGNED	SIGNED

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

<u>[Signature]</u>	<u>[Signature]</u>
Superintendent Signature	Business Manager Signature

District Contact Employee: Kirk Waddle
Telephone: 928-634-2941 E-mail: kwaddle@muhs.com

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

1. Total Budgeted Revenues for Fiscal Year 2014	\$ <u>7,721,481</u>
2. Estimated Revenues by Source for Fiscal Year 2015 (excluding property taxes)	
Local 1000	\$ _____
Intermediate 2000	\$ <u>114,000</u>
State 3000	\$ <u>1,116,376</u>
Federal 4000	\$ <u>755,464</u>
TOTAL	\$ <u>1,985,840</u>

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

	Prior FY 2014	Est. Budget FY 2015
Primary Tax Rate:	2.1708	2.1734
Secondary Tax Rates:		
M&O Override	0.2259	0.2322
Special K-3 Program Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.5482	0.5478
JTED	0.0500	0.0500
Total Secondary Tax Rate	0.8241	0.8300

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

1. General Budget Limit (from Budget, page 7, line 10)	\$ <u>6,786,787</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>269,919</u>
3. Subtotal (line A.1 + A.2)	\$ <u>7,056,706</u>
4. Federal Projects (from Budget, page 6, line 18)	\$ <u>658,474</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>0</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$ <u>7,715,180</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ <u>6,786,787</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>269,919</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>7,056,706</u>

FUND 001 (M&O) MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	FTE		Salaries	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Other	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2014	Budget FY 2015	
100 Regular Education										
1000 Instruction	44.00	44.00	1,899,759	689,250	87,066	59,245	49,500	2,890,638	2,784,820	-3.7%
2000 Support Services										
2100 Students	7.50	7.50	236,160	130,986	16,430	5,000		386,238	388,576	0.6%
2200 Instructional Staff	3.00	3.00	115,669	43,186	13,515	5,500	5,000	181,725	182,870	0.6%
2300 General Administration	2.00	2.00	150,775	36,591	5,000	2,000		192,873	194,366	0.8%
2400 School Administration	4.00	4.00	195,738	58,128	24,633	5,000		281,561	283,499	0.7%
2500 Central Services	5.00	5.00	171,921	68,768	67,781	5,500	9,782	356,782	323,752	-9.3%
2600 Operation & Maintenance of Plant	11.00	11.00	336,187	163,715	239,318	332,530		1,091,543	1,071,750	-1.8%
2900 Other	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	0.00	0.00						0	0	0.0%
610 School-Sponsored Cocurricular Activities	1.00	1.00						0	0	0.0%
620 School-Sponsored Athletics	0.00	0.00	117,069	18,472	29,265	500		164,147	165,306	0.7%
630, 700, 800, 900 Other Programs	0.00	0.00						0	0	0.0%
Regular Education Subsection Subtotal (lines 1-12)	77.50	77.50	3,223,278	1,209,096	483,008	415,275	64,282	5,545,507	5,394,939	-2.7%
200 Special Education										
1000 Instruction	19.00	19.00	615,087	126,692	58,004	21,000		814,693	820,783	0.7%
2000 Support Services										
2100 Students	1.00	1.00	22,511	11,504	51,000			84,792	85,015	0.3%
2200 Instructional Staff	0.00							0	0	0.0%
2300 General Administration	0.00							0	0	0.0%
2400 School Administration	0.00							0	0	0.0%
2500 Central Services	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	0.00							0	0	0.0%
2900 Other	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	0.00							0	0	0.0%
Subtotal (lines 14-22)	20.00	20.00	637,598	138,196	109,004	21,000	0	899,485	905,798	0.7%
400 Pupil Transportation	10.00	10.00	265,238	62,310	3,850	123,000		451,772	454,398	0.6%
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	0.50	0.50	27,000	4,652				31,652	31,652	0.0%
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	0	0.0%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	108.00	108.00	4,153,114	1,414,254	595,862	559,275	64,282	6,928,416	6,786,787	-2.0%

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

(A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY	
1. Autism	0		1.
2. Emotional Disability	113,461	113,461	2.
3. Hearing Impairment	0		3.
4. Other Health Impairments	0		4.
5. Specific Learning Disability	0		5.
6. Mild, Moderate or Severe Intellectual Disability	77,090	77,090	6.
7. Multiple Disabilities	422,545	428,858	7.
8. Multiple Disabilities with Severe Sensory Impairment	32,945	32,945	8.
9. Orthopedic Impairment	128,954	128,954	9.
10. Developmental Delay	0		10.
11. Preschool Severe Delay	0		11.
12. Speech/Language Impairment	0		12.
13. Traumatic Brain Injury	0		13.
14. Visual Impairment	0		14.
15. Subtotal (lines 1 through 14)	774,995	781,308	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	124,490	124,490	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	899,485	905,798	22.

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 7

Prior FY	Budget FY
56,000	56,000

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

Expenditures Budgeted for Audit Services	
M&O Fund - Nonfederal	6350
All Funds - Federal	6330
	<u>\$ 28,576</u>
	<u>2,574</u>

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	Resident	Attending
A. FY 2014 Average Daily Membership:	1,184,000	1,231,000
B. FY 2013 Average Daily Membership:	1,163,000	1,213,000

Expenditures Budgeted in the M&O Fund for Food Service

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

Estimated Transportation Revenues for FY 2015	
Estimated transportation revenues (object code 1400) to be received	<u>\$ 282,360</u>

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Total Prior FY 2014	Total Budget FY 2015	% Increase/ Decrease
Classroom Site Fund 811 - Base Salary								
100 Regular Education								
:000 Instruction	48,315	9,663				83,957	57,978	-30.2%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	48,315	9,663				83,957	57,978	-30.2%
200 Special Education								
1000 Instruction	48,315	9,662				48,062	57,977	20.6%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	48,315	9,662				48,062	57,977	20.6%
Other Programs (Specify) _____						0	0	0.0%
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	96,630	19,325				131,119	115,955	-11.6%
Classroom Site Fund 812 - Performance Pay								
100 Regular Education								
1000 Instruction	105,425	21,285				125,574	127,710	-2.2%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	105,425	21,285				125,574	127,710	-2.2%
200 Special Education								
1000 Instruction	106,425	21,285				87,655	127,710	45.7%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	106,425	21,285				87,655	127,710	45.7%
Other Programs (Specify) _____						0	0	0.0%
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	212,850	42,570				285,229	255,420	-5.0%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	99,710	19,942				162,779	119,652	-26.5%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	99,710	19,942				162,779	119,652	-26.5%
200 Special Education								
1000 Instruction	99,711	19,942				81,387	119,653	47.2%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 31-33)	99,711	19,942				81,387	119,653	47.2%
500 Dropout Prevention Programs						0	0	0.0%
Other Programs (Specify) _____						0	0	0.0%
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0				0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	199,421	39,884				344,066	239,305	-19.9%
Total Classroom Site Funds (lines 13, 26, and 39)	508,901	101,739				638,384	610,680	-4.3%

For FY 2015, 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.

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures	Unrestricted Capital Outlay Override (1)	Library Books, Textbooks, & Instructional Aids (2)	Property (2)	Redemption of Principal (3)	Interest (4)	All Other Object Codes (excluding 6990)	Totals		% Increase/Decrease
							Prior FY 2014	Budget FY 2015	
Unrestricted Capital Outlay Fund 610 (6)	1						0	0	0.0%
1000 Instruction	2		61,600				13,605	61,600	352.8%
2000 Support Services							0	0	0.0%
2100, 2200 Students and Instructional Staff	3						0	0	0.0%
2300, 2400, 2500, 2900 Administration	4						11,334	14,060	24.1%
2600 Operation & Maintenance of Plant	5	14,060					0	0	0.0%
2700 Student Transportation	6		30,000				0	30,000	0.0%
3000 Operation of Noninstructional Services (5)	7						0	0	0.0%
4000 Facilities Acquisition and Construction	8						0	0	0.0%
5000 Debt Service	9			123,921	40,338		163,281	164,259	0.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10	14,060	91,600	123,921	40,338	0	188,220	269,919	43.4%

(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)]

(2) Detail by object code:

Unrestricted Capital Outlay
6641 Library Books
6642 Textbooks
6643 Instructional Aids
6731 Furniture and Equipment
6734 Vehicles
6737 Tech Hardware & Software

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

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of _____, interest on capital leases of _____

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

DISTRICT NAME Mingus Union High School District #4

COUNTY Yavapai

CTD NUMBER 130504000

VERSION Revised #2

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	188,229	269,919	0		0	
Select Object Codes Detail (1)						
6150 Classified Salaries	0		0		0	
6200 Employee Benefits	0		0		0	
6450 Construction Services	0		0		0	
6710 Land and Improvements	0		0		0	
6720 Buildings and Improvements	0		0		0	
6731 Furniture and Equipment	0		0		0	
6734 Vehicles	0		0		0	
6737 Technology Hardware & Software	0		0		0	
6831 Redemption of Principal		123,921				
6842 Interest		40,338				
6850 Interest						
Total amounts reported on lines 2-11 above for						
Renovation	0		0		0	
New Construction	0		0		0	
Other	0		0		0	
Total (lines 12-14)	0		0		0	
Total (lines 12-14)	0	check total of lines 2-11	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

FEDERAL PROJECTS

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	4.00	263,082	206,707
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	63,376	47,716
3. 160 ESEA Title IV - 21st Century Schools	6000	0.00	0	0
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0	0
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0	0
6. 200 ESEA Title VII - Indian Education	6000	0.00	0	0
7. 210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0	0
8. 220 IDEA Part B	6000	0.00	169,972	177,353
9. 230 Johnson-O'Malley	6000	0.00	0	0
10. 240 Workforce Investment Act	6000	0.00	0	0
11. 250 AEA - Adult Education	6000	0.00	0	0
12. 260-270 Vocational Education - Basic Grants	6000	0.00	73,881	71,545
13. 280 ESEA Title X - Homeless Education	6000	0.00	0	0
14. 290 Medicaid Reimbursement	6000	0.00	30,000	0
15. 374 E-Rate	6000	0.00	35,000	35,000
16. 378 Impact Aid	6000	0.00	0	0
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	120,153	120,153
18. Total Federal Project Funds (lines 1-17)		4.00	755,464	658,474

STATE PROJECTS

19. 400 Vocational Education	6000	0.00	52,279	38,718
20. 410 Early Childhood Block Grant	6000	0.00	0	0
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0	0
22. 425 Adult Basic Education	6000	0.00	0	0
23. 430 Chemical Abuse Prevention Programs	6000	0.00	0	0
24. 435 Academic Contests	6000	0.00	0	0
25. 450 Gifted Education	6000	0.00	0	0
26. 460 Environmental Special Plate	6000	0.00	0	0
27. 465-499 Other State Projects	6000	0.00	0	159,100
28. Total State Project Funds (lines 19-27)		0.00	52,279	197,818
29. Total Special Projects (lines 18 and 28)		4.00	807,743	856,292

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY
1. Teacher Compensation Increases	6000	46,959
2. Class Size Reduction	6000	36,080
3. Dropout Prevention Programs (M&O purposes)	6000	148,752
4. Instructional Improvement Programs (M&O purposes)	6000	0
5. Total Instructional Improvement Fund (lines 1-4)		231,791

OTHER FUNDS (DO NOT Add to Aggregate)

	Prior 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. 080 Student Success	6000	19,127
5. 500 School Plant (Lease over 1 year) (2)	6000	0
6. 505 School Plant (Lease 1 year or less)	6000	0
7. 506 School Plant (Sale)	6000	0
8. 510 Food Service	6000	260,000
9. 515 Civic Center	6000	61,578
10. 520 Community School	6000	139,771
11. 525 Auxiliary Operations	6000	275,000
12. 526 Extracurricular Activities Fees Tax Credit	6000	0
13. 530 Gifts and Donations	6000	187,640
14. 535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0
15. 540 Fingerprint	6000	0
16. 545 School Opening	6000	0
17. 550 Insurance Proceeds	6000	10,000
18. 555 Textbooks	6000	0
19. 565 Litigation Recovery	6000	0
20. 570 Indirect Costs	6000	0
21. 575 Unemployment Insurance	6000	0
22. 580 Teacherage	6000	0
23. 585 Insurance Refund	6000	0
24. 590 Grants and Gifts to Teachers	6000	0
25. 595 Advertisement	6000	0
26. 596 Joint Technical Education	6000	312,360
27. 620 Adjacent Ways	6000	0
28. 639 Impact Aid Revenue Bond Building	6000	0
29. 640 School Plant - Special Construction	6000	0
30. 650 Gifts and Donations-Capital	6000	0
31. 660 Condemnation	6000	0
32. 665 Energy and Water Savings	6000	0
33. 686 Emergency Deficiencies Correction	6000	0
34. 691 Building Renewal Grant	6000	0
35. 700 Debt Service	6000	1,238,294
36. 720 Impact Aid Revenue Bond Debt Service	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 OPER	6000	0
4. 9	6000	0

(1) From Supplement, page 3, line 16 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)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 5,911,095		
* (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	\$ 5,911,095	\$ 5,911,095	\$ 0
2. (a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 669,938		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	414,321		
(c) Adjusted DAA	\$ 255,617	0	255,617
3. FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		587,987	
* (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		181,698	13,639
(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)		74,355	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		31,652	
(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)		0	
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)		\$ 6,786,787	
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)			\$ 269,256

* 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.

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>186,739</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ _____
3. Adjusted Amount Available for FY 2014 Capital Expenditures (line A.1 + A.2)	\$ <u>186,739</u>
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$ <u>188,220</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>186,739</u>
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>186,103</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>636</u>
8. Interest Earned in Fund 610 in FY 2014	\$ <u>27</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ _____
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>269,256</u>
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ <u><u>269,919</u></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>638,395</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>518,994</u>
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$ <u>119,401</u>
4. Interest Earned in the Classroom Site Fund in FY 2014	\$ <u>104</u>
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$ <u>491,175</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><u>610,680</u></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)	131,120	263,229	244,046	0	638,395
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	113,406	204,329	201,259		518,994
3. Unexpended Budget Balance (line 1 minus 2)	17,714	58,900	42,787	0	119,401
4. Interest Earned in FY 2014	6	50	48		104
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.	98,235	196,470	196,470		491,175
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) **	115,955	255,420	239,305	0	610,680

* 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.