



FY 2016
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Adopted _____

Version _____

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2016 was

Proposed July 14, 2015

Adopted _____

Revised _____

Date

[Handwritten Signature]

[Handwritten Signature]

SIGNED

SIGNED

The budget file(s) for FY 2016 sent to the Arizona Department of Education, via the internet, on

July 16, 2015

contain(s) the data for the budget described above.

Date

[Handwritten Signature]

Superintendent Signature

Dr. H.T. Sanchez

Superintendent Name

[Handwritten Signature]

Business Manager Signature

Karla Soto

Business Manager Name

District Contact Employee:

Karla Soto

Telephone:

520 225 6493

E-mail:

karla.soto@tusd1.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2015 \$ 500,000

2. Estimated Revenues by Source for Fiscal Year 2016 (excluding property taxes)

Local	1000	\$	<u>260,000</u>
Intermediate	2000	\$	<u>13,000,000</u>
State	3000	\$	<u>100,000,000</u>
Federal	4000	\$	<u>2,000,000</u>
TOTAL		\$	<u>115,260,000</u>

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

	Prior FY 2015	Est. Budget FY 2016
Primary Tax Rate:	<u>6.8021</u>	<u>6.4672</u>
Secondary Tax Rates:		
M&O Override		
Special K-3 Program Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.7073</u>	<u>0.8283</u>
JTED		
Total Secondary Tax Rate	<u>0.7073</u>	<u>0.8283</u>

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

1. General Budget Limit (from Budget, page 7, line 10)	\$ <u>301,776,170</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>20,842,581</u>
3. Subtotal (line A.1 + A.2)	\$ <u>322,618,751</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>67,355,463</u>
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ <u>1,165,463</u>
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	\$ <u>388,808,751</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 31)	\$ <u>301,776,170</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>20,842,581</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>322,618,751</u>

C. BUDGETED CURRENT EXPENDITURES BY FUNCTION

	Percentages
1. Function 1000 - Instruction	<u>50.8%</u>
2. Function 2100 - Support Services — Students	<u>8.7%</u>
3. Function 2200 - Support Services — Instruction	<u>7.2%</u>
4. Total	<u>66.7%</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	
		Prior FY	Budget FY						Prior FY 2015	Budget FY 2016		
		100 Regular Education										
1000 Instruction	1.	1,586.08	1,585.10	60,192,850	19,341,378	76,548	1,350,001	9,425	82,462,852	80,970,202	-1.8%	1.
2000 Support Services												
2100 Students	2.	294.92	293.41	8,604,860	2,769,929	103,740	97,338	99,425	12,034,017	11,675,292	-3.0%	2.
2200 Instructional Staff	3.	103.80	118.20	3,319,937	1,102,383	223,677	111,000		4,709,129	4,756,997	1.0%	3.
2300 General Administration	4.	25.75	27.55	2,341,643	735,982	158,561	55,728	121,700	3,244,758	3,413,614	5.2%	4.
2400 School Administration	5.	238.50	256.75	14,624,790	4,480,437	52,000	111,423		17,859,921	19,268,650	7.9%	5.
2500 Central Services	6.	128.01	109.63	5,055,917	1,582,139	1,768,270	226,040	25,435	10,187,953	8,657,801	-15.0%	6.
2600 Operation & Maintenance of Plant	7.	590.49	644.92	16,574,206	5,319,442	10,251,593	15,382,167	53,004	49,175,237	47,580,412	-3.2%	7.
2900 Other	8.	0.00							18,574	0	-100.0%	8.
3000 Operation of Noninstructional Services	9.	0.00					474,333		466,183	474,333	1.7%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	336,600	63,954				398,517	400,554	0.5%	10.
620 School-Sponsored Athletics	11.	20.00	10.00	1,337,758	305,339	750	93,247	139,934	2,496,501	1,877,028	-24.8%	11.
630 Other Instructional Programs	12.									0	0.0%	12.
700, 800, 900 Other Programs	13.									0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	2,987.55	3,045.56	112,388,561	35,700,983	12,635,139	17,901,277	448,923	183,053,642	179,074,883	-2.2%	14.
200 Special Education												
1000 Instruction	15.	784.21	861.60	26,757,138	7,921,052	306,669	26,100		32,560,097	35,010,959	7.5%	15.
2000 Support Services												
2100 Students	16.	162.58	151.65	9,411,275	2,819,786	1,199,175	8,094		13,940,733	13,438,330	-3.6%	16.
2200 Instructional Staff	17.	24.05	17.58	744,875	223,462	7,000	26,250	1,200	1,509,305	1,002,787	-33.6%	17.
2300 General Administration	18.	1.00	1.00	38,074	11,422				47,771	49,496	3.6%	18.
2400 School Administration	19.	1.00	2.00	118,437	35,531		136		101,591	154,104	51.7%	19.
2500 Central Services	20.	1.50	1.50	106,751	32,025	12,500	5,925		143,173	157,201	9.8%	20.
2600 Operation & Maintenance of Plant	21.	2.00	2.00	50,662	15,199	44,400	7,170		116,322	117,431	1.0%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	976.34	1,037.33	37,227,212	11,058,477	1,569,744	73,675	1,200	48,418,992	49,930,308	3.1%	24.
400 Pupil Transportation	25.	356.93	358.18	7,035,886	2,129,230	1,429,200	1,396,462		10,444,466	11,990,778	14.8%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	779.55	837.20	37,015,543	10,742,464	6,862,438	4,112,535	878,067	55,711,047	59,611,047	7.0%	26.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
530 Dropout Prevention Programs	28.	14.88	13.00	532,344	159,703	827	74,536		767,410	767,410	0.0%	28.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%	29.
550 K-3 Reading Program	30.	1.00	0.00	135,000	28,400	220,003	18,341		141,867	401,744	183.2%	30.
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 10)	31.	5,116.25	5,291.27	194,334,546	59,819,257	22,717,351	23,576,826	1,328,190	298,537,424	301,776,170	1.1%	31.

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

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

(A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY	
1. Autism	3,404,363	3,307,761	1.
2. Emotional Disability	3,846,138	3,729,421	2.
3. Hearing Impairment	1,429,100	2,364,900	3.
4. Other Health Impairments	3,751,156	3,793,056	4.
5. Specific Learning Disability	11,305,726	12,468,320	5.
6. Mild, Moderate or Severe Intellectual Disability	4,729,918	4,878,357	6.
7. Multiple Disabilities	1,506,592	1,244,594	7.
8. Multiple Disabilities with Severe Sensory Impairment	39,617	117,537	8.
9. Orthopedic Impairment	343,423	333,035	9.
10. Developmental Delay	1,791,389	1,586,670	10.
11. Preschool Severe Delay	2,834,406	3,219,763	11.
12. Speech/Language Impairment	8,076,061	8,114,362	12.
13. Traumatic Brain Injury	0	0	13.
14. Visual Impairment	504,530	595,664	14.
15. Subtotal (lines 1 through 14)	43,562,419	45,753,440	15.
16. Gifted Education	1,459,787	1,532,325	16.
17. Remedial Education	0	0	17.
18. ELL Incremental Costs	1,877,595	1,312,983	18.
19. ELL Compensatory Instruction	0	0	19.
20. Vocational and Technical Education	1,519,191	1,331,560	20.
21. Career Education	0	0	21.
22. Total (lines 15 through 21. Must equal total of line 24, page 1)	48,418,992	49,930,308	22.

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 115,000
All Funds - Federal	6330	10,000

FY 2016 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.

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 474,334

(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)]

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
Staff-Pupil 1 to 12

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
3,070.00	3,125.00

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 2015	Budget FY 2016	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	2,642,518	792,756				3,319,806	3,435,274	3.5%
2100 Support Services - Students	2.	83,791	25,137				96,294	108,928	13.1%
2200 Support Services - Instructional Staff	3.	33,257	9,977				38,219	43,234	13.1%
Program 100 Subtotal (lines 1-3)	4.	2,759,566	827,870				3,454,319	3,587,436	3.9%
200 Special Education									
1000 Instruction	5.	563,813	169,144				808,085	732,957	-9.3%
2100 Support Services - Students	6.	7,134	2,140				5,377	9,274	72.5%
2200 Support Services - Instructional Staff	7.	2,184	655				2,296	2,839	23.6%
Program 200 Subtotal (lines 5-7)	8.	573,131	171,939				815,758	745,070	-8.7%
Other Programs (Specify) _____									
1000 Instruction	9.						15,048	0	-100.0%
2100 Support Services - Students	10.						2,821	0	-100.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				17,869	0	-100.0%
Total Expenditures (lines 4, 8, and 12)	13.	3,332,697	999,809				4,287,946	4,332,506	1.0%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	14,890,528	2,829,200				14,913,500	17,719,728	18.8%
2100 Support Services - Students	15.	57,809	10,984				51,185	68,793	34.4%
2200 Support Services - Instructional Staff	16.	156,824	29,797				143,931	186,621	29.7%
Program 100 Subtotal (lines 14-16)	17.	15,105,161	2,869,981				15,108,616	17,975,142	19.0%
200 Special Education									
1000 Instruction	18.	1,365,717	259,486				1,405,775	1,625,203	15.6%
2100 Support Services - Students	19.	36,324	6,901				32,796	43,225	31.8%
2200 Support Services - Instructional Staff	20.	3,916	744				3,611	4,660	29.1%
Program 200 Subtotal (lines 18-20)	21.	1,405,957	267,131				1,442,182	1,673,088	16.0%
Other Programs (Specify) _____									
1000 Instruction	22.						8,311	0	-100.0%
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				8,311	0	-100.0%
Total Expenditures (lines 17, 21, and 25)	26.	16,511,118	3,137,112				16,559,109	19,648,230	18.7%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	5,171,222	1,551,367	70,423			6,214,235	6,793,012	9.3%
2100 Support Services - Students	28.	149,044	44,713				188,926	193,757	2.6%
2200 Support Services - Instructional Staff	29.	58,955	17,687				74,734	76,642	2.6%
Program 100 Subtotal (lines 27-29)	30.	5,379,221	1,613,767	70,423	0		6,477,895	7,063,411	9.0%
200 Special Education									
1000 Instruction	31.	1,019,767	305,930				1,263,225	1,325,697	4.9%
2100 Support Services - Students	32.	12,816	3,845				10,554	16,661	57.9%
2200 Support Services - Instructional Staff	33.	3,241	972				4,109	4,213	2.5%
Program 200 Subtotal (lines 31-33)	34.	1,035,824	310,747	0	0		1,277,888	1,346,571	5.4%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						29,389	0	-100.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						5,691	0	-100.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		35,080	0	-100.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	6,415,045	1,924,514	70,423	0		7,790,863	8,409,982	7.9%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	26,258,860	6,061,435	70,423	0	0	28,637,918	32,390,718	13.1%

(1) For FY 2016, 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.

The district has budgeted an amount in Fund 011 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted greater in Fund 012 than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$1.

The district has budgeted an amount in Fund 013 which is less than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$1.

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 2015	Budget FY 2016	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		2,757,282	737,968				9,342,495	3,495,250	-62.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		183,650	820,700				1,389,633	1,004,350	-27.7%
2300, 2400, 2500, 2900 Administration	4.	33,200		3,846,829				9,802,457	3,880,029	-60.4%
2600 Operation & Maintenance of Plant	5.	87,700		1,222,400				776,613	1,310,100	68.7%
2700 Student Transportation	6.			659,000				0	659,000	--
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.						819,845	2,010,943	819,845	-59.2%
5000 Debt Service	9.				8,884,603	789,404		4,892,955	9,674,007	97.7%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	120,900	2,940,932	7,286,897	8,884,603	789,404	819,845	28,215,096	20,842,581	-26.1%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(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	15,000.00
6642 Textbooks	1,639,000.00
6643 Instructional Aids	1,286,932.00
6731 Furniture and Equipment	1,221,000.00
6734 Vehicles	750,000.00
6737 Tech Hardware & Software	5,315,897.00

(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.

\$1,561,145.00

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 8,884,603, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 789,404, and interest on bonds of _____.

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		
		Fund 610		Fund 630		Fund 695		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	28,215,096	20,842,581	0		0		1.
Select Object Codes Detail (1)								
6150 Classified Salaries	2.	600,000	409,885	0		0		2.
6200 Employee Benefits	3.	100,000	122,966	0		0		3.
6450 Construction Services	4.	1,593,193	286,954	0		0		4.
6710 Land and Improvements	5.	0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		6.
6731 Furniture and Equipment	7.	734,541	1,221,000	0		0		7.
6734 Vehicles	8.	234,286	750,000	0		0		8.
6737 Technology Hardware & Software	9.	13,910,535	5,315,897	0		0		9.
6831, 6832 Redemption of Principal	10.	4,465,450	8,884,603	0		0		10.
6841, 6842, 6850 Interest	11.	401,599	789,404	0		0		11.
Total (lines 2-11)	12.	22,039,604	17,780,709	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:								
Renovation	13.	500,000	286,954	0				13.
New Construction	14.	0		0		0		14.
Other	15.	21,539,604	17,493,755	0		0		15.
Total (lines 13-15, must equal line 12)	16.	22,039,604	17,780,709	0	0	0	0	16.

(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	394.87	324.88	30,000,000	30,000,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	30.60	26.40	4,800,000	4,800,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	2.17	2.60	3,300,000	3,300,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	275,000	275,000	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	10.75	11.25	800,000	800,000	5.
6.	200 ESEA Title VII - Indian Education	6000	6.88	6.88	405,000	405,000	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	154.57	149.84	11,100,000	11,000,000	8.
9.	230 Johnson-O'Malley	6000	1.31	1.31	80,000	80,000	9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	8.50	8.00	1,300,000	1,300,000	12.
13.	280 ESEA Title X - Homeless Education	6000	2.50	0.00	130,000	130,000	13.
14.	290 Medicaid Reimbursement	6000	0.00	32.00	5,000,000	5,000,000	14.
15.	374 E-Rate	6000	0.00	0.00	8,000,000	8,000,000	15.
16.	378 Impact Aid	6000	0.00	6.25	1,165,463	1,165,463	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	5.10	5.30	1,100,000	1,100,000	17.
18.	Total Federal Project Funds (lines 1-17)		617.25	574.71	67,455,463	67,355,463	18.

STATE PROJECTS

19.	400 Vocational Education	6000	4.48	4.00	550,000	550,000	19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	382,500	382,500	23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	460 Environmental Special Plate	6000	0.00		0		26.
27.	465-499 Other State Projects	6000	0.00	0.00	1,000,000	1,000,000	27.
28.	Total State Project Funds (lines 19-27)		4.48	4.00	1,932,500	1,932,500	28.
29.	Total Special Projects (lines 18 and 28)		621.73	578.71	69,387,963	69,287,963	29.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	0	1.	
2.	Class Size Reduction	6000	0	2.	
3.	Dropout Prevention Programs (M&O purposes)	6000	0	3.	
4.	Instructional Improvement Programs (M&O purposes)	6000	2,500,000	2,500,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)		2,500,000	2,500,000	5.

OTHER FUNDS (DO NOT Add to Aggregate)

			Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	2,000	2,000	1.
2.	071 Structured English Immersion (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (Lease over 1 year) (2)	6000	5,000	5,000	4.
5.	505 School Plant (Lease 1 year or less)	6000	22,000	22,000	5.
6.	506 School Plant (Sale)	6000	750,000	750,000	6.
7.	510 Food Service	6000	23,000,000	23,000,000	7.
8.	515 Civic Center	6000	3,500,000	3,500,000	8.
9.	520 Community School	6000	5,500,000	5,500,000	9.
10.	525 Auxiliary Operations	6000	1,700,000	1,700,000	10.
11.	526 Extracurricular Activities Fees Tax Credit	6000	8,500,000	8,500,000	11.
12.	530 Gifts and Donations	6000	3,000,000	3,000,000	12.
13.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	2,500	2,500	13.
14.	540 Fingerprint	6000	25,000	25,000	14.
15.	545 School Opening	6000	0		15.
16.	550 Insurance Proceeds	6000	575,000	575,000	16.
17.	555 Textbooks	6000	201,000	201,000	17.
18.	565 Litigation Recovery	6000	10,000	10,000	18.
19.	570 Indirect Costs	6000	10,000,000	10,000,000	19.
20.	575 Unemployment Insurance	6000	500,000	500,000	20.
21.	580 Teacherage	6000	0		21.
22.	585 Insurance Refund	6000	0		22.
23.	590 Grants and Gifts to Teachers	6000	0		23.
24.	595 Advertisement	6000	100,000	100,000	24.
25.	596 Joint Technical Education	6000	5,000,000	5,000,000	25.
26.	620 Adjacent Ways	6000	1,200,000	1,200,000	26.
27.	639 Impact Aid Revenue Bond Building	6000	0		27.
28.	640 School Plant - Special Construction	6000	0		28.
29.	650 Gifts and Donations-Capital	6000	20,000	20,000	29.
30.	660 Condemnation	6000	22,000	22,000	30.
31.	665 Energy and Water Savings	6000	32,000,000	13,000,000	31.
32.	686 Emergency Deficiencies Correction	6000	0		32.
33.	691 Building Renewal Grant	6000	1,400,000	1,400,000	33.
34.	700 Debt Service	6000	24,200,000	24,200,000	34.
35.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	35.
36.	Other 586, 855, 576	6000	1,040,000	2,625,000	36.
INTERNAL SERVICE FUNDS 950-989					
1.	954 Self-Insurance	6000	35,000,000	35,000,000	1.
2.	955 Intergovernmental Agreements	6000	500,000	500,000	2.
3.	9__ OPEB	6000	0		3.
4.	951, 952, 953 Internal Service Funds	6000	800,000	800,000	4.

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

**CALCULATION OF FY 2016 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 2016 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 241,591,972		
* (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	\$ 241,591,972	\$ 231,799,178	\$ 9,792,794
2. (a) FY 2016 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 22,243,784		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	_____		
	18,795,997		
(c) Adjusted DAA	\$ 3,447,787		3,447,787
3. FY 2016 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation	_____		
* (b) Unrestricted Capital Outlay	_____		
* (c) Special Program	_____		
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)	_____		
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources	_____	15,000	1,000
(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)	_____	4,000	1,000
*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)	_____	59,611,047	4,100,000
* (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)	_____	9,579,535	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	_____	767,410	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2014 (A.R.S. §15-910.M)	_____		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	_____		
* (g) FY 2015 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)	_____	0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)	_____		
* (i) 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) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:	_____		
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund	_____		
(c) Increase for Energy and Water Savings Fund Transfer to M&O	_____		
(d) JTED Reduction	_____		
(e) Noncompliance Adjustment	_____		
(f) ADM Audit Adjustment	_____		
(g) Other:	_____		
10. FY 2016 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 31 cannot exceed this amount)		\$ 301,776,170	
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)			\$ 17,342,581

* 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.

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100201000
VERSION Adopted

I certify that the Budget of Tucson Unified School District, Pima County for fiscal year 2016 was officially proposed by the Governing Board on June 23, 2015, and that the complete Proposed Expenditure Budget may be reviewed by contacting Karla Soto at the District Office, telephone 520 225 6493 during normal business hours.

[Signature]
President of the Governing Board

1. Student Count:	FY 2015	FY 2016	2. Tax Rates:	Prior FY	Estimated Budget FY	* 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).
	Prior Yr. 2014 ADM	Budget Yr. 2015 ADM				
Attending	46,822.162	45,924.188	Primary Rate	6.8021	6.4672	
			Secondary Rate*	0.7073	0.8283	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	301,776,170	GBL	301,776,170
Classroom Site	32,390,718	CSFBL	32,390,718
Unrestricted Capital Outlay	20,842,581	UCBL	20,842,581

	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	81,139,732	79,534,228	1,323,120	1,435,974	82,462,852	80,970,202	-1.8%
2000 Support Services							
2100 Students	11,817,860	11,374,789	216,157	300,503	12,034,017	11,675,292	-3.0%
2200 Instructional Staff	4,444,868	4,422,320	264,261	334,677	4,709,129	4,756,997	1.0%
2300, 2400, 2500 Administration	28,324,956	28,820,908	2,967,676	2,519,157	31,292,632	31,340,065	0.2%
2600 Oper./Maint. of Plant	22,492,946	21,893,648	26,682,291	25,686,764	49,175,237	47,580,412	-3.2%
2900 Other	18,574	0	0	0	18,574	0	-100.0%
3000 Oper. of Noninstructional Services	0	0	466,183	474,333	466,183	474,333	1.7%
610 School-Sponsored Cocurric. Activities	398,517	400,554	0	0	398,517	400,554	0.5%
620 School-Sponsored Athletics	2,262,571	1,643,097	233,930	233,931	2,496,501	1,877,028	-24.8%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	150,900,024	148,089,544	32,153,618	30,985,339	183,053,642	179,074,883	-2.2%
200 Special Education							
1000 Instruction	32,306,422	34,678,190	253,675	332,769	32,560,097	35,010,959	7.5%
2000 Support Services							
2100 Students	12,425,301	12,231,061	1,515,432	1,207,269	13,940,733	13,438,330	-3.6%
2200 Instructional Staff	1,460,680	968,337	48,625	34,450	1,509,305	1,002,787	-33.6%
2300, 2400, 2500 Administration	281,535	342,240	11,000	18,561	292,535	360,801	23.3%
2600 Oper./Maint. of Plant	65,222	65,861	51,100	51,570	116,322	117,431	1.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	46,539,160	48,285,689	1,879,832	1,644,619	48,418,992	49,930,308	3.1%
400 Pupil Transportation	8,175,963	9,165,116	2,268,503	2,825,662	10,444,466	11,990,778	14.8%
510 Desegregation	44,055,627	47,758,007	11,655,420	11,853,040	55,711,047	59,611,047	7.0%
520 Special K-3 Program Override	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	759,983	692,047	7,427	75,363	767,410	767,410	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	136,173	163,400	5,694	238,344	141,867	401,744	183.2%
TOTAL EXPENDITURES	250,566,930	254,153,803	47,970,494	47,622,367	298,537,424	301,776,170	1.1%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	298,537,424	301,776,170	3,238,746	1.1%
Instructional Improvement	2,500,000	2,500,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	28,637,918	32,390,718	3,752,800	13.1%
Federal Projects	67,455,463	67,355,463	(100,000)	-0.1%
State Projects	1,932,500	1,932,500	0	0.0%
Unrestricted Capital Outlay	28,215,096	20,842,581	(7,372,515)	-26.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,200,000	1,200,000	0	0.0%
Debt Service	24,200,000	24,200,000	0	0.0%
School Plant Funds	777,000	777,000	0	0.0%
Auxiliary Operations	1,700,000	1,700,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	23,000,000	23,000,000	0	0.0%
Other	107,697,500	90,282,500	(17,415,000)	-16.2%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	3,404,363	3,307,761
Emotional Disability	3,846,138	3,729,421
Hearing Impairment	1,429,100	2,364,900
Other Health Impairments	3,751,156	3,793,056
Specific Learning Disability	11,305,726	12,468,320
Mild, Moderate or Severe Intellectual Disability	4,729,918	4,878,357
Multiple Disabilities	1,506,592	1,244,594
Multiple Disabilities with S.S.I.	39,617	117,537
Orthopedic Impairment	343,423	333,035
Developmental Delay	1,791,389	1,586,670
Preschool Severe Delay	2,834,406	3,219,763
Speech/Language Impairment	8,076,061	8,114,362
Traumatic Brain Injury	0	0
Visual Impairment	504,530	595,664
Subtotal	43,562,419	45,753,440
Gifted Education	1,459,787	1,532,325
Remedial Education	0	0
ELL Incremental Costs	1,877,595	1,312,983
ELL Compensatory Instruction	0	0
Vocational and Technical Education	1,519,191	1,331,560
Career Education	0	0
TOTAL	48,418,992	49,930,308

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	156	1 to 294.4
Teachers	2,537	1 to 18.1
Other	282	1 to 162.9
Subtotal	2,975	1 to 15.4
Classified --		
Managers, Supervisors, Directors	158	1 to 290.7
Teachers Aides	875	1 to 52.5
Other	1,503	1 to 30.6
Subtotal	2,536	1 to 18.1
TOTAL	5,511	1 to 8.3
Special Education --		
Teacher	462	1 to 15.0
Staff	968	1 to 12.0

FY 2016 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2016 Truth in Taxation Base Limit (from FY 2015 TNT work sheet, line 3 + line 11)	\$ <u>64,478,459</u>
2.	Deduction for discontinued programs	
3.	Adjusted FY 2016 TNT Base Limit	\$ <u><u>64,478,459</u></u>

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

FY 2016 Budgeted Expenditures

4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$ <u>63,711,047</u>	<u>0.0211</u>
5.	Dropout Prevention (from page 1, line 28)	<u>767,410</u>	<u>0.0003</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>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	<u>0.0000</u>

Adjustments for FY 2015 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2015 Total Actual Expenditures for programs above	\$ <u>64,478,457</u>	
b.	Sum of FY 2015 original budget amounts for programs above (from FY 2015 TNT work sheet, sum of lines 4, 5, and 6)	<u>64,478,457</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u>0</u>	
9.	Small School Adjustment		
a.	FY 2015 final budget for Small School Adjustment	\$ _____	
b.	FY 2015 original budget for Small School Adjustment (from FY 2015 TNT work sheet, line 7)	\$ <u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ <u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u><u>64,478,457</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u><u>0</u></u>	
12.	Amount to be Levied in FY 2016 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$ _____	<u>0.0000</u>
13.	Amount to be Levied in FY 2016 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ _____	<u>0.0000</u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ <u>0</u>
B.1.	Current Assessed Value	\$ <u>3,026,614,777</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u>213.0382 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>64,478,459</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u>213.0382 (2)</u>

- (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.

Districtwide Desegregation Budget, Fiscal Year 2016 [A.R.S. §15-910(J) and (K)]

Maintenance and Operation (M&O) Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
	Expenditures										
511 Desegregation - Regular Education											
1000 Classroom Instruction	1.	280.09	377.00	14,710,943	4,340,793	51,580	247,565	705,767	14,784,687	20,056,648	35.7%
2000 Support Services											
2100 Students	2.	95.60	96.60	4,188,829	1,248,014	34,500	38,030	33,350	5,560,742	5,542,723	-0.3%
2200 Instructional Staff	3.	76.70	79.35	5,948,873	1,555,342	1,491,404	256,741	101,000	8,036,832	9,353,360	16.4%
2300 General Administration	4.	1.90	2.50	204,140	61,242	1,242,504	27,723	500	2,601,384	1,536,109	-41.0%
2400 School Administration	5.	1.00					500		31,453	500	-98.4%
2500 Central Services	6.	24.03	26.07	1,545,106	463,532	1,602,872	45,500	37,450	2,895,449	3,694,459	27.6%
2600 Operation & Maintenance of Plant	7.	5.60	5.50	239,231	71,109	570,579	312,500		1,186,323	1,193,419	0.6%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%
Subtotal (lines 1-9)	10.	484.92	587.02	26,837,122	7,740,031	4,993,438	928,559	878,067	35,096,870	41,377,217	17.9%
512 Desegregation - Special Education											
1000 Classroom Instruction	11.	33.36	32.16	1,430,174	422,508		5,000		1,983,726	1,857,682	-6.4%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	1.20	3.20	141,769	42,146	6,000			114,513	189,914	65.8%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00					5,000		20,000	5,000	-75.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2900 Other	18.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00							0	0	0.0%
Subtotal (lines 11-19)	20.	34.56	35.36	1,571,943	464,653	6,000	10,000	0	2,118,239	2,052,596	-3.1%
513 Desegregation - Pupil Transportation	21.	74.32	72.32	2,400,642	679,153	1,843,000	3,161,400		8,932,318	8,084,195	-9.5%
514 Desegregation - ELL Incremental Costs											
1000 Classroom Instruction	22.	162.15	123.00	5,365,148	1,609,500				8,196,351	6,974,648	-14.9%
2000 Support Services											
2100 Students	23.	0.00	4.50	275,134	82,540	2,000	3,576		3,576	363,250	10058.0%
2200 Instructional Staff	24.	13.20	14.00	514,758	151,347	17,000	9,000		652,032	692,105	6.1%
2300 General Administration	25.	6.00	1.00	50,796	15,239				339,617	66,035	-80.6%
2400 School Administration	26.	4.40							372,044	0	-100.0%
2500 Central Services	27.	0.00				1,000			0	1,000	--
2600 Operation & Maintenance of Plant	28.	0.00							0	0	0.0%
2700 Student Transportation	29.	0.00							0	0	0.0%
2900 Other	30.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	31.	0.00							0	0	0.0%
Subtotal (lines 22-31)	32.	185.75	142.50	6,205,836	1,858,627	20,000	12,576	0	9,563,620	8,097,039	-15.3%

Districtwide Desegregation Budget, Fiscal Year 2016 [A.R.S. §15-910(J) and (K)]

M&O Fund (Concluded)	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
Expenditures											
515 Desegregation - ELL Compensatory Instruction											
1000 Classroom Instruction	33.	0.00						0	0	0.0%	
2000 Support Services											
2100 Students	34.	0.00						0	0	0.0%	
2200 Instructional Staff	35.	0.00						0	0	0.0%	
2300 General Administration	36.	0.00						0	0	0.0%	
2400 School Administration	37.	0.00						0	0	0.0%	
2500 Central Services	38.	0.00						0	0	0.0%	
2600 Operation & Maintenance of Plant	39.	0.00						0	0	0.0%	
2700 Student Transportation	40.	0.00						0	0	0.0%	
2900 Other	41.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	42.	0.00						0	0	0.0%	
Subtotal (lines 33-42)	43.	0.00	0.00	0	0	0	0	0	0	0.0%	
Total M&O Fund Desegregation (lines 10, 20, 21, 32, & 43) (to Budget, page 1, line 26) (1)	44.	779.55	837.20	37,015,543	10,742,464	6,862,438	4,112,535	878,067	55,711,047	59,611,047	7.0%

(1) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

Desegregation Revenues A.R.S. §15-910(J)(3)(a), (h) & (j):

Tax Levy:	\$	_____
Other (description):	\$	_____
Other (description):	\$	_____
Other (description):	\$	_____

Employees needed to conduct Desegregation activities

Teachers	Administrators	Others	Total
			-

1. The date that the school district was determined to be out of compliance with Title VI of the Civil Rights Act of 1964 (42 United States Code Section 2000d) and the basis for that determination. A.R.S. §15-910(J)(3)(c) _____

2. The initial date that the school district began to levy property taxes to provide funding for desegregation expenses. A.R.S. §15-910(J) (3)(d) _____

3. An estimate of when the school district will be in compliance with the court order or administrative agreement. A.R.S. §15-910(J)(3)(r) _____

Districtwide Desegregation Budget, Fiscal Year 2016 [A.R.S. §15-910(J) and (K)]

Unrestricted Capital Outlay (UCO) Fund	Expenditures	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	Budget FY	
511 Desegregation - Regular Education										
1000 Classroom Instruction	45.		1,136,433	57,589				2,317,163	1,194,022	-48.5%
2000 Support Services	46.		15,000	1,657,000				3,747,200	1,672,000	-55.4%
3000 Operation of Noninstructional Services	47.							0	0	0.0%
4000 Facilities Acquisition & Construction	48.						397,189	1,408,420	397,189	-71.8%
5000 Debt Service	49.							0	0	0.0%
Subtotal (lines 45-49)	50.	0	1,151,433	1,714,589	0	0	397,189	7,472,783	3,263,211	-56.3%
512 Desegregation - Special Education										
1000 Classroom Instruction	51.		93,432					31,939	93,432	192.5%
2000 Support Services	52.							0	0	0.0%
3000 Operation of Noninstructional Services	53.							0	0	0.0%
4000 Facilities Acquisition & Construction	54.							0	0	0.0%
5000 Debt Service	55.							0	0	0.0%
Subtotal (lines 51-55)	56.	0	93,432	0	0	0	0	31,939	93,432	192.5%
513 Desegregation - Pupil Transportation										
	57.			250,000	453,035	40,322		495,278	743,357	50.1%
514 Desegregation - ELL Incremental Costs										
1000 Classroom Instruction	58.									
2000 Support Services	59.									
3000 Operation of Noninstructional Services	60.									
4000 Facilities Acquisition & Construction	61.									
5000 Debt Service	62.									
Subtotal (lines 58-62)	63.									
515 Desegregation - ELL Compensatory Instruction										
1000 Classroom Instruction	64.							0	0	0.0%
2000 Support Services	65.							0	0	0.0%
3000 Operation of Noninstructional Services	66.							0	0	0.0%
4000 Facilities Acquisition & Construction	67.							0	0	0.0%
5000 Debt Service	68.							0	0	0.0%
Subtotal (lines 64-68)	69.	0	0	0	0	0	0	0	0	0.0%
Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)										
	70.	0	1,244,865	1,964,589	453,035	40,322	397,189	8,000,000	4,100,000	-48.8%

(2) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2016**

	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 2016 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943 and Laws 2014, Ch. 214, §5)

A. Unweighted Student Count	PSD	K-8	9-12
1. FY 2016 Non-AOI Student Count	233.614	31,655.841	13,918.036
2. FY 2016 AOI Full-Time Student Count		+ 4.330	+ 65.365
3. FY 2016 AOI Part-Time Student Count		+ 0.000	+ 0.000
4. Subtotal (lines A.1 through A.3)	= 233.614	= 31,660.171	= 13,983.401
5. District Sponsored Charter School Estimated ADM			
6. Total Student Count	= 233.614	= 31,660.171	= 13,983.401

B. Support Level Weights for Districts	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.4) Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
FY 2015 Student Count (from line A.4)	-			
Difference	=			
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+ 1.358	1.468	1.278	1.398
FY 2015 Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2015 Student Count (from line A.4)	-			
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 2015 Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.4) Support Level Weight			1.158	1.268
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 (from line A.6)	233.614			x 1.450	=	338.740		
2. District (from line A.1, A.2, or A.3)								
a. K-8	31,655.841	4.330	0.000	x 1.158	=	36,657.464	5.014	0.000
b. 9-12	13,918.036	65.365	0.000	x 1.268	=	17,648.070	82.883	0.000
3. Charter School (from line A.5)								
a. K-8	0.000			x 1.158	=	0.000		
b. 9-12	0.000			x 1.268	=	0.000		
4. Total								
a. K-8 (C.2.a + C.3.a)	31,655.841	4.330	0.000			36,657.464	5.014	0.000
b. 9-12 (C.2.b + C.3.b)	13,918.036	65.365	0.000			17,648.070	82.883	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	45,807.491	69.695	0.000			54,644.274	87.897	0.000

C. WORK SHEET FOR FY 2016 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 15-943, and 15-944.E)

WEIGHTED STUDENT COUNT

	Non-AOI Student Count	Support Level Weight	=	Non-AOI Weighted Student Count
I. A. FY 2016 Non-AOI Student Count (from Work Sheet B, line C.5)	45,807.491			54,644.274
B. Student Count Add-ons (1)				
1. Hearing Impairment	108.401	x 4.771	=	517.181
2. K-3	13,643.241	x 0.060	=	818.594
3. K-3 Reading (2)	13,643.241	x 0.040	=	545.730
4. English Learners (ELL)	3,255.205	x 0.115	=	374.349
5. MD-R, A-R, and SID-R	234.630	x 6.024	=	1,413.411
6. MD-SC, A-SC, and SID-SC	304.743	x 5.833	=	1,777.566
7. Multiple Disabilities Severe Sensory Impairment	20.080	x 7.947	=	159.576
8. Orthopedic Impairment (Resource)	29.594	x 3.158	=	93.458
9. Orthopedic Impairment (Self Contained)	69.155	x 6.773	=	468.387
10. Preschool-Severe Delay	36.850	x 3.595	=	132.476
11. DD, ED, MIID, SLD, SLI, & OHI	5,862.499	x 0.003	=	17.587
12. Emotional Disability (Private)	14.180	x 4.822	=	68.376
13. Moderate Intellectual Disability	110.955	x 4.421	=	490.532
14. Visual Impairment	26.060	x 4.806	=	125.244
15. Total Add-on Count (I.B.1 through I.B.14)	37,358.834			7,002.467
II. FY 2016 Non-AOI Weighted Student Count				61,646.741 <small>(I.A + I.B.15, this column)</small>

	AOI Weighted Student Count	x Funding Ratio	=	Adjusted AOI Weighted Student Count
III. FY 2016 AOI FT Weighted Student Count (from Work Sheet C2, line II)	87.901	x 95%	=	83.506
IV. FY 2016 AOI PT Weighted Student Count (from Work Sheet C2, line IV)	0.000	x 85%	=	0.000

CALCULATION OF FY 2016 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)		61,730.247
VI. A. Base Level Amount <u>\$3,426.74</u> - To include Teacher Compensation, use Base Level of <u>\$3,469.57</u> (A.R.S. §§15-901, as amended by Laws 2015, Ch. 15, §4, and 15-952)		\$ 3,469.57
B. Additional Inflation Amount <u>\$54.31</u> - To include Teacher Comp, use <u>\$54.99</u> (Laws 2015, Ch. 8, §34)		\$ 54.99
C. Total Base Level and Additional Inflation (line VI.A + VI.B)		\$ 3,524.56
D. Increase for 200 Days of Instruction (line VI.C x 5%) (A.R.S. §15-902.04) Check here <input type="checkbox"/> to calculate.		\$
E. Adjusted FY 2016 Base Level Amount (line VI.C + VI.D) (to Work Sheet K, line I.G and II.G)		\$ 3,524.56
VII. Result (line V x VI.E)		\$ 217,571,959.37
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)		1.0205
IX. Result (line VII x VIII)		\$ 222,032,184.54
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. FY 2014 Nonfederal Audit Service Actual Expenditures (3) \$ <u>75,338.00</u> x 1.00		= \$ 75,338.00
XIII. Decreases for Charter School Federal and State Monies Received		-\$
XIV. FY 2016 BSL and BRCL (sum lines IX through XII minus line XIII) (to Work Sheet E, line I)		\$ 222,107,522.54

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (2)	K-3	\$ 2,944,329.93
	K-3 Reading	\$ 1,962,889.02

- (1) The Non-AOI Student Count for districts with district sponsored charter schools (DSCS) includes the district student count plus the estimated charter school student count for students that did not attend a district school last year.
- (2) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241 and Laws 2015, Ch. 76, §1, 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, or a successor 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
- (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.
- Enter the FY 2014 **nonfederal** audit expenditures on line XII.
- Enter the FY 2014 **federal** audit expenditures from all funds to the right (should agree to FY 2014 AFR). \$ 9,712.00
- Enter the **total** FY 2014 audit expenditures from all funds to the right. \$ 75,338.00
- Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the amounts reported on Line XII or in this footnote.**

C2. WORK SHEET FOR FY 2016 WEIGHTED STUDENT COUNT: AOI STUDENTS
(A.R.S. §§15-808 and 15-943)

Note: To be completed by school districts that offer AOI instruction.

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

	AOI FT Student Count	x	Support Level Weight	=	AOI FT Weighted Student Count
I. A. FY 2016 AOI FT Student Count (from Work Sheet B, line C.5)	69.695				87.897
B. Student Count Add-ons					
1. Hearing Impairment	0.000	x	4.771	=	0.000
2. K-3	0.000	x	0.060	=	0.000
3. K-3 Reading (1)	0.000	x	0.040	=	0.000
4. English Learners (ELL)	0.000	x	0.115	=	0.000
5. MD-R, A-R, and SID-R	0.000	x	6.024	=	0.000
6. MD-SC, A-SC, and SID-SC	0.000	x	5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment	0.000	x	7.947	=	0.000
8. Orthopedic Impairment (Resource)	0.000	x	3.158	=	0.000
9. Orthopedic Impairment (Self Contained)	0.000	x	6.773	=	0.000
10. Preschool-Severe Delay	0.000	x	3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI	1.422	x	0.003	=	0.004
12. Emotional Disability (Private)	0.000	x	4.822	=	0.000
13. Moderate Intellectual Disability	0.000	x	4.421	=	0.000
14. Visual Impairment	0.000	x	4.806	=	0.000
15. Total Add-on Count (I.B.1 through I.B.14)	1.422				0.004
II. FY 2016 AOI FT Weighted Student Count					87.901 <small>(I.A + I.B.15, this column)</small>

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

	AOI PT Student Count	x	Support Level Weight	=	AOI PT Weighted Student Count
III. A. FY 2016 AOI PT Student Count (from Work Sheet B, line C.5)	0.000				0.000
B. Student Count Add-ons					
1. Hearing Impairment	0.000	x	4.771	=	0.000
2. K-3	0.000	x	0.060	=	0.000
3. K-3 Reading (1)	0.000	x	0.040	=	0.000
4. English Learners (ELL)	0.000	x	0.115	=	0.000
5. MD-R, A-R, and SID-R	0.000	x	6.024	=	0.000
6. MD-SC, A-SC, and SID-SC	0.000	x	5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment	0.000	x	7.947	=	0.000
8. Orthopedic Impairment (Resource)	0.000	x	3.158	=	0.000
9. Orthopedic Impairment (Self Contained)	0.000	x	6.773	=	0.000
10. Preschool-Severe Delay	0.000	x	3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI	0.000	x	0.003	=	0.000
12. Emotional Disability (Private)	0.000	x	4.822	=	0.000
13. Moderate Intellectual Disability	0.000	x	4.421	=	0.000
14. Visual Impairment	0.000	x	4.806	=	0.000
15. Total Add-on Count (III.B.1 through III.B.14)	0.000				0.000
IV. FY 2016 AOI PT Weighted Student Count					0.000 <small>(III.A + III.B.15, this column)</small>

(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, and Laws 2015, Ch. 76, §1, 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, or a successor 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

D. WORK SHEET FOR FY 2016 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2015, Ch. 15, §6, 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 2016 State Support Level per Route Mile
I. 0.5 or Less	2.53
II. More than 0.5, through 1.0	2.07
III. More than 1.0	2.53

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 2015 Approved Daily Route Miles		25,663.000
B. Number of Eligible Students Transported in FY 2015		11,381.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		2.255
II. To and From School Support Level		
A. Annual Route Miles (Line I.A x 180 or 200, as applicable)	<input type="checkbox"/> Check here if approved for 200 Days of Instruction	4,619,340.000
B. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.53
C. 1. FY 2015 Annual Expenditure for Bus Tokens		\$ 0.00
2. FY 2015 Annual Expenditure for Bus Passes		\$ 720,000.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]		\$ 12,406,930.20
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level		
A. Factor from Table II (based on I.C and district type)		0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)		\$ 2,103,647.44
IV. Extended School Year Support Level for Pupils with Disabilities		
A. Actual Route Miles traveled in July and August 2014 to Transport Pupils w/Disabilities for Extended School Year		0.000
B. Estimated Route Miles Traveled in June 2015 to Transport Pupils w/Disabilities for Extended School Year		11,000.000
C. Total Extended School Year Route Miles (IV.A + IV.B)		11,000.000
D. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.53
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ 27,830.00
V. FY 2016 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)		\$ 14,538,407.64
VI. Support Level Change		
A. FY 2015 Transportation Support Level		\$ 14,319,033.67
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)		\$ 219,373.97

TRCL CALCULATION

VII. FY 2015 Transportation Revenue Control Limit		\$ 19,484,449.71
VIII. FY 2016 Transportation Revenue Control Limit		
A. Preliminary FY 2016 Transportation Revenue Control Limit (VI.B + VII)		\$ 19,703,823.68
B. 120% of FY 2016 Transportation Support Level (V x 1.20)		\$ 17,446,089.17
C. Adjusted FY 2016 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)		\$ 19,484,449.71
D. FY 2016 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)		\$ 19,484,449.71

H. WORK SHEET FOR FY 2016 DISTRICT ADDITIONAL ASSISTANCE (DAA)
 (A.R.S. §§15-183, 15-185, 15-951.C, 15-961, 15-962.01, and 15-963.B, and Laws 2015, Ch. 15, §§1, 11, 12, 13 and 17)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. FY 2016 Actual Student Count: .001 - 99.999		
DAA per Student Count	\$ 544.58	\$ 601.24
II. FY 2016 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)	- 0.000	- 0.000
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 2016 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)	- 0.000	- 0.000
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 2016 Actual Student Count: 600.000 or More & JTED		
DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. District Additional Assistance Base			
A. FY 2016 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line III for type 03 districts)	233.614	31,660.171	13,983.401
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. DAA Base (line V.A x line V.B)	= \$ 105,303.85	= \$ 14,271,138.68	= \$ 6,892,977.69
VI. District Additional Assistance Growth Factor			
A. FY 2016 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line II for type 03 districts)		45,877.186	
B. FY 2015 Student Count		÷ 46,794.169	
C. FY 2016 DAA Growth Factor (VI.A ÷ VI.B)		= 0.9804	
VII. Adjusted District Additional Assistance			
A. DAA Base (from line V.C)	\$ 105,303.85	\$ 14,271,138.68	\$ 6,892,977.69
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	x 1.0000
C. FY 2016 DAA (VII.A x VII.B)	= \$ 105,303.85	= \$ 14,271,138.68	= \$ 6,892,977.69
D. DAA for High School Textbooks			
1. FY 2016 Actual 9-12 Student Count (from Work Sheet B, line A.4)			13,983.401
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 974,363.38
E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines below)			
1. FY 2016 9-12 DAA (9-12 lines VII.C + VII.D.3 + VII.G.7 + VII.H) (to Budget, page 7, line 2.a)			= \$ 7,867,341.07
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 6,647,903.20
3. Adjusted FY 2016 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 1,219,437.87
F. PSD and K-8 DAA (including charter additional assistance and capital transportation adjustment from lines below)			
1. FY 2016 PSD and K-8 DAA (PSD and K-8 lines VII.C + VII.G.7 + VII.H) (to Budget, page 7, line 2.a)			= \$ 14,376,442.53
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 12,148,093.94
3. Adjusted FY 2016 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 2,228,348.59
G. Charter Additional Assistance (CAA)	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
1. FY 2016 Charter School Student Count (from Work Sheet B, line A.5)	0.00	0.00	0.00
2. CAA per Student	\$ 1,734.92	\$ 1,734.92	\$ 2,022.02
3. FY 2016 CAA (line VII.G.1 x line VII.G.2)	\$ 0.00	\$ 0.00	\$ 0.00
4. DAA per Student (recalculated factor from lines I through IV including student count amount from line VII.G.1)	\$ 450.76	\$ 0.00	\$ 0.00
5. DAA for Charter Students (line VII.G.1 x line VII.G.4 (plus line VII.D.2 for 9-12 only))	\$ 0.00	\$ 0.00	\$ 0.00
6. Difference (line VII.G.3 - VII.G.5)	\$ 0.00	\$ 0.00	\$ 0.00
7. Adjusted FY 2016 CAA (line VII.G.6 x 50%)	\$ 0.00	\$ 0.00	\$ 0.00
H. Capital Transportation Adjustment A.R.S. §15-963.B			

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §§15-971.A and .B and 15-992)

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2016 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	338.740	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	36,662.478	
B. Total FY 2016 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	37,001.218 <small>(I.A.1 + I.A.2)</small>	17,730.953 <small>(from Work Sheet B, line C.4.b)</small>
C. Total FY 2016 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		54,732.171
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6760	0.3240
II. A. 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) (to Work Sheet S, line I.A)		\$ 236,645,930.18
B. Tuition Out for High School Students (from Work Sheet E, line II or VI)	-	\$ 0.00
C. Adjusted DSL/RCL (II.A - II.B)		\$ 236,645,930.18
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 159,972,648.80	\$ 76,673,281.38
E. Adjusted FY 2016 District Additional Assistance (from Work Sheet H) <small>(from Work Sheet H, line VII.F.3)</small>	\$ 2,228,348.59	\$ 1,219,437.87 <small>(from Work Sheet H, line VII.E.3)</small>
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II or VI)		\$ 0.00
G. FY 2016 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only)	\$ 162,200,997.39	\$ 77,892,719.25
III. A. 2015 Primary Assessed Valuation ÷ 100	\$ 30,266,147.77	\$ 30,266,147.77
B. 2015 Salt River Project (SRP) Valuation ÷ 100	\$	\$
C. 2015 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 30,266,147.77	\$ 30,266,147.77
E. Qualifying Tax Rate	x \$ 2.0977	x \$ 2.0977
F. Qualifying Levy (III.D x III.E)	\$ 63,489,298.18	\$ 63,489,298.18
G. FY 2016 Equalization Assistance (II.G - III.F)	\$ 98,711,699.21	\$ 14,403,421.07
IV. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (50% of line III.F - II.G)	\$ 0.00	\$ 0.00

Laws 2015, Ch. 15, §15, requires a joint technical education district (JTED) with a student count of more than 2,000 students to be funded at 95.5% 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 2016 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 2016, 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		\$ 150,000.00
B. FY 2016 actual K-8 student count		
C. Small school student count limit	- 125.000	
D. Student count above the small school limit (I.B - I.C)	= 0.000	
E. Adjusted Support Level Weight (See Table A below to calculate)	x	
F. Weighted student count above small school limit (I.D x I.E)	= 0.000	
G. Base Level Amount (from Work Sheet C, line VI.E)	x 3,524.56	
H. Phase down reduction factor (I.F x I.G)		- \$ 0.00
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$ 0.00

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		\$ 350,000.00
B. FY 2016 actual 9-12 student count		
C. Small school student count limit	- 100.000	
D. Student count above the small school limit (II.B - II.C)	= 0.000	
E. Adjusted Support Level Weight (See Table B below to calculate)	x	
F. Weighted student count above small school limit (II.D x II.E)	= 0.000	
G. Base Level Amount (from Work Sheet C, line VI.E)	x 0.00	
H. Phase down reduction factor (line II.F x II.G)		- \$ 0.00
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		\$ 0.00

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, 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)

\$ 0.00

V. 10% of the District's Total RCL

\$

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

\$ 0.00

TABLE A: GRADES K-8

	SMALL ISOLATED	SMALL
Student Count Constant	500.000	500.000
FY 2016 Student Count (line I.B above)	- 0.000	- 0.000
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0005	x 0.0003
Support Level Weight Increase	= 0.000	= 0.000
Support Level Weight	+ 1.358	+ 1.278
FY 2016 Adjusted Support Level Weight (Enter on line I.E above)	= 0.000	= 0.000

TABLE B: GRADES 9-12

Student Count Constant	500.000	500.000
FY 2016 Student Count (line II.B above)	- 0.000	- 0.000
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0005	x 0.0004
Support Level Weight Increase	= 0.000	= 0.000
Support Level Weight	+ 1.468	+ 1.398
FY 2016 Adjusted Support Level Weight (Enter on line II.E above)	= 0.000	= 0.000

K2. WORK SHEET FOR FY 2016 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 2016, 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 2016 K-8 student count			
B. Small school student count limit	-	<u>125.000</u>	
C. Student count above the small school limit (I.A - I.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0045</u>	
E. Result (Line I.C x I.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		<u>0.0000</u>	
G. K-8 Revenue Control Limit	x		
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			\$ <u>0.00</u>

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 2016 9-12 student count			
B. Small school student count limit	-	<u>100.000</u>	
C. Student count above the small school limit (II.A - II.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0065</u>	
E. Result (Line II.C x II.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		<u>0.0000</u>	
G. 9-12 Revenue Control Limit	x		
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			\$ <u>0.00</u>

III. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, 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)		<u>0.00</u>	
V. 10% of the District's Total RCL		<u>0.00</u>	
VI. Maximum override, subject to an election (Greater of Line IV or Line V)		<u>0.00</u>	

L. WORK SHEET FOR FY 2016 IMPACT AID FUND (ESEA, TITLE VIII)
(A.R.S. §15-905.R)
(For school districts that receive ESEA, Title VIII monies.)

I. FY 2016 Impact Aid revenue	\$ 1,000,000
II. Impact Aid revenue deposited in FY 2016 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)	\$ 4,946,042
B. Impact Aid revenue transferred in FY 2016 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 2016 to the M&O Fund to reduce or eliminate taxes	- \$
V. FY 2015 Ending Cash Balance in the Impact Aid Fund	+ \$ 600,000
VI. FY 2016 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, line 16)	= \$ 1,600,000

**M. WORK SHEET FOR CALCULATION OF THE FY 2016 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2015 latest revised Budget, page 7, line 10)	\$ 298,537,424.00
	b.	Adjustments to the GBL from FY 2015 BUDG75	\$
	c.	Adjusted GBL	\$ 298,537,424.00
2.	a.	Budgeted M&O expenditures (from FY 2015 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 298,537,424.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 298,537,424.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 298,537,424.00
4.		M&O actual expenditures	\$ 288,957,889.00
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.)	\$ 9,579,535.00

Note: For lines 6.a through 6.h deduct the FY 2015 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2015 Budget	-	Actual	=	Unexpended Budget
6.	a.	\$ 0.00		\$		\$ 0.00
	b.	\$ 55,711,047.00		\$ 55,711,047.00		\$ 0.00
	c.	\$ 0.00		\$		\$ 0.00
	d.	\$ 767,410.00		\$ 767,410.00		\$ 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)				\$ 9,579,535.00
8.	a.	FY 2015 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				\$ 239,488,383.93
	b.	Growth Adjustment (FY 2015 BUDG75)				
	c.	Factor of 4%				x 0.04
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]				\$ 9,579,535.36
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)				\$ 9,579,535.00
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 2015 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)]				\$ 9,579,535.00

**O. WORK SHEET FOR FY 2016 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	Increase to GBL (A x 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)	
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	E	F	Increase to DSL and RCL (A x F)
		M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	
8.	0		0.00	0.00
9.	0		0.00	0.00
10.	0		0.00	0.00
11.	0		0.00	0.00
12.	0		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 2016 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2016 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)		\$ 0.00	
B.	District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)	+	<u>0.00</u>	
C.	FY 2016 Equalization Assistance (Lines A + B)			= \$ <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, 2015		\$	
	2. Budget Balance Carryforward (from Work Sheet M, line 12)		-	\$ 0.00
	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 2016 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III		\$	
	3. Up to 5% of the FY 2016 RCL calculated pursuant to A.R.S. §15-482.B	+	\$	
	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>