



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	_____
Adopted	<u>July 13, 2015</u>
Revised	_____
	Date

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
SIGNED	SIGNED

The budget file(s) for FY 2016 sent to the Arizona Department of Education, via the internet, on
July 14, 2015 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Fernando Parra

Ademo Sandoval

Superintendent Name

Business Manager Name

District Contact Employee: Adelmo Sandoval

Telephone: 520-397-7942

E-mail: asandoval@nUSD.k12.az.us

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2015	\$ <u>36,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2016 (excluding property taxes)	
Local 1000	\$ <u>7,000,000</u>
Intermediate 2000	\$ <u>1,000,000</u>
State 3000	\$ <u>20,000,000</u>
Federal 4000	\$ <u>6,000,000</u>
TOTAL	\$ <u>34,000,000</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>4.4721</u>	<u>5.0683</u>
Secondary Tax Rates:		
M&O Override	<u>1.4225</u>	<u>1.4866</u>
Special K-3 Program Override	_____	_____
Special Program Override	_____	_____
Capital Override	_____	_____
Class A Bonds	_____	_____
Class B Bonds	_____	_____
JTED	_____	_____
Total Secondary Tax Rate	<u>1.4225</u>	<u>1.4866</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>30,324,169</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>1,944,530</u>
3. Subtotal (line A.1 + A.2)	\$ <u>32,268,699</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>4,248,910</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>36,517,609</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 31)	\$ <u>30,324,169</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>1,944,530</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>32,268,699</u>

C. BUDGETED CURRENT EXPENDITURES BY FUNCTION

	Percentages
1. Function 1000 - Instruction	<u>52.7%</u>
2. Function 2100 - Support Services — Students	<u>8.5%</u>
3. Function 2200 - Support Services — Instruction	<u>1.9%</u>
4. Total	<u>63.1%</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.	0.00	10,215,627	2,085,146	31,525	234,681	12,320	12,657,673	12,579,299	-0.6%	1.	
2000 Support Services												
2100 Students	2.	0.00	1,077,386	299,725	15,863	20,909	0	1,392,241	1,413,883	1.6%	2.	
2200 Instructional Staff	3.	0.00	380,948	107,500	14,412	2,807	3,520	484,008	509,187	5.2%	3.	
2300 General Administration	4.	0.00	200,268	60,407	29,959	3,475	10,889	276,960	304,998	10.1%	4.	
2400 School Administration	5.	0.00	1,434,735	394,433	5,000	32,456	4,031	1,816,673	1,870,655	3.0%	5.	
2500 Central Services	6.	0.00	796,101	253,339	366,597	61,766	6,999	1,374,511	1,484,802	8.0%	6.	
2600 Operation & Maintenance of Plant	7.	0.00	2,300,202	726,642	1,259,628	1,446,879	3,952	5,536,742	5,737,303	3.6%	7.	
2900 Other	8.	0.00	0	0	0	0	0	0	0	0.0%	8.	
3000 Operation of Noninstructional Services	9.	0.00	185,834	58,599	0	0	0	228,671	244,433	6.9%	9.	
610 School-Sponsored Cocurricular Activities	10.	0.00	175,170	44,419	24,378	9,311	25,550	272,039	278,828	2.5%	10.	
620 School-Sponsored Athletics	11.	0.00	303,177	67,945	15,523	32,349	74,472	475,311	493,466	3.8%	11.	
630 Other Instructional Programs	12.		0	0	0	0	0	0	0	0.0%	12.	
700, 800, 900 Other Programs	13.								0	0.0%	13.	
Regular Education Subsection Subtotal (lines 1-13)	14.	0.00	0.00	17,069,448	4,098,155	1,762,885	1,844,633	141,733	24,514,829	24,916,854	1.6%	14.
200 Special Education												
1000 Instruction	15.	0.00	2,160,468	883,065	106,933	11,083	150	3,069,889	3,161,699	3.0%	15.	
2000 Support Services												
2100 Students	16.	0.00	488,173	136,377	20,587	7,889	9,193	653,083	662,219	1.4%	16.	
2200 Instructional Staff	17.	0.00	52,411	18,846	2,662	0	0	67,250	73,919	9.9%	17.	
2300 General Administration	18.	0.00	0	0	0	0	0	0	0	0.0%	18.	
2400 School Administration	19.	0.00	0	0	0	0	0	0	0	0.0%	19.	
2500 Central Services	20.	0.00	0	0	0	0	0	0	0	0.0%	20.	
2600 Operation & Maintenance of Plant	21.	0.00	0	0	0	0	0	0	0	0.0%	21.	
2900 Other	22.	0.00	0	0	0	0	0	0	0	0.0%	22.	
3000 Operation of Noninstructional Services	23.	0.00	0	0	0	0	0	0	0	0.0%	23.	
Subtotal (lines 15-23)	24.	0.00	0.00	2,701,052	1,038,288	130,182	18,972	9,343	3,790,222	3,897,837	2.8%	24.
400 Pupil Transportation	25.	0.00	0	0	1,276,993	1,620	0	1,275,354	1,278,613	0.3%	25.	
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0.0%	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%	27.	
530 Dropout Prevention Programs	28.	0.00						0	0	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%	29.	
550 K-3 Reading Program	30.	0.00		164,353	36,444	0	30,068	0	210,142	230,865	9.9%	30.
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 10)	31.	0.00	0.00	19,934,853	5,172,887	3,170,060	1,895,293	151,076	29,790,547	30,324,169	1.8%	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	1,140,230	1,140,230	1.
2. Emotional Disability	65	65	2.
3. Hearing Impairment	137,215	137,215	3.
4. Other Health Impairments	604	604	4.
5. Specific Learning Disability	5,846	5,846	5.
6. Mild, Moderate or Severe Intellectual Disability	573,482	573,482	6.
7. Multiple Disabilities	0	0	7.
8. Multiple Disabilities with Severe Sensory Impairment	170,505	170,505	8.
9. Orthopedic Impairment	142,809	142,809	9.
10. Developmental Delay	1,273	1,273	10.
11. Preschool Severe Delay	232,634	232,634	11.
12. Speech/Language Impairment	2,847	2,847	12.
13. Traumatic Brain Injury	0	0	13.
14. Visual Impairment	103,666	103,666	14.
15. Subtotal (lines 1 through 14)	2,511,176	2,511,176	15.
16. Gifted Education	181,089	181,089	16.
17. Remedial Education	0	107,614	17.
18. ELL Incremental Costs	559,628	559,628	18.
19. ELL Compensatory Instruction	0	0	19.
20. Vocational and Technical Education	538,330	538,330	20.
21. Career Education	0	0	21.
22. Total (lines 15 through 21. Must equal total of line 24, page 1)	3,790,223	3,897,837	22.

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 50,225
All Funds - Federal	6330	

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) \$ 130,720
 (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 19
 Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
318.00	318.00

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.	352,276	71,136				456,175	423,412	-7.2%
2100 Support Services - Students	2.	10,800	2,172				0	12,972	--
2200 Support Services - Instructional Staff	3.	11,400	2,292				0	13,692	--
Program 100 Subtotal (lines 1-3)	4.	374,476	75,600				456,175	450,076	-1.3%
200 Special Education									
1000 Instruction	5.	47,400	9,529				43,891	56,929	29.7%
2100 Support Services - Students	6.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	7.	0	0				0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	47,400	9,529				43,891	56,929	29.7%
Other Programs (Specify) _____									
1000 Instruction	9.	0	0				1,292	0	-100.0%
2100 Support Services - Students	10.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	11.	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				1,292	0	-100.0%
Total Expenditures (lines 4, 8, and 12)	13.	421,876	85,129				501,358	507,005	1.1%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	977,513	176,644				1,301,896	1,154,157	-11.3%
2100 Support Services - Students	15.	26,325	5,277				0	31,602	--
2200 Support Services - Instructional Staff	16.	27,788	5,588				0	33,376	--
Program 100 Subtotal (lines 14-16)	17.	1,031,626	187,509				1,301,896	1,219,135	-6.4%
200 Special Education									
1000 Instruction	18.	110,288	22,103				18,204	132,391	627.3%
2100 Support Services - Students	19.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	20.	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	110,288	22,103				18,204	132,391	627.3%
Other Programs (Specify) _____									
1000 Instruction	22.	0	0				1,275	0	-100.0%
2100 Support Services - Students	23.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	24.	0	0				0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				1,275	0	-100.0%
Total Expenditures (lines 17, 21, and 25)	26.	1,141,914	209,612				1,321,375	1,351,526	2.3%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	821,858	164,800				872,136	986,658	13.1%
2100 Support Services - Students	28.	7,200	1,452				0	8,652	--
2200 Support Services - Instructional Staff	29.	7,606	1,531				0	9,137	--
Program 100 Subtotal (lines 27-29)	30.	836,664	167,783	0	0		872,136	1,004,447	15.2%
200 Special Education									
1000 Instruction	31.	31,600	6,363				31,077	37,963	22.2%
2100 Support Services - Students	32.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	33.	0	0				0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	31,600	6,363	0	0		31,077	37,963	22.2%
530 Dropout Prevention Programs									
1000 Instruction	35.	0	0				0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.	0	0				1,204	0	-100.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.	0	0				0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		1,204	0	-100.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	868,264	174,146	0	0		904,417	1,042,410	15.3%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	2,432,054	468,887	0	0	0	2,727,146	2,900,941	6.4%

(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 an amount in Fund 012 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		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.	249,730	940,892				1,248,740	1,190,622	-4.7%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		4,328				4,328	4,328	0.0%	
2300, 2400, 2500, 2900 Administration	4.		30,498				44,633	30,498	-31.7%	
2600 Operation & Maintenance of Plant	5.		112,834			137,741	279,932	250,575	-10.5%	
2700 Student Transportation	6.						0	0	0.0%	
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%	
4000 Facilities Acquisition and Construction	8.					468,507	468,507	468,507	0.0%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	249,730	1,088,552	0	0	606,248	2,046,140	1,944,530	-5.0%

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	\$ 14,136
6642 Textbooks	20,154
6643 Instructional Aids	215,440
6731 Furniture and Equipment	843,693
6734 Vehicles	
6737 Tech Hardware & Software	202,704

(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 _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, 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.	2,046,140	1,944,530	0		0	1.
Select Object Codes Detail (1)							
6150 Classified Salaries	2.	0		0		0	2.
6200 Employee Benefits	3.	0		0		0	3.
6450 Construction Services	4.	464,277		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.	927,744	843,693	0		0	7.
6734 Vehicles	8.	0	0	0		0	8.
6737 Technology Hardware & Software	9.	202,704	202,704	0		0	9.
6831, 6832 Redemption of Principal	10.	0		0		0	10.
6841, 6842, 6850 Interest	11.	0		0		0	11.
Total (lines 2-11)	12.	1,594,725	1,046,397	0	0	0	0
Total amounts reported on lines 2-11 above for:							
Renovation	13.	0		0			13.
New Construction	14.	0		0		0	14.
Other	15.	1,594,725	1,046,397	0		0	15.
Total (lines 13-15, must equal line 12)	16.	1,594,725	1,046,397	0	0	0	0

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

SPECIAL PROJECTS

FEDERAL PROJECTS

- 1. 100-130 ESEA Title I - Helping Disadvantaged Children 6000
- 2. 140-150 ESEA Title II - Prof. Dev. and Technology 6000
- 3. 160 ESEA Title IV - 21st Century Schools 6000
- 4. 170-180 ESEA Title V - Promote Informed Parent Choice 6000
- 5. 190 ESEA Title III - Limited Eng. & Immigrant Students 6000
- 6. 200 ESEA Title VII - Indian Education 6000
- 7. 210 ESEA Title VI - Flexibility and Accountability 6000
- 8. 220 IDEA Part B 6000
- 9. 230 Johnson-O'Malley 6000
- 10. 240 Workforce Investment Act 6000
- 11. 250 AEA - Adult Education 6000
- 12. 260-270 Vocational Education - Basic Grants 6000
- 13. 280 ESEA Title X - Homeless Education 6000
- 14. 290 Medicaid Reimbursement 6000
- 15. 374 E-Rate 6000
- 16. 378 Impact Aid 6000
- 17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid) 6000
- 18. Total Federal Project Funds (lines 1-17) 6000

STATE PROJECTS

- 19. 400 Vocational Education 6000
- 20. 410 Early Childhood Block Grant 6000
- 21. 420 Ext. School Yr. - Pupils with Disabilities 6000
- 22. 425 Adult Basic Education 6000
- 23. 430 Chemical Abuse Prevention Programs 6000
- 24. 435 Academic Contests 6000
- 25. 450 Gifted Education 6000
- 26. 460 Environmental Special Plate 6000
- 27. 465-499 Other State Projects 6000
- 28. Total State Project Funds (lines 19-27) 6000
- 29. Total Special Projects (lines 18 and 28) 6000

INSTRUCTIONAL IMPROVEMENT FUND (020)

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

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
0.00		2,777,289	2,221,831
0.00		344,027	275,222
0.00		0	0
0.00		167,737	134,190
0.00		296,347	237,078
0.00		0	0
0.00		0	0
0.00		1,086,576	868,509
0.00		0	0
0.00		0	0
0.00		0	0
0.00		294,850	250,080
0.00		0	0
0.00		110,000	10,000
0.00		360,000	252,000
0.00		0	0
0.00		557,327	
0.00	0.00	5,994,153	4,248,910
0.00		64,313	57,880
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		186,621	186,621
0.00	0.00	250,934	244,501
0.00	0.00	6,245,087	4,493,411

	Prior FY	Budget FY
6000	55,981	55,981
6000	0	
6000	180,269	180,269
6000	0	
	236,250	236,250

OTHER FUNDS (DO NOT Add to Aggregate)

- 1. 050 County, City, and Town Grants 6000
- 2. 071 Structured English Immersion (1) 6000
- 3. 072 Compensatory Instruction (1) 6000
- 4. 500 School Plant (Lease over 1 year) (2) 6000
- 5. 505 School Plant (Lease 1 year or less) 6000
- 6. 506 School Plant (Sale) 6000
- 7. 510 Food Service 6000
- 8. 515 Civic Center 6000
- 9. 520 Community School 6000
- 10. 525 Auxiliary Operations 6000
- 11. 526 Extracurricular Activities Fees Tax Credit 6000
- 12. 530 Gifts and Donations 6000
- 13. 535 Career & Tech. Ed. & Voc. Ed. Projects 6000
- 14. 540 Fingerprint 6000
- 15. 545 School Opening 6000
- 16. 550 Insurance Proceeds 6000
- 17. 555 Textbooks 6000
- 18. 565 Litigation Recovery 6000
- 19. 570 Indirect Costs 6000
- 20. 575 Unemployment Insurance 6000
- 21. 580 Teacherage 6000
- 22. 585 Insurance Refund 6000
- 23. 590 Grants and Gifts to Teachers 6000
- 24. 595 Advertisement 6000
- 25. 596 Joint Technical Education 6000
- 26. 620 Adjacent Ways 6000
- 27. 639 Impact Aid Revenue Bond Building 6000
- 28. 640 School Plant - Special Construction 6000
- 29. 650 Gifts and Donations-Capital 6000
- 30. 660 Condemnation 6000
- 31. 665 Energy and Water Savings 6000
- 32. 686 Emergency Deficiencies Correction 6000
- 33. 691 Building Renewal Grant 6000
- 34. 700 Debt Service 6000
- 35. 720 Impact Aid Revenue Bond Debt Service 6000
- 36. Other _____ 576,855,856 6000

INTERNAL SERVICE FUNDS 950-989

- 1. 9__ Self-Insurance 6000
- 2. 955 Intergovernmental Agreements 6000
- 3. 9__ OPEB 6000
- 4. 9__ _____ 6000

	Prior FY	Budget FY
6000	0	
6000	0	0
6000	0	0
6000	0	
6000	0	
6000	10,500	10,500
6000	2,950,000	2,950,000
6000	9,000	7,000
6000	84,000	58,000
6000	400,000	400,000
6000	100,000	100,000
6000	157,644	150,000
6000	20,895	0
6000	0	
6000	0	
6000	26,000	15,000
6000	0	
6000	86,000	80,000
6000	350,000	280,000
6000	300,000	50,000
6000	0	
6000	2,620	2,000
6000	5,800	5,800
6000	18,250	15,000
6000	0	
6000	5,800	5,824
6000	0	
6000	0	
6000	0	
6000	0	
6000	0	
6000	0	374,319
6000	0	
6000	860,000	0
6000	0	
6000	0	
6000	4,255,983	4,505,983
6000	0	
6000	0	
6000	0	
6000	200,340	200,340

(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)	\$ <u>27,321,575</u>		
* (b) Plus Adjustment for Growth (1)	<u> </u>		
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)	<u> </u>		
(d) Adjusted RCL	\$ <u>27,321,575</u>	\$ <u>27,321,575</u>	\$ <u>0</u>
2. (a) FY 2016 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>2,680,800</u>		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>2,265,276</u>		
(c) Adjusted DAA	\$ <u>415,524</u>		<u>415,524</u>
3. FY 2016 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		<u>1,745,848</u>	
* (b) Unrestricted Capital Outlay			
* (c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources		<u>28,071</u>	<u>2,000</u>
(b) Other Arizona Districts		<u>392,994</u>	<u>27,006</u>
(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)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)		<u>1,000,000</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(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)		<u>0</u>	
(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		<u>(164,319)</u>	
(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)		\$ <u><u>30,324,169</u></u>	
11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u><u>444,530</u></u>

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

(1) For budget adoption, this line should be left blank.

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 2015 Unrestricted Capital Budget Limit (UCBL) (from FY 2015 latest revised Budget, page 8, line A.12)	\$ <u>2,046,140</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 2015 Capital Expenditures (line A.1 + A.2)	\$ <u>2,046,140</u>
4. Amount Budgeted in Fund 610 in FY 2015 (from FY 2015 latest revised Budget, page 4, line 10)	\$ <u>2,046,140</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>2,046,140</u>
6. FY 2015 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>546,340</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>1,499,800</u>
8. Interest Earned in Fund 610 in FY 2015	\$ <u>200</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 2016 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$ _____
(b) Increase to UCBL Due to Greater than Anticipated Growth (from FY2015 BUDG75)	\$ _____
(c) JTED Reduction	\$ _____
(d) ADM Audit Adjustment	\$ _____
(e) Other:	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>444,530</u>
12. FY 2016 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u>1,944,530</u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
B. 1. FY 2015 Classroom Site Fund Budget Limit (from FY 2015 latest revised Budget, page 8, line 7 of detailed table)	501,358	1,321,372	904,417	0	2,727,147
2. FY 2015 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	424,728	830,592	722,747		1,978,067
3. Unexpended Budget Balance (line B.1 minus B.2)	76,630	490,780	181,670	0	749,080
4. Interest Earned in the Classroom Site Fund in FY 2015	34	65	59		158
5. FY 2016 Classroom Site Fund Allocation (provided by ADE, based on \$327) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	430,341	860,681	860,681		2,151,701
6. Adjustments to FY 2016 Classroom Site Fund Budget Limit (2)					0
7. FY 2016 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	507,005	1,351,526	1,042,410	0	2,900,939

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, 40, and footnote (1) on that page, cannot exceed the respective amounts on this line.

DISTRICT NAME Nogales Unified School District

COUNTY Santa Cruz

CTD NUMBER 120201000

VERSION Adopted

FY 2016
STATE OF ARIZONA



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

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

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

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

M&O Fund Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2015	Budget FY 2016	
	Expenditures									
520 Special K-3 Program Override										
1000 Instruction	1.	0.00						0	0	0.0%
2000 Support Services										
2100 Students	2.	0.00						0	0	0.0%
2200 Instructional Staff	3.	0.00						0	0	0.0%
2300 General Administration	4.	0.00						0	0	0.0%
2400 School Administration	5.	0.00						0	0	0.0%
2500 Central Services	6.	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00						0	0	0.0%
2900 Other	8.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00						0	0	0.0%
Subtotal (lines 1-9) (to Budget, page 1, line 27)	10.	0.00	0.00	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center										
1000 Instruction	11.	0.00						0	0	0.0%
2000 Support Services										
2100 Students	12.	0.00						0	0	0.0%
2200 Instructional Staff	13.	0.00						0	0	0.0%
2300 General Administration	14.	0.00						0	0	0.0%
2400 School Administration	15.	0.00						0	0	0.0%
2500 Central Services	16.	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00						0	0	0.0%
2900 Other	18.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00						0	0	0.0%
Subtotal (lines 11-19) (to Budget, page 1, line 29)	20.	0.00	0.00	0	0	0	0	0	0	0.0%

Unrestricted Capital Outlay Fund Supplement	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2015	Budget FY 2016	
Expenditures									
520 Special K-3 Program Override									
1000 Instruction 21.							0	0	0.0%
2000 Support Services 22.							0	0	0.0%
3000 Operation of Noninstructional Services 23.							0	0	0.0%
4000 Facilities Acquisition & Construction 24.							0	0	0.0%
5000 Debt Service 25.							0	0	0.0%
Subtotal (lines 21-25) 26.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center									
1000 Instruction 27.							0	0	0.0%
2000 Support Services 28.							0	0	0.0%
3000 Operation of Noninstructional Services 29.							0	0	0.0%
4000 Facilities Acquisition & Construction 30.							0	0	0.0%
5000 Debt Service 31.							0	0	0.0%
Subtotal (lines 27-31) 32.	0	0	0	0	0	0	0	0	0.0%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9) 33.	0	0	0	0	0	0	0	0	0.0%

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2015	Budget FY 2016	
	Expenditures										
Structured English Immersion Fund 071											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of Nogales Unified Schools District, Santa Cruz County for fiscal year 2016 was officially proposed by the Governing Board on June 22, 2015, and that the complete Proposed Expenditure Budget may be reviewed by contacting Adelmo Sandoval at the District Office, telephone 520-287-0800 Ext 7942 during normal business hours.

President of the Governing Board

1. Student Count:	FY 2015	FY 2016	2. Tax Rates:			* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).
	Prior Yr. 2014 ADM	Budget Yr. 2015 ADM		Prior FY	Estimated Budget FY	
	Attending					
	5,570.637	5,509.803	Primary Rate	4.4721	5.0683	
			Secondary Rate*	1.4225	1.4866	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	30,324,169	GBL	30,324,169
Classroom Site	2,900,941	CSFBL	2,900,939
Unrestricted Capital Outlay	1,944,530	UCBL	1,944,530

	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	12,376,956	12,300,773	280,717	278,526	12,657,673	12,579,299	-0.6%
2000 Support Services							
2100 Students	1,354,345	1,377,111	37,896	36,772	1,392,241	1,413,883	1.6%
2200 Instructional Staff	462,976	488,448	21,032	20,739	484,008	509,187	5.2%
2300, 2400, 2500 Administration	3,018,959	3,139,283	449,185	521,172	3,468,144	3,660,455	5.5%
2600 Oper./Maint. of Plant	2,896,224	3,026,844	2,640,518	2,710,459	5,536,742	5,737,303	3.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	228,671	244,433	0	0	228,671	244,433	6.9%
610 School-Sponsored Cocurric. Activities	211,870	219,589	60,169	59,239	272,039	278,828	2.5%
620 School-Sponsored Athletics	356,965	371,122	118,346	122,344	475,311	493,466	3.8%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	20,906,966	21,167,603	3,607,863	3,749,251	24,514,829	24,916,854	1.6%
200 Special Education							
1000 Instruction	2,950,717	3,043,533	119,172	118,166	3,069,889	3,161,699	3.0%
2000 Support Services							
2100 Students	617,239	624,550	35,844	37,669	653,083	662,219	1.4%
2200 Instructional Staff	65,003	71,257	2,247	2,662	67,250	73,919	9.9%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	3,632,959	3,739,340	157,263	158,497	3,790,222	3,897,837	2.8%
400 Pupil Transportation	0	0	1,275,354	1,278,613	1,275,354	1,278,613	0.3%
510 Desegregation	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	193,710	200,797	16,432	30,068	210,142	230,865	9.9%
TOTAL EXPENDITURES	24,733,635	25,107,740	5,056,912	5,216,429	29,790,547	30,324,169	1.8%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	29,790,547	30,324,169	533,622	1.8%
Instructional Improvement	236,250	236,250	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,727,146	2,900,941	173,795	6.4%
Federal Projects	5,994,153	4,248,910	(1,745,243)	-29.1%
State Projects	250,934	244,501	(6,433)	-2.6%
Unrestricted Capital Outlay	2,046,140	1,944,530	(101,610)	-5.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	5,800	5,824	24	0.4%
Debt Service	0	0	0	0.0%
School Plant Funds	10,500	10,500	0	0.0%
Auxiliary Operations	400,000	400,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	2,950,000	2,950,000	0	0.0%
Other	6,476,532	5,843,442	(633,090)	-9.8%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	1,140,230	1,140,230
Emotional Disability	65	65
Hearing Impairment	137,215	137,215
Other Health Impairments	604	604
Specific Learning Disability	5,846	5,846
Mild, Moderate or Severe Intellectual Disability	573,482	573,482
Multiple Disabilities	0	0
Multiple Disabilities with S.S.I.	170,505	170,505
Orthopedic Impairment	142,809	142,809
Developmental Delay	1,273	1,273
Preschool Severe Delay	232,634	232,634
Speech/Language Impairment	2,847	2,847
Traumatic Brain Injury	0	0
Visual Impairment	103,666	103,666
Subtotal	2,511,176	2,511,176
Gifted Education	181,089	181,089
Remedial Education	0	107,614
ELL Incremental Costs	559,628	559,628
ELL Compensatory Instruction	0	0
Vocational and Technical Education	538,330	538,330
Career Education	0	0
TOTAL	3,790,223	3,897,837

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	21	1 to 262.4
Teachers	287	1 to 19.2
Other	26	1 to 211.9
Subtotal	334	1 to 16.5
Classified --		
Managers, Supervisors, Directors	6	1 to 918.3
Teachers Aides	56	1 to 98.4
Other	162	1 to 34.0
Subtotal	224	1 to 24.6
TOTAL	558	1 to 9.9
Special Education --		
Teacher	30	1 to 19.3
Staff	79	1 to 7.9

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>0</u>	
2.	Deduction for discontinued programs	<u>0</u>	
3.	Adjusted FY 2016 TNT Base Limit	<u><u>0</u></u>	
FY 2016 Budgeted Expenditures			
4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$ <u>0</u>	Primary Property Tax Rate Related to Budgeted Expenditures
5.	Dropout Prevention (from page 1, line 28)	<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 20 and Supplement page 2, line 32)	<u>0</u>	<u> </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	<u> </u>
Adjustments for FY 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> </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>0</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	\$ <u> </u>	
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>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u><u>0</u></u>	
12.	Amount to be Levied in FY 2016 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$ <u> </u>	<u> </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> </u>	<u> </u>
Calculations for Truth in Taxation Notice			
A.	Sum of lines 11, 12, and 13	\$ <u>0</u>	
B.1.	Current Assessed Value	\$ <u> </u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u> </u> (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u> </u> (2)	

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

Page	Reference	Instructions	Revision Instructions
	General	<p>These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related form after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should complete the Work Sheets and Supplements, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Office of the Auditor General, Accounting Services Division, or ADE, School Finance.</p>	
	General	<p>Amounts in the prior year columns should be recorded from the budget columns of the latest revised Budget for FY 2015. Amounts should be rounded to the nearest dollar.</p> <p>Districts should budget for FY 2016 retirement contributions at the rate of 11.35% and for long term disability at a rate of 0.12% for a total contribution rate of 11.47%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 9.36%.</p>	
	Budget Revision	<p>Instructions for budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show.</p> <p>Prior to May 15 of the budget year, districts <u>must</u> make all of the revisions described in these instructions that would result in a decrease in budget limits and districts <u>may</u> make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7 and 8 of the latest revised budget. Therefore, if the net change to any of these budget limits is a <u>decrease</u>, the district <u>must</u> reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an <u>increase</u>, the district <u>may</u> choose to revise budgeted</p>	Yes
	Budget Revision Continued	<p>Districts sponsoring charter schools <u>must</u> revise their budgets, as necessary, to reflect actual charter school FY 2016 100th-day average daily membership (ADM).</p> <p>Districts may revise their budgets to reflect the ADM, as reported on the final FY 2015 ADMS46-1 Report, which may have been updated to include FY 2015 ADM corrections. <u>Do not revise the FY 2016 budget to include the 100th-Day ADM from the FY 2016 ADMS46-1 report.</u></p> <p>An e-mail will be issued by ADE before May budget revisions are due including the dates of specific ADMS and APOR reports that should be used to complete the revisions.</p>	Yes
Cover	District Tax Rates	<p>District tax rates for FY 2015 should be the actual tax rates set by the County Board of Supervisors in August 2014. Tax rates for FY 2016 should be the district's best estimate. Districts should include detailed secondary tax rates for M&O, Special K-3 Program, Special Program, and Capital Overrides; Class A Bonds; and Class B Bonds. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.</p>	

Page	Reference	Instructions	Revision Instructions
Cover	Budgeted Current Expenditures by Function	<p>Pursuant to Laws 2015, Ch. 15, §11, districts must include the estimated percentage of current, PSD-12 budgeted spending in Instruction (function 1000), Support Services—Students (function 2100), and Support Services—Instruction (function 2200) on the cover page of the budget. Districts should refer to the instructions for calculating the classroom dollar percentage in the FAQ on the Auditor General's Web site linked below for guidance on the funds, programs, functions, and object codes included and excluded from current PSD-12 district expenditures.</p> <p>As districts are not currently required to budget all applicable funds to the level of detail that would be needed to calculate these percentages directly from the budget an alternative method of estimating the percentages should be used. One way to estimate the three functional percentages reported here is to start with the applicable percentages calculated based on district-submitted expenditure data for 2014 as reported in the Arizona School District Spending (Classroom Dollars) Report for Fiscal Year 2014, linked below. These percentages could then be used to estimate the spending percentages in the FY 2016 budget by making incremental changes in the percentages based on the changes in budgeted spending from the 2014 actual reported spending.</p>	
	Link to FAQ	http://www.azauditor.gov/reports-publications/school-districts/faqs/calculating-classroom-dollar-percentage	
	Link to District Spending Report	http://www.azauditor.gov/reports-publications/school-districts/multiple-school-district/report/arizona-school-district-0	
1	Line 4	Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2016. This amount should also be included on page 7, line 8(h).	
1	Line 9	<p>Budget Revision</p> <p>Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.</p>	Yes
1	Lines 12 and 13	Program 630 has been included on a separate line from Programs 700, 800, and 900 to match the Annual Financial Report. Since all of the programs were budgeted on the same line in the previous year, the district will need to enter prior fiscal year budgeted amounts for program 630 and programs 700-900.	
1	Line 27	Districts including an increase to the general budget limit for a Special K-3 Program Override approved by voters before November, 24, 2009, pursuant to Laws 2010, Ch. 179, §4, must budget and account for these monies separately. These expenditures must be budgeted for, in detail, on page 1 of the Supplement. Any new Special Program Override expenditures pursuant to A.R.S. §15-482, are not required to be budgeted for separately. Therefore, districts should budget for those expenditures on the applicable lines for the M&O and UCO Funds.	
1	Line 28	A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2016 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.	

Page	Reference	Instructions	Revision Instructions
1	Line 29	<p>A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center's expenditures on this line. A.R.S. §15-910.01 This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.</p> <p>A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.</p>	
1	Line 30	<p>Districts should budget for K-3 Reading Program expenditures on this line. Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241 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 support level weight <u>only</u> after the district's K-3 Reading Program Plan is approved by the SBE. A.R.S. §15-211</p>	
2	Spec. Ed.by Type	<p>All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (e.g., state equalization assistance and property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets.</p>	
2	Lines 18 and 19	<p>Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to ELL. See Supplement Page 3 instructions for more information on English language learners (ELL).</p>	
2	Line 22 Total	<p>Program 200 Budget FY column total should agree to page 1, line 24.</p>	
2	FTE Certified Employees	<p>Include all certified employees filling certified positions at the district.</p>	
2	Audit Services	<p>Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from all funds.</p>	
2	M&O for Food Service	<p>Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M&O Fund any amounts that will be expended during the 2016 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.</p> <p>Budget Revision</p> <p>Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	Yes

Page	Reference	Instructions	Revision Instructions
3	General	The Classroom Site Funds (CSF) are budget-controlled funds that must be used to supplement, rather than supplant, existing monies and in accordance with Laws 2000, 5th S.S., Ch. 1, §62, must not be used for administrative purposes. See USFR Memorandum No. 194 for additional guidance on the use of CSF monies.	
3	Lines 13, 26, and 39	Include amounts budgeted for registered warrant expense in the Interest on Short-Term Debt column. Districts should budget up to the Classroom Site Fund Budget Limit (CSFBL) as calculated on page 8, line B.7.	
3	Line 40 and Footnote 1	The total amount budgeted on line 40 and footnote (1) cannot exceed the CSFBL on page 8, Line B.7. The total amount budgeted in FY 2016 will affect the next year's CSFBL. See A.R.S. §15-978 and calculation on page 8. The amount in footnote (1) cannot exceed the CSFBL for payments to charter school as recorded in that column.	
4	Line 10	The amount budgeted in the UCO Fund cannot exceed the Unrestricted Capital Budget Limit (UCBL) on page 8, line A.12. The amount budgeted in Fund 610 in FY 2016 will affect the next year's UCBL. See A.R.S. §15-947(D) and calculation on page 8.	
4	Footnote 5	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO Fund any amount that will be expended during the 2016 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700. Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the UCO Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.	Yes
5	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, & 695	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures from the UCO (610), Bond Building (630), and New School Facilities Funds (695) must be reported for the object codes listed. This may not include all expenditures of these funds. Total budgeted expenditures for each fund should be included on line 1 of the table. In addition, these detailed expenditures must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, total budgeted expenditures for the detailed object codes listed for each fund as reported on line 12 must agree to the total amounts reported on line 16, by fund.	
6	Federal Projects, Line 16	Districts that receive Impact Aid monies should deposit them in Fund 378—Impact Aid. Monies in the fund are federal monies not subject to legislative appropriation. All districts that receive Impact Aid revenue should complete Work Sheet L to calculate the amount available to be spent in the Impact Aid Fund.	
6	Other Funds, Lines 2 and 3	Funds 071 and 072 should be budgeted in detail on Supplement, page 3. Fund totals will pull to these lines. See the instructions for Supplement, page 3 for additional information.	
6	Other Funds, Line 36	Budgeted expenditures related to monies remaining in Fund 080—Student Success Fund should be reported on line 36—Other, along with any other funds not included elsewhere in the budget.	

Page	Reference	Instructions	Revision Instructions
6	Internal Service Funds, Line 2	Include all expenditures for Intergovernmental Agreements (IGAs) in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line.	
7	General	<p>For budget adoption, districts may apportion amounts on this page between the M&O and UCO Funds. After original adoption, and prior to May 15 of the budget year, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions.</p> <p>Record in column A on this page all amounts budgeted for use in the M&O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8).</p> <p>Budget Revision When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. After the May 15 budget revision, amounts cannot be reallocated between M&O and UCO.</p>	Yes
7	Lines 1(a) and (d)	After completing the Work Sheet for FY 2016 District Support Level and Revenue Control Limit (Work Sheet E), and the Work Sheet for FY 2016 Consolidation/Unification Assistance (Work Sheet F), if applicable, enter the amount of the district RCL from line VIII of Work Sheet E, or line III of Work Sheet F, on line 1(a). The amount recorded on line 1(a) should also be recorded on line 1(d) for budget adoption.	See Below
7	Line 1(b)	<p>For budget adoption, no amount should be recorded on line 1(b).</p> <p>Budget Revision If the district qualifies for the sudden growth adjustment, the RCL may be adjusted. The district may calculate its growth adjustment using the work sheet available on ADE’s Web site or it may use the growth amount calculated by ADE School Finance on the district’s FY 2016 APOR55-2 Report. The work sheet can be found at the link below.</p>	Yes
		http://www.azed.gov/finance/growth-forms/	
7	Line 1(c)	<p>For budget adoption, no amounts should be recorded on line 1(c).</p> <p>Budget Revision A common school district not within a high school district (Type 03) reporting an adjustment for actual tuition should:</p> <ul style="list-style-type: none"> • Revise Work Sheet O using the district’s final tuition billing statements. Work Sheet E should not be revised. • Obtain the most recent FY 2016 APOR55-1 Report, available on the district’s page of ADE’s Web site. • Compare the “Tuition Out for High School Students (Type 03)” amount reported in the “Calculation for RCL” section from page 4 of the APOR55-1 Report, to the amount on line 13 of the revised Work Sheet O to determine whether the amount must be reduced or may be increased. <p>See instructions for line 8(b) regarding revisions to the excess debt service portion of actual tuition as described in A.R.S. §§15-910(L) and 15-951(A) and (F), if applicable.</p>	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 2(b)	Laws 2015, Ch. 15, §§11 and 12 require ADE to reduce DAA for all school districts for fiscal year 2016. See the instructions for Work Sheet H.	See Below
7	Lines 2(a)-(b)	Budget Revision Compare the amounts on lines 2(a) and (b) to the applicable amounts calculated by ADE on page 1 of the most recent FY 2016 BUDG25 Report. Districts that include a reduction greater than the amount calculated by ADE on line (b), will reduce their budget capacity by that amount.	Yes
7	Line 3	Districts should take each of the following into consideration in determining the RCL amount to use in calculating the maximum override amount allowed. --In accordance with A.R.S. §15-185(A)(6), a district that sponsors a charter school may not include the charter school pupils in the district's student count for the purpose of computing the RCL that is used to determine the maximum allowable override as provided in A.R.S. §§15-481 and 15-482, unless the charter school is located within the boundaries of the school district.	See Below
7	Line 3 Continued	--In accordance with A.R.S. §15-951(B), the RCL used to determine the maximum M&O and Special Program overrides for Type 03 districts does not include the tuition paid by the district for high school students attending another district. Do not include any overrides authorized to use excess Impact Aid cash on these lines. If a district has any override approved by the voters, the Report of Special Election Results Form should be completed online and submitted electronically to ADE, School Finance. The online form and instructions can be found at the link below.	See Below
		http://www.ade.az.gov/schoolfinance/Forms/SpecialElections/SpecialElections.aspx	
7	Line 3(a)	See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(F)], only revenues derived from the FY 2015 ending cash balance in the M&O Fund [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(P) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2016, as Impact Aid monies are accounted for in the Impact Aid Fund.	
7	Line 3(a) Continued	The maximum amount a district may request for an M&O budget override is 15% of the district's RCL. If the district also requests a Special Program override pursuant to A.R.S. §15-482, the maximum amount a district may request for an M&O override is 10% of the RCL. A.R.S. §15-481(G) However, districts that held an election on March 9, 2010 in accordance with Laws 2010, Ch. 179, §5, and received voter approval to do so may budget an override of up to 17% of the RCL.	

Page	Reference	Instructions	Revision Instructions
7	Line 3(b)	<p>See Line 3 Instructions above.</p> <p>If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit or District Additional Assistance and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(M)], only revenues derived from the FY 2015 ending cash balance in the M&O and UCO Funds [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(S) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2016, as Impact Aid monies are accounted for in the Impact Aid Fund.</p> <p>The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15-481(AA)</p>	
7	Line 3(c)	<p>See Line 3 Instructions above.</p> <p>A.R.S. §15-482 allows a district to request a budget override for programs designed for preschool students with disabilities and students enrolled in kindergarten through grade 12. The amount for the Special Program override may not exceed 5% of the RCL. In accordance with Laws 2010, Ch.179, §4, if the district has a Special K-3 Program budget override that was authorized before November 24, 2009, that override will continue to be in effect until it expires, until the first year of a subsequent Special Program override, or until the first year of a subsequent M&O override that would cause the total overrides in effect to exceed 15% of the RCL. However, see provisions described in line 3(a) for exceeding the 15% RCL limitation. Districts may not have both a Special K-3 Program and a new Special Program override in effect at the same time. This line should be used to account for either type of Special Program override, as applicable.</p>	
7	Line 3(c) Continued	<p>If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(J)], the increase may only be budgeted and expended if sufficient monies are available in the M&O Fund. A.R.S. §15-481(Q) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2016, as Impact Aid monies are accounted for in the Impact Aid Fund.</p>	
7	Lines 3(a)- (c)	<p>Budget Revision</p> <p>If the RCL originally reported on line 1(d), was reduced after budget adoption, the district must recalculate the maximum M&O, UCO, and Special Program override amounts in accordance with the instructions above. Arizona Attorney General Opinion I90-020 prohibits districts from recalculating overrides based on an increase in the RCL after secondary taxes have been levied for the applicable year. The amounts reported on lines 3(a) through (c) may not exceed the lesser of the original or recalculated maximum override amounts.</p>	Yes
7	Line 4	<p>Districts with a student count of 125 or less in grades K-8, or 100 or less in grades 9-12 must include an amount on this line if they choose to make a small school adjustment to ensure that page 1, line 31 does not exceed the GBL for M&O. If the district exceeds these student counts, see the instructions for Work Sheets K and K2. Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision</p> <p>If the district received approval from the county board of supervisors to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption, include the revised amount on this line.</p>	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 5	<p>Districts charging tuition for full-day kindergarten and summer school should not include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520).</p> <p>Budget Revision Districts should compare actual tuition revenues received or expected to be received by June 30 to the amounts reported on lines 5(a) through (d) to determine whether the amounts must be decreased or may be increased.</p> <p>The debt service portion of tuition revenues should not be included on lines 5(a) through (d); as those revenues should be reported in the Debt Service Fund (700).</p>	Yes
7	Line 5(d)	<p>The work sheets and instructions for calculating this amount will be issued in future ADE School Finance memorandums. The amount will include excess tuition paid to districts in an adjacent state for pupils who reside in the district but are precluded by distance or a lack of adequate transportation from attending a school in their district or county of residence (out-of-state CEC students). In addition, the amount will include funding for students who are precluded by distance or lack of adequate transportation facilities from attending a school in their district or county of residence or who reside in unorganized territories (CEC-A students). The amount will also include funding for students who are placed in a school district by an agency of this State or by a state or federal court of competent jurisdiction in a corrective institution, a foster home, a child care agency, a licensed institution, or a residential facility (CEC-B students).</p>	
7	Line 6	<p>Include assistance received from the State for students whose parents are employed by certain State institutions as described in A.R.S. §15-976. Also, include amounts paid to the school district through the special education voucher payment system such as payments for teaching students at the district instead of sending the student to the Arizona State Schools for the Deaf and the Blind.</p> <p>Budget Revision Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2016 ADMS540-1. The work sheets are available on ADE's Web site at the link below.</p>	Yes
		<p>http://www.azed.gov/finance/certificates-of-educational-convenience/</p>	

Page	Reference	Instructions	Revision Instructions
7	Line 7	<p>Districts should <u>not</u> include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision If the June 30, 2015, actual cash balance for the M&O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised Work Sheet S, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2015 actual cash balance for the M&O Fund was accurate, accommodation schools may recalculate Work Sheet S for other changes.</p> <p>In completing line I.A of Work Sheet S, use the lesser of the revised District Support Level or RCL from page 4 of the most recent FY 2015 APOR55-1 Report. Record the district's actual cash balance for the M&O Fund at June 30, 2015, on line II.A.1. On line II.A.2, record the "Allowed Budget Balance Carry Forward" as reported on page 2 of the most recent FY 2015 BUDG75 Report. Finally, districts should recalculate lines II.B.2 and 3 based on the RCL included on the APOR55-1 Report.</p> <p>Districts should compare the recalculated amount on line II.B.5 of Work Sheet S to line 7 to determine whether the amount must be decreased or may be increased.</p>	Yes
7	Line 8(a)	<p>The total amount budgeted for desegregation expenditures in the M&O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should <u>not</u> include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.</p>	
7	Line 8(b)	<p>Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision A common school district not within a high school district (Type 03) reporting an adjustment for the excess debt service portion of actual tuition, as described in A.R.S. §§15-910(L) and 15-951(A) and (F), as calculated on revised Work Sheet O, should compare the amount on this line to line 7 of the revised Work Sheet O to determine whether the amount must be decreased or may be increased. [See instructions for Page 7, line 1(c) for instructions on revising Work Sheet O.]</p>	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 8(c)	<p>Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that have overexpended in the FY 2015 M&O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, cannot record a budget balance carryforward.</p> <p>Districts that have not overexpended should complete the Work Sheet for Calculation of the FY 2016 Maintenance and Operation Fund Budget Balance Carryforward (Work Sheet M). The actual allowable budget balance carryforward may not exceed 4% of the FY 2015 RCL. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2015 M&O Fund ending cash balance or the actual allowable budget balance carryforward. The amount transferred will reduce the amount of the budget balance carryforward; therefore, the amount carried forward may not exceed the amount on Work Sheet M, line 12.</p> <p>Budget Revision Districts should compare the amount on line 8(c) to the applicable amount on the FY 2015 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amount reported on page 2 of the BUDG75 Report.</p>	Yes
7	Line 8(d)	<p>A district authorized by ADE to continue participation in the Dropout Prevention Programs, in accordance with Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, for FY 2016 may record on this line an amount not to exceed the amount budgeted for the Dropout Prevention Programs in FY 1991. Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p>	
7	Line 8(e)	<p>A district may budget an amount less than or equal to interest expense for registering warrants or for net interest expense (interest expense minus interest income) on tax anticipation notes outside the FY 2016 RCL, if both of the following conditions apply:</p> <p>--The County Treasurer pooled all school district monies for investment during FY 2014 as provided in A.R.S. §15-996.</p> <p>--For those districts that received state aid in FY 2014, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15-973.</p>	
7	Line 8(f)	<p>For the first 3 years that a joint career and technical education and vocational education center is operating and serving students, all or a portion of the center's expenditures may be budgeted outside the RCL. A.R.S. §15-910.01 requires the State Board of Education approval prior to including an amount here. The district <u>must</u> notify the State Board of Education before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.</p>	
7	Line 8(g)	<p>Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here.</p> <p>Budget Revision Districts should compare the amount on this line to the applicable amounts on the FY 2015 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amounts reported on page 2 of the BUDG75 Report.</p>	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 8(h)	Record the amount of any judgments expected to be paid in FY 2016 for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214. This amount should also be included on page 1, line 4.	
7	Line 8(i)	Record the amount of reimbursements for transportation services where one district is contracting with another district for unorganized territory miles. Budget Revision Districts should compare actual reimbursements for transportation services received or expected to be received by June 30 to the amount reported on this line. The amount on this line cannot exceed the actual amount received for providing these transportation services.	Yes
7	Line 9	Record adjustments to the General Budget Limit on these lines. If more than 1 year or type of adjustment is recorded on any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Adjustments to the GBL for the 4.5% reduction for JTEDs with student counts greater than 2,000 should be entered on line 9.d. At the time of budget preparation, an estimate of the JTED reduction can be found in the footnote on Work Sheet J. Districts that need assistance with the adjustments should contact ADE's budget team. Budget Revision Districts should compare the budgeted adjustment amounts to the applicable ADE calculated values on page 1 of the most recent FY 2016 BUDG25, to determine if the amounts should be revised.	Yes
8	Line A.2	Budget Revision Line A.2, if required, should agree to the most recent FY 2015 BUDG75 Report, page 2, "Adjustment, from page 7 of 8, to be included on FY16 Expenditure Budget (UNR), page 8 of 8, line A2." This line will also include any positive or negative A.R.S. §15-915 adjustments as approved by ADE. Contact ADE School Finance to reconcile any differences.	Yes
8	Lines A.3	Budget Revision Line A.3 should agree to the most recent FY 2015 BUDG75 Report, page 3 "Unrestricted Capital Available for FY15." Contact ADE School Finance to reconcile any differences.	Yes
8	Line A.6	Budget Revision This line should reflect total actual UCO Fund 610 expenditures as reported on the district's FY 2015 AFR, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2015 UCO budget (budget page 4, line 10).	Yes
8	Line A.8	Budget Revision Line A.8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2015 AFR for the UCO Fund.	Yes
8	Line A.9	The district should forward a copy of the award letter from the SFB stating the specific amount being deposited in Fund 610, to ADE, School Finance in order to receive budget capacity for this item. Budget Revision Enter the amount of money, if any, received or expected to be received, by fiscal year end.	Yes

Page	Reference	Instructions	Revision Instructions
8	Line A.10	Record adjustments to the UCBL on these lines. If more than 1 year or type of adjustment is recorded for any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. At budget adoption, no amount should be recoded on line A.10(b). Adjustments to the UCBL for the 4.5% reduction for JTEDs with student counts greater than 2,000 should be entered on Line A.10.c. At the time of budget preparation, an estimate of the JTED reduction can be found in the footnote on Work Sheet J. Districts that need assistance with the adjustments should contact ADE's budget team.	
8	Line A.10 continued	Budget Revision Districts should compare budgeted adjustment amounts to the applicable ADE calculated values on page 2 of the most recent FY 2016 BUDG25, to determine if the amounts should be revised. Additionally, districts may include an adjustment for under budgeted growth related to exceeding the 4% RCL budget balance carryforward limit, should use the individual growth amount found at the bottom of page 2 of the district's FY 2015 BUDG75 Report, "Increase to FY16 Unrestricted Capital Due to Greater Than Anticipated Growth."	Yes
8	Line B.2	Budget Revision Line B.2 should reflect total actual CSF expenditures as reported on the district's FY 2015 AFR, including the amount in footnote (1) on the CSF page.	Yes
8	Line B.4	Budget Revision This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2015 AFR for all three CSFs.	Yes
8	Line B.5	In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation. The FY 2016 allocation for the district is \$327 multiplied by the district's weighted student count (based on fundable students attending within the school district). The FY 2016 CSF actual payments detail reports will be available on ADE's Web site at the link below beginning in August 2015.	
		http://www.azed.gov/SchoolFinanceReports/Reports	
8	Line B.6	Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Districts that need assistance with the adjustment should contact ADE's budget team.	
Suppl 1 and 2	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.	
Suppl 2	UCO	The capital expenditures recorded in this supplement for Special K-3 Program Override and a Joint Career and Technical Education and Vocational Education Center should also be included in the individual line items for the UCO Fund on page 4 of the Budget.	

Page	Reference	Instructions	Revision Instructions
Suppl 3	ELL General	<p>A.R.S. §15-756.02 requires each school district to implement one or more Structured English Immersion (SEI) models, as previously approved by the ELL Task Force, to provide instruction to ELL students. A.R.S. §15-756.01 defined incremental costs as the costs that are associated with an SEI program pursuant to A.R.S. §15-752 or a program pursuant to A.R.S. §15-753 that are in addition to the normal costs of conducting programs for English proficient students. Further, incremental costs do not include costs that replace the same types of service provided to English proficient students or compensatory instruction.</p> <p>A.R.S. §15-756.11 defined compensatory instruction as programs in addition to normal classroom instruction that may include individual or small group instruction, extended day classes, summer school, or intersession school. Compensatory instruction programs must be limited to improving the English proficiency of current ELL students and students who were ELL students and who have been reclassified as English proficient within the previous 2 years.</p>	
Suppl 3	ELL General Continued	<p>SEI Fund 071 is used to account for monies received from ADE to provide for the incremental cost of instruction to ELLs and must be used to supplement existing programs. In accordance with A.R.S. §15-756.03 and .04, SEI monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English proficient students. Districts were required to submit a separate SEI Budget Request Form to ADE to request these monies for FY 2016.</p>	
Suppl 3	ELL General Continued	<p>In accordance with A.R.S. §15-756.11, the Compensatory Instruction Fund 072 is used to account for monies received from ADE for compensatory instruction programs in addition to normal classroom instruction as described above. Monies must be used to supplement existing programs and not supplant federal, state, or local monies, including desegregation monies levied pursuant to A.R.S. §15-910, used for ELLs or ELL compensatory instruction that were budgeted as of February 23, 2006. For FY 2016, there were no new monies available for compensatory instruction programs. ADE will allow districts to use the remaining monies but will deduct those amounts from future funding requests for compensatory instruction programs.</p>	
Suppl 3	ELL General Continued	<p>In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved SEI model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction.</p>	
Suppl 3	ELL General Continued	<p>Districts may have ELL costs, in funds other than Structured English Immersion Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved SEI model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160.</p>	

Page	Reference	Instructions	Revision Instructions
Summary	Page 1	Districts should report total PSD-12 student counts from ADE report "2014-2015 Average Daily Membership Attending Summary," ADMS 45-2, available on ADE's Web site.	
Summary	Page 2	Include Classroom Site Funds 011, 012, and 013 from Budget, page 3, on the line for the Classroom Site Fund as well as any amount of CSF monies paid to district-sponsored charter schools included on Budget, page 3, footnote 1.	
Summary	Page 2	Include School Plant Funds 500-506 and 640 from Budget, page 6, on the line for School Plant Funds.	
Truth in Taxation Work Sheet	General	In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation hearing on or before the adoption of the expenditure budget if the district budgets an amount that is higher than the truth in taxation base limit, levies any amount for adjacent ways pursuant to A.R.S. §15-995, or levies any amount for liabilities in excess of the budget pursuant to A.R.S. §15-907.	
Truth in Taxation Work Sheet	General Continued	All districts must complete the Truth in Taxation Work Sheet to calculate the district's truth in taxation base limit, to determine if a hearing is required, and to report the portion of the FY 2016 primary property tax rate related to each of the truth in taxation expenditure categories. Information from this Work Sheet is provided to the Department of Revenue, Property Tax Oversight Commission. If an amount on line 11, 12, or 13 is greater than zero, the district must publish a truth in taxation hearing notice and hold a hearing. The amounts calculated on lines A, B.2, and C.2 of the Work Sheet should be used, where indicated, on the sample truth in taxation hearing notice. Districts must submit the completed Work Sheet to ADE as part of the budget package and must notify ADE of any subsequent changes to the truth in taxation base limit. If a truth in taxation hearing is held, the Work Sheet must also be made available to the general public at the hearing. See page 2 of USFR Memorandum No. 263 and A.R.S. §15-905.01 for further requirements.	
Truth in Taxation Work Sheet	General Continued	The truth in taxation work sheet and notice do not need to be completed for budget revisions. The impact of any revisions should be included in the following year's truth in taxation calculation.	
Truth in Taxation Work Sheet	Line 1	The prior year TNT Base Limit reported on line 1 is the total of the Adjusted FY 2015 TNT Base Limit and the 2015 Excess over TNT Limit. This calculation assumes that the district properly noticed any required TNT Hearing in 2015. If the district reported an amount on the Excess over Truth in Taxation Limit line in 2015 but did not provide the required notification of a TNT hearing, the 2015 Excess over TNT Limit amount should not be added here. ADE will email districts information the week of May 19 on ensuring that the district's TNT base limit amount is accurate. Please refer to that email in order to complete lines 1 and 2.	
Truth in Taxation Work Sheet	Line 2	Use this line to reduce the TNT Base limit (line 1) for programs that the district is no longer eligible to budget for. Districts that are no longer eligible to budget for any of the programs on lines 4 through 7, or if the expenditures for those programs will be made only in the Impact Aid Fund, should have a TNT base limit of zero after deducting amounts for discontinued programs on this line.	
Truth in Taxation Work Sheet	Line 8.a	Use actual expenditures to date plus estimated amounts for the remainder of FY 2015.	