



FY 2014
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2014 was

Proposed	<u>June 12, 2013</u>
Adopted	<u>June 26, 2013</u>
Revised	<u>May 7, 2014</u>
	Date

_____	_____
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SIGNED	SIGNED

The budget file(s) for FY 2014 sent to the Arizona Department of Education, via the internet, on May 8, 2014 contain(s) the data for the budget described above.
Date

_____	_____
Superintendent Signature	Business Manager Signature
District Contact Employee: <u>Liz Yeskey</u>	
Telephone: <u>(480) 730-7131</u>	E-mail: <u>lyeskey@tempeschools.org</u>

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

1. Total Budgeted Revenues for Fiscal Year 2013	\$	<u>128,840,032</u>
2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes)		
Local	1000	\$ <u>2,500,000</u>
Intermediate	2000	\$ _____
State	3000	\$ <u>27,900,000</u>
Federal	4000	\$ <u>20,420,000</u>
TOTAL		\$ <u>50,820,000</u>

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

	Current FY 2013	Est. Budget FY 2014
Primary Tax Rate:	<u>3.1811</u>	<u>3.1443</u>
Secondary Tax Rates:		
M&O Override	<u>0.5620</u>	<u>0.5959</u>
Special K-3 Program Override	_____	_____
Special Program Override	_____	_____
Capital Override	<u>0.3552</u>	<u>0.3912</u>
Class A Bonds	<u>0.5992</u>	<u>1.0631</u>
Class B Bonds	<u>0.8749</u>	<u>1.3070</u>
JTED	_____	_____
Total Secondary Tax Rate	<u>2.3913</u>	<u>3.3572</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>76,637,336</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>15,272,809</u>
3. Line not used	\$	<u>0</u>
4. Subtotal (line A.1 + A.2 + A.3)	\$	<u>91,910,145</u>
5. Federal Projects (from Budget, page 6, line 18)	\$	<u>10,920,000</u>
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	<u>0</u>
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A.6)	\$	<u>102,830,145</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>76,637,336</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>15,272,809</u>
3. Line not used	\$	<u>0</u>
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3)		<u>91,910,145</u>
(This line cannot exceed line A.4.)	\$	<u>91,910,145</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Current FY	Budget FY						Current FY 2013	Budget FY 2014		
		100 Regular Education										
1000 Classroom Instruction	1.	516.30	514.58	19,095,615	7,490,593	332,066	277,799		27,012,604	27,196,073	0.7%	1.
2000 Support Services												
2100 Students	2.	29.25	29.83	1,108,024	413,872	22,140	31,736		1,520,991	1,575,772	3.6%	2.
2200 Instructional Staff	3.	31.35	35.70	1,533,230	500,389	265,861	56,716	43,584	2,466,178	2,399,780	-2.7%	3.
2300 General Administration	4.	5.50	3.50	339,132	120,875	138,489	4,400	11,668	605,569	614,564	1.5%	4.
2400 School Administration	5.	38.00	40.00	2,486,733	811,897	250	6,050	1,254	3,007,106	3,306,184	9.9%	5.
2500 Central Services	6.	41.74	37.81	1,855,016	702,506	267,702	32,495	57,286	2,943,816	2,915,005	-1.0%	6.
2600 Operation & Maintenance of Plant	7.	110.60	110.01	3,399,344	1,401,276	1,199,602	2,500,542	4,285	7,705,563	8,505,049	10.4%	7.
2900 Other	8.	0.00							300	0	-100.0%	8.
3000 Operation of Noninstructional Services	9.	0.00		16,289	3,279				20,000	19,568	-2.2%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		9,600	1,938				11,501	11,538	0.3%	10.
620 School-Sponsored Athletics	11.	0.00		76,931	23	6,322	10,885		92,000	94,161	2.3%	11.
630, 700, 800, 900 Other Programs	12.	0.00							0	0	0.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	772.74	771.43	29,919,914	11,446,648	2,232,432	2,920,623	118,077	45,385,628	46,637,694	2.8%	13.
200 Special Education												
1000 Classroom Instruction	14.	168.47	170.26	5,488,721	2,405,311	276,082	55,285	255	8,667,322	8,225,654	-5.1%	14.
2000 Support Services												
2100 Students	15.	39.64	38.16	2,248,938	678,976	354,721	51,880		3,069,453	3,334,515	8.6%	15.
2200 Instructional Staff	16.	5.90	5.90	470,330	117,757	31,805	6,733	1,495	616,431	628,120	1.9%	16.
2300 General Administration	17.	1.00	1.00	60,285	19,886				77,788	80,171	3.1%	17.
2400 School Administration	18.	2.00	2.00	118,093	39,866		250		152,038	158,209	4.1%	18.
2500 Central Services	19.	0.00							0	0	0.0%	19.
2600 Operation & Maintenance of Plant	20.	2.00	2.00	42,574	24,519		341,890		404,724	408,983	1.1%	20.
2900 Other	21.	0.00							2,851	0	-100.0%	21.
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%	22.
Subtotal (lines 14-22)	23.	219.01	219.32	8,428,941	3,286,315	662,608	456,038	1,750	12,990,607	12,835,652	-1.2%	23.
400 Pupil Transportation	24.	60.74	62.47	1,437,913	747,693	55,975	492,252	990	2,589,515	2,734,823	5.6%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	258.00	259.49	9,132,422	3,695,850	198,849	645,128	6,000	13,878,248	13,678,248	-1.4%	25.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	13.06	12.00	550,785	185,134	15,000			688,094	750,919	9.1%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	1,323.55	1,324.71	49,469,975	19,361,640	3,164,864	4,514,041	126,817	75,532,092	76,637,336	1.5%	30.

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

(A.R.S. §§15-761 and 15-903)

	Current FY	Budget FY	
1. Autism	992,793	976,004	1.
2. Emotional Disability	1,154,973	1,135,441	2.
3. Hearing Impairment	97,411	95,764	3.
4. Other Health Impairments	520,735	511,929	4.
5. Specific Learning Disability	3,985,377	3,917,979	5.
6. Mild, Moderate or Severe Intellectual Disability	970,361	953,951	6.
7. Multiple Disabilities	164,074	161,300	7.
8. Multiple Disabilities with Severe Sensory Impairment	259,934	255,539	8.
9. Orthopedic Impairment	107,040	105,230	9.
10. Developmental Delay	371,670	365,385	10.
11. Preschool Severe Delay	352,286	346,328	11.
12. Speech/Language Impairment	2,596,263	2,552,355	12.
13. Traumatic Brain Injury	16,043	15,772	13.
14. Visual Impairment	147,601	145,105	14.
15. Subtotal (lines 1 through 14)	11,736,561	11,538,082	15.
16. Gifted Education	1,042,014	1,157,570	16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	212,032	140,000	18.
19. ELL Compensatory Instruction	0		19.
20. Vocational and Technological Education	0		20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	12,990,607	12,835,652	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 12
 Staff-Pupil 1 to 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
841.24	845.01

Special Education Budgeted in SCA Fund

Amount budgeted in SCA Fund for Special Education

(Only include programs listed in A.R.S. §15-761 (shown on lines 1-14 in the table to the left.)

NOTE: Do not include SCA Fund amounts in the Current FY or Budget FY columns in the table to the left.

Current FY	Budget FY
23,500	25,500

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 33,300
All Funds - Federal	6330	<u>3,700</u>

FY 2014 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Average Daily Membership

A. FY 2013 Average Daily Membership:	Resident <u>10,994.573</u>	Attending <u>11,033.198</u>
B. FY 2012 Average Daily Membership:	Resident <u>11,015.279</u>	Attending <u>11,109.724</u>

Expenditures Budgeted in the M&O Fund for Food Service

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

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

\$ 19,568

Estimated Transportation Revenues for FY 2014

Estimated transportation revenues (object code 1400) to be received

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Current FY 2013	Budget FY 2014	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Classroom Instruction	569,662	114,987				555,677	684,649	23.2%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	15,007	3,031				0	18,038	--
Program 100 Subtotal (lines 1-3)	584,669	118,018				555,677	702,687	26.5%
200 Special Education								
1000 Classroom Instruction	89,099	17,998				83,678	107,097	28.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	737	149				0	886	--
Program 200 Subtotal (lines 5-7)	89,836	18,147				83,678	107,983	29.0%
Other Programs (Specify) _____								
1000 Classroom Instruction						14,943	0	-100.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				14,943	0	-100.0%
Total Expenditures (lines 4, 8, and 12)	674,505	136,165				654,298	810,670	23.9%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Classroom Instruction	2,086,288	421,220				1,172,470	2,507,508	113.9%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	2,086,288	421,220				1,172,470	2,507,508	113.9%
200 Special Education								
1000 Classroom Instruction						260,627	0	-100.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	0	0				260,627	0	-100.0%
Other Programs (Specify) _____								
1000 Classroom Instruction						205,380	0	-100.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				205,380	0	-100.0%
Total Expenditures (lines 17, 21, and 25)	2,086,288	421,220				1,638,477	2,507,508	53.0%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Classroom Instruction	1,124,333	226,946				1,128,192	1,351,279	19.8%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	29,618	5,983				0	35,601	--
Program 100 Subtotal (lines 27-29)	1,153,951	232,929	0	0		1,128,192	1,386,880	22.9%
200 Special Education								
1000 Classroom Instruction	175,851	35,522				169,893	211,373	24.4%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	2,323	469				0	2,792	--
Program 200 Subtotal (lines 31-33)	178,174	35,991	0	0		169,893	214,165	26.1%
530 Dropout Prevention Programs								
1000 Classroom Instruction						0	0	0.0%
Other Programs (Specify) _____								
1000 Classroom Instruction	544					9,937	544	-94.5%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	544	0	0	0		9,937	544	-94.5%
Total Expenditures (lines 30, 34, 35, and 38)	1,332,669	268,920	0	0		1,308,022	1,601,589	22.4%
Total Classroom Site Funds (lines 13, 26, and 39)	4,093,462	826,305	0	0	0	3,600,797	4,919,767	36.6%

(1) For FY 2014, the district has budgeted \$ _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

FUNDS 610 AND 625

UNRESTRICTED CAPITAL OUTLAY (UCO) AND SOFT CAPITAL ALLOCATION (SCA) FUNDS

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (UCO-type excluding 6900)	All Other Object Codes (M&O-type excluding 6900)	Totals		% Increase/ Decrease
									Current FY 2013	Budget FY 2014	
Unrestricted Capital Outlay Override (1)	1.		2,594,015	3,054,725			5,367,290		9,592,373	11,016,030	14.8%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		3,445,592	2,392,130			1,305,414		2,951,928	7,143,136	142.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		95,873	539,715			243,690		293,289	879,278	199.8%
2300, 2400, 2500, 2900 Administration	4.			304,885			611,950		2,248,166	916,835	-59.2%
2600 Operation & Maintenance of Plant	5.			95,934			1,410,754		1,907,304	1,506,688	-21.0%
2700 Student Transportation	6.			62,000			432,527		803,072	494,527	-38.4%
3000 Operation of Noninstructional Services (5)	7.			57,091			28,943		132,592	86,034	-35.1%
4000 Facilities Acquisition and Construction	8.			2,909,669			1,336,642		2,621,441	4,246,311	62.0%
5000 Debt Service	9.								0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	3,541,465	6,361,424	0	0	5,369,920		10,957,792	15,272,809	39.4%
Soft Capital Allocation Fund 625											
1000 Instruction	11.								2,823,497	0	-100.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	12.								16,191	0	-100.0%
2300, 2400, 2500, 2900 Administration	13.								48,000	0	-100.0%
2600 Operation & Maintenance of Plant	14.								2,500	0	-100.0%
2700 Student Transportation	15.								2,500	0	-100.0%
3000 Operation of Noninstructional Services (5)	16.								0	0	0.0%
4000 Facilities Acquisition and Construction	17.								0	0	0.0%
5000 Debt Service	18.								0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	19.	0	0	0	0	0	0	0	2,892,688	0	-100.0%

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(2) Detail by object code:

	Unrestricted Capital Outlay	Soft Capital Allocation
6641 Library Books	\$ 95,873	0
6642 Textbooks	2,461,846	0
6643 Instructional Aids	984,516	0
6731 Furniture and Equipment	3,245,219	0
6734 Vehicles	51,934	0
6737 Tech Hardware & Software	3,064,272	0

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

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

Unrestricted Capital Outlay	Soft Capital Allocation
\$ 150,000	0

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

(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		BUILDING RENEWAL		NEW SCHOOL FACILITIES	
		Fund 610		Fund 630		Fund 690		Fund 695	
		Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY
Total Fund Expenditures	1.	10,957,792	15,272,809	15,000,000		350,000		0	1.
Select Object Codes Detail (1)									
6150 Classified Salaries	2.		240,000						2.
6200 Employee Benefits	3.		60,000						3.
6450 Construction Services	4.		1,334,782		10,700,000		120,000		4.
6710 Land and Improvements	5.								5.
6720 Buildings and Improvements	6.								6.
6731 Furniture and Equipment	7.		3,245,219						7.
6734 Vehicles	8.		51,934						8.
6737 Technology Hardware & Software	9.		3,064,272						9.
6830 Redemption of Principal	10.								10.
6842, 6850 Interest	11.								11.
Total amounts reported on lines 2-11 above for:									
Renovation	12.		1,334,782		10,700,000		120,000		12.
New Construction	13.								13.
Other	14.		6,661,425						14.
Total (lines 12-14)	15.		7,996,207		10,700,000		120,000	0	15.

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

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS	
		Current FY	Budget FY	Current FY	Budget FY
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00	5,000,000	4,000,000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	1,000,000	1,000,000
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	400,000	400,000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	550,000	400,000
6.	200 ESEA Title VII - Indian Education	6000	0.00	250,000	250,000
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0	
8.	220 IDEA Part B	6000	0.00	3,000,000	2,500,000
9.	230 Johnson-O'Malley	6000	0.00	20,000	20,000
10.	240 Workforce Investment Act	6000	0.00	0	
11.	250 AEA - Adult Education	6000	0.00	0	
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0	
13.	280 ESEA Title X - Homeless Education	6000	0.00	0	
14.	290 Medicaid Reimbursement	6000	0.00	1,000,000	750,000
15.	374 E-Rate	6000	0.00	3,500,000	1,500,000
16.	378 Impact Aid	6000	0.00	0	
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid	6000	0.00	200,000	100,000
18.	Total Federal Project Funds (lines 1-17)		0.00	14,920,000	10,920,000

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0	
20.	410 Early Childhood Block Grant	6000	0.00	0	
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0	
22.	425 Adult Basic Education	6000	0.00	0	
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0	
24.	435 Academic Contests	6000	0.00	0	
25.	450 Gifted Education	6000	0.00	0	
26.	455 Family Literacy Program	6000	0.00	0	
27.	460 Environmental Special Plate	6000	0.00	0	
28.	465-499 Other State Projects	6000	0.00	500,000	600,000
29.	Total State Project Funds (lines 19-28)		0.00	500,000	600,000
30.	Total Special Projects (lines 18 and 29)		0.00	15,420,000	11,520,000

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Current FY	Budget FY
1.	Teacher Compensation Increases	6000	270,000
2.	Class Size Reduction	6000	0
3.	Dropout Prevention Programs (M&O purposes)	6000	0
4.	Instructional Improvement Programs (M&O purposes)	6000	270,000
5.	Total Instructional Improvement Fund (lines 1-4)		540,000

OTHER FUNDS (DO NOT Add to Aggregate)

1.	050 County, City, and Town Grants	6000	0
2.	071 Structured English Immersion (1)	6000	0
3.	072 Compensatory Instruction (1)	6000	0
4.	500 School Plant (Lease over 1 year) (2)	6000	300,000
5.	505 School Plant (Lease 1 year or less)	6000	1,000
6.	506 School Plant (Sale)	6000	150,000
7.	510 Food Service	6000	6,000,000
8.	515 Civic Center	6000	150,000
9.	520 Community School	6000	500,000
10.	525 Auxiliary Operations	6000	0
11.	526 Extracurricular Activities Fees Tax Credit	6000	400,000
12.	530 Gifts and Donations	6000	250,000
13.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0
14.	540 Fingerprint	6000	3,000
15.	545 School Opening	6000	0
16.	550 Insurance Proceeds	6000	150,000
17.	555 Textbooks	6000	10,000
18.	565 Litigation Recovery	6000	5,000
19.	570 Indirect Costs	6000	750,000
20.	575 Unemployment Insurance	6000	5,000
21.	580 Teacherage	6000	0
22.	585 Insurance Refund	6000	0
23.	590 Grants and Gifts to Teachers	6000	0
24.	595 Advertisement	6000	0
25.	596 Joint Technical Education	6000	0
26.	620 Adjacent Ways	6000	200,000
27.	639 Impact Aid Revenue Bond Building	6000	0
28.	640 School Plant - Special Construction	6000	0
29.	650 Gifts and Donations-Capital	6000	0
30.	660 Condemnation	6000	0
31.	665 Energy and Water Savings	6000	0
32.	686 Emergency Deficiencies Correction	6000	0
33.	691 Building Renewal Grant	6000	0
34.	700 Debt Service	6000	25,000,000
35.	720 Impact Aid Revenue Bond Debt Service	6000	0
36.	750 Permanent	6000	0
37.	Other	6000	0

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0
2.	955 Intergovernmental Agreements	6000	100,000
3.	9__ OPEB	6000	0
4.	953 Transportation	6000	350,000

	Current FY	Budget FY
1.	0	
2.	0	206,320
3.	0	0
4.	300,000	300,000
5.	1,000	1,000
6.	150,000	500,000
7.	6,000,000	7,000,000
8.	150,000	200,000
9.	500,000	500,000
10.	0	
11.	400,000	400,000
12.	250,000	250,000
13.	0	
14.	3,000	3,000
15.	0	
16.	150,000	50,000
17.	10,000	10,000
18.	5,000	20,000
19.	750,000	850,000
20.	5,000	3,500
21.	0	
22.	0	
23.	0	
24.	0	
25.	0	
26.	200,000	200,000
27.	0	
28.	0	
29.	0	
30.	0	
31.	0	
32.	0	
33.	0	
34.	25,000,000	25,000,000
35.	0	
36.	0	
37.	0	
1.	0	
2.	100,000	200,000
3.	0	
4.	350,000	350,000

(1) From Supplement, page 3, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes \$ 250,000

**CALCULATION OF FY 2014 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 2014 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 50,925,719		
* (b) Plus Adjustment for Growth (1)	902,204		
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(d) Adjusted RCL	\$ 51,827,923	\$ 51,827,923	\$ 0
2. (a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 4,940,427		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	2,930,053		
(c) Adjusted DAA	\$ 2,010,374	1,475,673	534,701
3. FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		7,636,626	
* (b) Unrestricted Capital Outlay			5,000,000
* (c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		13,678,248	500,000
* (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)		2,018,866	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
* (e) Assistance for Education (A.R.S. §15-973.01) (1)			
(f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2012 (A.R.S. §15-910.M)			
* (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (h) FY 2013 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		0	
* (i) FY 2013 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (j) FY 2013 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		0	
(k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) (Do not use this line as a subtotal) (2)		0	
10. FY 2014 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 76,637,336	
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)			\$ 6,034,701

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

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

(2) This line can be used to adjust the FY 2014 GBL for any of the following: (1) reductions for (a) exceeding the prior year(s) GBL, (b) exceeding the prior year(s) M&O section of the Budget, or (2) reductions or increases due to (a) transfers to/from the EWS Fund, (b) SCA Transfer or (c) other adjustments as notified by ADE.

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

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2013 Unrestricted Capital Budget Limit (UCBL) (from FY 2013 latest revised Budget, page 8, line A.12)	\$ 10,957,792
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (141,186)
3. Adjusted Amount Available for FY 2013 Capital Expenditures (line A.1 + A.2)	\$ 10,816,606
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$ 10,957,792
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 10,816,606
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 3,960,684
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.	\$ 6,855,922
8. Interest Earned in Fund 610 in FY 2013	\$ 27,723
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 2014 (A.R.S. §15-905.M) (1)	\$ 2,354,463
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 6,034,701
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ 15,272,809

CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

B. 1. FY 2013 Soft Capital Allocation Limit (SCAL) (from FY 2013 latest revised Budget, page 8, line B.12)	\$ 2,892,688
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted FY 2013 SCAL (line B.1 + B.2)	\$ 2,892,688
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$ 2,892,688
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$ 2,892,688
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 556,179
7. Unexpended Budget Balance in Fund 625 (line B.5 minus B.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 2,336,509
8. Interest Earned in Fund 625 in FY 2013	\$ 12,825
9. Line not used	\$ 0
10. Line not used	\$ 0
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	\$ (2,349,334)
12. FY 2014 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$ 0

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

C. 1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line C.7)	\$ 3,600,797
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 2,627,179
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ 973,618
4. Interest Earned in the Classroom Site Fund in FY 2013	\$ 2,372
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) (5)	\$ 3,943,777
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit	\$ 0
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$ 4,919,767

- (1) This line can be used to adjust the FY 2014 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL or (b) exceeding the prior year(s) UCO section of the Budget, or (2) increases due to greater than anticipated growth from FY 2013, or SCA Transfer, or (3) reductions or increases due to other adjustments as notified by ADE.
- (2) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (3) This line can be used to record the SCA Transfer of capacity to the M&O and/or UCO Funds and reductions or increases due to other adjustments as notified by ADE.
- (4) The amount budgeted on page 4, line 19 cannot exceed this amount.
- (5) In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation.
- (6) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount.

Line A.10 Calculation

Use this table to calculate the total adjustment to be included on line A.10. These calculations need not be printed as an official part of the budget forms. Include year(s) and descriptions, as applicable.

1. Prior Year Over Expenditures/Resolutions:	\$
2. SCA Transfer	2349334
3. Increase to UCBL Due to Greater than Anticipated Growth (from FY 2013 BUDG7	\$ 5,129
4. Other :	\$
Total Adjustment to line A.10	\$ 2,354,463

Line B.11 Calculation

Use this table to calculate the total adjustment to be included on line B.11. These calculations need not be printed as an official part of the budget forms. Include year(s) and descriptions, as applicable.

1. Prior Year Over Expenditures/Resolutions:	\$
Prior year SCA adjustments should be recorded in the UCBL or GBL	
2. Line not used.	0
3. SCA Transfer	\$ (2,349,334)
4. Other :	\$
Total Adjustment to line B.11	\$ (2,349,334)

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

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line 7 of the table)	654,298	1,638,477	1,308,022	0	3,600,797
2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	632,858	709,428	1,284,893	0	2,627,179
3. Unexpended Budget Balance (line 1 minus 2)	21,440	929,049	23,129	0	973,618
4. Interest Earned in FY 2013	474	949	949	0	2,372
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	788,756	1,577,511	1,577,511	0	3,943,777
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit *	0	0	0	0	0
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	810,670	2,507,509	1,601,589	0	4,919,767

* This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

** The amounts budgeted on page 3, lines 13, 26, 39, and footnote (1) should not exceed the amounts on this line.

DISTRICT NAME Tempe Elementary School District

COUNTY Maricopa

CTD NUMBER 070403000

VERSION Revised #2

FY 2014
STATE OF ARIZONA



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

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

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

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

M&O Fund Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Current FY	Budget FY						Current FY 2013	Budget FY 2014	
Expenditures										
520 Special K-3 Program Override										
1000 Classroom Instruction	1.	0.00						0	0	0.0%
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 26)	10.	0.00	0.00	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center										
1000 Classroom Instruction	11.	0.00						0	0	0.0%
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 28)	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
							Current FY 2013	Budget FY 2014	
Expenditures									
520 Special K-3 Program Override									
1000 Classroom 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 Classroom 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
	Current FY	Budget FY							Current FY 2013	Budget FY 2014	
	Expenditures										
Structured English Immersion Fund 071											
1000 Classroom Instruction	1.	0.00	164,479	41,841					0	206,320	--
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	164,479	41,841	0	0		0	0	206,320	--
Compensatory Instruction Fund 072											
1000 Classroom 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	0	0	0		0	0	0	0.0%