



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

Revised #1

Version

BY THE GOVERNING BOARD

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

Proposed June 30, 2014

Adopted July 10, 2014

Revised May 12, 2015

Date

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SIGNED

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The budget file(s) for FY 2015 sent to the Arizona Department of Education, via the internet, on

May 13, 2015 contain(s) the data for the budget described above.

Date

\_\_\_\_\_  
 Superintendent Signature Business Manager Signature

District Contact Employee: Elaine E Wood

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

1. Total Budgeted Revenues for Fiscal Year 2014	\$	<u>44,106,097</u>
2. Estimated Revenues by Source for Fiscal Year 2015 (excluding property taxes)		
Local	1000 \$	<u>383,511</u>
Intermediate	2000 \$	<u>805,403</u>
State	3000 \$	<u>1,320,228</u>
Federal	4000 \$	<u>1,057</u>
TOTAL	\$	<u>2,510,199</u>

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

	Prior FY 2014	Est. Budget FY 2015
Primary Tax Rate:	<u>3.1962</u>	<u>4.6757</u>
Secondary Tax Rates:		
M&O Override	<u>0.0000</u>	<u>0.0000</u>
Special K-3 Program Override	<u>0.0000</u>	<u>0.0000</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.0000</u>	<u>0.0000</u>
Class A Bonds	<u>0.6732</u>	<u>0.6527</u>
Class B Bonds	<u>0.0000</u>	<u>0.0000</u>
JTED	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>0.6732</u>	<u>0.6527</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>26,262,137</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>2,015,897</u>
3. Subtotal (line A.1 + A.2)	\$	<u>28,278,034</u>
4. Federal Projects (from Budget, page 6, line 18)	\$	<u>3,460,288</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>31,738,322</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>26,262,137</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>2,015,897</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>28,278,034</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 2014	Budget FY 2015		
		100 Regular Education										
1000 Instruction	1.	184.50	203.00	7,499,678	2,451,009	105,457	133,000	7,600	9,470,910	10,196,744	7.7%	1.
2000 Support Services												
2100 Students	2.	18.50	18.50	602,518	211,834	2,680	49,660	0	854,379	866,692	1.4%	2.
2200 Instructional Staff	3.	21.00	22.50	561,944	208,199	112,800	66,360	785	821,233	950,088	15.7%	3.
2300 General Administration	4.	2.50	2.50	164,362	238,035	86,590	3,000	16,200	492,472	508,187	3.2%	4.
2400 School Administration	5.	27.50	22.50	1,252,365	318,332	21,575	4,393	2,498	1,551,601	1,599,163	3.1%	5.
2500 Central Services	6.	19.00	18.00	699,739	211,785	359,733	23,100	24,200	1,290,894	1,318,557	2.1%	6.
2600 Operation & Maintenance of Plant	7.	50.00	50.00	1,381,504	546,992	760,698	1,904,740	47,925	4,519,213	4,641,859	2.7%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	1.00	25,203	9,841	0	50,000	0	90,782	85,044	-6.3%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	46,954	9,832	0	0	0	72,413	56,786	-21.6%	10.
620 School-Sponsored Athletics	11.	1.50	1.50	91,481	21,561	0	0	0	83,716	113,042	35.0%	11.
630, 700, 800, 900 Other Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	325.50	339.50	12,325,748	4,227,420	1,449,533	2,234,253	99,208	19,247,613	20,336,162	5.7%	13.
200 Special Education												
1000 Instruction	14.	91.50	88.00	2,535,351	885,270	5,900	8,607	0	4,046,124	3,435,128	-15.1%	14.
2000 Support Services												
2100 Students	15.	10.50	11.50	494,038	162,583	286,423	14,030	1,270	953,513	958,344	0.5%	15.
2200 Instructional Staff	16.	2.50	1.50	147,203	39,474	19,500	1,715	1,250	151,860	209,142	37.7%	16.
2300 General Administration	17.	0.00	0.00						0	0	0.0%	17.
2400 School Administration	18.	0.00	0.00						0	0	0.0%	18.
2500 Central Services	19.	0.00	0.00						0	0	0.0%	19.
2600 Operation & Maintenance of Plant	20.	0.00	0.00						0	0	0.0%	20.
2900 Other	21.	0.00	0.00						0	0	0.0%	21.
3000 Operation of Noninstructional Services	22.	0.00	0.00						0	0	0.0%	22.
Subtotal (lines 14-22)	23.	104.50	101.00	3,176,592	1,087,327	311,823	24,352	2,520	5,151,497	4,602,614	-10.7%	23.
400 Pupil Transportation	24.	28.00	28.00	596,663	251,542	27,500	243,493	3,800	1,126,477	1,122,998	-0.3%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%	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	0.00						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.	3.25	3.25	152,402	47,961	0	0	0	193,905	200,363	3.3%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	461.25	471.75	16,251,405	5,614,250	1,788,856	2,502,098	105,528	25,719,492	26,262,137	2.1%	30.

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

(A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY	
1. Autism	293,784	245,089	1.
2. Emotional Disability	77,312	65,357	2.
3. Hearing Impairment	619	0	3.
4. Other Health Impairments	278,322	261,429	4.
5. Specific Learning Disability	1,358,770	1,335,989	5.
6. Mild, Moderate or Severe Intellectual Disability	123,699	196,072	6.
7. Multiple Disabilities	61,849	130,714	7.
8. Multiple Disabilities with Severe Sensory Impairment	77,311	98,036	8.
9. Orthopedic Impairment	77,311	65,357	9.
10. Developmental Delay	309,247	326,786	10.
11. Preschool Severe Delay	108,236	130,714	11.
12. Speech/Language Impairment	355,634	375,804	12.
13. Traumatic Brain Injury	0	0	13.
14. Visual Impairment	0	0	14.
15. Subtotal (lines 1 through 14)	3,122,094	3,231,347	15.
16. Gifted Education	1,070,655	476,670	16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	70,233	65,108	18.
19. ELL Compensatory Instruction	0	6,303	19.
20. Vocational and Technological Education	888,515	823,186	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	5,151,497	4,602,614	22.

**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 6

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
291.00	295.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	\$	39,375
All Funds - Federal	6330		<u>4,375</u>

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

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

**Average Daily Membership**

A. FY 2014 Average Daily Membership:	Resident	<u>5,297.516</u>	Attending	<u>5,418.115</u>
B. FY 2013 Average Daily Membership:	Resident	<u>5,374.469</u>	Attending	<u>5,481.589</u>

**Expenditures Budgeted in the M&O Fund for Food Service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 48,000  
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

**Estimated Transportation Revenues for FY 2015**

Estimated transportation revenues (object code 1400) to be received \$ 19,575

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2014	Budget FY 2015	
<b>Classroom Site Fund 011 - Base Salary</b>								
100 Regular Education								
1000 Instruction	304,475	75,714				392,228	380,189	-3.1%
2100 Support Services - Students	9,390	2,353				10,926	11,743	7.5%
2200 Support Services - Instructional Staff	6,261	1,572				14,580	7,833	-46.3%
Program 100 Subtotal (lines 1-3)	320,126	79,639				417,734	399,765	-4.3%
200 Special Education								
1000 Instruction	101,401	25,208				156,098	126,609	-18.9%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	3,130	785				3,643	3,915	7.5%
Program 200 Subtotal (lines 5-7)	104,531	25,993				159,741	130,524	-18.3%
Other Programs (specify) 550								
1000 Instruction	6,840	1,717				5,140	8,557	66.5%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	6,840	1,717				5,140	8,557	66.5%
Total Expenditures (lines 4, 8, and 12)	431,497	107,349				582,615	538,846	-7.5%
<b>Classroom Site Fund 012 - Performance Pay</b>								
100 Regular Education								
1000 Instruction	918,173	228,696				1,046,438	1,146,869	9.6%
2100 Support Services - Students	28,350	7,083				17,214	35,433	105.8%
2200 Support Services - Instructional Staff	18,901	4,723				22,959	23,624	2.9%
Program 100 Subtotal (lines 14-16)	965,424	240,502				1,086,611	1,205,926	11.0%
200 Special Education								
1000 Instruction	307,125	76,278				459,551	383,403	-16.6%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	9,450	2,364				5,739	11,814	105.9%
Program 200 Subtotal (lines 18-20)	316,575	78,642				465,290	395,217	-15.1%
Other Programs (Specify) __550								
1000 Instruction	20,649	5,163				8,610	25,812	199.8%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	20,649	5,163				8,610	25,812	199.8%
Total Expenditures (lines 17, 21, and 25)	1,302,648	324,307				1,560,511	1,626,955	4.3%
<b>Classroom Site Fund 013 - Other</b>								
100 Regular Education								
1000 Instruction	470,945	300,392	0	0		746,605	771,337	3.3%
2100 Support Services - Students	14,559	9,266	0	0		18,537	23,825	28.5%
2200 Support Services - Instructional Staff	9,707	6,180	0	0		26,027	15,887	-39.0%
Program 100 Subtotal (lines 27-29)	495,211	315,838	0	0		791,169	811,049	2.5%
200 Special Education								
1000 Instruction	157,720	99,610	0	0		300,636	257,330	-14.4%
2100 Support Services - Students	0	0	0	0		0	0	0.0%
2200 Support Services - Instructional Staff	4,853	3,091	0	0		6,504	7,944	22.1%
Program 200 Subtotal (lines 31-33)	162,573	102,701	0	0		307,140	265,274	-13.6%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) ____550								
1000 Instruction	10,605	6,757	0	0		9,762	17,362	77.9%
2100, 2200 Support Serv. Students & Instructional Staff	0	0	0	0		0	0	0.0%
Other Programs Subtotal (lines 36-37)	10,605	6,757	0	0		9,762	17,362	77.9%
Total Expenditures (lines 30, 34, 35, and 38)	668,389	425,296	0	0		1,108,071	1,093,685	-1.3%
Total Classroom Site Funds (lines 13, 26, and 39)	2,402,534	856,952	0	0	0	3,251,197	3,259,486	0.3%

(1) For FY 2015, the district has budgeted \$ \_\_\_\_\_ 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

**FUND 610**

**UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures		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	
							Rentals 6440	Prior FY 2014		Budget FY 2015
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	0	0	0	0	0	0	0.0%	
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.	0	51,297	208,560		0	242,000	259,857	7.4%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	79,500	5,500		0	85,000	85,000	0.0%	
2300, 2400, 2500, 2900 Administration	4.	350,000		690,590	0	500	1,545,610	1,041,090	-32.6%	
2600 Operation & Maintenance of Plant	5.	0		26,000		0	4,500	26,000	477.8%	
2700 Student Transportation	6.	0		5,000		35,000	20,000	40,000	100.0%	
3000 Operation of Noninstructional Services (5)	7.	0		0		0	0	0	0.0%	
4000 Facilities Acquisition and Construction	8.	0		0		48,950	45,400	48,950	7.8%	
5000 Debt Service	9.			500,000	15,000		381,890	515,000	34.9%	
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	350,000	130,797	935,650	500,000	15,000	84,450	2,324,400	2,015,897	-13.3%

(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	\$ <u>          -</u>
6642 Textbooks	<u>          0</u>
6643 Instructional Aids	<u>      130,797</u>
6731 Furniture and Equipment	<u>      621,415</u>
6734 Vehicles	<u>          0</u>
6737 Tech Hardware & Software	<u>      312,235</u>

(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 \$       500,000, and principal on bonds of \$       4,535,000.

(4) Includes interest on Capital Equity Fund loans of \$           -, interest on capital leases of \$       15,000, and interest on bonds of \$       204,063.

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
<b>Total Fund Expenditures</b>	1.	2,324,400	2,015,897	0	0	0	1.
<b>Select Object Codes Detail (1)</b>							
6150 Classified Salaries	2.	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	3.
6450 Construction Services	4.	0	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	6.
6731 Furniture and Equipment	7.	473,690	621,415	0	0	0	7.
6734 Vehicles	8.	0	0	0	0	0	8.
6737 Technology Hardware & Software	9.	242,000	312,235	0	0	0	9.
6831, 6832 Redemption of Principal	10.	353,826	500,000	0	0	0	10.
6841, 6842, 6850 Interest	11.	28,064	15,000	0	0	0	11.
Total amounts reported on lines 2-11 above for:		1,097,580	1,448,650				
Renovation	12.	0	0	0	0		12.
New Construction	13.	0	0	0	0	0	13.
Other	14.	1,097,580	1,448,650	0	0	0	14.
Total (lines 12-14)	15.	1,097,580	1,448,650	0	0	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.





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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 24,428,386		
* (b) Plus Adjustment for Growth (1)	233,003		
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)	0		
(d) Adjusted RCL	\$ 24,661,389	\$ 24,661,389	\$ 0
2. (a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,600,757		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,605,236		
(c) Adjusted DAA	\$ 995,521	400,000	595,521
3. FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		0	
* (b) Unrestricted Capital Outlay			
* (c) Special Program		0	
*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)		0	
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources		0	
(b) Other Arizona Districts		0	
(c) Out-of-State Districts and Other Governments		273,140	
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	
*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:		0	
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		0	
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)		31,972	
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)		876,061	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2013 (A.R.S. §15-910.M)		0	
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		0	
* (g) FY 2014 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		0	
* (h) FY 2014 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (i) FY 2014 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		0	
(j) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		0	
* (k) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		19,575	
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) (Do not use this line as a subtotal) (2)		0	
10. FY 2015 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 26,262,137	
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)			\$ 595,521

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

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

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



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

**CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT**

A. 1. FY 2014 Unrestricted Capital Budget Limit (UCBL) (from FY 2014 latest revised Budget, page 8, line A.12)	\$ 2,322,683
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2014 Capital Expenditures (line A.1 + A.2)	\$ 2,322,683
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$ 2,322,683
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 2,322,683
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 904,592
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. --	\$ 1,418,091
8. Interest Earned in Fund 610 in FY 2014	\$ 2,285
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ 0
10. Adjustment to UCBL for FY 2015 (A.R.S. §15-905.M) (1)	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 595,521
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ 2,015,897

**CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT**

B. 1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line C.7)	\$ 3,251,199
2. FY 2014 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,948,875
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$ 1,302,324
4. Interest Earned in the Classroom Site Fund in FY 2014	\$ 10,401
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$ 1,953,993
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit	\$ 141,067
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (4)	\$ 3,407,785

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

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

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line 7 of the table)	582,615	1,560,512	1,108,072	0	3,251,199
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	434,798	717,731	796,346		1,948,875
3. Unexpended Budget Balance (line 1 minus 2)	147,817	842,781	311,726	0	1,302,324
4. Interest Earned in FY 2014	1,378	6,317	2,706		10,401
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	390,799	781,598	781,598		1,953,993
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit *	28,213	56,427	56,427		141,067
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	568,207	1,687,123	1,152,457	0	3,407,785

\* 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** Lake Havasu Unified School District #1

**COUNTY** Mohave County

**CTD NUMBER** 080201000

**VERSION** Revised #1

FY 2015  
STATE OF ARIZONA



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

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

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

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

M&O Fund Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2014	Budget FY 2015	
<b>Expenditures</b>										
<b>520 Special K-3 Program Override</b>										
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 26)	10.	0.00	0.00	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education &amp; Vocational Education Center</b>										
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 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
							Prior FY 2014	Budget FY 2015	
<b>Expenditures</b>									
<b>520 Special K-3 Program Override</b>									
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%
<b>540 Joint Career and Technical Education &amp; Vocational Education Center</b>									
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%
<b>Total (lines 26 &amp; 32) (Include in Fund 610 Budget, page 4, lines 2-9)</b>	33.	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 2014	Budget FY 2015	
<b>Expenditures</b>											
<b>Structured English Immersion Fund 071</b>											
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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Compensatory Instruction Fund 072</b>											
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%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 080201000  
 VERSION Revised #1

I certify that the Budget of Lake Havasu Unified School District #1 District, Mohave County for fiscal year 2015 was officially proposed by the Governing Board on June 30, 2014, and that the complete Proposed Expenditure Budget may be reviewed by contacting Elaine Wood at the District Office, telephone 928-505-6936 during normal business hours.

\_\_\_\_\_  
 President of the Governing Board

1. Student Count			2. Tax Rates:			* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).
	FY 2014 Prior Yr. 2013 ADM	FY 2015 Budget Yr. 2014 ADM		Prior FY	Estimated Budget FY	
Resident	5,374,469	5,297,516	Primary Rate	3.1962	4.6757	
Attending	5,481,589	5,418,115	Secondary Rate*	0.6732	0.6527	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	26,262,137	GBL	26,262,137
Classroom Site	3,259,486	CSFBL	3,407,785
Unrestricted Capital Outlay	2,015,897	UCBL	2,015,897

	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	
<b>100 Regular Education</b>							
1000 Instruction	9,161,918	9,950,687	308,992	246,057	9,470,910	10,196,744	7.7%
<b>2000 Support Services</b>							
2100 Students	800,639	814,352	53,740	52,340	854,379	866,692	1.4%
2200 Instructional Staff	682,112	770,143	139,121	179,945	821,233	950,088	15.7%
2300, 2400, 2500 Administration	2,820,975	2,884,618	513,992	541,289	3,334,967	3,425,907	2.7%
2600 Oper./Maint. of Plant	1,938,368	1,928,496	2,580,845	2,713,363	4,519,213	4,641,859	2.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	40,782	35,044	50,000	50,000	90,782	85,044	-6.3%
610 School-Sponsored Cocurric. Activities	72,413	56,786	0	0	72,413	56,786	-21.6%
620 School-Sponsored Athletics	83,716	113,042	0	0	83,716	113,042	35.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	15,600,923	16,553,168	3,646,690	3,782,994	19,247,613	20,336,162	5.7%
<b>200 Special Education</b>							
1000 Instruction	3,995,231	3,420,621	50,893	14,507	4,046,124	3,435,128	-15.1%
<b>2000 Support Services</b>							
2100 Students	605,816	656,621	347,697	301,723	953,513	958,344	0.5%
2200 Instructional Staff	144,660	186,677	7,200	22,465	151,860	209,142	37.7%
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	4,745,707	4,263,919	405,790	338,695	5,151,497	4,602,614	-10.7%
400 Pupil Transportation	886,477	848,205	240,000	274,793	1,126,477	1,122,998	-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	193,905	200,363	0	0	193,905	200,363	3.3%
<b>TOTAL EXPENDITURES</b>	<b>21,427,012</b>	<b>21,865,655</b>	<b>4,292,480</b>	<b>4,396,482</b>	<b>25,719,492</b>	<b>26,262,137</b>	<b>2.1%</b>

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	25,719,492	26,262,137	542,645	2.1%
Instructional Improvement	215,000	300,000	85,000	39.5%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Student Success		93,493	93,493	
Classroom Site	3,251,197	3,259,486	8,289	0.3%
Federal Projects	3,247,620	3,460,288	212,668	6.5%
State Projects	164,658	530,824	366,166	222.4%
Unrestricted Capital Outlay	2,324,400	2,015,897	(308,503)	-13.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	900,000	1,500,000	600,000	66.7%
Debt Service	4,746,688	4,739,063	(7,625)	-0.2%
School Plant Funds	37,000	37,000	0	0.0%
Auxiliary Operations	500,000	600,000	100,000	20.0%
Bond Building	0	0	0	0.0%
Food Service	2,800,000	2,800,000	0	0.0%
Other	3,797,000	3,192,000	(605,000)	-15.9%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	293,784	245,089
Emotional Disability	77,312	65,357
Hearing Impairment	619	0
Other Health Impairments	278,322	261,429
Specific Learning Disability	1,358,770	1,335,989
Mild, Moderate or Severe Intellectual Disability	123,699	196,072
Multiple Disabilities	61,849	130,714
Multiple Disabilities with S.S.I.	77,311	98,036
Orthopedic Impairment	77,311	65,357
Developmental Delay	309,247	326,786
Preschool Severe Delay	108,236	130,714
Speech/Language Impairment	355,634	375,804
Traumatic Brain Injury	0	0
Visual Impairment	0	0
Subtotal	3,122,094	3,231,347
Gifted Education	1,070,655	476,670
Remedial Education	0	0
ELL Incremental Costs	70,233	65,108
ELL Compensatory Instruction	0	6,303
Vocational and Technological Education	888,515	823,186
Career Education	0	0
TOTAL	5,151,497	4,602,614

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	17	1 to 318.7
Teachers	271	1 to 20.0
Other	7	1 to 774.0
Subtotal	295	1 to 18.4
Classified --		
Managers, Supervisors, Directors	3	1 to 1,806.0
Teachers Aides	62	1 to 87.4
Other	202	1 to 26.8
Subtotal	267	1 to 20.3
TOTAL	562	1 to 9.6
Special Education --		
Teacher	32	1 to 18.9
Staff	95	1 to 6.4

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

1.	FY 2015 Truth in Taxation Base Limit (from FY 2014 TNT work sheet, line 3 + line 11)	\$	<u>477,997</u>
2.	Deduction for discontinued programs		<u>477,997</u>
3.	Adjusted FY 2015 TNT Base Limit	\$	<u><u>0</u></u>

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

**FY 2015 Budgeted Expenditures**

4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$	<u>0</u>	<u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 20 and Supplement page 2, line 32)		<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u>0.0000</u>

**Adjustments for FY 2014 Expenditures**

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2014 Total Actual Expenditures for programs above	\$	<u>0</u>	
b.	Sum of FY 2014 original budget amounts for programs above (from FY 2014 TNT work sheet, line 8.b)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2014 final budget for Small School Adjustment	\$	<u>0</u>	
b.	FY 2014 original budget for Small School Adjustment (from FY 2014 TNT work sheet, line 9.b)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><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 2015 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$	<u>1,500,000</u>	<u>0.0025</u>
13.	Amount to be Levied in FY 2015 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u>0</u>	<u>0.0000</u>

**Calculations for Truth in Taxation Notice**

A.	Sum of lines 11, 12, and 13	\$	<u>1,500,000</u>
B.1.	Current Assessed Value	\$	<u>608,607,833</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>0.0000 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>1,500,000</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>24.6464 (2)</u>

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