



FY 2014  
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 2014 was

Proposed	<u>June 25, 2013</u>
Adopted	<u>July 9, 2013</u>
Revised	<u>May 13, 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 14, 2014 contain(s) the data for the budget described above.  
Date

\_\_\_\_\_  
Superintendent Signature

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

District Contact Employee: Elaine E Wood  
Telephone: 928-505-6936 E-mail: ewood@havasu.k12.az.us

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

1. Total Budgeted Revenues for Fiscal Year 2013	\$	<u>44,921,097</u>
2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes)		
Local	1000 \$	<u>537,075</u>
Intermediate	2000 \$	<u>1,011,198</u>
State	3000 \$	<u>2,173,148</u>
Federal	4000 \$	<u>1,185</u>
TOTAL	\$	<u>3,722,606</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>3.2644</u>	<u>3.1962</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>0.7828</u>	<u>0.6732</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>0.7828</u>	<u>0.6732</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>25,719,492</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>2,324,400</u>
3. Line not used	\$	<u>0</u>
4. Subtotal (line A.1 + A.2 + A.3)	\$	<u>28,043,892</u>
5. Federal Projects (from Budget, page 6, line 18)	\$	<u>3,247,620</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>31,291,512</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>25,719,492</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>2,324,400</u>
3. Line not used	\$	<u>0</u>
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3) (This line cannot exceed line A.4.)	\$	<u>28,043,892</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.	194.50	184.50	6,990,752	2,171,166	148,392	150,500	10,100	10,147,625	9,470,910	-6.7%	1.
2000 Support Services												
2100 Students	2.	16.00	18.50	594,126	206,513	1,680	52,060	0	902,141	854,379	-5.3%	2.
2200 Instructional Staff	3.	23.50	21.00	496,022	186,090	73,621	65,000	500	906,059	821,233	-9.4%	3.
2300 General Administration	4.	2.50	2.50	173,133	250,364	64,450	1,325	3,200	294,163	492,472	67.4%	4.
2400 School Administration	5.	28.00	27.50	1,200,601	311,683	34,092	4,500	725	1,558,103	1,551,601	-0.4%	5.
2500 Central Services	6.	19.00	19.00	666,902	218,292	351,950	22,000	31,750	1,294,564	1,290,894	-0.3%	6.
2600 Operation & Maintenance of Plant	7.	49.00	50.00	1,393,702	544,666	841,270	1,699,000	40,575	4,376,470	4,519,213	3.3%	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	30,000	10,782	0	50,000	0	107,332	90,782	-15.4%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	60,645	11,768	0	0	0	16,605	72,413	336.1%	10.
620 School-Sponsored Athletics	11.	1.50	1.50	65,792	17,924	0	0	0	87,913	83,716	-4.8%	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.	335.00	325.50	11,671,675	3,929,248	1,515,455	2,044,385	86,850	19,690,975	19,247,613	-2.3%	13.
200 Special Education												
1000 Classroom Instruction	14.	100.00	91.50	2,979,731	1,015,500	46,113	4,780	0	4,166,383	4,046,124	-2.9%	14.
2000 Support Services												
2100 Students	15.	13.00	10.50	472,581	133,235	336,672	8,925	2,100	984,101	953,513	-3.1%	15.
2200 Instructional Staff	16.	1.50	2.50	113,399	31,261	4,500	1,200	1,500	153,844	151,860	-1.3%	16.
2300 General Administration	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%	17.
2400 School Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2500 Central Services	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2600 Operation & Maintenance of Plant	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%	20.
2900 Other	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
3000 Operation of Noninstructional Services	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
Subtotal (lines 14-22)	23.	114.50	104.50	3,565,711	1,179,996	387,285	14,905	3,600	5,304,328	5,151,497	-2.9%	23.
400 Pupil Transportation	24.	28.00	28.00	563,352	323,125	28,900	207,850	3,250	1,094,117	1,126,477	3.0%	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	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	150,250	43,655				180,588	193,905	7.4%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	480.75	461.25	15,950,988	5,476,024	1,931,640	2,267,140	93,700	26,270,008	25,719,492	-2.1%	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	309,537	293,784	1.
2. Emotional Disability	81,457	77,312	2.
3. Hearing Impairment	326	619	3.
4. Other Health Impairments	293,246	278,322	4.
5. Specific Learning Disability	1,367,828	1,358,770	5.
6. Mild, Moderate or Severe Intellectual Disability	130,331	123,699	6.
7. Multiple Disabilities	97,748	61,849	7.
8. Multiple Disabilities with Severe Sensory Impairment	97,749	77,311	8.
9. Orthopedic Impairment	81,457	77,311	9.
10. Developmental Delay	325,828	309,247	10.
11. Preschool Severe Delay	114,040	108,236	11.
12. Speech/Language Impairment	313,429	355,634	12.
13. Traumatic Brain Injury	0	0	13.
14. Visual Impairment	326	0	14.
15. Subtotal (lines 1 through 14)	3,213,302	3,122,094	15.
16. Gifted Education	1,166,276	1,070,655	16.
17. Remedial Education	0	0	17.
18. ELL Incremental Costs	44,982	70,233	18.
19. ELL Compensatory Instruction	0	0	19.
20. Vocational and Technological Education	879,768	888,515	20.
21. Career Education	0	0	21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	5,304,328	5,151,497	22.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20  
 Staff-Pupil 1 to 6

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Current FY	Budget FY
296.00	291.00

**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
0	0

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	\$ 38,070
All Funds - Federal	6330	<u>4,230</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>5,361.065</u>	Attending <u>5,467.885</u>
B. FY 2012 Average Daily Membership:	Resident <u>5,422.585</u>	Attending <u>5,473.920</u>

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

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

\$ 45,000

(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 2014**

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
						Current FY 2013	Budget FY 2014	
<b>Classroom Site Fund 011 - Base Salary</b>								
100 Regular Education								
1000 Classroom Instruction	310,975	81,253				346,881	392,228	13.1%
2100 Support Services - Students	8,742	2,184				7,891	10,926	38.5%
2200 Support Services - Instructional Staff	11,656	2,924				25,405	14,580	-42.6%
Program 100 Subtotal (lines 1-3)	331,373	86,361				380,177	417,734	9.9%
200 Special Education								
1000 Classroom Instruction	123,162	32,936				108,244	156,098	44.2%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	2,914	729				3,942	3,643	-7.6%
Program 200 Subtotal (lines 5-7)	126,076	33,665				112,186	159,741	42.4%
Other Programs (Specify) _____ 550								
1000 Classroom Instruction	4,408	732				0	5,140	--
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)	4,408	732				0	5,140	--
Total Expenditures (lines 4, 8, and 12)	461,857	120,758				492,363	582,615	18.3%
<b>Classroom Site Fund 012 - Performance Pay</b>								
100 Regular Education		235,055						
1000 Classroom Instruction	811,383	235,055				931,043	1,046,438	12.4%
2100 Support Services - Students	13,776	3,438				27,858	17,214	-38.2%
2200 Support Services - Instructional Staff	18,368	4,591				51,080	22,959	-55.1%
Program 100 Subtotal (lines 14-16)	843,527	243,084				1,009,981	1,086,611	7.6%
200 Special Education								
1000 Classroom Instruction	354,696	104,855				348,142	459,551	32.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	4,592	1,147				9,287	5,739	-38.2%
Program 200 Subtotal (lines 18-20)	359,288	106,002				357,429	465,290	30.2%
Other Programs (Specify) _____ 550								
1000 Classroom Instruction	6,888	1,722				0	8,610	--
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	6,888	1,722				0	8,610	--
Total Expenditures (lines 17, 21, and 25)	1,209,703	350,808				1,367,410	1,560,511	14.1%
<b>Classroom Site Fund 013 - Other</b>								
100 Regular Education								
1000 Classroom Instruction	452,677	293,928				680,030	746,605	9.8%
2100 Support Services - Students	11,115	7,422				20,354	18,537	-8.9%
2200 Support Services - Instructional Staff	14,823	11,204				37,331	26,027	-30.3%
Program 100 Subtotal (lines 27-29)	478,615	312,554	0	0		737,715	791,169	7.2%
200 Special Education								
1000 Classroom Instruction	184,732	115,904				254,360	300,636	18.2%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	3,705	2,799				6,787	6,504	-4.2%
Program 200 Subtotal (lines 31-33)	188,437	118,703	0	0		261,147	307,140	17.6%
530 Dropout Prevention Programs								
1000 Classroom Instruction						0	0	0.0%
Other Programs (Specify) _____ 550								
1000 Classroom Instruction	5,559	4,203				0	9,762	--
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	5,559	4,203	0	0		0	9,762	--
Total Expenditures (lines 30, 34, 35, and 38)	672,611	435,460	0	0		998,862	1,108,071	10.9%
Total Classroom Site Funds (lines 13, 26, and 39)	2,344,171	907,026	0	0	0	2,858,635	3,251,197	13.7%

(1) For FY 2014, 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.

**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	
<b>Unrestricted Capital Outlay Override (1)</b>	1.								0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>											
1000 Instruction	2.			242,000					151,200	242,000	60.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		80,000	5,000					500	85,000	16900.0%
2300, 2400, 2500, 2900 Administration	4.	725,000		820,110			500		902,315	1,545,610	71.3%
2600 Operation & Maintenance of Plant	5.			4,500					91,700	4,500	-95.1%
2700 Student Transportation	6.						20,000		206,896	20,000	-90.3%
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%
4000 Facilities Acquisition and Construction	8.			1,000			44,400		109,100	45,400	-58.4%
5000 Debt Service	9.				353,826	28,064			381,889	381,890	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	725,000	80,000	1,072,610	353,826	28,064	64,900		1,843,600	2,324,400	26.1%
<b>Soft Capital Allocation Fund 625</b>											
1000 Instruction	11.								520,947	0	-100.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	12.								69,965	0	-100.0%
2300, 2400, 2500, 2900 Administration	13.								286,700	0	-100.0%
2600 Operation & Maintenance of Plant	14.								0	0	0.0%
2700 Student Transportation	15.								0	0	0.0%
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	877,612	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	\$ -	0
6642 Textbooks	0	0
6643 Instructional Aids	80,000	0
6731 Furniture and Equipment	736,610	0
6734 Vehicles		0
6737 Tech Hardware & Software	336,000	0

(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 \_\_\_\_\_.

(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
\$ -	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.

\$ -
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\$ 4,350,000
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\$ 396,688
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**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	
<b>Total Fund Expenditures</b>	1.	1,843,600	2,324,400	0	0	0	0	0	0	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.		0							2.
6200 Employee Benefits	3.		0							3.
6450 Construction Services	4.		0							4.
6710 Land and Improvements	5.		0							5.
6720 Buildings and Improvements	6.		0							6.
6731 Furniture and Equipment	7.		473,690							7.
6734 Vehicles	8.		0							8.
6737 Technology Hardware & Software	9.		336,000							9.
6830 Redemption of Principal	10.		353,826							10.
6842, 6850 Interest	11.		28,064							11.
Total amounts reported on lines 2-11 above for:			1,191,580		0		0		0	
Renovation	12.		0							12.
New Construction	13.		0							13.
Other	14.		1,097,580							14.
Total (lines 12-14)	15.		Check total of lines 2-11		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.

SPECIAL PROJECTS

FEDERAL PROJECTS

Table with 4 columns: Line Item, Description, Current FY, Budget FY. Includes items 1-18 such as '100-130 ESEA Title I - Helping Disadvantaged Children'.

STATE PROJECTS

Table with 4 columns: Line Item, Description, Current FY, Budget FY. Includes items 19-30 such as '400 Vocational Education'.

INSTRUCTIONAL IMPROVEMENT FUND (020)

Table with 4 columns: Line Item, Description, Current FY, Budget FY. Includes items 1-5 such as 'Teacher Compensation Increases'.

Main summary table with 4 columns: FTE (Current/Budget FY), TOTAL ALL FUNCTIONS (Current/Budget FY). Totals: 97.50 / 88.50 FTE, 4,060,371 / 3,412,278 Total.

OTHER FUNDS (DO NOT Add to Aggregate)

Table with 4 columns: Line Item, Description, Current FY, Budget FY. Includes items 1-37 such as '050 County, City, and Town Grants'.

INTERNAL SERVICE FUNDS 950-989

Table with 4 columns: Line Item, Description, Current FY, Budget FY. Includes items 1-4 such as '9\_\_ Self-Insurance'.

Summary table with 3 columns: Current FY, Budget FY, and a third column for totals. Totals: 4,654,921 / 4,746,688.

(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 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)	\$ 24,334,683		
* (b) Plus Adjustment for Growth (1)	0		
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)	0		
(d) Adjusted RCL	\$ 24,334,683	\$ 24,334,683	\$ 0
2. (a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,633,480		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,561,878		
(c) Adjusted DAA	\$ 1,071,602	300,000	771,602
3. FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		0	
* (b) Unrestricted Capital Outlay		0	0
* (c) Special Program		0	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	0
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources		52,382	0
(b) Other Arizona Districts		29,000	0
(c) Out-of-State Districts and Other Governments		243,579	0
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	0
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	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)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		0	0
* (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)		746,015	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	
* (e) Assistance for Education (A.R.S. §15-973.01) (1)		0	0
(f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2012 (A.R.S. §15-910.M)		0	0
* (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		0	0
* (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)		0	
* (l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		13,833	
*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)		\$ 25,719,492	
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)			\$ 771,602

\* 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)	\$ 1,843,600
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 2013 Capital Expenditures (line A.1 + A.2)	\$ 1,843,600
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$ 1,843,600
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 1,843,600
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 885,129
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.      --	\$ 958,471
8. Interest Earned in Fund 610 in FY 2013	\$ 9,614
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 2014 (A.R.S. §15-905.M) (1)	\$ 584,713
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 771,602
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ 2,324,400

**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)	\$ 877,612
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 1,717
3. Adjusted FY 2013 SCAL (line B.1 + B.2)	\$ 879,329
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$ 879,014
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$ 879,329
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 299,762
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.      --	\$ 579,567
8. Interest Earned in Fund 625 in FY 2013	\$ 5,146
9. Line not used	\$ 0
10. Line not used	\$ 0
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	\$ (584,713)
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)	\$ 2,858,635
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,684,042
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ 1,174,593
4. Interest Earned in the Classroom Site Fund in FY 2013	\$ 5,788
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) (5)	\$ 2,070,816
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)	\$ 3,251,197

- (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.

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)	492,363	1,367,410	998,862	0	2,858,635
2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	324,679	638,307	721,056		1,684,042
3. Unexpended Budget Balance (line 1 minus 2)	167,684	729,103	277,806	0	1,174,593
4. Interest Earned in FY 2013	767	3,082	1,939		5,788
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.	414,164	828,327	828,327		2,070,816
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit *					0
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	582,615	1,560,512	1,108,072	0	3,251,197

\* 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

**CTD NUMBER** 080201000

**VERSION** Revised #1

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	
<b>Expenditures</b>										
<b>520 Special K-3 Program Override</b>										
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%
<b>540 Joint Career and Technical Education &amp; Vocational Education Center</b>										
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	
<b>Expenditures</b>									
<b>520 Special K-3 Program Override</b>									
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%
<b>540 Joint Career and Technical Education &amp; Vocational Education Center</b>									
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%
<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
	Current FY	Budget FY							Current FY 2013	Budget FY 2014	
	Expenditures										
<b>Structured English Immersion Fund 071</b>											
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%
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 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%
<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, Mohave County for fiscal year 2014 was officially proposed by the Governing Board on June 25, 2013, 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 2013 Current Yr. 2012 ADM	FY 2014 Budget Yr. 2013 ADM		Current FY	Estimated Budget FY	
Resident	5,422,585	5,361,065	Primary Rate	3.2644	3.1962	
Attending	5,473,920	5,467,885	Secondary Rate*	0.7828	0.6732	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	25,719,492	GBL	25,719,492
Classroom Site	3,251,197	CSFBL	3,251,197
Unrestricted Capital Outlay	2,324,400	UCBL	2,324,400

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Current FY
	Salaries and Benefits		Other		TOTAL		
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
<b>100 Regular Education</b>							
1000 Classroom Instruction	9,878,064	9,161,918	269,561	308,992	10,147,625	9,470,910	-6.7%
2000 Support Services							
2100 Students	840,248	800,639	61,893	53,740	902,141	854,379	-5.3%
2200 Instructional Staff	815,385	682,112	90,674	139,121	906,059	821,233	-9.4%
2300, 2400, 2500 Administration	2,629,495	2,820,975	517,335	513,992	3,146,830	3,334,967	6.0%
2600 Oper./Maint. of Plant	1,892,994	1,938,368	2,483,476	2,580,845	4,376,470	4,519,213	3.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	41,682	40,782	65,650	50,000	107,332	90,782	-15.4%
610 School-Sponsored Cocurric. Activities	16,605	72,413	0	0	16,605	72,413	336.1%
620 School-Sponsored Athletics	87,888	83,716	25	0	87,913	83,716	-4.8%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	16,202,361	15,600,923	3,488,614	3,646,690	19,690,975	19,247,613	-2.3%
<b>200 Special Education</b>							
1000 Classroom Instruction	4,151,608	3,995,231	14,775	50,893	4,166,383	4,046,124	-2.9%
2000 Support Services							
2100 Students	674,865	605,816	309,236	347,697	984,101	953,513	-3.1%
2200 Instructional Staff	143,444	144,660	10,400	7,200	153,844	151,860	-1.3%
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	4,969,917	4,745,707	334,411	405,790	5,304,328	5,151,497	-2.9%
400 Pupil Transportation	818,417	886,477	275,700	240,000	1,094,117	1,126,477	3.0%
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	180,588	193,905	0	0	180,588	193,905	7.4%
<b>TOTAL EXPENDITURES</b>	<b>22,171,283</b>	<b>21,427,012</b>	<b>4,098,725</b>	<b>4,292,480</b>	<b>26,270,008</b>	<b>25,719,492</b>	<b>-2.1%</b>

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	26,270,008	25,719,492	(550,516)	-2.1%
Instructional Improvement	700,000	215,000	(485,000)	-69.3%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,858,635	3,251,197	392,562	13.7%
Federal Projects	3,679,623	3,247,620	(432,003)	-11.7%
State Projects	380,748	164,658	(216,090)	-56.8%
Unrestricted Capital Outlay	1,843,600	2,324,400	480,800	26.1%
Soft Capital Allocation	877,612	0	(877,612)	-100.0%
Building Renewal	0	0	0	0.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	450,000	900,000	450,000	100.0%
Debt Service	4,654,921	4,746,688	91,767	2.0%
School Plant Funds	32,000	37,000	5,000	15.6%
Auxiliary Operations	350,000	500,000	150,000	42.9%
Bond Building	0	0	0	0.0%
Food Service	2,800,000	2,800,000	0	0.0%
Other	4,959,000	3,797,000	(1,162,000)	-23.4%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Current FY	Budget FY
Autism	309,537	293,784
Emotional Disability	81,457	77,312
Hearing Impairment	326	619
Other Health Impairments	293,246	278,322
Specific Learning Disability	1,367,828	1,358,770
Mild, Moderate or Severe Intellectual Disability	130,331	123,699
Multiple Disabilities	97,748	61,849
Multiple Disabilities with S.S.I.	97,749	77,311
Orthopedic Impairment	81,457	77,311
Developmental Delay	325,828	309,247
Preschool Severe Delay	114,040	108,236
Speech/Language Impairment	313,429	355,634
Traumatic Brain Injury	0	0
Visual Impairment	326	0
Subtotal	3,213,302	3,122,094
Gifted Education	1,166,276	1,070,655
Remedial Education	0	0
ELL Incremental Costs	44,982	70,233
ELL Compensatory Instruction	0	0
Vocational and Technological Education	879,768	888,515
Career Education	0	0
TOTAL	5,304,328	5,151,497

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	17	1 to 321.6
Teachers	266	1 to 20.6
Other	8	1 to 683.5
Subtotal	291	1 to 18.8
Classified --		
Managers, Supervisors, Directors	3	1 to 1,822.6
Teachers Aides	57	1 to 95.9
Other	202	1 to 27.1
Subtotal	262	1 to 20.9
TOTAL	553	1 to 9.9
Special Education --		
Teacher	32	1 to 19.5
Staff	52	1 to 5.7

**FY 2014 Truth in Taxation Work Sheet (A.R.S. §15-905.01)**

1.	FY 2014 Truth in Taxation Base Limit (from FY 2013 TNT work sheet, line 9 + line 20)	\$	<u>477,997</u>
2.	Deduction for discontinued programs		<u>0</u>
3.	Adjusted FY 2014 TNT Base Limit	\$	<u><u>477,997</u></u>

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

**FY 2014 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 2013 Expenditures**

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2013 Total Actual Expenditures for programs above	\$	<u>0</u>	
b.	Sum of FY 2013 original budget amounts for programs above (from FY 2013 TNT work sheet, lines 15 through 17)		<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 2013 final budget for Small School Adjustment	\$	<u>0</u>	
b.	FY 2013 original budget for Small School Adjustment (from FY 2013 TNT work sheet, line 18)		<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 2014 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$	<u>900,000</u>	<u>0.0015</u>
13.	Amount to be Levied in FY 2014 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>900,000</u>
B.1.	Current Assessed Value	\$	<u>603,921,506</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>7.9149 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>1,377,997</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>22.8175 (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.