NORTHEAST ARIZONA TECHNOLOGICAL INSTITUTE OF VOCATIONAL EDUCATION (NATIVE)

NATIVE Special School Board Meeting

Date: **Monday, December 16, 2013**
Time: **10:00 AM (MDST)**
Place: **NATIVE District Central Campus, Conference Room, NATIVE District, Kayenta, AZ**

One or more Governing Board members will participate via teleconference.
The public will be able to attend at the NATIVE District office or may call (928) 697-2500 for teleconference information.

PUBLIC HEARING

The Governing Board of N.A.T.I.V.E. District will conduct a public hearing of FY 2013-2014 Capital Revision and Revised Expenditure Budget on Monday, December 16, 2013, at 10:00 AM (MDST). Following the public hearing a special board meeting will be held for required Board Action.

A. Call to Order
B. Revised FY13/14 Expenditure Budget, Review
C. Public Discussion
D. Adjourn

AGENDA

1. **CALL TO ORDER:** Board President Shannon Tooke will call the meeting to order. Roll call by Board Secretary. Members may participate by conference call.

2. **NEW BUSINESS:**
   2.1. *Consideration to approve FY13/14 Expenditure Budget, Revision I

3. ***ADJOURNMENT**

**Denotes Action Items*
***Denotes Consent Agenda Items*

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

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	June 27, 2013
Adopted	July 10, 2013
Revised	December 16, 2013

Date

SIGNED SIGNED

The budget file(s) for FY 2014 sent to the Arizona Department of Education, via the internet, on July 16, 2013 contain(s) the data for the budget described above.

Date

Superintendent Signature Business Manager Signature

District Contact Employee: RONLYE TSOSIE

Telephone: 928-697-2501 E-mail: rtsosie@native.k12.az.us

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

1. Total Budgeted Revenues for Fiscal Year 2013 $ 2,744,898

2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes)

Local	1000	$	15,000
Intermediate	2000	$	
State	3000	$	2,236,679
Federal	4000	$	
TOTAL		$	2,251,679

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:		
Secondary Tax Rates:		
M&O Override		
Special K-3 Program Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
JTED	0.0500	0.0500
Total Secondary Tax Rate	0.0500	0.0500

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

1. General Budget Limit (from Budget, page 7, line 10)	$	2,288,491
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	$	2,957,418
3. Line not used	$	0
4. Subtotal (line A.1 + A.2 + A.3)	$	5,245,909
5. Federal Projects (from Budget, page 6, line 18)	$	400,000
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	$	0
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A.6)	$	5,645,909

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	$	2,288,491
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	$	2,957,418
3. Line not used	$	0
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3) (This line cannot exceed line A.4.)	$	5,245,909

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FUND 001 (M&O) MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE Current FY	FTE Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Current FY 2013	Totals Budget FY 2014	% Increase/ Decrease	
100 Regular Education												
1000 Classroom Instruction	1.	0.00							0	0	0.0%	1.
2000 Support Services												
2100 Students	2.	0.00							0	0	0.0%	2.
2200 Instructional Staff	3.	0.00							0	0	0.0%	3.
2300 General Administration	4.	0.00							0	0	0.0%	4.
2400 School Administration	5.	0.00							0	0	0.0%	5.
2500 Central Services	6.	0.00							0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%	11.
630, 700, 800, 900 Other Programs	12.	0.00							0	0	0.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
200 Special Education												
1000 Classroom Instruction	14.	3.00	3.00	101,650	35,578	1,260,734	26,290		1,311,402	1,424,252	8.6%	14.
2000 Support Services												
2100 Students	15.	0.00				16,096			17,000	16,096	-5.3%	15.
2200 Instructional Staff	16.	0.00				42,845	1,644		45,000	44,489	-1.1%	16.
2300 General Administration	17.	4.00	3.00	125,575	43,951	131,428	6,369		423,256	307,323	-27.4%	17.
2400 School Administration	18.	1.00	1.00	69,148	24,202	1,003	747		93,414	95,100	1.8%	18.
2500 Central Services	19.	0.00	1.00	73,989	25,896	69,617	737	1,477	62,812	171,716	173.4%	19.
2600 Operation & Maintenance of Plant	20.	1.00	1.00	25,133	8,797	170,961	24,624		107,349	229,515	113.8%	20.
2900 Other	21.	0.00							0	0	0.0%	21.
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%	22.
Subtotal (lines 14-22)	23.	9.00	9.00	395,495	138,424	1,692,684	60,411	1,477	2,060,233	2,288,491	11.1%	23.
400 Pupil Transportation	24.	0.00							0	0	0.0%	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.	0.00							0	0	0.0%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	9.00	9.00	395,495	138,424	1,692,684	60,411	1,477	2,060,233	2,288,491	11.1%	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	0		1.
2. Emotional Disability	0		2.
3. Hearing Impairment	0		3.
4. Other Health Impairments	0		4.
5. Specific Learning Disability	0		5.
6. Mild, Moderate or Severe Intellectual Disability	0		6.
7. Multiple Disabilities	0		7.
8. Multiple Disabilities with Severe Sensory Impairment	0		8.
9. Orthopedic Impairment	0		9.
10. Developmental Delay	0		10.
11. Preschool Severe Delay	0		11.
12. Speech/Language Impairment	0		12.
13. Traumatic Brain Injury	0		13.
14. Visual Impairment	0		14.
15. Subtotal (lines 1 through 14)	0	0	15.
16. Gifted Education	0		16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	0		18.
19. ELL Compensatory Instruction	0		19.
20. Vocational and Technological Education	2,060,233	2,288,491	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	2,060,233	2,288,491	22.

Proposed Ratios for Special Education
(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 7
Staff-Pupil 1 to 4

Estimated FTE Certified Employees
(A.R.S. §15-903.E.2)

Current FY	Budget FY
5.00	5.00

Special Education Budgeted in SCA Fund

Current FY	Budget FY
0	0

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.

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	**6350**	$ 9,500
All Funds - Federal	*6330*	

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	515.180	Attending	515.180
B. FY 2012 Average Daily Membership:	Resident	572.465		572.465

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)]

Estimated Transportation Revenues for FY 2014
Estimated transportation revenues (object code 1400) to be received

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Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals Current FY 2013	Totals Budget FY 2014	% Increase/ Decrease	
Classroom Site Fund 011 - Base Salary										
100 Regular Education										
1000 Classroom Instruction	1.						0	0	0.0%	1.
2100 Support Services - Students	2.						0	0	0.0%	2.
2200 Support Services - Instructional Staff	3.						0	0	0.0%	3.
Program 100 Subtotal (lines 1-3)	4.	0	0				0	0	0.0%	4.
200 Special Education										
1000 Classroom Instruction	5.						0	0	0.0%	5.
2100 Support Services - Students	6.						0	0	0.0%	6.
2200 Support Services - Instructional Staff	7.						0	0	0.0%	7.
Program 200 Subtotal (lines 5-7)	8.	0	0				0	0	0.0%	8.
Other Programs (Specify) _____										
1000 Classroom Instruction	9.						0	0	0.0%	9.
2100 Support Services - Students	10.						0	0	0.0%	10.
2200 Support Services - Instructional Staff	11.						0	0	0.0%	11.
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%	12.
Total Expenditures (lines 4, 8, and 12)	13.	0	0				0	0	0.0%	13.
Classroom Site Fund 012 - Performance Pay										
100 Regular Education										
1000 Classroom Instruction	14.						0	0	0.0%	14.
2100 Support Services - Students	15.						0	0	0.0%	15.
2200 Support Services - Instructional Staff	16.						0	0	0.0%	16.
Program 100 Subtotal (lines 14-16)	17.	0	0				0	0	0.0%	17.
200 Special Education										
1000 Classroom Instruction	18.						0	0	0.0%	18.
2100 Support Services - Students	19.						0	0	0.0%	19.
2200 Support Services - Instructional Staff	20.						0	0	0.0%	20.
Program 200 Subtotal (lines 18-20)	21.	0	0				0	0	0.0%	21.
Other Programs (Specify) _____										
1000 Classroom Instruction	22.						0	0	0.0%	22.
2100 Support Services - Students	23.						0	0	0.0%	23.
2200 Support Services - Instructional Staff	24.						0	0	0.0%	24.
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%	25.
Total Expenditures (lines 17, 21, and 25)	26.	0	0				0	0	0.0%	26.
Classroom Site Fund 013 - Other										
100 Regular Education										
1000 Classroom Instruction	27.						0	0	0.0%	27.
2100 Support Services - Students	28.						0	0	0.0%	28.
2200 Support Services - Instructional Staff	29.						0	0	0.0%	29.
Program 100 Subtotal (lines 27-29)	30.	0	0	0	0		0	0	0.0%	30.
200 Special Education										
1000 Classroom Instruction	31.						0	0	0.0%	31.
2100 Support Services - Students	32.						0	0	0.0%	32.
2200 Support Services - Instructional Staff	33.						0	0	0.0%	33.
Program 200 Subtotal (lines 31-33)	34.	0	0	0	0		0	0	0.0%	34.
530 Dropout Prevention Programs										
1000 Classroom Instruction	35.						0	0	0.0%	35.
Other Programs (Specify) _____										
1000 Classroom Instruction	36.						0	0	0.0%	36.
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%	37.
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%	38.
Total Expenditures (lines 30, 34, 35, and 38)	39.	0	0	0	0		0	0	0.0%	39.
Total Classroom Site Funds (lines 13, 26, and 39)	40.	0	0	0	0	0	0	0	0.0%	40.

(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.

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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 Current FY 2013	Totals Budget FY 2014	% Increase/ Decrease	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		140,000	447,898					729,150	587,898	-19.4%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.								0	0	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.			75,000					150,000	75,000	-50.0%	4.
2600 Operation & Maintenance of Plant	5.								0	0	0.0%	5.
2700 Student Transportation	6.								0	0	0.0%	6.
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.			2,294,520					3,144,090	2,294,520	-27.0%	8.
5000 Debt Service	9.								0	0	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	140,000	2,817,418	0	0	0		4,023,240	2,957,418	-26.5%	10.
Soft Capital Allocation Fund 625												
1000 Instruction	11.								0	0	0.0%	11.
2000 Support Services												
2100, 2200 Students and Instructional Staff	12.								0	0	0.0%	12.
2300, 2400, 2500, 2900 Administration	13.								0	0	0.0%	13.
2600 Operation & Maintenance of Plant	14.								0	0	0.0%	14.
2700 Student Transportation	15.								0	0	0.0%	15.
3000 Operation of Noninstructional Services (5)	16.								0	0	0.0%	16.
4000 Facilities Acquisition and Construction	17.								0	0	0.0%	17.
5000 Debt Service	18.								0	0	0.0%	18.
Total Soft Capital Allocation Fund (lines 11-18)	19.	0	0	0	0	0	0	0	0	0	0.0%	19.

(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	70,000	0
6643 Instructional Aids	70,000	0
6731 Furniture and Equipment	522,898	0
6734 Vehicles		0
6737 Tech Hardware & Software		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

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		BUILDING RENEWAL Fund 690		NEW SCHOOL FACILITIES Fund 695		
		Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
Total Fund Expenditures	1.	4,023,240	2,957,418	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.									2.
6200 Employee Benefits	3.									3.
6450 Construction Services	4.									4.
6710 Land and Improvements	5.									5.
6720 Buildings and Improvements	6.		2,294,520							6.
6731 Furniture and Equipment	7.		522,898							7.
6734 Vehicles	8.		0							8.
6737 Technology Hardware & Software	9.		0							9.
6830 Redemption of Principal	10.									10.
6842, 6850 Interest	11.									11.
Total amounts reported on lines 2-11 above for:			2,817,418							
Renovation	12.									12.
New Construction	13.		2,294,520							13.
Other	14.		522,898							14.
Total (lines 12-14)	15.		2,817,418		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.

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SPECIAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS		
FEDERAL PROJECTS		Current FY	Budget FY	Current FY	Budget FY	
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00		0		1.
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		0		2.
3. 160 ESEA Title IV - 21st Century Schools	6000	0.00		0		3.
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		0		5.
6. 200 ESEA Title VII - Indian Education	6000	0.00		0		6.
7. 210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8. 220 IDEA Part B	6000	0.00		0		8.
9. 230 Johnson-O'Malley	6000	0.00		0		9.
10. 240 Workforce Investment Act	6000	0.00		0		10.
11. 250 AEA - Adult Education	6000	0.00		0		11.
12. 260-270 Vocational Education - Basic Grants	6000	0.00		57,564	45,000	12.
13. 280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14. 290 Medicaid Reimbursement	6000	0.00		0		14.
15. 374 E-Rate	6000	0.00		325,000	300,000	15.
16. 378 Impact Aid	6000	0.00		0		16.
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid	6000	0.00		70,000	55,000	17.
18. Total Federal Project Funds (lines 1-17)		0.00	0.00	452,564	400,000	18.
STATE PROJECTS						
19. 400 Vocational Education	6000	0.00		42,903	35,000	19.
20. 410 Early Childhood Block Grant	6000	0.00		0		20.
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22. 425 Adult Basic Education	6000	0.00		0		22.
23. 430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24. 435 Academic Contests	6000	0.00		0		24.
25. 450 Gifted Education	6000	0.00		0		25.
26. 455 Family Literacy Program	6000	0.00		0		26.
27. 460 Environmental Special Plate	6000	0.00		0		27.
28. 465-499 Other State Projects	6000	0.00		0		28.
29. Total State Project Funds (lines 19-28)		0.00	0.00	42,903	35,000	29.
30. Total Special Projects (lines 18 and 29)		0.00	0.00	495,467	435,000	30.

INSTRUCTIONAL IMPROVEMENT FUND (020)

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

OTHER FUNDS (DO NOT Add to Aggregate)

			Current FY	Budget FY	
1.	050	County, City, and Town Grants	6000	0	1.
2.	071	Structured English Immersion (1)	6000	0	0 2.
3.	072	Compensatory Instruction (1)	6000	0	0 3.
4.	500	School Plant (Lease over 1 year) (2)	6000	0	4.
5.	505	School Plant (Lease 1 year or less)	6000	0	5.
6.	506	School Plant (Sale)	6000	0	6.
7.	510	Food Service	6000	0	7.
8.	515	Civic Center	6000	0	20,000 8.
9.	520	Community School	6000	0	50,000 9.
10.	525	Auxiliary Operations	6000	0	10.
11.	526	Extracurricular Activities Fees Tax Credit	6000	0	11.
12.	530	Gifts and Donations	6000	2,500	2,500 12.
13.	535	Career & Tech. Ed. & Voc. Ed. Projects	6000	0	13.
14.	540	Fingerprint	6000	0	14.
15.	545	School Opening	6000	0	15.
16.	550	Insurance Proceeds	6000	0	16.
17.	555	Textbooks	6000	0	17.
18.	565	Litigation Recovery	6000	0	18.
19.	570	Indirect Costs	6000	0	10,000 19.
20.	575	Unemployment Insurance	6000	0	20.
21.	580	Teacherage	6000	0	21.
22.	585	Insurance Refund	6000	0	22.
23.	590	Grants and Gifts to Teachers	6000	0	23.
24.	595	Advertisement	6000	0	24.
25.	596	Joint Technical Education	6000	0	25.
26.	620	Adjacent Ways	6000	0	26.
27.	639	Impact Aid Revenue Bond Building	6000	0	27.
28.	640	School Plant - Special Construction	6000	0	28.
29.	650	Gifts and Donations-Capital	6000	0	29.
30.	660	Condemnation	6000	0	30.
31.	665	Energy and Water Savings	6000	0	31.
32.	686	Emergency Deficiencies Correction	6000	0	32.
33.	691	Building Renewal Grant	6000	0	33.
34.	700	Debt Service	6000	0	34.
35.	720	Impact Aid Revenue Bond Debt Service	6000	0	35.
36.	750	Permanent	6000	0	36.
37.	Other _____		6000	0	37.
	INTERNAL SERVICE FUNDS 950-989				
1.	9___	Self-Insurance	6000	0	1.
2.	955	Intergovernmental Agreements	6000	0	2.
3.	9__	OPEB	6000	0	3.
4.	9___	_____	6000	0	4.

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

(2) Indicate amount budgeted in Fund 500 for M&O purposes _____

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

VERSION Revised #1

CALCULATION OF FY 2014 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

			A. Maintenance and Operation	B. Unrestricted Capital Outlay
1.	(a) FY 2014 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	$ 2,303,424		
*	(b) Plus Adjustment for Growth (1)			
*	(c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
	(d) Adjusted RCL	$ 2,303,424	$ 2,191,445	$ 111,979
2.	(a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	$ 289,851		
*	(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	0		
	(c) Adjusted DAA	$ 289,851		289,851
3.	FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)			
*	(a) Maintenance and Operation			
*	(b) Unrestricted Capital Outlay			
*	(c) Special Program			
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)			
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824)			
	Local			
	(a) Individuals and Other Private Sources			
	(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)			
*	(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)		97,046	
	(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)		$ 2,288,491	
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)			$ 401,830

***** 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.

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000
VERSION Revised #1

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)	$ 3,830,090
2.	Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	$
3.	Adjusted Amount Available for FY 2013 Capital Expenditures (line A.1 + A.2)	$ 3,830,090
4.	Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	$ 3,830,090
5.	Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	$ 3,830,090
6.	FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 1,461,478
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. --	$ 2,368,612
8.	Interest Earned in Fund 610 in FY 2013	$
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)	$ 186,976
11.	Amount to be Used for Capital Expenditures (from page 7, line 11)	$ 401,830
12.	FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	$ 2,957,418

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)	$ 193,150
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)	$ 193,150
4.	Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	$ 193,150
5.	Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	$ 193,150
6.	FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 6,174
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. --	$ 186,976
8.	Interest Earned in Fund 625 in FY 2013	$
9.	Line not used	$ 0
10.	Line not used	$ 0
11.	Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	$ (186,976)
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)	$ 0
2.	FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 0
3.	Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	$ 0
4.	Interest Earned in the Classroom Site Fund in FY 2013	$ 0
5.	FY 2014 Classroom Site Fund Allocation (provided by ADE, based on $310) (5)	$ 0
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)	$ 0

(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)	0	0	0	0	0
2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)					0
3. Unexpended Budget Balance (line 1 minus 2)	0	0	0	0	0
4. Interest Earned in FY 2013					0
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.	0	0	0		
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) **	0	0	0	0	0

* 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.

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)

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000 **VERSION** Revised #1

M&O Fund Supplement		FTE		Salaries	Employee Benefits	Purchased Services	Supplies	Other	Totals		%	
Expenditures		Current FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6800	Current FY 2013	Budget FY 2014	Increase/ Decrease	
520 Special K-3 Program Override												
1000 Classroom Instruction	1.	0.00							0	0	0.0%	1.
2000 Support Services												
2100 Students	2.	0.00							0	0	0.0%	2.
2200 Instructional Staff	3.	0.00							0	0	0.0%	3.
2300 General Administration	4.	0.00							0	0	0.0%	4.
2400 School Administration	5.	0.00							0	0	0.0%	5.
2500 Central Services	6.	0.00							0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%	9.
Subtotal (lines 1-9) (to Budget, page 1, line 26)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%	10.
540 Joint Career and Technical Education & Vocational Education Center												
1000 Classroom Instruction	11.	0.00							0	0	0.0%	11.
2000 Support Services												
2100 Students	12.	0.00							0	0	0.0%	12.
2200 Instructional Staff	13.	0.00							0	0	0.0%	13.
2300 General Administration	14.	0.00							0	0	0.0%	14.
2400 School Administration	15.	0.00							0	0	0.0%	15.
2500 Central Services	16.	0.00							0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%	17.
2900 Other	18.	0.00							0	0	0.0%	18.
3000 Operation of Noninstructional Services	19.	0.00							0	0	0.0%	19.
Subtotal (lines 11-19) (to Budget, page 1, line 28)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%	20.

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000 **VERSION** Revised #1

Unrestricted Capital Outlay Fund Supplement **Expenditures**		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals Current FY 2013	Totals Budget FY 2014	% Increase/ Decrease	
520 Special K-3 Program Override											
1000 Classroom Instruction	21.							0	0	0.0%	21.
2000 Support Services	22.							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.							0	0	0.0%	23.
4000 Facilities Acquisition & Construction	24.							0	0	0.0%	24.
5000 Debt Service	25.							0	0	0.0%	25.
Subtotal (lines 21-25)	26.	0	0	0	0	0	0	0	0	0.0%	26.
540 Joint Career and Technical Education & Vocational Education Center											
1000 Classroom Instruction	27.							0	0	0.0%	27.
2000 Support Services	28.							0	0	0.0%	28.
3000 Operation of Noninstructional Services	29.							0	0	0.0%	29.
4000 Facilities Acquisition & Construction	30.							0	0	0.0%	30.
5000 Debt Service	31.							0	0	0.0%	31.
Subtotal (lines 27-31)	32.	0	0	0	0	0	0	0	0	0.0%	32.
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%	33.

Rev. 6/13-FY 2014

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000 **VERSION** Revised #1

English Language Learners Supplement		FTE		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Totals		%	
Expenditures		Current FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6700	6800	Current FY 2013	Budget FY 2014	Increase/ Decrease	
Structured English Immersion Fund 071													
1000 Classroom Instruction	1.	0.00								0	0	0.0%	1.
2000 Support Services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional Staff	3.	0.00								0	0	0.0%	3.
2300 General Administration	4.	0.00								0	0	0.0%	4.
2400 School Administration	5.	0.00								0	0	0.0%	5.
2500 Central Services	6.	0.00								0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%	7.
2700 Student Transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%	10.
Compensatory Instruction Fund 072													
1000 Classroom Instruction	11.	0.00								0	0	0.0%	11.
2000 Support Services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional Staff	13.	0.00								0	0	0.0%	13.
2300 General Administration	14.	0.00								0	0	0.0%	14.
2400 School Administration	15.	0.00								0	0	0.0%	15.
2500 Central Services	16.	0.00								0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%	17.
2700 Student Transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	0.00								0	0	0.0%	19.
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%	20.

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 090836000
VERSION Revised #1

I certify that the Budget of _____ **District,** _____ **County for fiscal year 2014 was officially proposed by the Governing Board on** _____, **2013, and that the complete Proposed Expenditure Budget may be reviewed by contacting** _____ **at the District Office, telephone** _____ **during normal business hours.**

_____
President of the Governing Board

1. Student Count

	FY 2013 Current Yr. 2012 ADM	FY 2014 Budget Yr. 2013 ADM
Resident	572.465	515.180
Attending	572.465	515.180

2. Tax Rates:

	Current FY	Estimated Budget FY
Primary Rate	0.0000	0.0000
Secondary Rate*	0.0500	0.0500

* 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).

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.

Maintenance & Operation	2,288,491	GBL	2,288,491
Classroom Site	0	CSFBL	0
Unrestricted Capital Outlay	2,957,418	UCBL	2,957,418

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY
100 Regular Education							
1000 Classroom Instruction	0	0	0	0	0	0	0.0%
2000 Support Services							
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
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%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	0	0	0	0	0	0	0.0%
200 Special Education							
1000 Classroom Instruction	0	137,228	0	1,287,024	0	1,424,252	--
2000 Support Services							
2100 Students	0	0	0	16,096	0	16,096	--
2200 Instructional Staff	0	0	0	44,489	0	44,489	--
2300, 2400, 2500 Administration	0	362,761	0	211,378	0	574,139	--
2600 Oper./Maint. of Plant	0	33,930	0	195,585	0	229,515	--
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	0	533,919	0	1,754,572	0	2,288,491	--
400 Pupil Transportation	0	0	0	0	0	0	0.0%
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	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	0	533,919	0	1,754,572	0	2,288,491	--

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	2,060,233	2,288,491	228,258	11.1%
Instructional Improvement	0	0	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	0	0	0	0.0%
Federal Projects	452,564	400,000	(52,564)	-11.6%
State Projects	42,903	35,000	(7,903)	-18.4%
Unrestricted Capital Outlay	4,023,240	2,957,418	(1,065,822)	-26.5%
Soft Capital Allocation	0	0	0	0.0%
Building Renewal	0	0	0	0.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Funds	0	0	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	0	0	0	0.0%
Other	2,500	82,500	80,000	3200.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Current FY	Budget FY
Autism	0	0
Emotional Disability	0	0
Hearing Impairment	0	0
Other Health Impairments	0	0
Specific Learning Disability	0	0
Mild, Moderate or Severe Intellectual Disability	0	0
Multiple Disabilities	0	0
Multiple Disabilities with S.S.I.	0	0
Orthopedic Impairment	0	0
Developmental Delay	0	0
Preschool Severe Delay	0	0
Speech/Language Impairment	0	0
Traumatic Brain Injury	0	0
Visual Impairment	0	0
Subtotal	0	0
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technological Education	2,060,233	2,288,491
Career Education	0	0
TOTAL	2,060,233	2,288,491

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators		1 to
Teachers		1 to
Other		1 to
Subtotal	0	1 to
Classified --		
Managers, Supervisors, Directors		1 to
Teachers Aides		1 to
Other		1 to
Subtotal	0	1 to
TOTAL	0	1 to
Special Education --		
Teacher		1 to
Staff		1 to

DISTRICT NAME N.A.T.I.V.E. **CTD NUMBER** 090836000

VERSION Revised #1

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)		$ 0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2014 TNT Base Limit		$ 0	
	FY 2014 Budgeted Expenditures			**Primary Property Tax Rate Related to Budgeted Expenditures**
4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)		$ 0	
5.	Dropout Prevention (from page 1, line 27)		0	
6.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 20 and Supplement page 2, line 32)		0	
7.	Small School Adjustment (from page 7, line 4, columns A and B)		$ 0	
	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	$		
	b. Sum of FY 2013 original budget amounts for programs above (from FY 2013 TNT work sheet, lines 15 through 17)	0		
	c. Expenditures over/(under) original budget (line 8.a minus line 8.b)		$ 0	
9.	Small School Adjustment			
	a. FY 2013 final budget for Small School Adjustment	$		
	b. FY 2013 original budget for Small School Adjustment (from FY 2013 TNT work sheet, line 18)	0		
	c. Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)		$ 0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)		$ 0	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)		$ 0	
12.	Amount to be Levied in FY 2014 for Adjacent Ways pursuant to A.R.S. §15-995 (1)		$	
13.	Amount to be Levied in FY 2014 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)		$	
	Calculations for Truth in Taxation Notice			
A.	Sum of lines 11, 12, and 13		$ 0	
B.1.	Current Assessed Value		$	
B.2.	(Line 3 divided by line B.1) x $10,000		$ (2)	
C.1.	Sum of lines 3, 11, 12, and 13		$ 0	
C.2.	(Line C.1 divided by line B.1) x $10,000		$ (2)	

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.

(2) $10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a $100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

VERSION Adopted
DATE 7/10/2013

BUDGET WORK SHEETS
FOR FISCAL YEAR 2014

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DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)
(A.R.S. §§15-954 and 15-902.01)

NOTE 1: **Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.**

I.	A.	Base year (FY _____) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.	
	B.	Factor of 5%	0.05
	C.	ADM loss required to qualify (line I.A x line I.B)	0.000
	D.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously	

NOTE 2: **If line I.C is greater than line I.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).**

	E.	Tuition received in base year	$
	F.	Tuition received in fiscal year after base year	$
	G.	Tuition loss (line I.E - line I.F) (If less than 0, enter 0)	$ 0.00
	H.	Enter the appropriate BSL adjustment factor: For the first year after the base year, the BSL adjustment is .75 For the second year after the base year, the BSL adjustment is .50 For the third year after the base year, the BSL adjustment is .25	
	I.	Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X)	$ 0.00

II. In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line XI:

A. A district which loses at least 500 students may increase the BSL:

1. By $650,000 for the first year of the loss.
2. By $600,000 for the second year following the loss.
3. By $500,000 for the third year following the loss.
4. By $300,000 for the fourth year following the loss.
5. By $100,000 for the fifth year following the loss.

B. A union high school district may increase the BSL:

1. By $100,000 if it loses at least 50 students in the first year.
2. By $200,000 if it loses an additional 50 students in the second year.
3. By $325,000 if it loses an additional 50 students in the third year.
4. By $200,000 in the fourth year if it was eligible for the third year loss.
5. By $100,000 in the fifth year if it was eligible for the fourth year loss.

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

B. WORK SHEET FOR FY 2014 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS (A.R.S. §15-943)

A. Unweighted Student Count		K-8		9-12
1. FY 2014 Non-AOI Student Count				515.180
2. FY 2014 AOI Full-Time Student Count	+		+	
3. FY 2014 AOI Part-Time Student Count	+		+	
4. Subtotal (lines A.1 through A.3)	=	0.000	=	515.180
5. District Sponsored Charter School Estimated ADM	+		+	
6. Total Student Count	=	0.000	=	515.180

B. **Use student count from line A.4 to determine weight.**		SUPPORT LEVEL WEIGHTS FOR DISTRICTS			
		DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
		K-8	9-12	K-8	9-12
Student Count 0.001-99.999					
Support Level Weight		1.559	1.669	1.399	1.559
Student Count 100.000-499.999					
Student Count Constant		500.000	500.000	500.000	500.000
FY 2014 Student Count	-				
Difference	=				
Weight Adjustment Factor	x	0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=				
Support Level Weight	+	1.358	1.468	1.278	1.398
FY 2014 Adjusted Support Level Weight	=				
Student Count 500.000-599.999					
Student Count Constant		600.000	600.000	600.000	600.000
FY 2014 Student Count	-				
Difference	=				
Weight Adjustment Factor	x	0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=				
Support Level Weight	+	1.158	1.268	1.158	1.268
FY 2014 Adjusted Support Level Weight	=				
Student Count 600.00 or More					
Support Level Weight				1.158	1.268
Joint Technical Education District					
Support Level Weight (A.R.S. §15-943.02)					1.339

C. PSD-12 WEIGHTED STUDENT COUNT	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count		Support Level Weight		Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD				x	1.450	=	0.000		
2. District (from line A.1, A.2, or A.3)									
a. K-8	0.000	0.000	0.000	x		=	0.000	0.000	0.000
b. 9-12	515.180	0.000	0.000	x	1.339	=	689.826	0.000	0.000
3. Charter School (from line A.5)									
a. K-8	0.000			x	1.158	=	0.000		
b. 9-12	0.000			x	1.268	=	0.000		
4. Total									
a. K-8 (C.2.a + C.3.a)	0.000	0.000	0.000				0.000	0.000	0.000
b. 9-12 (C.2.b + C.3.b)	515.180	0.000	0.000				689.826	0.000	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	515.180	0.000	0.000				689.826	0.000	0.000

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

C. WORK SHEET FOR FY 2014 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §15-808, as amended by Laws 2013, 1st S.S., Ch. 3, §13, §15-943 and 15-944.E)

WEIGHTED STUDENT COUNT

	Non-AOI Student Count		Support Level Weight		Non-AOI Weighted Student Count
I. A. FY 2014 Non-AOI Student Count (from Work Sheet B, line C.5)	515.180				689.826
B. Student Count Add-ons					
1. Hearing Impairment		x	4.771	=	0.000
2. K-3		x	0.060	=	0.000
3. K-3 Reading (1)		x	0.040	=	0.000
4. English Learners (ELL)		x	0.115	=	0.000
5. MD-R, A-R, and SID-R		x	6.024	=	0.000
6. MD-SC, A-SC, and SID-SC		x	5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment		x	7.947	=	0.000
8. Orthopedic Impairment (Resource)		x	3.158	=	0.000
9. Orthopedic Impairment (Self Contained)		x	6.773	=	0.000
10. Preschool-Severe Delay		x	3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI		x	0.003	=	0.000
12. Emotional Disability (Private)		x	4.822	=	0.000
13. Moderate Intellectual Disability		x	4.421	=	0.000
14. Visual Impairment		x	4.806	=	0.000
15. Total Add-on Count (I.B.1 through I.B.14)	0.000				0.000
II. FY 2014 Non-AOI Weighted Student Count					689.826 (I.A + I.B.15, this column)

	AOI Weighted Student Count		Funding Ratio		Adjusted AOI Weighted Student Count
III. FY 2014 AOI FT Weighted Student Count (from Work Sheet C2, line II)	0.000	x	95%	=	0.000
IV. FY 2014 AOI PT Weighted Student Count (from Work Sheet C2, line IV)	0.000	x	85%	=	0.000

CALCULATION OF FY 2014 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)			689.826
VI. A. Base Level Amount $3,326.54 - To include Teacher Compensation, use Base Level of $3,368.12			
For Career Ladder and Optional Performance Incentive Program districts, add increase of			
__ % approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (2)		$	3,326.54
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04)		$	
C. Adjusted FY 2014 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)		$	3,326.54
VII. Result (line V x VI.C)		$	2,294,733.78
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)			1.0000
IX. Result (line VII x VIII)		$	2,294,733.78
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)		$	
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)		$	
XII. Increase for Career Ladder [A.R.S. §15-918.04(A)(5)] (2)		$	
XIII. FY 2012 Nonfederal Audit Service Actual Expenditures (3)	$ 8,690.00 x 1.00 =	$	8,690.00
XIV. Decreases for Charter School Federal and State Monies Received	-	$	
XV. Decrease for Charter School Nonparticipation Adjustment	-	$	
XVI. Other Reductions: (For FY 2014 this amount is zero, unless otherwise notified by ADE)	-	$	
XVII. FY 2014 BSL and BRCL (sum lines IX through XIII minus lines XIV through XVI) (to Work Sheet E, line I)		$	2,303,423.78

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)	K-3	$ 0.00
	K-3 Reading	$ 0.00

(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211

(2) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 2% for FY 2014 and 1% for FY 2015.

(3) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received. Enter the FY 2012 **nonfederal** and **ARRA-related** audit expenditures on line XIII.

Enter the FY 2012 **federal** (non-ARRA-SFSF) audit expenditures from all funds to the right (should agree to FY 2012 AFR). $ _____

Enter the **total** FY 2012 audit expenditures from all funds to the right. $ _____

Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's CAFR to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the amounts reported on Line XIII or in this footnote.

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

C2. WORK SHEET FOR FY 2014 WEIGHTED STUDENT COUNT: AOI STUDENTS
(A.R.S. §15-808 as amended by Laws 2013, 1st S.S., Ch. 3, §13 and §15-943)

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

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

	AOI FT Student Count		Support Level Weight		AOI FT Weighted Student Count
I. A. FY 2014 AOI FT Student Count (from Work Sheet B, line C.5)	0.000				0.000
B. Student Count Add-ons					
1. Hearing Impairment		x	4.771	=	0.000
2. K-3		x	0.060	=	0.000
3. K-3 Reading (1)		x	0.040	=	0.000
4. English Learners (ELL)		x	0.115	=	0.000
5. MD-R, A-R, and SID-R		x	6.024	=	0.000
6. MD-SC, A-SC, and SID-SC		x	5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment		x	7.947	=	0.000
8. Orthopedic Impairment (Resource)		x	3.158	=	0.000
9. Orthopedic Impairment (Self Contained)		x	6.773	=	0.000
10. Preschool-Severe Delay		x	3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI		x	0.003	=	0.000
12. Emotional Disability (Private)		x	4.822	=	0.000
13. Moderate Intellectual Disability		x	4.421	=	0.000
14. Visual Impairment		x	4.806	=	0.000
15. Total Add-on Count (I.B.1 through I.B.14)	0.000				0.000
II. FY 2014 AOI FT Weighted Student Count					0.000 (I.A + I.B.15, this column)

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

	AOI PT Student Count		Support Level Weight		AOI PT Weighted Student Count
III. A. FY 2014 AOI PT Student Count (from Work Sheet B, line C.5)	0.000				0.000
B. Student Count Add-ons					
1. Hearing Impairment		x	4.771	=	0.000
2. K-3		x	0.060	=	0.000
3. K-3 Reading (1)		x	0.040	=	0.000
4. English Learners (ELL)		x	0.115	=	0.000
5. MD-R, A-R, and SID-R		x	6.024	=	0.000
6. MD-SC, A-SC, and SID-SC		x	5.833	=	0.000
7. Multiple Disabilities Severe Sensory Impairment		x	7.947	=	0.000
8. Orthopedic Impairment (Resource)		x	3.158	=	0.000
9. Orthopedic Impairment (Self Contained)		x	6.773	=	0.000
10. Preschool-Severe Delay		x	3.595	=	0.000
11. DD, ED, MIID, SLD, SLI, & OHI		x	0.003	=	0.000
12. Emotional Disability (Private)		x	4.822	=	0.000
13. Moderate Intellectual Disability		x	4.421	=	0.000
14. Visual Impairment		x	4.806	=	0.000
15. Total Add-on Count (III.B.1 through III.B.14)	0.000				0.000
IV. FY 2014 AOI PT Weighted Student Count					0.000 (III.A + III.B.15, this column)

(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

D. WORK SHEET FOR FY 2014 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2013, 1st S.S., Ch. 3, §23, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

	Approved Daily Route Miles per Eligible Student Transported	FY 2014 State Support Level per Route Mile
I.	0.5 or Less	2.46
II.	More than 0.5, through 1.0	2.01
III.	More than 1.0	2.46

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I.	Approved Daily Route Miles per Eligible Student Transported	
A.	FY 2013 Approved Daily Route Miles	
B.	Number of Eligible Students Transported in FY 2013	
C.	Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	0.000
II.	To and From School Support Level	
A.	Annual Route Miles (Line I.A x 180 or 200, as applicable) ☐ Check here if approved for 200 Days of Instruction	0.000
B.	State Support Level per Route Mile (use Table I based on I.C)	$
C.	1. FY 2013 Annual Expenditure for Bus Tokens	$
	2. FY 2013 Annual Expenditure for Bus Passes	$
D.	To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	$ 0.00
III.	Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	
A.	Factor from Table II (based on I.C and district type)	
B.	Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	$ 0.00
IV.	Extended School Year Support Level for Pupils with Disabilities	
A.	Actual Route Miles traveled in July and August 2012 to Transport Pupils w/Disabilities for Extended School Year	
B.	Estimated Route Miles Traveled in June 2013 to Transport Pupils w/Disabilities for Extended School Year	
C.	Total Extended School Year Route Miles (IV.A + IV.B)	0.000
D.	State Support Level per Route Mile (use Table I based on I.C)	$
E.	Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	$ 0.00
V.	FY 2014 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	$ 0.00
VI.	Support Level Change	
A.	FY 2013 Transportation Support Level	$
B.	Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	$ 0.00

TRCL CALCULATION

VII.	FY 2013 Transportation Revenue Control Limit	$
VIII.	FY 2014 Transportation Revenue Control Limit	
A.	Preliminary FY 2014 Transportation Revenue Control Limit (VI.B + VII)	$ 0.00
B.	120% of FY 2014 Transportation Support Level (V x 1.20)	$ 0.00
C.	Adjusted FY 2014 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	$ 0.00
D.	FY 2014 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	$ 0.00

E. WORK SHEET FOR FY 2014 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I.	FY 2014 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XVII)	$ 2,303,423.78
II.	Tuition Out for High School Students (from Work Sheet O, line 13) **[Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]**	$ 0.00
III.	FY 2014 Transportation Support Level (from Work Sheet D, line V)	$ 0.00
IV.	FY 2014 District Support Level (sum of lines I through III)	$ 2,303,423.78

CALCULATION OF THE RCL

V.	FY 2014 Base Support Level/Base Revenue Control Limit (from line I above)	$ 2,303,423.78
VI.	Tuition Out for High School Students (from Work Sheet O, line 13) **[Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]**	$ 0.00
VII.	FY 2014 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	$ 0.00
VIII.	FY 2014 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	$ 2,303,423.78

F. WORK SHEET FOR FY 2014 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)

I.	Consolidation/Unification Increase for Transitional Costs incurred in first year	
II.	FY 2014 District Support Level (line I + Work Sheet E, line IV)	$ 0.00
III.	FY 2014 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)]	$ 0.00

G. WORK SHEET FOR FY 2014 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.C as amended by Laws 2013, 1st S.S., Ch. 3, §26)

I.	High School Student Count Tuitioned Out (from Work Sheet O, line 6)	0.000
II.	High School Student Count Transported by District of Residence to District of Attendance	
III.	50% of High School Student Count Transported by District of Residence to District of Attendance (Line II x .5) (to Work Sheet H, line V.A column 9-12)	0.000

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

H. WORK SHEET FOR FY 2014 DISTRICT ADDITIONAL ASSISTANCE (DAA)

(A.R.S. §§15-185, 15-951.C, 15-961, 15-962.01, and 15-963.B, as amended by Laws 2013, 1st, S.S., Ch. 3, §§3, 26, 27, 29, 30, and 52-54)

TABLE TO CALCULATE DAA PER STUDENT COUNT

		K-8		9-12
I. FY 2014 Actual Student Count: .001 - 99.999				
DAA per Student Count		$ 544.58		$ 601.24
II. FY 2014 Actual Student Count: 100.000 - 499.999				
A. Student Count Constant		500.000		500.000
B. Actual Student Count (from Work Sheet B, line A.4)	-	0.000	-	0.000
C. Difference	=	0.000	=	0.000
D. Weight Adjustment Factor	x	0.0003	x	0.0004
E. Support Level Weight Increase	=	0.000	=	0.000
F. Support Level Weight	+	1.278	+	1.398
G. Adjusted Support Level Weight	=	0.000	=	0.000
H. Support Level Amount	x	$ 389.25	x	$ 405.59
I. DAA per Student Count	=	$ 0.00	=	$ 0.00
III. FY 2014 Actual Student Count: 500.000 - 599.999				
A. Student Count Constant		600.000		600.000
B. Actual Student Count (from Work Sheet B, line A.4)	-	0.000	-	515.180
C. Difference	=	0.000	=	84.820
D. Weight Adjustment Factor	x	0.0012	x	0.0013
E. Support Level Weight Increase	=	0.000	=	0.110
F. Support Level Weight	+	1.158	+	1.268
G. Adjusted Support Level Weight	=	0.000	=	1.378
H. Support Level Amount	x	$ 389.25	x	$ 405.59
I. DAA per Student Count	=	$ 0.00	=	$ 558.90
IV. FY 2014 Actual Student Count: 600.000 or More & JTED				
DAA per Student Count		$ 450.76		$ 492.94

CALCULATIONS FOR DAA

		PSD		K-8		9-12
V. District Additional Assistance Base						
A. FY 2014 Student Count (from Work Sheet B, line C.1 and A.4 and Work Sheet G, line III for type 03 districts)		0.000		0.000		515.180
B. DAA per Student Count (from Table above)	x	$ 450.76	x	$ 0.00	x	$ 492.94
C. DAA Base (line V.A x line V.B)	=	$ 0.00	=	$ 0.00	=	$ 253,952.83
VI. District Additional Assistance Growth Factor						
A. FY 2014 Student Count (from Work Sheet B, line C.1 and A.4 and Work Sheet G, line II for type 03 districts)				515.180		
B. FY 2013 Student Count			÷	571.814		
C. FY 2014 DAA Growth Factor (VI.A ÷ VI.B)			=	0.9010		
VII. Adjusted District Additional Assistance						
A. DAA Base (from line V.C)		$ 0.00		$ 0.00		$ 253,952.83
B. Adjusted Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x	1.0000	x	1.0000	x	1.0000
C. FY 2014 DAA (VII.A x VII.B)	=	$ 0.00	=	$ 0.00	=	$ 253,952.83
D. DAA for High School Textbooks						
1. FY 2014 Actual 9-12 Student Count (from Work Sheet B, line A.4)						515.180
2. Support Level Amount for Textbooks					x	$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)					=	$ 35,897.74
E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines G and H below)						
1. FY 2014 9-12 DAA [9-12(VII.C)+VII.D.3+9-12(VII.G.5)+9-12(VII.H)] (to Budget, page 7, line 2.a)					=	$ 289,850.57
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)					-	$
3. Adjusted FY 2014 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)					=	$ 289,850.57
F. PSD and K-8 DAA (including charter additional assistance)						
1. FY 2014 PSD and K-8 DAA [PSD(VII.C)+K-8(VII.C)+K-8(VII.G.5)+K-8(VII.H)] (to Budget, page 7, line 2.a)					=	$ 0.00
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)					-	$
3. Adjusted FY 2014 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)					=	$ 0.00

G. Charter Additional Assistance (CAA)		K-8		9-12
1. FY 2014 Charter School Student Count (from Work Sheet B, line A.5)		0.00		0.00
2. CAA per Student	x	$ 1,684.19		$ 1,962.90
3. FY 2014 CAA (line VII.G.1 x line VII.G.2)	=	$ 0.00		$ 0.00
4. Adjustment to CAA, if applicable	-	$		$
5. Adjusted FY 2014 CAA (line VII.G.3 - VII.G.4)	=	$ 0.00		$ 0.00
H. Capital Transportation Adjustment A.R.S. §15-963.B		$		$

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971.A and .B, as amended by Laws 2013, 1st S.S., Ch. 3, §32)

NOTE: Common School Districts NOT within a High School District (Type 03) should only complete Sections I and III.B.

		PSD-8		9-12
I. A.	Total FY 2014 PSD and K-8 Weighted State Aid Student Count			
	1. PSD (from Work Sheet B, line C.1)	0.000		
	2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	0.000		
B.	Total FY 2014 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	0.000 (I.A.1 + I.A.2)		689.826 (from Work Sheet B, line C.4.b)
C.	Total FY 2014 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		689.826	
D.	PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.0000		1.0000
II. A.	Lesser of District Support level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)		$ 2,303,423.78	
B.	DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	$ 0.00		$ 2,303,423.78
III. A.	For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)			
1.	Adjusted FY 2014 District Additional Assistance (from Work Sheet H)	$ 0.00 (from Work Sheet H, line VII.F.3)		$ 289,850.57 (from Work Sheet H, line VII.E.3)
2.	Line not used	$ 0.00		$ 0.00
3.	Total FY 2014 Equalization Base (II.B + III.A.1 + III.A.2)	$ 0.00		$ 2,593,274.35
4.	2013 Primary Assessed Valuation ÷ 100	$		$ 279,946.05
5.	2013 Salt River Project (SRP) Valuation ÷ 100	$		$ 19,437.16
6.	2013 Government Property Lease Excise Tax Assessed Valuation ÷ 100	$		$
7.	TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	$ 0.00		$ 299,383.21
8.	Qualifying Tax Rate	x $		x $ 0.0500
9.	Qualifying Levy (III.A.7 x III.A.8)	$ 0.00		$ 14,969.16
10.	FY 2014 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	$ 0.00		$ 2,578,305.19
11.	FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2014 this amount is zero, unless otherwise notified by ADE.)	- $ 0		- $ 0
12.	Total FY 2014 Equalization Assistance (III.A.10 - III.A.11)	$ 0.00		$ 2,578,305.19
B.	For Common School Districts NOT Within a High School District (Type 03)			
1.	Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III)		$ 0.00	
2.	Tuition Out for High School Students (from Work Sheet E, line II or VI)		- $ 0.00	
3.	Adjusted DSL/RCL (III.B.1 - III.B.2)		$ 0.00	
4.	DSL/RCL PSD-8 and 9-12 Allocation	$ 0.00 (line III.B.3 x I.D)		$ 0.00 [(line III.B.3 x I.D)+III.B.2]
5.	Adjusted FY 2014 District Additional Assistance (from Work Sheet H)	$ 0.00 (from Work Sheet H, line VII.F.3)		$ 0.00 (from Work Sheet H, line VII.E.3)
6.	Line not used	$ 0.00		$ 0.00
7.	FY 2014 Equalization Base (III.B.4 + III.B.5 + III.B.6)	$ 0.00		$ 0.00
8.	2013 Primary Assessed Valuation ÷ 100	$		$
9.	2013 Salt River Project (SRP) Valuation ÷ 100	$		$
10.	2013 Government Property Lease Excise Tax Assessed Valuation ÷ 100	$		$
11.	TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)	$ 0.00		$ 0.00
12.	Qualifying Tax Rate	x $		x $
13.	Qualifying Levy (III.B.11 x III.B.12)	$ 0.00		$ 0.00
14.	FY 2014 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	$ 0.00		$ 0.00
15.	FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise notified by ADE.)	- $ 0		- 0
16.	Total FY 2014 Equalization Assistance (III.B.14 - III.B.15)	$ 0.00		$ 0.00

Laws 2013, 1st S.S., Ch. 3, §46, requires a joint technical education district (JTED) with a student count of more than 2,000 students to be funded at 91% of the state aid that would otherwise be provided by law and to reduce its budget limits accordingly. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid $ 0.00
This estimated reduction amount must be used to reduce the GBL on page 7, line 9 and/or the UCBL on page 8, line A.10.

K. WORK SHEET FOR FY 2014 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT (A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to Work Sheet K2.

If in FY 2014, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to $50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a).

I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

A. Phase down base			$ 150,000.00
B. FY 2014 actual K-8 student count			
C. Small school student count limit	-	125.000	
D. Student count above the small school limit (I.B - I.C)	=	0.000	
E. Adjusted Support Level Weight (See Table A below to calculate)	x		
F. Weighted student count above small school limit (I.D x I.E)	=	0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x	3,326.54	
H. Phase down reduction factor (I.F x I.G)			- $ 0.00
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)			$ 0.00

II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

A. Phase down base			$ 350,000.00
B. FY 2014 actual 9-12 student count			
C. Small school student count limit	-	100.000	
D. Student count above the small school limit (II.B - II.C)	=	0.000	
E. Adjusted Support Level Weight (See Table B below to calculate)	x		
F. Weighted student count above small school limit (II.D x II.E)	=	0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x	0.00	
H. Phase down reduction factor (line II.F x II.G)			- $ 0.00
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)			$ 0.00

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		$
IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III)		$ 0.00
V. 10% of the District's Total RCL		$
VI. Maximum override, subject to an election (Greater of line IV or line V)		$ 0.00

TABLE A: GRADES K-8

		SMALL ISOLATED		SMALL
Student Count Constant		500.000		500.000
FY 2014 Student Count (line I.B above)	-	0.000	-	0.000
Difference	=	0.000	=	0.000
Weight Adjustment Factor	x	0.0005	x	0.0003
Support Level Weight Increase	=	0.000	=	0.000
Support Level Weight	+	1.358	+	1.278
FY 2014 Adjusted Support Level Weight (Enter on line I.E above)	=	0.000	=	0.000

TABLE B: GRADES 9-12

Student Count Constant		500.000		500.000
FY 2014 Student Count (line II.B above)	-	0.000	-	0.000
Difference	=	0.000	=	0.000
Weight Adjustment Factor	x	0.0005	x	0.0004
Support Level Weight Increase	=	0.000	=	0.000
Support Level Weight	+	1.468	+	1.398
FY 2014 Adjusted Support Level Weight (Enter on line II.E above)	=	0.000	=	0.000

K2. WORK SHEET FOR FY 2014 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE
(A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to Work Sheet K.

If in FY 2014, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below.

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

A. FY 2014 K-8 student count			
B. Small school student count limit	-	125.000	
C. Student count above the small school limit (I.A - I.B)	=	0.000	
D. Phase-down factor	x	0.0045	
E. Result (Line I.C x I.D)	=	0.0000	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		0.0000	
G. K-8 Revenue Control Limit	x		
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			$ 0.00

II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

A. FY 2014 9-12 student count			
B. Small school student count limit	-	100.000	
C. Student count above the small school limit (II.A - II.B)	=	0.000	
D. Phase-down factor	x	0.0065	
E. Result (Line II.C x II.D)	=	0.0000	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		0.0000	
G. 9-12 Revenue Control Limit	x		
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			$ 0.00

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). $

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III) $ 0.00

V. 10% of the District's Total RCL $

VI. Maximum override, subject to an election (Greater of Line IV or Line V) $ 0.00

L. WORK SHEET FOR FY 2014 IMPACT AID FUND (ESEA, TITLE VIII)
(A.R.S. §15-905.R)
(For school districts that receive ESEA, Title VIII monies.)

I.	FY 2014 Impact Aid revenue		$
II.	Impact Aid revenue deposited in FY 2014 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	-	$
III.	A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V) $ 0		
	B. Impact Aid revenue transferred in FY 2014 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A	-	$
IV.	Impact Aid revenue transferred in FY 2014 to the M&O Fund to reduce or eliminate taxes	-	$
V.	FY 2013 Ending Cash Balance in the Impact Aid Fund	+	$
VI.	FY 2014 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, line 16)	=	$ 0

DISTRICT NAME N.A.T.I.V.E. **COUNTY** NAVAJO **CTD NUMBER** 090836000

M. WORK SHEET FOR CALCULATION OF THE FY 2014 MAINTENANCE AND OPERATION (M&O) FUND BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

1.	a.	General Budget Limit (GBL) (from FY 2013 latest revised Budget, page 7, line 10)	$ 2,060,234.00
	b.	Adjustments to the GBL from FY 2013 BUDG75	$
	c.	Adjusted GBL	$ 2,060,234.00
2.	a.	Budgeted M&O expenditures (from FY 2013 latest revised Budget, page 1, line 30, Total Budget Year Column)	$ 2,060,234.00
	b.	Adjustments to the GBL (from line 1.b)	$ 0.00
	c.	Adjusted Budgeted Expenditures	$ 2,060,234.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	$ 2,060,234.00
4.		M&O actual expenditures	$ 1,963,188.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	$ 97,046.00

Note: For lines 6.a through 6.h deduct the FY 2013 actual expenditures from the budget amount. If the result is negative, enter zero.

			FY 2013 Budget		Actual		Unexpended Budget
6.	a.	Special Program Override	$ 0.00	-	$	=	$ 0.00
	b.	Desegregation	$ 0.00	-	$	=	$ 0.00
	c.	Tuition Out Debt Service	$ 0.00	-	$	=	$ 0.00
	d.	Dropout Prevention Programs	$ 0.00	-	$	=	$ 0.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	$ 0.00	-	$	=	$ 0.00
	f.	Career Ladder	$	-	$	=	$ 0.00
	g.	Optional Performance Incentive Program	$	-	$	=	$ 0.00
	h.	Performance Pay	$ 0.00	-	$	=	$ 0.00
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]				=	$ 0.00

7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.i)		$ 97,046.00
8.	a.	FY 2013 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site		$
	b.	Growth Adjustment (FY 2013 BUDG75)		2,513,981.95
	c.	Factor of 4%	x	0.04
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]		$ 100,559.28
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)		$ 97,046.00
11.		Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2013 M&O Fund ending cash balance)		$
12.		Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 8(c)]		$ 97,046.00

RESIDENT DISTRICT N.A.T.I.V.E. **CTD NUMBER** 090836000

O. WORK SHEET FOR FY 2014 TUITION OUT FOR HIGH SCHOOL STUDENTS
(A.R.S. §§15-910.L, 15-448.J, and 15-951)

For Common School Districts NOT within a High School District (Type 03)

Part I-Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]

	Attending District Name	Attending District CTD Number	A Tuition Out High School Count	B Debt Service Per Pupil Tuition (1)	C Debt Service Tuition Limit (2)	D Per Pupil Tuition in Excess of Debt Service Limit (B - C)	Increase to GBL (A x D)
1.						0.00	0.00
2.						0.00	0.00
3.						0.00	0.00
4.						0.00	0.00
5.						0.00	0.00
6.	**Total HS Count:**		0.00				
7.	**Total Increase to GBL for Debt Service Tuition Outside the RCL** [To Budget, page 7, line 8(b)]:						0.00

Part II-Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI)

	Attending District Name	E M&O & UCO, Per Pupil Tuition	F Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
8.	0		0.00	0.00
9.	0		0.00	0.00
10.	0		0.00	0.00
11.	0		0.00	0.00
12.	0		0.00	0.00
13.	**Total Increase to DSL and RCL for Tuition** (To Work Sheet E, lines II and VI):			0.00

(1) Not to exceed $750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed $800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)

For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.

(2) Enter $150 if the district pays tuition to other districts for 750 or fewer pupils. Enter $200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.G)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

S. WORK SHEET FOR FY 2014 EQUALIZATION ASSISTANCE FOR AN ACCOMMODATION SCHOOL (A.R.S. §15-974)

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2014 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)		$ 0.00		
B.	District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)	+	0.00		
C.	Line not used	+	0.00		
D.	FY 2014 Equalization Assistance Before Adjustments (Lines A + B + C)			=	$ 0.00
E.	FY 2014 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2014 this amount is zero, unless otherwise notified by ADE)			-	$ 0.00
F.	FY 2014 Equalization Assistance (I.D - I.E)			=	$ 0.00

PART II. CASH BALANCE CARRYFORWARD

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

A. 1.	Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2013				$
2.	Budget Balance Carryforward (from Work Sheet M, line 12)			-	$ 0.00
3.	Remaining M&O Cash Balance (line A.1 minus A.2)			=	$ 0.00

B.	Maximum RCL Addition that may be Authorized by County School Superintendent :				
1.	The amount on line A.3 **or**		$ 0.00		
2.	10% of the FY 2014 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III		$		
3.	Up to 5% of the FY 2014 RCL calculated pursuant to A.R.S. §15-482.B	+	$		
4.	Line B.2 plus B.3	=	$ 0.00		
5.	The lesser of line B.1 or B.4				$ 0.00