



FY 2012
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Proposed

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2012 was

Proposed May 31, 2011

Adopted _____

Revised _____

Date

Jennifer Petersen
Eric Meyer
Pam Kirby
Denny Brown
Bonnie Sneed

Mrs. Jennifer Petersen, President

Dr. Eric Meyer, Vice President

Mrs. Pam Kirby, Member

Mr. Denny Brown, Member

Mrs. Bonnie Sneed, Member

SIGNED

SIGNED

The budget file(s) for FY 2012 sent to the Arizona Department of Education, via the internet, on _____ contain(s) the data for the budget described above.

Date

Scott Celaya

Superintendent Signature

Scott Celaya

Business Manager Signature

District Contact Employee: _____

Mrs. Sherry Celaya

Telephone: 480 484-6100

E-mail: scelaya@susd.org

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

1. Total Budgeted Revenues for Fiscal Year 2011 \$ 30,500,350

2. Estimated Revenues by Source for Fiscal Year 2012 (excluding property taxes)

| | | | |
|--------------|------|----|-------------------|
| Local | 1000 | \$ | <u>550,000</u> |
| Intermediate | 2000 | \$ | <u>5,000</u> |
| State | 3000 | \$ | <u>15,000,000</u> |
| Federal | 4000 | \$ | <u>350,000</u> |
| TOTAL | | \$ | <u>15,905,000</u> |

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

| | Current FY 2011 | Est. Budget FY 2012 |
|------------------------------|-----------------|---------------------|
| Primary Tax Rate: | <u>2.4017</u> | <u>2.8132</u> |
| Secondary Tax Rates: | | |
| M&O Override | <u>0.2065</u> | <u>0.2596</u> |
| Special K-3 Program Override | <u>0.0543</u> | <u>0.0690</u> |
| Special Program Override | | <u>0.0000</u> |
| Capital Override | <u>0.1561</u> | <u>0.1987</u> |
| Class A Bonds | <u>0.5703</u> | <u>0.3158</u> |
| Class B Bonds | <u>0.3657</u> | <u>0.4315</u> |
| JTED | | <u>0.0000</u> |
| Total Secondary Tax Rate | <u>1.3529</u> | <u>1.2746</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>156,841,994</u> |
| 2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12) | \$ <u>16,578,944</u> |
| 3. Soft Capital Allocation Limit (from Budget, page 8, line B.12) | \$ <u>1,231,291</u> |
| 4. Subtotal (line A.1 + A.2 + A.3) | \$ <u>174,652,229</u> |
| 5. Federal Projects (from Budget, page 6, line 18) | \$ <u>11,259,589</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 - A6) | \$ <u>185,911,818</u> |

B. BUDGETED EXPENDITURES

| | |
|--|-----------------------|
| 1. Maintenance and Operation (from Budget, page 1, line 30) | \$ <u>156,841,994</u> |
| 2. Unrestricted Capital Outlay (from Budget, page 4, line 10) | \$ <u>16,578,944</u> |
| 3. Soft Capital Allocation (from Budget, page 4, line 19) | \$ <u>1,231,291</u> |
| 4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3) (This line cannot exceed line A.4.) | \$ <u>174,652,229</u> |

FUND 001 (M&O)

MAINTENANCE AND OPERATION FUND

| Expenditures | | No. of Personnel | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Debt Service and Miscellaneous 6800 | Totals | | % Increase/Decrease | |
|---|-----|-----------------------|-----------|------------------|---------------------------|---|------------------|--|--------------------|-------------------|---------------------|-----|
| | | Current FY | Budget FY | | | | | | Current FY 2011 | Budget FY 2012 | | |
| | | 100 Regular Education | | | | | | | | | | |
| 1000 Classroom Instruction | 1. | 849.64 | 923.88 | 47,068,633 | 12,143,920 | 427,149 | 1,014,420 | 14,000 | 59,801,917 | 60,668,122 | 1.4% | 1. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 2. | 116.98 | 94.70 | 3,198,941 | 983,097 | 17,500 | 500 | 0 | 5,233,741 | 4,200,038 | -19.8% | 2. |
| 2200 Instructional Staff | 3. | 94.98 | 63.62 | 2,957,676 | 853,066 | 263,164 | 41,685 | 13,706 | 5,984,918 | 4,129,297 | -31.0% | 3. |
| 2300 General Administration | 4. | 5.00 | 5.00 | 470,989 | 233,987 | 191,650 | 14,371 | 17,453 | 882,741 | 928,450 | 5.2% | 4. |
| 2400 School Administration | 5. | 142.88 | 140.58 | 7,459,181 | 2,139,621 | 13,200 | 106,912 | 0 | 9,647,402 | 9,718,914 | 0.7% | 5. |
| 2500 Central Services | 6. | 63.10 | 62.25 | 3,275,298 | 1,176,384 | 632,023 | 2,316,694 | 11,518 | 5,064,496 | 7,411,917 | 46.4% | 6. |
| 2600 Operation & Maintenance of Plant | 7. | 246.94 | 238.19 | 6,696,543 | 2,224,021 | 7,681,986 | 6,079,863 | 0 | 23,526,053 | 22,682,413 | -3.6% | 7. |
| 2900 Other | 8. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 8. |
| 3000 Operation of Noninstructional Services | 9. | 7.00 | 7.00 | 160,971 | 58,749 | 64,000 | 61,462 | 0 | 340,120 | 345,182 | 1.5% | 9. |
| 5000 Debt Service (1) | 10. | | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 10. |
| 610 School-Sponsored Cocurricular Activities | 11. | 0.00 | 0.00 | 224,000 | 41,339 | 90,000 | 0 | 0 | 268,295 | 355,339 | 32.4% | 11. |
| 620 School-Sponsored Athletics | 12. | 6.30 | 5.37 | 1,096,748 | 224,687 | 0 | 0 | 0 | 1,459,580 | 1,321,435 | -9.5% | 12. |
| 630, 700, 800, 900 Other Programs | 13. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 13. |
| Regular Education Subsection Subtotal (lines 1-13) | 14. | 1,532.82 | 1,540.59 | 72,608,980 | 20,078,871 | 9,380,672 | 9,635,907 | 56,677 | 112,209,263 | 111,761,107 | -0.4% | 14. |
| 200 Special Education | | | | | | | | | | | | |
| 1000 Classroom Instruction | 15. | 317.38 | 375.04 | 16,100,636 | 4,490,117 | 1,099,850 | 564,950 | 7,240 | 17,769,054 | 22,262,793 | 25.3% | 15. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 16. | 98.55 | 38.15 | 2,275,834 | 578,214 | 113,826 | 30,000 | 0 | 7,326,847 | 2,997,874 | -59.1% | 16. |
| 2200 Instructional Staff | 17. | 12.00 | 10.35 | 587,895 | 155,372 | 1,000 | 13,300 | 18,000 | 847,735 | 775,567 | -8.5% | 17. |
| 2300 General Administration | 18. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 18. |
| 2400 School Administration | 19. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 19. |
| 2500 Central Services | 20. | 0.00 | 0.00 | 0 | 0 | 1,500 | 0 | 0 | 1,500 | 1,500 | 0.0% | 20. |
| 2600 Operation & Maintenance of Plant | 21. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 21. |
| 2900 Other | 22. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 22. |
| 3000 Operation of Noninstructional Services | 23. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 23. |
| Subtotal (lines 15-23) | 24. | 427.93 | 423.54 | 18,964,365 | 5,223,703 | 1,216,176 | 608,250 | 25,240 | 25,945,136 | 26,037,734 | 0.4% | 24. |
| 300 Special Education Disability ESEA, Title VIII (from Supplement, page 1, line 10) | 25. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 25. |
| 400 Pupil Transportation | | | | | | | | | | | | |
| 2700 Student Transportation | 26. | 154.75 | 155.50 | 4,300,971 | 1,438,889 | 1,178,200 | 1,084,934 | 0 | 8,192,505 | 8,002,994 | -2.3% | 26. |
| 510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44) | 27. | 138.70 | 135.83 | 5,642,014 | 1,604,959 | 72,476 | 62,720 | 0 | 7,171,387 | 7,382,169 | 2.9% | 27. |
| 520 Special K-3 Program Override (from Supplement, page 1, line 20) | 28. | 64.00 | 60.00 | 2,700,035 | 736,825 | 0 | 0 | 0 | 3,445,068 | 3,436,860 | -0.2% | 28. |
| 530 Dropout Prevention Programs | 29. | 2.30 | 2.30 | 133,853 | 34,242 | 3,000 | 20,535 | 29,500 | 221,130 | 221,130 | 0.0% | 29. |
| 540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 30) | 30. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 30. |
| Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 10) | 31. | 2,320.50 | 2,317.76 | 104,350,218 | 29,117,489 | 11,850,524 | 11,412,346 | 111,417 | 157,184,489 | 156,841,994 | -0.2% | 31. |

(1) Function code 5000, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2011. This amount should also be included on page 7, line 8(l).

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Only)

(A.R.S. §15-761)

| | Program 200 Current FY | Total Current FY | Program 200 Budget FY | Total Budget FY | |
|---|---------------------------|---------------------|--------------------------|--------------------|-----|
| 1. Autism | 3,656,118 | 3,656,118 | 3,672,233 | 3,672,233 | 1. |
| 2. Emotional Disability | 601,731 | 601,731 | 620,170 | 620,170 | 2. |
| 3. Hearing Impairment | 551,273 | 551,273 | 570,981 | 570,981 | 3. |
| 4. Other Health Impairments | 1,076,725 | 1,076,725 | 1,109,719 | 1,109,719 | 4. |
| 5. Specific Learning Disability | 4,380,311 | 4,380,311 | 4,514,539 | 4,514,539 | 5. |
| 6. Mild, Moderate or Severe Mental Retard. | 459,049 | 459,049 | 423,152 | 423,152 | 6. |
| 7. Multiple Disabilities | 111,868 | 111,868 | 115,296 | 115,296 | 7. |
| 8. Multiple Disabilities with S.S.I.* | 111,661 | 111,661 | 90,259 | 90,259 | 8. |
| 9. Orthopedic Impairment | 120,371 | 120,371 | 100,238 | 100,238 | 9. |
| 10. Developmental Delay | 384,544 | 384,544 | 396,328 | 396,328 | 10. |
| 11. Preschool Severe Delay | 321,619 | 321,619 | 331,475 | 331,475 | 11. |
| 12. Speech/Language Impairment | 8,605,691 | 8,605,691 | 8,669,289 | 8,669,289 | 12. |
| 13. Traumatic Brain Injury | 20,975 | 20,975 | 21,618 | 21,618 | 13. |
| 14. Visual Impairment | 698,690 | 698,690 | 704,035 | 704,035 | 14. |
| 15. Subtotal (lines 1 through 14) | 21,100,626 | 21,100,626 | 21,339,332 | 21,339,332 | 15. |
| 16. Gifted Education | 3,679,361 | 3,679,361 | 3,486,807 | 3,486,807 | 16. |
| 17. Remedial Education | 0 | 0 | 0 | 0 | 17. |
| 18. ELL Incremental Costs | 0 | 0 | 0 | 0 | 18. |
| 19. ELL Compensatory Instruction | 0 | 0 | 0 | 0 | 19. |
| 20. Vocational and Technological Education | 1,165,149 | 1,165,149 | 0 | 0 | 20. |
| 21. Career Education | | | 1,211,595 | 1,211,595 | 21. |
| 22. Total (lines 15 through 21. Must equal total of lines 24 & 25, page 1) (1) * Severe Sensory Impairment | 25,945,136 | 25,945,136 | 26,037,734 | 26,037,734 | 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 |
|------------|-----------|
| 1,721.18 | 1,583.75 |

M&O DETAIL BY OBJECT CODE

| | | Utilities 6411, 6421, 6531, 6621-25 | Tuition Out Debt Svc. 6565 | Audit Services 6350 | |
|---------------------------------------|----------|---|----------------------------------|---------------------------|-----|
| 1. Regular Education | * | 7,608,556 | | 60,000 | 1. |
| 2. Special Education | 200 | | | | 2. |
| 3. Spec. Ed. Dis. ESEA, Title VIII | 300 | | | | 3. |
| 4. Pupil Transportation | 400 | | | | 4. |
| 5. Desegregation | 510 | | | | 5. |
| 6. Special K-3 Program Override | 520 | | | | 6. |
| 7. Dropout Prevention Programs | 530 | | | | 7. |
| 8. Joint Career & Tech. Ed. & Voc. Ed | 540 | | | | 8. |
| 9. Subtotal (lines 1-8) | | 7,608,556 | 0 | 60,000 | 9. |
| 10. School Plant Lease over 1 yr. | Fund 500 | | | | 10. |
| 11. School Plant Lease 1 yr. or less | Fund 505 | | | | 11. |
| 12. Total (lines 9-11) | | 7,608,556 | 0 | 60,000 | 12. |

* Include program codes 100, 610, 620, 630, 700, 800, and 900. (M&O Fund only)

FY 2012 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 2011 Average Daily Membership: Resident | 24,552.589 | Attending | 24,845.566 |
| B. FY 2010 Average Daily Membership: Resident | 25,188.958 | Attending | 25,469.875 |

Expenditures Budgeted in the M&O Fund for Food Service

Enter the amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 125,462
(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 2011

Enter the estimated transportation revenues (object code 1400) to be received \$ -

(1) Program 200 Budget FY column total (line 22) should agree to page 1, line 24. Total Current FY and Budget FY expenditures by program type totals (line 22) must agree with the total for Programs 200 and 300 expenditures on page 1, lines 24 and 25.

| Expenditures | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 (1) | Supplies 6600 | Other Interest 6850 (2) | Totals | | % Increase/ Decrease |
|---|------------------|---------------------------|---|------------------|----------------------------|--------------------|-------------------|----------------------------|
| | | | | | | Current FY 2011 | Budget FY 2012 | |
| Classroom Site Fund 011 - Base Salary | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Classroom Instruction | 1. 423,742 | 111,063 | | | | 514,667 | 534,805 | 3.9% |
| 2100 Support Services - Students | 2. 4,202 | 1,104 | | | | 20,667 | 5,306 | -74.3% |
| 2200 Support Services - Instructional Staff | 3. 3,677 | 964 | | | | 19,201 | 4,641 | -75.8% |
| Program 100 Subtotal (lines 1-3) | 4. 431,621 | 113,131 | | | | 554,535 | 544,752 | -1.8% |
| 200 Special Education | | | | | | | | |
| 1000 Classroom Instruction | 5. 121,527 | 32,830 | | | | 142,025 | 154,357 | 8.7% |
| 2100 Support Services - Students | 6. 7,392 | 1,887 | | | | 39,678 | 9,279 | -76.6% |
| 2200 Support Services - Instructional Staff | 7. | | | | | 0 | 0 | 0.0% |
| Program 200 Subtotal (lines 5-7) | 8. 128,919 | 34,717 | | | | 181,703 | 163,636 | -9.9% |
| Other Programs (Specify) __620 | | | | | | | | |
| 1000 Classroom Instruction | 9. 178 | 48 | | | | 884 | 226 | -74.4% |
| 2100 Support Services - Students | 10. | | | | | 0 | 0 | 0.0% |
| 2200 Support Services - Instructional Staff | 11. | | | | | 0 | 0 | 0.0% |
| Other Programs Subtotal (lines 9-11) | 12. 178 | 48 | | | | 884 | 226 | -74.4% |
| Total Expenditures (lines 4, 8, and 12) | 13. 560,718 | 147,896 | | | | 737,122 | 708,614 | -3.9% |
| Classroom Site Fund 012 - Performance Pay | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Classroom Instruction | 14. 3,082,975 | 458,169 | | | | 5,821,480 | 3,541,144 | -39.2% |
| 2100 Support Services - Students | 15. 12,767 | 3,356 | | | | 39,366 | 16,123 | -59.0% |
| 2200 Support Services - Instructional Staff | 16. 11,172 | 2,930 | | | | 6,573 | 14,102 | 114.5% |
| Program 100 Subtotal (lines 14-16) | 17. 3,106,914 | 464,455 | | | | 5,867,419 | 3,571,369 | -39.1% |
| 200 Special Education | | | | | | | | |
| 1000 Classroom Instruction | 18. 481,303 | 130,421 | | | | 270,525 | 611,724 | 126.1% |
| 2100 Support Services - Students | 19. 22,832 | 5,837 | | | | 75,578 | 28,669 | -62.1% |
| 2200 Support Services - Instructional Staff | 20. | | | | | 0 | 0 | 0.0% |
| Program 200 Subtotal (lines 18-20) | 21. 504,135 | 136,258 | | | | 346,103 | 640,393 | 85.0% |
| Other Programs (Specify) __620 | | | | | | | | |
| 1000 Classroom Instruction | 22. | | | | | 1,686 | 0 | -100.0% |
| 2100 Support Services - Students | 23. | | | | | 0 | 0 | 0.0% |
| 2200 Support Services - Instructional Staff | 24. 745 | 202 | | | | 0 | 947 | -- |
| Other Programs Subtotal (lines 22-24) | 25. 745 | 202 | | | | 1,686 | 947 | -43.8% |
| Total Expenditures (lines 17, 21, and 25) | 26. 3,611,794 | 600,915 | | | | 6,245,208 | 4,212,709 | -32.5% |
| Classroom Site Fund 013 - Other | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Classroom Instruction | 27. 844,208 | 223,252 | | | | 1,022,104 | 1,067,460 | 4.4% |
| 2100 Support Services - Students | 28. 8,565 | 2,250 | | | | 41,335 | 10,815 | -73.8% |
| 2200 Support Services - Instructional Staff | 29. 7,495 | 1,966 | | | | 38,402 | 9,461 | -75.4% |
| Program 100 Subtotal (lines 27-29) | 30. 860,268 | 227,468 | 0 | 0 | | 1,101,841 | 1,087,736 | -1.3% |
| 200 Special Education | | | | | | | | |
| 1000 Classroom Instruction | 31. 244,108 | 65,956 | | | | 284,056 | 310,064 | 9.2% |
| 2100 Support Services - Students | 32. 15,069 | 3,842 | | | | 79,357 | 18,911 | -76.2% |
| 2200 Support Services - Instructional Staff | 33. | | | | | 0 | 0 | 0.0% |
| Program 200 Subtotal (lines 31-33) | 34. 259,177 | 69,798 | 0 | 0 | | 363,413 | 328,975 | -9.5% |
| 530 Dropout Prevention Programs | | | | | | | | |
| 1000 Classroom Instruction | 35. | | | | | 0 | 0 | 0.0% |
| Other Programs (Specify) __620 | | | | | | | | |
| 1000 Classroom Instruction | 36. 357 | 97 | | | | 1,770 | 454 | -74.4% |
| 2100, 2200 Support Serv. Students & Instructional Staff | 37. | | | | | 0 | 0 | 0.0% |
| Other Programs Subtotal (lines 36-37) | 38. 357 | 97 | 0 | 0 | | 1,770 | 454 | -74.4% |
| Total Expenditures (lines 30, 34, 35, and 38) | 39. 1,119,802 | 297,363 | 0 | 0 | | 1,467,024 | 1,417,165 | -3.4% |
| Total Classroom Site Funds (lines 13, 26, and 39) | 40. 5,292,314 | 1,046,174 | 0 | 0 | 0 | 8,449,354 | 6,338,488 | -25.0% |

(1) For FY 2011, 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.

(2) Include amounts budgeted for registered warrant expense in Funds 011, 012, and 013 on lines 13, 26, and 39, respectively.

FUNDS 610 AND 625

UNRESTRICTED CAPITAL OUTLAY AND SOFT CAPITAL ALLOCATION FUNDS

| Expenditures | | Library Books, Textbooks, & Instructional Aids (2) 6641-6643 | Property (2) 6700 | Redemption of Principal (3) 6830 | Interest (4) 6840, 6850 | All Other Object Codes (excluding 6900) | Totals | | % Increase/Decrease |
|--|-----|---|----------------------|-------------------------------------|----------------------------|---|-----------------|----------------|---------------------|
| | | | | | | | Current FY 2011 | Budget FY 2012 | |
| Unrestricted Capital Outlay Override (1) | 1. | 2,071,428 | 7,752,500 | 1,457,461 | 145,322 | 640,174 | 11,606,253 | 12,066,885 | 4.0% |
| Unrestricted Capital Outlay Fund 610 | | | | | | | | | |
| 1000 Instruction | 2. | 1,524,880 | 7,044,440 | | | | 8,815,380 | 8,569,320 | -2.8% |
| 2000 Support Services | | | | | | | | | |
| 2100, 2200 Students and Instructional Staff | 3. | 627,142 | | | | 183,031 | 867,907 | 810,173 | -6.7% |
| 2300, 2400, 2500, 2900 Administration | 4. | | 4,571,525 | | | | 3,118,919 | 4,571,525 | 46.6% |
| 2600 Operation & Maintenance of Plant | 5. | | 200,000 | | | | 145,446 | 200,000 | 37.5% |
| 2700 Student Transportation | 6. | | 30,000 | | | | 30,000 | 30,000 | 0.0% |
| 3000 Operation of Noninstructional Services (5) | 7. | | | | | | 0 | 0 | 0.0% |
| 4000 Facilities Acquisition and Construction | 8. | | | | | 789,143 | 1,087,010 | 789,143 | -27.4% |
| 5000 Debt Service | 9. | | | 1,463,461 | 145,322 | | 1,558,995 | 1,608,783 | 3.2% |
| Total Unrestricted Capital Outlay Fund (lines 2-9) | 10. | 0 | 2,152,022 | 11,845,965 | 1,463,461 | 972,174 | 15,623,657 | 16,578,944 | 6.1% |
| Soft Capital Allocation Fund 625 | | | | | | | | | |
| 1000 Instruction | 11. | | | | | | 0 | 0 | 0.0% |
| 2000 Support Services | | | | | | | | | |
| 2100, 2200 Students and Instructional Staff | 12. | | | | | | 0 | 0 | 0.0% |
| 2300, 2400, 2500, 2900 Administration | 13. | | 462,675 | | | | 608,923 | 462,675 | -24.0% |
| 2600 Operation & Maintenance of Plant | 14. | | | | | 768,616 | 687,067 | 768,616 | 11.9% |
| 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 | 462,675 | 0 | 0 | 1,295,990 | 1,231,291 | -5.0% |

(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 | \$ 627,142 | |
| 6642 Textbooks | | |
| 6643 Instructional Aids | 1,524,880 | |
| 6731 Furniture and Equipment | 8,579,216 | 462,675 |
| 6734 Vehicles | | |
| 6737 Tech Hardware & Software | 3,156,749 | |

(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 |
|-----------------------------|-------------------------|
| \$ - | \$ - |

(3) Includes principal on Capital Equity Fund loans of \$ - , principal on capital leases of \$ 1,942,842 , and principal on bonds of \$ 46,580,000 .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ 283,378 , and interest on bonds of \$ 13,523,321 .

FUNDS 630, 690, and 695

BOND BUILDING AND CAPITAL FUNDS

| Expenditures | Salaries 6100 | Employee Benefits 6200 | Property (1) 6700 | Redemption of Principal 6830 | Other Interest 6850 | All Other Object Codes (excluding 6900) | Totals | | % Increase/ Decrease | Renovation (2) | New Construction (2) |
|---|------------------|------------------------------|----------------------|------------------------------------|---------------------------|---|--------------------|-------------------|----------------------------|-------------------|----------------------------|
| | | | | | | | Current FY 2011 | Budget FY 2012 | | | |
| Bond Building Fund 630 | | | | | | | | | | | |
| 1000 Instruction 1. | | | | | | | 0 | 0 | 0.0% | | |
| 2000 Support Services | | | | | | | | | | | |
| 2100, 2200 Students and Instructional Staff 2. | | | | | | | 0 | 0 | 0.0% | | |
| 2300, 2400, 2500, 2900 Administration 3. | | | | | | | 0 | 0 | 0.0% | | |
| 2600 Operation & Maintenance of Plant 4. | | | | | | 169,830 | 0 | 169,830 | -- | | |
| 2700 Student Transportation 5. | | | 6,015,000 | | | | 702,000 | 6,015,000 | 756.8% | | |
| 3000 Operation of Noninstructional Services 6. | | | | | | | 0 | 0 | 0.0% | | |
| 4000 Facilities Acquisition and Construction 7. | | | | | | 111,815,170 | 58,298,000 | 111,815,170 | 91.8% | | |
| 5000 Debt Service 8. | | | | | | | 0 | 0 | 0.0% | | |
| Total Bond Building Fund Expenditures (lines 1-8) 9. | 0 | 0 | 6,015,000 | 0 | 0 | 111,985,000 | 59,000,000 | 118,000,000 | 100.0% | | |
| Building Renewal Fund 690 | | | | | | | | | | | |
| 1000 Instruction 10. | | | | | | | 0 | 0 | 0.0% | | |
| 2000 Support Services | | | | | | | | | | | |
| 2100, 2200 Students and Instructional Staff 11. | | | | | | | 0 | 0 | 0.0% | | |
| 2300, 2400, 2500, 2900 Administration 12. | | | | | | | 0 | 0 | 0.0% | | |
| 2600 Operation & Maintenance of Plant 13. | | | | | | | 146,101 | 0 | -100.0% | | |
| 2700 Student Transportation 14. | | | | | | | 0 | 0 | 0.0% | | |
| 3000 Operation of Noninstructional Services 15. | | | | | | | 0 | 0 | 0.0% | | |
| 4000 Facilities Acquisition and Construction 16. | | | | | | | 54,899 | 0 | -100.0% | | |
| 5000 Debt Service 17. | | | | | | | 0 | 0 | 0.0% | | |
| Total Building Renewal Fund Expenditures (lines 10-17) 18. | 0 | 0 | 0 | 0 | 0 | 0 | 201,000 | 0 | -100.0% | | |
| New School Facilities Fund 695 | | | | | | | | | | | |
| 1000 Instruction 19. | | | | | | | 0 | 0 | 0.0% | | |
| 2000 Support Services | | | | | | | | | | | |
| 2100, 2200 Students and Instructional Staff 20. | | | | | | | 0 | 0 | 0.0% | | |
| 2300, 2400, 2500, 2900 Administration 21. | | | | | | | 0 | 0 | 0.0% | | |
| 2600 Operation & Maintenance of Plant 22. | | | | | | | 0 | 0 | 0.0% | | |
| 2700 Student Transportation 23. | | | | | | | 0 | 0 | 0.0% | | |
| 3000 Operation of Noninstructional Services 24. | | | | | | | 0 | 0 | 0.0% | | |
| 4000 Facilities Acquisition and Construction 25. | | | | | | | 0 | 0 | 0.0% | | |
| 5000 Debt Service 26. | | | | | | | 0 | 0 | 0.0% | | |
| Total New School Facilities Fund Expenditures (lines 19-26) 27. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | | |

(1) The original acquisition of fixed equipment is coded to function 4000. The cost of replacing fixed equipment is coded to function 2600. Nonfixed equipment, if any, allowed by the School Facilities Board guidelines to be purchased from the Building Renewal Fund is coded to function 1000-4000, based on its purpose.

(2) The budgeted expenditures for renovation and new construction are shown by fund to comply with A.R.S. §15-904.B.

SPECIAL PROJECTS

FEDERAL PROJECTS

| | | NO. OF PERSONNEL | | TOTAL ALL FUNCTIONS | | | |
|-----|--|------------------|-----------|---------------------|------------|------------|-----|
| | | Current FY | Budget FY | Current FY | Budget FY | | |
| 1. | 100-130 ESEA Title I - Helping Disadvantaged Children | 6000 | 57.19 | 44.23 | 5,570,330 | 3,023,009 | 1. |
| 2. | 140-150 ESEA Title II - Prof. Dev. and Technology | 6000 | 7.09 | 8.00 | 856,947 | 708,162 | 2. |
| 3. | 160 ESEA Title IV - 21st Century Schools | 6000 | 0.75 | 1.00 | 501,804 | 290,222 | 3. |
| 4. | 170-180 ESEA Title V - Promote Informed Parent Choice | 6000 | 0.00 | 0.00 | 0 | 0 | 4. |
| 5. | 190 ESEA Title III - Limited Eng. & Immigrant Students | 6000 | 0.00 | 0.00 | 552,279 | 186,000 | 5. |
| 6. | 200 ESEA Title VII - Indian Education | 6000 | 0.00 | 1.00 | 102,359 | 94,777 | 6. |
| 7. | 210 ESEA Title VI - Flexibility and Accountability | 6000 | 0.00 | 0.00 | 0 | 0 | 7. |
| 8. | 220 IDEA Part B | 6000 | 149.25 | 151.00 | 4,281,932 | 4,213,230 | 8. |
| 9. | 230 Johnson-O'Malley | 6000 | 0.00 | 0.00 | 8,142 | 8,667 | 9. |
| 10. | 240 Workforce Investment Act | 6000 | 0.00 | 0.00 | 0 | 0 | 10. |
| 11. | 250 AEA - Adult Education | 6000 | 0.00 | 0.00 | 0 | 0 | 11. |
| 12. | 260-270 Vocational Education - Basic Grants | 6000 | 0.40 | 0.40 | 437,001 | 345,020 | 12. |
| 13. | 280 ESEA Title X - Homeless Education | 6000 | 0.00 | 0.00 | 10,528 | 0 | 13. |
| 14. | 290 Medicaid Reimbursement | 6000 | 2.61 | 2.59 | 985,150 | 890,502 | 14. |
| 15. | 320 E-Rate | 6000 | 0.00 | 0.00 | 0 | 1,500,000 | 15. |
| 16. | 3__ Impact Aid | 6000 | 0 | 0.00 | 0 | 0 | 16. |
| 17. | 300-399 Other Federal Projects (Besides E-rate & Impact Aid) | 6000 | 0.00 | 0.00 | 267,338 | 0 | 17. |
| 18. | Total Federal Project Funds (lines 1-17) | | 217.29 | 208.22 | 13,573,810 | 11,259,589 | 18. |

STATE PROJECTS

| | | | | | | | |
|-----|--|------|--------|--------|------------|------------|-----|
| 19. | 400 Vocational Education | 6000 | 0.00 | 0.00 | 236,403 | 101,200 | 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. | 445 Dropout Prevention Program (grades 4-12) | 6000 | 0.00 | | 0 | | 25. |
| 26. | 450 Gifted Education | 6000 | 0.00 | | 0 | | 26. |
| 27. | 455 Family Literacy Program | 6000 | 0.00 | | 0 | | 27. |
| 28. | 460 Environmental Special Plate | 6000 | 0.00 | | 0 | | 28. |
| 29. | 465-499 Other State Projects | 6000 | 5.00 | | 334,100 | | 29. |
| 30. | Total State Project Funds (lines 19-29) | | 5.00 | 0.00 | 570,503 | 101,200 | 30. |
| 31. | Total Special Projects (lines 18 and 30) | | 222.29 | 208.22 | 14,144,313 | 11,360,789 | 31. |

INSTRUCTIONAL IMPROVEMENT FUND (020)

| | | Current FY | Budget FY | | |
|----|---|------------|-----------|-----------|----|
| 1. | Teacher Compensation Increases | 6000 | 401,510 | 500,000 | 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 | 763,569 | 865,273 | 4. |
| 5. | Total Instructional Improvement Fund (lines 1-4) | | 1,165,079 | 1,365,273 | 5. |

OTHER FUNDS (DO NOT Add to Aggregate)

| | | Current FY | Budget FY | | |
|----|-----------------------------------|------------|-----------|---|----|
| 1. | 050 County, City, and Town Grants | 6000 | 0 | 0 | 1. |
| 2. | 060 Full-Day Kindergarten | 6000 | 0 | 0 | 2. |

OTHER FUNDS (concl'd) (DO NOT Add to Aggregate)

| | | | Current FY | Budget FY | |
|-----|--|------|------------|------------|-----|
| 3. | 065 Full-Day Kindergarten Capital | 6000 | 0 | 0 | 3. |
| 4. | 071 Structured English Immersion (1) | 6000 | 0 | 0 | 4. |
| 5. | 072 Compensatory Instruction (1) | 6000 | 0 | 0 | 5. |
| 6. | 500 School Plant (Lease over 1 year) (2) | 6000 | 0 | 0 | 6. |
| 7. | 505 School Plant (Lease 1 year or less) | 6000 | 1,831,430 | 2,113,542 | 7. |
| 8. | 506 School Plant (Sale) | 6000 | 282,000 | 282,000 | 8. |
| 9. | 510 Food Service | 6000 | 11,474,482 | 12,094,549 | 9. |
| 10. | 515 Civic Center | 6000 | 700,000 | 600,000 | 10. |
| 11. | 520 Community School | 6000 | 4,000,000 | 4,000,000 | 11. |
| 12. | 525 Auxiliary Operations | 6000 | 1,310,662 | 1,022,000 | 12. |
| 13. | 526 Extracurricular Activities Fees Tax Credit | 6000 | 2,180,735 | 2,011,000 | 13. |
| 14. | 530 Gifts and Donations | 6000 | 2,000,000 | 1,500,000 | 14. |
| 15. | 535 Career & Tech. Ed. & Voc. Ed. Projects | 6000 | 0 | 0 | 15. |
| 16. | 540 Fingerprint | 6000 | 10,000 | 5,000 | 16. |
| 17. | 545 School Opening | 6000 | 0 | 0 | 17. |
| 18. | 550 Insurance Proceeds | 6000 | 14,000 | 50,000 | 18. |
| 19. | 555 Textbooks | 6000 | 360,000 | 380,000 | 19. |
| 20. | 565 Litigation Recovery | 6000 | 28,000 | 25,000 | 20. |
| 21. | 570 Indirect Costs | 6000 | 1,331,971 | 1,662,080 | 21. |
| 22. | 575 Unemployment Insurance | 6000 | 200,000 | 200,000 | 22. |
| 23. | 580 Teacherage | 6000 | 0 | 0 | 23. |
| 24. | 585 Insurance Refund | 6000 | 11,000 | 11,000 | 24. |
| 25. | 590 Grants and Gifts to Teachers | 6000 | 0 | 0 | 25. |
| 26. | 595 Advertisement | 6000 | 135,000 | 140,000 | 26. |
| 27. | 596 Joint Technical Education | 6000 | 3,730,389 | 3,101,795 | 27. |
| 28. | 620 Adjacent Ways | 6000 | 6,000,000 | 7,000,000 | 28. |
| 29. | 639 Impact Aid Revenue Bond Building | 6000 | 0 | 0 | 29. |
| 30. | 640 School Plant - Special Construction | 6000 | 0 | 0 | 30. |
| 31. | 650 Gifts and Donations | 6000 | 0 | 0 | 31. |
| 32. | 660 Condemnation | 6000 | 0 | 0 | 32. |
| 33. | 665 Energy and Water Savings | 6000 | 361,375 | 617,437 | 33. |
| 34. | 686 Emergency Deficiencies Correction | 6000 | 0 | 0 | 34. |
| 35. | 691 Building Renewal Grant | 6000 | 0 | 0 | 35. |
| 36. | 700 Debt Service | 6000 | 57,400,000 | 60,103,321 | 36. |
| 37. | 720 Impact Aid Revenue Bond Debt Service | 6000 | 0 | 0 | 37. |
| 38. | 750 Permanent | 6000 | 0 | 0 | 38. |
| 39. | Other _____ | 6000 | 0 | 0 | 39. |

INTERNAL SERVICE FUNDS 950-989

| | | | | | |
|----|--------------------------------------|------|-----------|-----------|----|
| 1. | 953 Self-Insurance | 6000 | 2,619,871 | 2,579,000 | 1. |
| 2. | 955 Intergovernmental Agreements (3) | 6000 | 496,982 | 142,000 | 2. |
| 3. | 9__ OPEB | 6000 | 0 | | 3. |
| 4. | 951 Print Shop | 6000 | 118,864 | 67,155 | 4. |

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

(2) Indicate amount budgeted in Fund 500 for M&O purposes \$ - .

(3) If other funds are used for IGAs, include activity here.

**CALCULATION OF FY 2012 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 2012 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line IV) | \$ 125,286,092 | | |
| * (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 | \$ 125,286,092 | \$ 125,286,092 | \$ 0 |
| 2. FY 2012 Capital Outlay Revenue Limit (CORL) (A.R.S. §15-961) (from Work Sheet H, line VII.G) | \$ 4,711,834 | 3,269,385 | 1,442,449 |
| 3. FY 2012 Override Authorization (A.R.S. §§15-481 and 15-482) (2) | | | |
| * (a) Maintenance and Operation (3) | | 12,939,721 | |
| (b) Unrestricted Capital Outlay (3) | | | 9,901,348 |
| * (c) Special Program (3)(4) | | 3,436,860 | |
| *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) (6) | | | |
| *5. Tuition Revenue (A.R.S. §§15-823 and 15-824) | | | |
| Local | | | |
| (a) Private | | 59,165 | |
| (b) Other Arizona Districts | | | |
| (c) Out-of-State Districts | | 93,605 | |
| 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) | | | |
| *7. Increase Authorized by County School Superintendent for Accommodation Schools (from Work Sheet S, line II.B.5) (A.R.S. §15-974.B) (6) | | | |
| 8. Budget Increase for: (6) | | | |
| (a) Desegregation Expenditures (ARS §15-910.G-K) (7) | | 7,382,169 | |
| (b) Tuition Out Debt Service (from all Work Sheets O, line VI) (A.R.S. §15-910.L) | | | |
| * (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01) | | 5,056,190 | |
| (d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2) | | 221,130 | |
| * (e) Assistance for Education (A.R.S. §15-973.01) (1) | | | |
| * (f) Interest Expense Incurred for FY 2011 and 2011 due to Deferred State Aid Payments (Laws 2010, 3rd S.S., Ch. 12, §59) | | | |
| (g) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2010 (A.R.S. §15-910.M) | | | |
| * (h) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01) | | | |
| * (i) FY 2011 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C) | | 318,770 | |
| * (j) FY 2011 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04) | | 0 | |
| * (k) FY 2011 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920) | | 0 | |
| (l) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214) (8) | | | |
| (m) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §15-947) | | | |
| *9. Adjustment to the General Budget Limit (A.R.S. §§15-105, 15-272, 15-905.M, 15-910.02, and 15-915) (Do not use this line as a subtotal) | | (1,221,093) | |
| 10. FY 2011 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 31 cannot exceed this amount) | | \$ 156,841,994 | |
| 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) | | | \$ 11,343,797 |

* Subject to adjustment prior to May 15 as allowed by A.R.S. and described in the budget revision memo to be issued in April 2011.

- (1) For budget adoption, this line should be left blank.
- (2) For lines 3(a)-(c), see instructions for information on calculating override amounts. If the RCL is reduced after the budget adoption, the M&O and Special Program override amounts may need to be reduced.
- (3) Do not include any overrides authorized to use excess Impact Aid cash on these lines.
- (4) Any existing Special K-3 Program overrides, approved by voters prior to November 24, 2010, or any new Special Program overrides established by A.R.S. §15-482, as amended by Laws 2011, Ch. 179, §2 should be included on this line.
- (5) Small school districts budgeting pursuant to A.R.S. §15-949.A must include an amount on this line to ensure that page 1, line 31 does not exceed the GBL for M&O.
- (6) Do not include amounts on lines 4, 7 and 8(a)(b)(d)(g) for expenditures that are to be made from the Impact Aid Fund, as established by Laws 2011, Ch. 332, §16. Work Sheet L should be completed for the Impact Aid Fund.
- (7) In accordance with A.R.S. §15-910.K, the total amount of desegregation expenditures budgeted in the M&O and UCO Funds cannot exceed the amount budgeted in FY 2010.
- (8) Excessive property tax valuation judgments per A.R.S. §§42-16213 and 42-16214 should also be included on page 1, line 10.

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 2011 Classroom Site Fund Budget Limit (from FY 2010 latest revised Budget, page 8, line 7 of the table) | 737,122 | 6,245,208 | 1,467,023 | 0 | 8,449,353 |
| 2. FY 2011 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through the end of the fiscal year.) | 737,122 | 3,478,502 | 1,467,023 | | 5,682,647 |
| 3. Unexpended Budget Balance (line 1 minus 2) | 0 | 2,766,706 | 0 | 0 | 2,766,706 |
| 4. Interest Earned in FY 2011 | (10,063) | 8,649 | (20,189) | | (21,603) |
| 5. FY 2012 Classroom Site Fund Allocation (provided by ADE, based on \$120) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate. | 718,677 | 1,437,354 | 1,437,354 | | 3,593,383 |
| 6. Adjustments to FY 2012 Classroom Site Fund Budget Limit * | | | | | 0 |
| 7. FY 2012 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) ** | 708,614 | 4,212,709 | 1,417,165 | 0 | 6,338,486 |

* 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 Scottsdale Unified School

COUNTY Maricopa

CTD NUMBER 070248000

VERSION Proposed

FY 2012
STATE OF ARIZONA



SUPPLEMENT
TO
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
FOR

SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII

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)

STATE FISCAL STABILIZATION FUND (Laws 2010, 7th S.S., Ch. 1, §145)

| M&O Fund Supplement | No. of Personnel | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Debt Service and Miscellaneous 6800 | Totals | | % Increase/Decrease |
|---|------------------|-----------|------------------|---------------------------|---|------------------|--|-----------------|----------------|---------------------|
| | Current FY | Budget FY | | | | | | Current FY 2011 | Budget FY 2012 | |
| Expenditures | | | | | | | | | | |
| 300 Special Education Disability ESEA, Title VIII | | | | | | | | | | |
| 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 25) | 10. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 520 Special K-3 Program Override | | | | | | | | | | |
| 1000 Classroom Instruction | 11. | 64.00 | 60.00 | 2,700,035 | 736,825 | | | 3,288,376 | 3,436,860 | 4.5% |
| 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 | | | | | | 197,661 | 0 | -100.0% |
| 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. | 64.00 | 60.00 | 2,700,035 | 736,825 | 0 | 0 | 3,486,037 | 3,436,860 | -1.4% |
| 540 Joint Career and Technical Education & Vocational Education Center | | | | | | | | | | |
| 1000 Classroom Instruction | 21. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 2000 Support Services | | | | | | | | | | |
| 2100 Students | 22. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 2200 Instructional Staff | 23. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 2300 General Administration | 24. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 2400 School Administration | 25. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 2500 Central Services | 26. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 2600 Operation & Maintenance of Plant | 27. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 2900 Other | 28. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services | 29. | 0.00 | | | | | | 0 | 0 | 0.0% |
| Subtotal (lines 21-29) (to Budget, page 1, line 30) | 30. | 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 6830 | Interest 6840, 6850 | All Other Object Codes (excluding 6900) | Totals | | % Increase/ Decrease |
|---|-----------------|---|------------------|------------------------------------|------------------------|---|-----------------------|----------------------|----------------------------|
| | | | | | | | Current FY 2011 | Budget FY 2012 | |
| Expenditures | | | | | | | | | |
| 300 Special Education Disability ESEA, Title VIII | | | | | | | | | |
| 1000 Classroom Instruction 31. | | | | | | | 0 | 0 | 0.0% |
| 2000 Support Services 32. | | | | | | | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services 33. | | | | | | | 0 | 0 | 0.0% |
| 4000 Facilities Acquisition & Construction 34. | | | | | | | 0 | 0 | 0.0% |
| 5000 Debt Service 35. | | | | | | | 0 | 0 | 0.0% |
| Subtotal (lines 31-35) 36. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 520 Special K-3 Program Override | | | | | | | | | |
| 1000 Classroom Instruction 37. | | | | | | | 0 | 0 | 0.0% |
| 2000 Support Services 38. | | | | | | | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services 39. | | | | | | | 0 | 0 | 0.0% |
| 4000 Facilities Acquisition & Construction 40. | | | | | | | 0 | 0 | 0.0% |
| 5000 Debt Service 41. | | | | | | | 0 | 0 | 0.0% |
| Subtotal (lines 37-41) 42. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 540 Joint Career and Technical Education & Vocational Education Center | | | | | | | | | |
| 1000 Classroom Instruction 43. | | | | | | | 0 | 0 | 0.0% |
| 2000 Support Services 44. | | | | | | | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services 45. | | | | | | | 0 | 0 | 0.0% |
| 4000 Facilities Acquisition & Construction 46. | | | | | | | 0 | 0 | 0.0% |
| 5000 Debt Service 47. | | | | | | | 0 | 0 | 0.0% |
| Subtotal (lines 43-47) 48. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total (lines 36, 42, & 48) | | | | | | | | | |
| (Include in Fund 610 Budget, page 4, lines 2-9) 49. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |

| English Language Learners Supplement | No. of Personnel | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Property 6700 | Debt Service and Miscellaneous 6800 | Totals | | % Increase/Decrease |
|---|---------------------|-----------|------------------|---------------------------|---|------------------|------------------|--|-----------------|----------------|---------------------|
| | Current FY | Budget FY | | | | | | | Current FY 2011 | Budget FY 2012 | |
| | Expenditures | | | | | | | | | | |
| Structured English Immersion Fund 071 | | | | | | | | | | | |
| 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% |
| Total (lines 1-9) (to Budget, page 6, Other Funds, line 4) | 10. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Compensatory Instruction Fund 072 | | | | | | | | | | | |
| 1000 Classroom Instruction | 11. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 12. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2200 Instructional Staff | 13. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2300 General Administration | 14. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2400 School Administration | 15. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2500 Central Services | 16. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2600 Operation & Maintenance of Plant | 17. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2700 Student Transportation | 18. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2900 Other | 19. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| Total (lines 11-19) (to Budget, page 6, Other Funds, line 5) | 20. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |

| State Fiscal Stabilization Fund (SFSF) Monies Budgeted in M&O Fund 001 and Joint Technical Education Fund 596 | No. of Personnel | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Debt Service and Miscellaneous 6800 | Totals | | % Increase/Decrease |
|--|----------------------------------|-----------|------------------|---------------------------|---|------------------|--|-----------------|----------------|---------------------|
| | Current FY | Budget FY | | | | | | Current FY 2011 | Budget FY 2012 | |
| | M&O Expenditures-SFSF | | | | | | | | | |
| 199 Regular Education-SFSF | 1. | 5.00 | | | | | | 317,354 | 0 | -100.0% |
| 261 English Language Learners Incremental Costs-SFSF | 2. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 266 English Language Learners Compensatory Instruction-SFSF | 3. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 271 Vocational and Technical Education-SFSF | 4. | 1.00 | | | | | | 53,902 | 0 | -100.0% |
| 281-299 Special Education Other-SFSF (disability and other categories) | 5. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 439, 479, 499 Pupil Transportation-SFSF | 6. | 0.00 | | | | | | 0 | 0 | 0.0% |
| 699 Other Instructional Programs-SFSF | 7. | 0.00 | | | | | | 0 | 0 | 0.0% |
| Total (lines 1-7) (Include in Budget, page 1, lines 1-10, 13, 15-23, and 26) | 8. | 6.00 | 0.00 | 0 | 0 | 0 | 0 | 371,256 | 0 | -100.0% |
| Joint Technical Education Expenditures-SFSF | | | | | | | | | | |
| 271 Vocational and Technical Education-SFSF (Include in Budget, page 6, Other Funds, line 27) | 9. | | | | | | | | 0 | |

| State Fiscal Stabilization Fund (SFSF) Monies Budgeted in UCO and SCA Funds 610 and 625 and Joint Technical Education Fund 596 | Rentals 6440 | Library Books, Textbooks, & Instructional Aids 6641-6643 | Property 6700 | Redemption of Principal 6830 | Interest 6840, 6850 | All Other Object Codes (excluding 6900) | Totals | | % Increase/Decrease | |
|---|-----------------|---|------------------|---------------------------------|------------------------|---|------------------------------|----------------|---------------------|------|
| | | | | | | | Current FY 2011 | Budget FY 2012 | | |
| | | | | | | | UCO Expenditures-SFSF | | | |
| 199 Regular Education-SFSF | 10. | | | | | | | 0 | 0 | 0.0% |
| 261 English Language Learners Incremental Costs-SFSF | 11. | | | | | | | 0 | 0 | 0.0% |
| 266 English Language Learners Compensatory Instruction-SFSF | 12. | | | | | | | 0 | 0 | 0.0% |
| 271 Vocational and Technical Education-SFSF | 13. | | | | | | | 0 | 0 | 0.0% |
| 281-299 Special Education Other-SFSF (disability and other categories) | 14. | | | | | | | 0 | 0 | 0.0% |
| 439, 479, 499 Pupil Transportation-SFSF | 15. | | | | | | | 0 | 0 | 0.0% |
| 699 Other Instructional Programs-SFSF | 16. | | | | | | | 0 | 0 | 0.0% |
| Total (lines 10-16) (Include in Fund 610 Budget, page 4, lines 2-9) | 17. | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% |
| SCA Expenditures-SFSF | | | | | | | | | | |
| 199 Regular Education-SFSF | 18. | | | | | | | 0 | 0 | 0.0% |
| 261 English Language Learners Incremental Costs-SFSF | 19. | | | | | | | 0 | 0 | 0.0% |
| 266 English Language Learners Compensatory Instruction-SFSF | 20. | | | | | | | 0 | 0 | 0.0% |
| 271 Vocational and Technical Education-SFSF | 21. | | | | | | | 0 | 0 | 0.0% |
| 281-299 Special Education Other-SFSF (disability and other categories) | 22. | | | | | | | 0 | 0 | 0.0% |
| 439, 479, 499 Pupil Transportation-SFSF | 23. | | | | | | | 0 | 0 | 0.0% |
| 699 Other Instructional Programs-SFSF | 24. | | | | | | | 0 | 0 | 0.0% |
| Total (lines 18-24) (Include in Fund 625 Budget, page 4, lines 11-18) | 25. | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% |
| Joint Technical Education Expenditures-SFSF | | | | | | | | | | |
| 271 Vocational and Technical Education-SFSF (Include in Budget, page 6, Other Funds, line 27) | 26. | | | | | | | | 0 | |

I certify that the Budget of Scottsdale Unified School District, Maricopa County for fiscal year 2012 was officially proposed by the Governing Board on _____, 2011, and that the complete Proposed Expenditure Budget may be reviewed by contacting Mrs. Sherry Celaya at the District Office, telephone 480 484-6100 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 2011 Current Yr. 2010 ADM | FY 2012 Budget Yr. 2011 ADM | Primary Rate | Current FY | Estimated Budget FY | |
| Resident | 25,188,958 | 24,552,589 | | 2.4017 | 2.8132 | |
| Attending | 25,469,875 | 24,845,566 | Secondary Rate* | 1.3529 | 1.2746 | |

| 3. The Maintenance and Operation, Classroom Site, Unrestricted Capital Outlay, and Soft Capital Allocation budgets cannot exceed their respective budget limits. | | | | | |
|--|-------------|-------|-------------|--|--|
| Maintenance & Operation | 156,841,994 | GBL | 156,841,994 | | |
| Classroom Site | 6,338,488 | CSFBL | 6,338,486 | | |
| Unrestricted Capital Outlay | 16,578,944 | UCBL | 16,578,944 | | |
| Soft Capital Allocation | 1,231,291 | SCAL | 1,231,291 | | |

| | 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 | |
| 100 Regular Education | | | | | | | |
| 1000 Classroom Instruction | 56,796,537 | 59,212,553 | 2,527,070 | 1,455,569 | 59,323,607 | 60,668,122 | 2.3% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 5,182,426 | 4,182,038 | 76,481 | 18,000 | 5,258,907 | 4,200,038 | -20.1% |
| 2200 Instructional Staff | 5,686,663 | 3,810,742 | 313,354 | 318,555 | 6,000,017 | 4,129,297 | -31.2% |
| 2300, 2400, 2500 Administration | 14,558,636 | 14,755,460 | 959,116 | 3,303,821 | 15,517,752 | 18,059,281 | 16.4% |
| 2600 Oper./Maint. of Plant | 9,054,118 | 8,920,564 | 14,994,105 | 13,761,849 | 24,048,223 | 22,682,413 | -5.7% |
| 2900 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Oper. of Noninstructional Services | 214,659 | 219,720 | 125,462 | 125,462 | 340,121 | 345,182 | 1.5% |
| 5000 Debt Service | 0 | | 0 | 0 | 0 | 0 | 0.0% |
| 610 School-Sponsored Cocurric. Activities | 268,295 | 265,339 | 0 | 90,000 | 268,295 | 355,339 | 32.4% |
| 620 School-Sponsored Athletics | 1,367,681 | 1,321,435 | 91,899 | 0 | 1,459,580 | 1,321,435 | -9.5% |
| 630, 700, 800, 900 Other Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Regular Education Subsection Subtotal | 93,129,015 | 92,687,851 | 19,087,487 | 19,073,256 | 112,216,502 | 111,761,107 | -0.4% |
| 200 Special Education | | | | | | | |
| 1000 Classroom Instruction | 16,464,135 | 20,590,753 | 1,292,979 | 1,672,040 | 17,757,114 | 22,262,793 | 25.4% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 6,991,108 | 2,854,048 | 335,739 | 143,826 | 7,326,847 | 2,997,874 | -59.1% |
| 2200 Instructional Staff | 814,935 | 743,267 | 32,800 | 32,300 | 847,735 | 775,567 | -8.5% |
| 2300, 2400, 2500 Administration | 0 | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 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 | 24,270,178 | 24,188,068 | 1,663,018 | 1,849,666 | 25,933,196 | 26,037,734 | 0.4% |
| 300 Spec. Ed. ESEA, Title VIII | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 400 Pupil Transportation | 6,028,236 | 5,739,860 | 2,168,969 | 2,263,134 | 8,197,205 | 8,002,994 | -2.4% |
| 510 Desegregation | 7,000,680 | 7,246,973 | 170,707 | 135,196 | 7,171,387 | 7,382,169 | 2.9% |
| 520 Special K-3 Program Override | 3,445,068 | 3,436,860 | 0 | 0 | 3,445,068 | 3,436,860 | -0.2% |
| 530 Dropout Prevention Programs | 163,918 | 168,095 | 57,212 | 53,035 | 221,130 | 221,130 | 0.0% |
| 540 Joint Career and Technical Education and Vocational Education Center | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES | 134,037,095 | 133,467,707 | 23,147,393 | 23,374,287 | 157,184,488 | 156,841,994 | -0.2% |

| TOTAL EXPENDITURES BY FUND | | | | |
|------------------------------|-----------------------|-------------|--|---|
| Fund | Budgeted Expenditures | | \$ Increase/ (Decrease) from Current FY | % Increase/ (Decrease) from Current FY |
| | Current FY | Budget FY | | |
| Maintenance & Operation | 157,184,489 | 156,841,994 | (342,495) | -0.2% |
| Instructional Improvement | 1,165,079 | 1,365,273 | 200,194 | 17.2% |
| Full-Day Kindergarten | 0 | 0 | 0 | 0.0% |
| Full-Day K Capital | 0 | 0 | 0 | 0.0% |
| Structured English Immersion | 0 | 0 | 0 | 0.0% |
| Compensatory Instruction | 0 | 0 | 0 | 0.0% |
| Classroom Site | 8,449,354 | 6,338,488 | (2,110,866) | -25.0% |
| Federal Projects | 13,573,810 | 11,259,589 | (2,314,221) | -17.0% |
| State Projects | 570,503 | 101,200 | (469,303) | -82.3% |
| Unrestricted Capital Outlay | 15,623,657 | 16,578,944 | 955,287 | 6.1% |
| Soft Capital Allocation | 1,295,990 | 1,231,291 | (64,699) | -5.0% |
| Building Renewal | 201,000 | 0 | (201,000) | -100.0% |
| New School Facilities | 0 | 0 | 0 | 0.0% |
| Adjacent Ways | 6,000,000 | 7,000,000 | 1,000,000 | 16.7% |
| Debt Service | 57,400,000 | 60,103,321 | 2,703,321 | 4.7% |
| School Plant Funds | 2,113,430 | 2,395,542 | 282,112 | 13.3% |
| Auxiliary Operations | 1,310,662 | 1,022,000 | (288,662) | -22.0% |
| Bond Building | 59,000,000 | 118,000,000 | 59,000,000 | 100.0% |
| Food Service | 11,474,482 | 12,094,549 | 620,067 | 5.4% |
| Other | 18,298,187 | 17,091,467 | (1,206,720) | -6.6% |

| M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE | | |
|---|------------|------------|
| Program (A.R.S. §15-761) | Current FY | Budget FY |
| Autism | 3,656,118 | 3,672,233 |
| Emotional Disability | 601,731 | 620,170 |
| Hearing Impairment | 551,273 | 570,981 |
| Other Health Impairments | 1,076,725 | 1,109,719 |
| Specific Learning Disability | 4,380,311 | 4,514,539 |
| Mild, Moderate or Severe Mental Retardation | 459,049 | 423,152 |
| Multiple Disabilities | 111,868 | 115,296 |
| Multiple Disabilities with S.S.I. | 111,661 | 90,259 |
| Orthopedic Impairment | 120,371 | 100,238 |
| Developmental Delay | 384,544 | 396,328 |
| Preschool Severe Delay | 321,619 | 331,475 |
| Speech/Language Impairment | 8,605,691 | 8,669,289 |
| Traumatic Brain Injury | 20,975 | 21,618 |
| Visual Impairment | 698,690 | 704,035 |
| Subtotal | 21,100,626 | 21,339,332 |
| Gifted Education | 3,679,361 | 3,486,807 |
| Remedial Education | 0 | 0 |
| ELL Incremental Costs | 0 | 0 |
| ELL Compensatory Instruction | 0 | 0 |
| Vocational and Technological Education | 1,165,149 | 0 |
| Career Education | 0 | 1,211,595 |
| TOTAL | 25,945,136 | 26,037,734 |

| PROPOSED STAFFING SUMMARY | | |
|---|------------------|-------------------|
| Staff Type | No. of Employees | Staff-Pupil Ratio |
| Certified -- | | |
| Superintendent, Principals, Other Administrators | 76 | 1 to 326.9 |
| Teachers | 1,441 | 1 to 17.2 |
| Other | 67 | 1 to 370.8 |
| Subtotal | 1,584 | 1 to 15.7 |
| Classified -- | | |
| Managers, Supervisors, Directors | 106 | 1 to 234.4 |
| Teachers Aides | 306 | 1 to 81.2 |
| Other | 849 | 1 to 29.3 |
| Subtotal | 1,261 | 1 to 19.7 |
| TOTAL | 2,845 | 1 to 8.7 |
| Special Education -- | | |
| Teacher | 315 | 1 to 7.0 |
| Staff | 473 | 1 to 4.0 |

FY 2012 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

| | | | | |
|-----|---|----|-------------------|---|
| 1. | FY 2011 Truth in Taxation Base Limit (from FY 2011 TNT work sheet line 10) | \$ | <u>12,893,121</u> | |
| | FY 2011 Budgeted Expenditures (from FY 2011 original adopted budget) | | | Primary Property Tax Rate Related to Budgeted Expenditures |
| 2. | Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70) | \$ | <u>7,382,169</u> | <u>0.0012</u> |
| 3. | Dropout Prevention (from page 1, line 29) | | <u>221,130</u> | <u>0.0000</u> |
| 4. | Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48) | | <u>0</u> | <u>0.0000</u> |
| 5. | Small School Adjustment (from page 7, line 4, columns A and B) | | <u>0</u> | <u>0.0000</u> |
| 6. | Deduction for Discontinued Programs in FY 2011 (1) | - | <u>0</u> | <u>0.0000</u> |
| 7. | Changes made after original adoption of FY 2010 budget (from FY 2010 TNT Work Sheet, lines 13 and 15) (2) | + | <u>0</u> | |
| 8. | Preliminary FY 2012 Truth in Taxation Base Limit (total of lines 2-7) | \$ | <u>7,603,299</u> | |
| 9. | FY 2012 Truth in Taxation Base Limit (Greater of line 1 or 8) | \$ | <u>12,893,121</u> | |
| 10. | Total actual expenditures for FY 2011 for items 2-4 above (3) | \$ | <u>7,603,299</u> | |
| 11. | Sum of lines 2 through 4 | | <u>7,603,299</u> | |
| 12. | Expenditures over/(under) original budget (line 10 minus line 11) | \$ | <u>0</u> | |
| 13. | FY 2011 final budget for Small School Adjustment | | <u>0</u> | |
| 14. | Amount over/(under) budget on line 5 above (line 13 minus line 5) | \$ | <u>0</u> | |
| | FY 2012 Budgeted Expenditures (from FY 2012 budget) | | | |
| 15. | Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70) | | <u>7,382,169</u> | <u>0.0012</u> |
| 16. | Dropout Prevention (from page 1, line 29) | | <u>221,130</u> | <u>0.0000</u> |
| 17. | Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48) | | <u>0</u> | <u>0.0000</u> |
| 18. | Small School Adjustment (from page 7, line 4, columns A and B) | | <u>0</u> | <u>0.0000</u> |
| 19. | Total (add lines 12, 14, and 15 through 18) | \$ | <u>7,603,299</u> | |
| 20. | Excess over Truth in Taxation Limit (4) (Line 19 minus line 9. If negative, enter zero.) | \$ | <u>0</u> | |
| 21. | Amount to be Levied in FY 2012 for Adjacent Ways pursuant to A.R.S. §15-995 (4) | \$ | <u>7,000,000</u> | <u>0.0011</u> |
| 22. | Amount to be Levied in FY 2012 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (4) | \$ | <u>0</u> | <u>0.0000</u> |

Calculations for Truth in Taxation Notice

| | | | |
|------|---|----|----------------------|
| A. | Sum of lines 20, 21, and 22 | \$ | <u>7,000,000</u> |
| B.1. | Current Assessed Value | \$ | <u>6,319,354,438</u> |
| B.2. | (Line 9 divided by line B.1) x \$10,000 | \$ | <u>20.4026 (5)</u> |
| C.1. | Sum of lines 9, 20, 21, and 22 | \$ | <u>19,893,121</u> |
| C.2. | (Line C.1 divided by line B.1) x \$10,000 | \$ | <u>31.4797 (5)</u> |

- (1) If a district budgeted for Desegregation, Dropout Prevention, Joint Career and Technical Education and Vocational Education Center, or a Small School Adjustment in FY 2010, but no longer qualifies to make such expenditures in FY 2011 or such expenditures will be made in the Impact Aid Fund in FY 2011, the Truth in Taxation Base Limit must be reduced. Enter the amount of expenditures budgeted in FY 2010 and included on lines 2-5 for the discontinued program(s).
- (2) If a district revised the amount budgeted for a Small School Adjustment, or amounts expended differed from the adopted budgets for Desegregation, Dropout Prevention, Excess Utilities, or Joint Career and Technical Education and Vocational Education Center in FY 2009, the total amount of the difference will be included on this line to adjust the truth in taxation base limit.
- (3) Use actual expenditures to date plus estimated amounts for the remainder of FY 2010.
- (4) If an amount on line 20, 21, or 22 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (5) \$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.

Desegregation Verification Reporting
Fiscal Year 2012
A.R.S. §15-910(J)(3)

District Name: Scottsdale Unified School District

District CTD: 070248000

A.R.S. §15-910(J)(3)

- (d) any dates that property tax levies to provide funding for desegregation expenses were increased.
- (k) verification that the desegregation funding will supplement and not supplant funding for other academic and extracurricular activities.
- (l) verification that the desegregation funding is educationally justifiable.
- (m) any documentation that supports the proposition that the requested desegregation funding is intended to result in equal education opportunities for all pupils in the school district.
- (n) verification that the desegregation funding will be used to promote systemic and organizational changes within the school district.
- (o) verification that the desegregation funding will be used in accordance with the academic standards adopted by the State Board of Education pursuant to A.R.S. §§ 15-701 and 15-701.01.
- (p) verification that the desegregation funding will be used to accomplish specific actions to remediate proven discrimination pursuant to Title VI of the Civil Rights Act of 1964 (42 United States Code section 2000d) as specified in the court order or administrative agreement.
- (q) an evaluation by the school district of the effectiveness of the school district's desegregation measures.
- (r) an estimate of when the school district will be in compliance with the court order or administrative agreement and a detailed account of the steps that the school district will take to achieve compliance.
- (s) any other information that the district deems necessary to assist ADE in carrying out the purposes of this paragraph.

Please check each reporting item approved by the Governing Board of the School District. The determination that the documentation being submitted to the Arizona Department of Education, meets the requirements listed above has been made by the District. All submitted documentation will be provided to the Governor, the President of the Senate, the Speaker of the House of Representatives and the chairpersons of the education committees of the Senate and the House of Representatives, as required by A.R.S. §15-910.

I certify that the attached documents of the Scottsdale Unified School District, meet the requirements outlined in A.R.S. §15-910(J)(3), listed above, and have been authorized by the Governing Board of the District for submission to the Arizona Department of Education.

President of the Governing Board (signature)

President name (printed)

Mail original signed document to:

ADE, School Finance
1535 West Jefferson, Bin 13
Phoenix, AZ 85007

In addition, electronic copies of documentation, in either Microsoft Word, Microsoft Excel, or in portable document format (PDF), should be e-mailed to SchoolFinance2@azed.gov. Electronic copies may be submitted via a CD, if file size is too large for e-mail. Mail CDs to address at the left.

**Desegregation Activity/Magnet Programs
A.R.S. §15-910(J)(3)(b) and (e)**

| | Program Name | Description (1) | FY 2011 Student Capacity (2) | FY 2010 Number Students Served (3) | Districtwide (4) | Schools (5) | Activity or Magnet Program (6) |
|-----|--------------|--|------------------------------|------------------------------------|------------------|-------------|--------------------------------|
| 1. | SUSD | English Immersion Studies Program (EIS). Educational programs provided to ELL students and monitoring of follow-up students. | 1,704 | 2,016 | Yes | 31 | Activity |
| 2. | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| 10. | | | | | | | |

- (1) Describe the details of each program, including the intent and/or goal to be attained. Be sure to include attendance and eligibility criteria, ethnic composition goals and actual attending ethnic composition. Activities of the program must be included. Even though all text may not display, field will hold in excess of 30,000 characters. Descriptions may be copied and pasted into this cell.
- (2) Enter the capacity, in number of students who may participate in the program.
- (3) Enter the number of students served by each program in FY 2010.
- (4) Indicate if this program is offered in all schools in the district. Select from the drop down list.
- (5) If the program is not offered at all schools, list each school, by CTDS, at which the program is offered. Separate each CTDS with a comma. Even though all text may not display, field will hold in excess of 30,000 characters. Description may be copied and pasted into this cell.
- (6) Indicate if the item described is an activity [A.R.S. §15-910(J)(3)(b)] or a magnet program [A.R.S. §15-910(J)(3)(e)].

Districtwide Desegregation Budget, Fiscal Year 2011 [A.R.S. §15-910(J) and (K)]

| Maintenance and Operation (M&O) Fund | No. of Personnel | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Debt Service & Miscellaneous 6800 | Number of individual school budgets | | % Increase/Decrease | | |
|--|------------------|-----------|------------------|---------------------------|---|------------------|--------------------------------------|-------------------------------------|-------------------|---------------------|--------|-----|
| | Totals | | | | | | | Current FY 2010 | Budget FY 2011 | | | |
| | Current FY | Budget FY | | | | | | | | | | |
| Expenditures | | | | | | | | | | | | |
| 511 Desegregation - Regular Education | | | | | | | | | | | | |
| 1000 Classroom Instruction | 1. | 105.08 | 103.55 | 4,082,955 | 1,183,358 | 0 | 31,720 | 0 | 5,179,642 | 5,298,033 | 2.3% | 1. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 2. | 23.13 | 21.88 | 778,881 | 234,485 | 0 | 0 | 0 | 923,347 | 1,013,366 | 9.7% | 2. |
| 2200 Instructional Staff | 3. | 10.50 | 10.40 | 625,179 | 158,511 | 10,000 | 31,000 | 0 | 919,007 | 824,690 | -10.3% | 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 | | | | 15,000 | | | 3,000 | 15,000 | 400.0% | 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) | 10. | 138.71 | 135.83 | 5,487,015 | 1,576,354 | 25,000 | 62,720 | 0 | 7,024,996 | 7,151,089 | 1.8% | 10. |
| 512 Desegregation - Special Education | | | | | | | | | | | | |
| 1000 Classroom Instruction | 11. | 0.00 | | | | | | | 0 | 0 | 0.0% | 11. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 12. | 0.00 | | 30,000 | 5,537 | | | | 35,460 | 35,537 | 0.2% | 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) | 20. | 0.00 | 0.00 | 30,000 | 5,537 | 0 | 0 | 0 | 35,460 | 35,537 | 0.2% | 20. |
| 513 Desegregation - Pupil Transportation | 21. | 0.00 | | | | 32,476 | | | 50,000 | 32,476 | -35.0% | 21. |
| 514 Desegregation - ELL Incremental Costs | | | | | | | | | | | | |
| 1000 Classroom Instruction | 22. | 0.00 | | | | | | | 0 | 0 | 0.0% | 22. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 23. | 0.00 | | | | | | | 0 | 0 | 0.0% | 23. |
| 2200 Instructional Staff | 24. | 0.00 | | | | | | | 0 | 0 | 0.0% | 24. |
| 2300 General Administration | 25. | 0.00 | | | | | | | 0 | 0 | 0.0% | 25. |
| 2400 School Administration | 26. | 0.00 | | | | | | | 0 | 0 | 0.0% | 26. |
| 2500 Central Services | 27. | 0.00 | | | | | | | 0 | 0 | 0.0% | 27. |
| 2600 Operation & Maintenance of Plant | 28. | 0.00 | | | | | 15,000 | | 5,000 | 15,000 | 200.0% | 28. |
| 2700 Student Transportation | 29. | 0.00 | | | | | | | 0 | 0 | 0.0% | 29. |
| 2900 Other | 30. | 0.00 | | | | | | | 0 | 0 | 0.0% | 30. |
| 3000 Operation of Noninstructional Services | 31. | 0.00 | | | | | | | 0 | 0 | 0.0% | 31. |
| Subtotal (lines 22-31) | 32. | 0.00 | 0.00 | 0 | 0 | 0 | 15,000 | 0 | 5,000 | 15,000 | 200.0% | 32. |

Districtwide Desegregation Budget, Fiscal Year 2011 [A.R.S. §15-910(J) and (K)]

| M&O Fund (Concluded) | No. of Personnel | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Debt Service & Miscellaneous 6800 | Totals | | % Increase/Decrease | |
|---|------------------|-----------|------------------|---------------------------|---|------------------|--------------------------------------|--------------------|-------------------|---------------------|--------|
| | Current FY | Budget FY | | | | | | Current FY 2010 | Budget FY 2011 | | |
| | Expenditures | | | | | | | | | | |
| 515 Desegregation - ELL Compensatory Instruction | | | | | | | | | | | |
| 1000 Classroom Instruction | 33. | 0.00 | 125,000 | 23,069 | | | | 55,930 | 148,069 | 164.7% | |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 34. | 0.00 | | | | | | 0 | 0 | 0.0% | |
| 2200 Instructional Staff | 35. | 0.00 | | | | | | 0 | 0 | 0.0% | |
| 2300 General Administration | 36. | 0.00 | | | | | | 0 | 0 | 0.0% | |
| 2400 School Administration | 37. | 0.00 | | | | | | 0 | 0 | 0.0% | |
| 2500 Central Services | 38. | 0.00 | | | | | | 0 | 0 | 0.0% | |
| 2600 Operation & Maintenance of Plant | 39. | 0.00 | | | | | | 0 | 0 | 0.0% | |
| 2700 Student Transportation | 40. | 0.00 | | | | | | 0 | 0 | 0.0% | |
| 2900 Other | 41. | 0.00 | | | | | | 0 | 0 | 0.0% | |
| 3000 Operation of Noninstructional Services | 42. | 0.00 | | | | | | 0 | 0 | 0.0% | |
| Subtotal (lines 33-42) | 43. | 0.00 | 0.00 | 125,000 | 23,069 | 0 | 0 | 0 | 55,930 | 148,069 | 164.7% |
| Total M&O Fund Desegregation (lines 10, 20, 21, 32, & 43) (to Budget, page 1, line 27) (1) | 44. | 138.71 | 135.83 | 5,642,015 | 1,604,959 | 57,476 | 77,720 | 0 | 7,171,386 | 7,382,169 | 2.9% |

(1) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

Desegregation Revenues A.R.S. §15-910(J)(3)(a), (h) & (j):

| | |
|----------------------------|--------------|
| Tax Levy: | \$ 7,382,169 |
| Other (description): _____ | \$ _____ |
| Other (description): _____ | \$ _____ |
| Other (description): _____ | \$ _____ |

Employees needed to conduct Desegregation activities

| Teachers | Administrators | Others | Total |
|----------|----------------|--------|-------|
| 87 | 2 | 47 | 136 |

1. The date that the school district was determined to be out of compliance with Title VI of the Civil Rights Act of 1964 (42 United States Code Section 2000d) and the basis for that determination. A.R.S. §15-910(J)(3)(c)

07-10-87

2. The initial date that the school district began to levy property taxes to provide funding for desegregation expenses. A.R.S. §15-910(J) (3)(d) 1986

3. An estimate of when the school district will be in compliance with the court order or administrative agreement. A.R.S §15-910(J)(3)(r) Ongoing

Districtwide Desegregation Budget, Fiscal Year 2011 [A.R.S. §15-910(J) and (K)]

| Unrestricted Capital Outlay (UCO) Fund | Rentals 6440 | Library Books, Textbooks, & Instructional Aids 6641-6643 | Property 6700 | Redemption of Principal 6830 | Interest 6840, 6850 | All Other Object Codes (excluding 6900) | Totals | | % Increase/ Decrease |
|---|-----------------|---|------------------|------------------------------------|------------------------|---|-----------------------|----------------------|----------------------------|
| | | | | | | | Current FY 2010 | Budget FY 2011 | |
| Expenditures | | | | | | | | | |
| 511 Desegregation - Regular Education | | | | | | | | | |
| 1000 Classroom Instruction 45. | | | | | | | 210,782 | 0 | -100.0% |
| 2000 Support Services 46. | | | | | | | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services 47. | | | | | | | 0 | 0 | 0.0% |
| 4000 Facilities Acquisition & Construction 48. | | | | | | | 0 | 0 | 0.0% |
| 5000 Debt Service 49. | | | | | | | 0 | 0 | 0.0% |
| Subtotal (lines 45-49) 50. | 0 | 0 | 0 | 0 | 0 | 0 | 210,782 | 0 | -100.0% |
| 512 Desegregation - Special Education | | | | | | | | | |
| 1000 Classroom Instruction 51. | | | | | | | 0 | 0 | 0.0% |
| 2000 Support Services 52. | | | | | | | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services 53. | | | | | | | 0 | 0 | 0.0% |
| 4000 Facilities Acquisition & Construction 54. | | | | | | | 0 | 0 | 0.0% |
| 5000 Debt Service 55. | | | | | | | 0 | 0 | 0.0% |
| Subtotal (lines 51-55) 56. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 513 Desegregation - Pupil Transportation 57. | | | | | | | 0 | 0 | 0.0% |
| 514 Desegregation - ELL Incremental Costs | | | | | | | | | |
| 1000 Classroom Instruction 58. | | | | | | | | | |
| 2000 Support Services 59. | | | | | | | | | |
| 3000 Operation of Noninstructional Services 60. | | | | | | | | | |
| 4000 Facilities Acquisition & Construction 61. | | | | | | | | | |
| 5000 Debt Service 62. | | | | | | | | | |
| Subtotal (lines 58-62) 63. | | | | | | | | | |
| 515 Desegregation - ELL Compensatory Instruction | | | | | | | | | |
| 1000 Classroom Instruction 64. | | | | | | | 0 | 0 | 0.0% |
| 2000 Support Services 65. | | | | | | | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services 66. | | | | | | | 0 | 0 | 0.0% |
| 4000 Facilities Acquisition & Construction 67. | | | | | | | 0 | 0 | 0.0% |
| 5000 Debt Service 68. | | | | | | | 0 | 0 | 0.0% |
| Subtotal (lines 64-68) 69. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 610 Budget page 4, lines 2-9) (2) 70. | 0 | 0 | 0 | 0 | 0 | 0 | 210,782 | 0 | -100.0% |

(2) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2012**

| | WORK SHEET TITLE | PAGE |
|-----|--|------|
| A. | Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional) | 1 |
| B. | Support Level Weights and PSD-12 Weighted Student Counts. | 2 |
| C. | Base Support Level and Base Revenue Control Limit | 3 |
| D. | Transportation Support Level and Transportation Revenue Control Limit | 4 |
| E. | District Support Level and Revenue Control Limit | 5 |
| F. | Consolidation/Unification Assistance. | 5 |
| G. | Soft Capital Allocation High School Student Count (Type 03) | 5 |
| H. | Capital Outlay Revenue Limit | 6 |
| I. | Soft Capital Allocation | 7 |
| J. | Equalization Base and Assistance | 8 |
| K. | Small School Adjustment Phase Down Limit | 9 |
| K2. | Maximum Small School Adjustment Override | 10 |
| L. | Impact Aid Fund (ESEA, Title VIII) | 11 |
| M. | Maintenance and Operation Fund Budget Balance Carryforward | 12 |
| O. | Tuition Out for High School Students | 13 |
| S. | Equalization Assistance for an Accommodation School | 14 |

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%
- C. ADM loss required to qualify (line I.A x line I.B)
- 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

| |
|-------|
| |
| 0.05 |
| 0.000 |
| |

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)
- 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 VIII)

| |
|---------|
| \$ |
| \$ |
| \$ 0.00 |
| |
| \$ 0.00 |

II. Notwithstanding A.R.S. §15-902.K, and 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 IX:

- 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.

**B. WORK SHEET FOR FY 2012 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943)**

The FY 2012 Student Counts used to determine the support level weight are obtained from:

A. ADE report "Recalculated State Aid ADM Counts - ADMS 46-1" for:

| | | |
|--|--------------------------------|---------------------------------|
| | <u> K-8 </u> | <u> 9-12 </u> |
| 1. FY 2012 Student Count (1) (4) | <u>16,563.900</u> | <u>8,376.595</u> |
| 2. District Sponsored Charter School Estimated ADM (2) | + <u> </u> | + <u> </u> |
| 3. Total Student Count | = <u>16,563.900</u> | = <u>8,376.595</u> |

| B. SUPPORT LEVEL WEIGHTS TO BE USED FOR: | DISTRICTS DESIGNATED AS ISOLATED | | DISTRICTS NOT DESIGNATED AS ISOLATED | |
|--|----------------------------------|----------|--------------------------------------|----------|
| | K-8 | 9-12 | K-8 | 9-12 |
| Student Count 0.001-99.999 (1) 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 2012 Student Count (1) Difference | - | - | - | - |
| Weight Adjustment Factor | x 0.0005 | x 0.0005 | x 0.0003 | x 0.0004 |
| Support Level Weight Increase | = | = | = | = |
| Support Level Weight | + 1.358 | + 1.468 | + 1.278 | + 1.398 |
| FY 2012 Adjusted Support Level Weight | = | = | = | = |
| Student Count 500.000-599.999 | | | | |
| Student Count Constant | 600.000 | 600.000 | 600.000 | 600.000 |
| FY 2012 Student Count (1) Difference | - | - | - | - |
| Weight Adjustment Factor | x 0.0020 | x 0.0020 | x 0.0012 | x 0.0013 |
| Support Level Weight Increase | = | = | = | = |
| Support Level Weight | + 1.158 | + 1.268 | + 1.158 | + 1.268 |
| FY 2012 Adjusted Support Level Weight | = | = | = | = |
| Student Count 600.00 or More Support Level Weight | | | 1.158 | 1.268 |

C. PSD-12 WEIGHTED STUDENT COUNT (3)

| | FY 2012 Actual Student Count | x | Support Level Weight | = | Weighted Student Count |
|---|------------------------------------|---|----------------------------|---|------------------------------|
| 1. PSD (preschool programs for children with disabilities) | 98.165 | x | 1.450 | = | 142.339 |
| 2. District (from line A.1) | | | | | |
| a. K-8 | 16,563.900 | x | 1.158 | = | 19,180.996 |
| b. 9-12 (4) | 8,376.595 | x | 1.268 | = | 10,621.522 |
| 3. Charter School (from line A.2) | | | | | |
| 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) | 16,563.900 | | | | 19,180.996 |
| b. 9-12 (C.2.b + C.3.b) | 8,376.595 | | | | 10,621.522 |
| 5. Total PSD-12 State Aid Student Count (C.1 + C.4.a + C.4.b) | 25,038.660 | | | | 29,944.857 |

- (1) Do not include any charter school student counts.
- (2) Include on line A.2 pupils new to the district attending a district sponsored charter school and pupils who attended a district sponsored charter school in FY 2010 and will be attending a district sponsored charter school in FY 2011. For budget adoption, the district should use an estimated student count based on pupil registration at the charter school. After the 100th day, student count must equal the actual ADM as required by A.R.S. §15-185, not including charter school students who attended a district school other than a charter school in FY 2010.
- (3) The FY 2011 student count used to determine the weighted student count for PSD is obtained from the ADE report "Recalculated State Aid ADM Counts - ADMS 46-1" for the 100th day, available on ADE's Web site. The student counts for K-8 and 9-12 should be obtained from lines A.1 and A.2.
- (4) For Common School Districts not in a High School District (Type 03) include only high school students actually taught by the Type 03 district, if any.

C. WORK SHEET FOR FY 2012 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
 (A.R.S. §§15-943, as amended by Laws 2010, 7th S. S., Ch. 8, §3 and 15-944.E)

WEIGHTED STUDENT COUNT

| | FY 2012 Actual Student Count | x | Support Level Weight | = | Weighted Student Count |
|--|------------------------------------|---|-------------------------|---|--|
| I. A. Total PSD-12 State Aid Student Count (from Work Sheet B, line C.5) | 25,038.660 | | | | 29,944.857 |
| B. Student Count Add-ons (1) | | | | | |
| 1. Hearing Impairment | 22.048 | x | 4.771 | = | 105.191 |
| 2. K-3 | 6,693.993 | x | 0.060 | = | 401.640 |
| 3. English Learners (ELL) | 1,046.301 | x | 0.115 | = | 120.325 |
| 4. MD-R, A-R, and SMR-R (2) | 138.552 | x | 6.024 | = | 834.637 |
| 5. MD-SC, A-SC and SMR-SC (3) | 131.536 | x | 5.833 | = | 767.249 |
| 6. Multiple Disabilities Severe Sensory Impairment | 21.460 | x | 7.947 | = | 170.543 |
| 7. Orthopedic Impairment (Resource) | 18.237 | x | 3.158 | = | 57.592 |
| 8. Orthopedic Impairment (Self Contained) | 19.750 | x | 6.773 | = | 133.767 |
| 9. Preschool-Severe Delayed | 31.044 | x | 3.595 | = | 111.603 |
| 10. DD, ED, MIMR, SLD, SLI, & OHI (4) | 2,544.122 | x | 0.003 | = | 7.632 |
| 11. Emotionally Disabled (Private) | 5.800 | x | 4.822 | = | 27.968 |
| 12. Moderate Mental Retardation | 40.075 | x | 4.421 | = | 177.172 |
| 13. Visual Impairment | 14.350 | x | 4.806 | = | 68.966 |
| 14. Total Add-on Count (I.B.1 through I.B.13) | 10,727.268 | | | | 2,984.285 |
| II. Total Weighted Student Count | | | | | 32,929.142 <small>(I.A + I.B.14, this column)</small> |

CALCULATION OF FY 2012 BSL AND BRCL

| | |
|---|-------------------|
| III. Total Weighted Student Count (from II. above) | 32,929.142 |
| IV. A. Base Level Amount <u>\$3,267.72</u> - To include Teacher Compensation, use Base Level of <u>\$3,308.57</u> For Career Ladder and Optional Performance Incentive Program districts, add increase of <u>4</u> % approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (11) | \$ 3,440.91 |
| B. Increase for 200 Days of Instruction (5) | \$ |
| C. Adjusted FY 2012 Base Level Amount (line IV.A + IV.B) (to Work Sheet K, line I.G and II.G) | \$ 3,440.91 |
| V. Result (III x IV.C) | \$ 113,306,214.00 |
| VI. Teacher Experience Index (TEI) (6) (If actual TEI is less than 1.0000 use 1.0000) | 1.0338 |
| VII. Result (V x VI) | \$ 117,135,964.03 |
| VIII. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I) | \$ 0.00 |
| IX. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II) | \$ 0.00 |
| X. Increase for Career Ladder (A.R.S. §15-918.04) (11) | \$ 0.00 |
| XI. FY 2010 Nonfederal Audit Service Actual Expenditures (7) \$ <u>51,227.57</u> x 1.00 = | \$ 48,868.00 |
| XII. Decreases for Charter School Federal and State Monies Received (8) | -\$ |
| XIII. Decrease for Charter School Nonparticipation Adjustment (9) | -\$ |
| XIV. Other Reductions: (10) | -\$ |
| XV. FY 2012 BSL and BRCL (sum lines VII through XI minus lines XII, XIII, and XIV) (to Work Sheet E, line D) | \$ 117,184,832.03 |

- (1) The FY 2011 student counts to determine the Add-On weighted counts should be obtained from the following ADE reports:
- | | |
|----------------------------|--|
| <u>Add-On Category</u> | <u>ADE Report Name</u> |
| K-3 | "ADMS 46-1—Recalculated State Aid ADM Counts" |
| ELL | "ELLS 28-1—Student Counts for Use in Budget Preparation" |
| Children with Disabilities | "SPED 28—Student Counts for Use in Budget Preparation" |
- (2) MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SMR - R (Severe Mental Retardation - Resource)
- (3) MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SMR - SC (Severe Mental Retardation - Self-contained)
- (4) DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disabilities), MIMR (Mild Mental Retardation), SLD (Specific Learning Disability), SLI (Speech/Language Impairment for K-12), and OHI (Other Health Impairments)
- (5) A.R.S. §15-902.02 allows districts that provide 200 days of instruction to increase the base level amount by 5%. Enter 5% of the base level amount (line IV.A) on line IV.B, if applicable.
- (6) The teacher experience index (TEI) is obtained from the FY 2010 "Teacher Experience Index - SDER 96" available on ADE's Web site.
- (7) 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. Enter the FY 2009 nonfederal expenditures for audit services on line XI. Enter the FY 2009 federal audit services expenditures here. \$ _____
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) in the nonfederal or federal audit services actual expenditures.
- (8) For districts sponsoring charter schools or districts operating a charter school, see instructions for applicable decreases.
- (9) Districts may increase the BSL for Teacher Compensation, Career Ladder, Optional Performance Incentive Program, and TEI. However, districts that are approved for these programs, that are sponsoring charter schools that are not approved to participate in these programs, must reduce the BSL by any increase applied to the charter school student count. Do not reduce by more than the amount the charter school increased the district's BSL. Enter as a negative amount.
- (10) This line should be used to record other reductions required by legislation and should be left blank for budget adoption. If needed during the year, instructions will be provided.
- (11) In accordance with Laws 2010, 7th S.S., Ch. 8, §11, for FY 2011, the maximum base level increase for a career ladder program is 5%.

D. WORK SHEET FOR FY 2011 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2010, 7th S.S., Ch. 8, §4, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

| <u>Approved Daily Route Miles per Eligible Student Transported</u> | <u>FY 2011 State Support Level per Route Mile</u> |
|--|---|
| I. 0.5 or Less | 2.56 |
| II. More than 0.5, through 1.0 | 2.08 |
| III. More than 1.0 | 2.56 |

TABLE II FACTORS

| <u>Approved Daily Route Miles per Eligible Students Transported</u> | <u>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)</u> | <u>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)</u> | <u>High School District (Type 05)</u> |
|---|---|---|---------------------------------------|
| 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 (1) | |
| A. FY 2010 Approved Daily Route Miles (2) | 10,497.000 |
| B. Number of Eligible Students Transported in FY 2010 (2) | 7,599.000 |
| C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B) | 1.381 |
| II. To and From School Support Level | |
| A. Annual Route Miles (Line I.A x 180) | 1,889,460.000 |
| B. State Support Level per Route Mile (use Table I based on I.C) | \$ 2.56 |
| C. 1. FY 2010 Annual Expenditure for Bus Tokens (2) | \$ 0.00 |
| 2. FY 2010 Annual Expenditure for Bus Passes (2) | \$ 18,000.00 |
| D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2] | \$ 4,855,017.60 |
| 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) | 0.180 |
| B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A) | \$ 870,663.17 |
| IV. Extended School Year Support Level for Pupils with Disabilities | |
| A. Actual Route Miles traveled in July and August 2009 to Transport Pupils w/Disabilities for Extended School Year (3) | 9,648.000 |
| B. Estimated Route Miles Traveled in June 2011 to Transport Pupils w/Disabilities for Extended School Year (3) | 14,000.000 |
| C. Total Extended School Year Route Miles (IV.A + IV.B) | 23,648.000 |
| D. State Support Level per Route Mile (use Table I based on I.C) | \$ 2.35 |
| E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D) | \$ 55,572.80 |
| V. FY 2012 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III) | \$ 5,781,253.57 |
| VI. Support Level Change | |
| A. FY 2011 Transportation Support Level (4) | \$ 8,101,259.69 |
| B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A) | \$ 0.00 |

TRCL CALCULATION

| | |
|---|-----------------|
| VII. FY 2011 Transportation Revenue Control Limit (4) | \$ 8,101,259.69 |
| VIII. FY 2012 Transportation Revenue Control Limit | |
| A. Preliminary FY 2012 Transportation Revenue Control Limit (VI.B + VII) | \$ 8,101,259.69 |
| B. 120% of FY 2012 Transportation Support Level (V x 1.20) | \$ 6,937,504.28 |
| C. Adjusted FY 2012 Transportation Revenue Control Limit (5) | \$ 8,101,259.69 |
| D. FY 2012 Transportation Revenue Control Limit (6) (to Work Sheet E, line VII) | \$ 8,101,259.69 |

- (1) A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district.
- (2) Do not include district sponsored charter school amounts. Obtain the amounts from the ADE report "Transportation Route Report-TRAN 55-1," available on ADE's Web site.
- (3) The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report "Transportation Route Report-TRAN 55-1," available on ADE's Web site.
- (4) The FY 2010 Transportation Revenue Control Limit and FY 2010 Transportation Support Level used to determine the FY 2011 Transportation Revenue Control Limit are obtained from the most recent ADE report "Basic Calculations for Equalization Assistance-APOR 55-1", available on ADE's Web site.
- (5) In accordance with A.R.S. §15-946, the FY 2011 Transportation Revenue Control Limit (TRCL) cannot increase from the FY 2010 TRCL amount if the FY 2011 TRCL would exceed 120% of the FY 2011 Transportation Support Level.
- (6) In accordance with A.R.S. §15-946, the Adjusted FY 2011 TRCL calculated on line VIII.C should not result in a FY 2011 TRCL that is less than the FY 2011 Transportation Support Level (TSL).

E. WORK SHEET FOR FY 2011 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

| | |
|---|--------------------------|
| I. FY 2011 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XV) | \$ <u>117,184,832.03</u> |
| II. Tuition Out for High School Students (from all Work Sheets O, line VII) [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). The estimated tuition for FY 2011 is to be provided to the District of Residence by the District of Attendance by May 1 of the current year.] | \$ <u>0.00</u> |
| III. FY 2011 Transportation Support Level (from Work Sheet D, line V) | \$ <u>5,781,253.57</u> |
| IV. FY 2011 District Support Level (sum of lines I through III) | \$ <u>122,966,085.60</u> |

CALCULATION OF THE RCL

| | |
|---|--------------------------|
| V. FY 2011 Base Support Level/Base Revenue Control Limit (from line I above) | \$ <u>117,184,832.03</u> |
| VI. Tuition Out for High School Students (from all Work Sheets O, line VII) [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). The estimated tuition for FY 2011 is to be provided to the District of Residence by the District of Attendance by May 1 of the current year.] | \$ <u>0.00</u> |
| VII. FY 2011 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D) | \$ <u>8,101,259.69</u> |
| VIII. FY 2011 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)] | \$ <u>125,286,091.72</u> |

F. WORK SHEET FOR FY 2011 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)

| | |
|--|--------------------------|
| I. FY 2011 Revenue Control Limit (from Work Sheet E, line VIII) | \$ <u>125,286,091.72</u> |
| II. Consolidation/Unification Increase for Transitional Costs incurred in first year (1) | \$ <u>0.00</u> |
| III. FY 2011 District Support Level (line II + Work Sheet E, line IV) | \$ <u>122,966,085.60</u> |
| IV. FY 2011 Revenue Control Limit (line I + line II) [to Budget, page 7, line 1(a)] | \$ <u>125,286,091.72</u> |

G. WORK SHEET FOR FY 2011 SOFT CAPITAL ALLOCATION HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.D)

| | |
|---|--------------|
| I. High School Student Count Tuitioned Out | <u>0.000</u> |
| II. High School Student Count Transported by District of Residence to District of Attendance | <u>0.000</u> |
| III. High School Student Count Taught by District of Residence (to Work Sheet H, lines V.A, column for 9-12 and VII.D.1) | <u>0.000</u> |
| IV. High School Student Count Transported by District of Residence to District of Attendance or Taught by District of Residence (line II + line III) (to Work Sheet I, line V.A, column 9-12) | <u>0.000</u> |

(1) The amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation, such as changing of signs, letterhead, stationery and similar issues should be included on Work Sheet F, line II.

H. WORK SHEET FOR FY 2012 CAPITAL OUTLAY REVENUE LIMIT (CORL)
(A.R.S. §15-961.A-D)

TABLE TO CALCULATE CORL PER STUDENT COUNT (1)

| | <u>K-8</u> | <u>9-12</u> |
|--|-------------|-------------|
| I. FY 2012 Actual Student Count: .001 - 99.999 | | |
| CORL per Student Count | \$ 272.75 | \$ 329.41 |
| II. FY 2012 Actual Student Count: 100.000 - 499.999 | | |
| A. Student Count Constant | 500.000 | 500.000 |
| B. Actual Student Count | - | - |
| 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 \$ 194.95 | x \$ 211.29 |
| I. CORL per Student Count | = \$ 0.00 | = \$ 0.00 |
| III. FY 2012 Actual Student Count: 500.000 - 599.999 | | |
| A. Student Count Constant | 600.000 | 600.000 |
| B. Actual Student Count | - | - |
| C. Difference | = 0.000 | = 0.000 |
| D. Weight Adjustment Factor | x 0.0012 | x 0.0013 |
| E. Support Level Weight Increase | = 0.000 | = 0.000 |
| F. Support Level Weight | + 1.158 | + 1.268 |
| G. Adjusted Support Level Weight | = 0.000 | = 0.000 |
| H. Support Level Amount | x \$ 194.95 | x \$ 211.29 |
| I. CORL per Student Count | = \$ 0.00 | = \$ 0.00 |
| IV. FY 2012 Actual Student Count: 600.000 or More | | |
| CORL per Student Count | \$ 150.76 | \$ 192.94 |

CALCULATIONS FOR CORL

| | <u>PSD</u> | <u>K-8</u> | <u>9-12</u> |
|--|----------------|-------------------|-------------------|
| V. Capital Outlay Base | | | |
| A. FY 2012 Student Count (1) | 98.165 | 16,563.900 | 8,376.595 |
| B. CORL per Student Count (from Table above) | x \$ 150.76 | x \$ 150.76 | x \$ 192.94 |
| C. Capital Outlay Base (line V.A x line V.B) | = \$ 14,799.36 | = \$ 2,497,173.56 | = \$ 1,616,180.24 |
| VI. Capital Outlay Growth Factor | | | |
| A. FY 2012 Student Count (from line V.A above) | | 25,038.660 | |
| B. FY 2011 Student Count (2) | | ÷ 25,223.649 | |
| C. FY 2012 Capital Outlay Growth Factor (VI.A ÷ VI.B) | | = 0.9927 | |
| VII. Capital Outlay Revenue Limit | | | |
| A. Capital Outlay Base (from line V.C) | \$ 14,799.36 | \$ 2,497,173.56 | \$ 1,616,180.24 |
| B. Capital Outlay Growth Factor (if growth factor is less than 1.05, use 1.0) (from line VI.C) | x 1.0000 | x 1.0000 | x 1.0000 |
| C. FY 2012 CORL (VII.A x VII.B) | = \$ 14,799.36 | = \$ 2,497,173.56 | = \$ 1,616,180.24 |
| D. CORL for High School Textbooks | | | |
| 1. FY 2012 Actual 9-12 Student Count (1) | | | 8,376.595 |
| 2. Support Level Amount for Textbooks | | | x \$ 69.68 |
| 3. CORL for Textbooks (VII.D.1 x VII.D.2) | | | = \$ 583,681.14 |
| E. Total FY 2012 9-12 CORL [9-12(VII.C)+VII.D.3] (to Work Sheet J, line III.A.1 or III.B.5) | | | = \$ 2,199,861.38 |
| F. Total FY 2012 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)] (to Work Sheet J, line III.A.1 or III.B.5) | | | + \$ 2,511,972.92 |
| G. Total FY 2012 CORL (VII.E + VII.F) (to Budget, page 7, line 2) | | | = \$ 4,711,834.30 |

- (1) The student counts for K-8 and 9-12 should be obtained from Work Sheet B, line A.1. Type 03 districts, use high school student count from Work Sheet G, Line III. The FY 2012 actual student count for PSD should be obtained from Work Sheet B, line C.1.
- (2) Do not include charter school students on this line. Obtain the amounts from the most recent ADE report "Basic Calculations for Equalization Assistance-APOR 55-1," available on ADE's Web site.

I. WORK SHEET FOR FY 2012 SOFT CAPITAL ALLOCATION (SCA) (A.R.S. §§15-962 and 15-185, as amended by Laws 2011, 7th S.S., Ch. 8, §1)

TABLE TO CALCULATE SCA PER STUDENT COUNT (1) (2)

| | <u>K-8</u> | <u>9-12</u> |
|--|-------------|-------------|
| I. FY 2012 Actual Student Count: 0.001 - 99.999 | | |
| SCA per Student Count | \$ 271.83 | \$ 271.83 |
| II. FY 2012 Actual Student Count: 100.000 - 499.999 | | |
| A. Student Count Constant | 500.000 | 500.000 |
| B. FY 2012 Actual Student Count | - | - |
| C. Difference | = 0.000 | = 0.000 |
| D. Weight Adjustment Factor | x 0.0003 | x 0.0003 |
| E. Support Level Weight Increase | = 0.000 | = 0.000 |
| F. Support Level Weight | + 1.278 | + 1.278 |
| G. Adjusted Support Level Weight | = 0.000 | = 0.000 |
| H. Support Level Amount | x \$ 194.30 | x \$ 194.30 |
| I. SCA per Student Count | = \$ 0.00 | = \$ 0.00 |
| III. FY 2012 Actual Student Count: 500.000 - 599.999 | | |
| A. Student Count Constant | 600.000 | 600.000 |
| B. FY 2012 Actual Student Count | - | - |
| C. Difference | = 0.000 | = 0.000 |
| D. Weight Adjustment Factor | x 0.0012 | x 0.0012 |
| E. Support Level Weight Increase | = 0.000 | = 0.000 |
| F. Support Level Weight | + 1.158 | + 1.158 |
| G. Adjusted Support Level Weight | = 0.000 | = 0.000 |
| H. Support Level Amount | x \$ 194.30 | x \$ 194.30 |
| I. SCA per Student Count | = \$ 0.00 | = \$ 0.00 |
| IV. FY 2012 Actual Student Count: 600.000 or More | | |
| SCA per Student Count | \$ 225.00 | \$ 225.00 |

CALCULATIONS FOR SCA

| | <u>PSD</u> | <u>K-8</u> | <u>9-12</u> |
|---|----------------|-------------------|-------------------|
| V. FY 2012 SCA | | | |
| A. FY 2012 Actual Student Count (1) (2) | 98.165 | 16,563.900 | 8,376.595 |
| B. FY 2012 SCA per Student Count (from Table above) x | \$ 225.00 | x \$ 225.00 | x \$ 225.00 |
| C. FY 2012 SCA (line V.A x line V.B) | = \$ 22,087.13 | = \$ 3,726,877.50 | = \$ 1,884,733.88 |
| D. Additional Assistance | | | |
| 1. FY 2012 Charter School Student Count (3) | | 0.000 | 0.000 |
| 2. Assistance per Student | | x \$ 1,607.50 | x \$ 1,873.52 |
| 3. FY 2012 Additional Assistance (line V.D.1 x line V.D.2) | | = \$ 0.00 | = \$ 0.00 |
| 4. Adjustment to Additional Assistance, if applicable (4) | | - \$ | - \$ |
| 5. Total FY 2012 Additional Assistance (line V.D.3 - V.D.4) | | = \$ 0.00 | = \$ 0.00 |
| E. FY 2012 Elementary SCA [V.C (PSD) + V.C (K-8) + V.D.5 (K-8)] | | \$ 3,748,964.63 | |
| F. FY 2012 High School SCA [V.C (9-12) + V.D.5 (9-12)] | | | \$ 1,884,733.88 |
| G. Total FY 2012 District SCA (V.E + V.F) (to Budget, page 8, line B.9) | | | \$ 5,633,698.51 |

- (1) The FY 2012 actual student count for PSD should be obtained from Work Sheet B, line C.1. Obtain the actual student counts for K-8 and 9-12 from Work Sheet B, line A.1.
- (2) In the 9-12 column, Type 03 districts should use high school student count from Work Sheet G, line IV.
- (3) Obtain amounts from Work Sheet B, line A.2.
- (4) Laws 2011, 7th S.S., Ch. 1, §31 and Ch. 8, §7 require ADE to reduce additional assistance for all charter schools for FY 2012. ADE will notify school districts that sponsor charter schools of the specific adjustment amount.

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971.A and .B)

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

| | <u>PSD-8</u> | <u>9-12</u> |
|---|--|---|
| I. A. Total FY 2011 PSD and K-8 Weighted State Aid Student Count | | |
| 1. PSD (from Work Sheet B, line C.1) | 142,339 | |
| 2. K-8 (from Work Sheet B, line C.4.a) | 19,180,996 | |
| B. Total FY 2011 PSD-8 and 9-12 Weighted State Aid Student Count (1) | 19,323,335 | 10,621,522 |
| | <small>(I.A.1 + I.A.2)</small> | <small>(from Work Sheet B, line C.4.b)</small> |
| C. Total FY 2011 Weighted State Aid Student Count (from Work Sheet B, line C.5) | | 29,944,857 |
| D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C) | 0.6453 | 0.3547 |
| 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 III or IV) (to Work Sheet S, line I.A) | | <u>\$ 122,966,085.60</u> |
| B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A) | <u>\$ 79,350,015.04</u> | <u>\$ 43,616,070.56</u> |
| III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03) | | |
| 1. FY 2011 Capital Outlay Revenue Limit | <u>\$ 2,511,972.92</u> | <u>\$ 2,199,861.38</u> |
| | <small>(from Work Sheet H, line VII.F)</small> | <small>(from Work Sheet H, line VII.E)</small> |
| 2. FY 2011 Soft Capital Allocation | <u>\$ 3,748,964.63</u> | <u>\$ 1,884,733.88</u> |
| | <small>(from Work Sheet I, line V.E)</small> | <small>(from Work Sheet I, line V.F)</small> |
| 3. Total FY 2011 Equalization Base (II.B + III.A.1 + III.A.2) | <u>\$ 85,610,952.59</u> | <u>\$ 47,700,665.82</u> |
| 4. 2010 Primary Assessed Valuation ÷ 100 | <u>\$ 49,384,519.45</u> | <u>\$ 49,384,519.45</u> |
| 5. 2010 SRP Valuation ÷ 100 (2) | <u>\$ 236,954.43</u> | <u>\$ 236,954.43</u> |
| 6. 2010 Government Property Lease Excise Tax Assessed Valuation ÷ 100 | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| 7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6) | <u>\$ 49,621,473.88</u> | <u>\$ 49,621,473.88</u> |
| 8. Qualifying Tax Rate (3) | x \$ 1.9100 | x \$ 1.9100 |
| 9. Qualifying Levy (III.A.7 x III.A.8) | <u>\$ 94,777,015.11</u> | <u>\$ 94,777,015.11</u> |
| 10. FY 2011 Equalization Assistance Before Adjustments (III.A.3 - III.A.9) | <u>\$ (9,166,062.52)</u> | <u>\$ (47,076,349.29)</u> |
| 11. FY 2011 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2011 this amount is zero, unless otherwise notified by ADE.) | - \$ 0 | - \$ 0 |
| 12. Total FY 2011 Equal. Assistance (III.A.10 - III.A.11) (4) | <u>\$ (9,166,062.52)</u> | <u>\$ (47,076,349.29)</u> |
| 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 III or IV) | | <u>\$ 0.00</u> |
| 2. Tuition Out for High School Students (from Work Sheet E, line II or VI) | - \$ 0.00 | <u>\$ 0.00</u> |
| 3. Adjusted DSL/RCL (III.B.1 - III.B.2) | | <u>\$ 0.00</u> |
| 4. DSL/RCL PSD-8 and 9-12 Allocation | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| | <small>(line III.B.3 x I.D)</small> | <small>[(line III.B.3 x I.D) ÷ III.B.2]</small> |
| 5. FY 2011 Capital Outlay Revenue Limit | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| | <small>(from Work Sheet H, line VII.F)</small> | <small>(from Work Sheet H, line VII.E)</small> |
| 6. FY 2011 Soft Capital Allocation | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| | <small>(from Work Sheet I, line V.E)</small> | <small>(from Work Sheet I, line V.F)</small> |
| 7. FY 2011 Equalization Base (III.B.4 + III.B.5 + III.B.6) | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| 8. 2010 Primary Assessed Valuation ÷ 100 | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| 9. 2010 SRP Valuation ÷ 100 (2) | <u>\$</u> | <u>\$</u> |
| 10. 2010 Government Property Lease Excise Tax Assessed Valuation ÷ 100 | <u>\$</u> | <u>\$</u> |
| 11. TOTAL Valuation (III.B.8 + III.B.9 + III.B.10) | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| 12. Qualifying Tax Rate (3) | x \$ 0.0000 | x \$ 0.0000 |
| 13. Qualifying Levy (III.B.11 x III.B.12) | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| 14. FY 2011 Equalization Assistance Before Adjustments (III.B.7 - III.B.13) | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| 15. FY 2011 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) (For FY 2011 this amount is zero, unless otherwise notified by ADE.) | - \$ 0 | - \$ 0 |
| 16. Total FY 2011 Equal. Assistance (III.B.14 - III.B.15) | <u>\$ 0.00</u> | <u>\$ 0.00</u> |

(1) Type 03 districts should only enter an amount in the 9-12 column if the district sponsors a charter high school and/or has State Board of Education permission to teach high school.

(2) SRP = Salt River Project

(3) Qualifying tax rate for PSD-8 and 9-12 use \$1.4797; if applicable, add qualifying tax rate increase for Career Ladder per A.R.S. §15-918.05 or Optional Performance Incentive Program per A.R.S. §15-919.05. In accordance with A.R.S. §15-971(B)(3), the qualifying tax rate for joint technical education districts is 5 cents.

(4) Laws 2010, 7th S.S., Ch. 8, §8, requires that state aid for a joint technical education district (JTED) be limited to 91% of the state aid that would otherwise be provided by law. However, a JTED will not receive less total equalization formula funding (state aid + local property taxes) than it received for the previous year except from reductions due to changes in ADM, net assessed property values, or other technical factors, or due to prior year adjustments or corrections. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet.

The maximum required reduction to state aid will be no greater than \$0.00.

**K. WORK SHEET FOR FY 2011 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 2011, 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 of up to \$50,000 without an election. If the district holds an override election as provided in A.R.S. §15-481, the district may adopt a budget with a small school adjustment up to the amount calculated below.

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 | | \$ <u>150,000.00</u> |
| B. FY 2011 actual K-8 student count | | |
| C. Small school student count limit | - <u>125.000</u> | |
| D. Student count above the small school limit (I.B - I.C) | = <u>0.000</u> | |
| E. Adjusted Support Level Weight (See Table A below to calculate) | x <u> </u> | |
| F. Weighted student count above small school limit (I.D x I.E) | = <u>0.000</u> | |
| G. Base Level Amount (from Work Sheet C, line IV.C) | x <u>0.00</u> | |
| H. Phase down reduction factor (I.F x I.G) | | - \$ <u>0.00</u> |
| I. Grades K-8 small school adjustment phase down limit (I.A - I.H) | | \$ <u>0.00</u> |

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 | | \$ <u>350,000.00</u> |
| B. FY 2011 actual 9-12 student count | | |
| C. Small school student count limit | - <u>100.000</u> | |
| D. Student count above the small school limit (II.B - II.C) | = <u>0.000</u> | |
| E. Adjusted Support Level Weight (See Table B below to calculate) | x <u> </u> | |
| F. Weighted student count above small school limit (II.D x II.E) | = <u>0.000</u> | |
| G. Base Level Amount (from Work Sheet C, line IV.C) | x <u>0.00</u> | |
| H. Phase down reduction factor (line II.F x II.G) | | - \$ <u>0.00</u> |
| I. Grades 9-12 small school adjustment phase down limit (II.A - II.H) | | \$ <u>0.00</u> |

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) [to Budget page 7, line 3(a)]

\$ 0.00

TABLE A: GRADES K-8

| | <u>SMALL ISOLATED</u> | <u>SMALL</u> |
|---|---------------------------|-----------------|
| Student Count Constant | <u>500.000</u> | <u>500.000</u> |
| FY 2011 Student Count (line I.B above) | - <u>0.000</u> | - <u>0.000</u> |
| Difference | = <u>0.000</u> | = <u>0.000</u> |
| Weight Adjustment Factor | x <u>0.0005</u> | x <u>0.0003</u> |
| Support Level Weight Increase | = <u>0.000</u> | = <u>0.000</u> |
| Support Level Weight | + <u>1.358</u> | + <u>1.278</u> |
| FY 2011 Adjusted Support Level Weight (Enter on line I.E above) | = <u>0.000</u> | = <u>0.000</u> |

TABLE B: GRADES 9-12

| | | |
|--|-----------------|-----------------|
| Student Count Constant | <u>500.000</u> | <u>500.000</u> |
| FY 2011 Student Count (line II.B above) | - <u>0.000</u> | - <u>0.000</u> |
| Difference | = <u>0.000</u> | = <u>0.000</u> |
| Weight Adjustment Factor | x <u>0.0005</u> | x <u>0.0004</u> |
| Support Level Weight Increase | = <u>0.000</u> | = <u>0.000</u> |
| Support Level Weight | + <u>1.468</u> | + <u>1.398</u> |
| FY 2011 Adjusted Support Level Weight (Enter on line II.E above) | = <u>0.000</u> | = <u>0.000</u> |

K2. WORK SHEET FOR FY 2011 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 2011, 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 as a small school adjustment, 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 2011 K-8 student count (1) | <u>16,563.900</u> | |
| B. Small school student count limit | - | <u>125.000</u> |
| C. Student count above the small school limit (I.A - I.B) | = | <u>16,438.900</u> |
| D. Phase-down factor | x | <u>0.0045</u> |
| E. Result (Line I.C x I.D) | = | <u>73.9751</u> |
| F. Maximum Percent Increase to apply to RCL (.35 - Line I.E) | | <u>(73.6251)</u> |
| G. K-8 Revenue Control Limit (2) | x | |
| H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero) | | \$ <u>0.00</u> |

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 2011 9-12 student count (1) | <u>8,376.595</u> | |
| B. Small school student count limit | - | <u>100.000</u> |
| C. Student count above the small school limit (II.A - II.B) | = | <u>8,276.595</u> |
| D. Phase-down factor | x | <u>0.0065</u> |
| E. Result (Line II.C x II.D) | = | <u>53.7979</u> |
| F. Maximum Percent Increase to apply to RCL (.65 - Line II.E) | | <u>(53.1479)</u> |
| G. 9-12 Revenue Control Limit (2) | x | |
| H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero) | | \$ <u>0.00</u> |

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 \$ 12,528,609.20

VI. Maximum override, subject to an election (Greater of Line IV or Line V) [to Budget page 7, line 3(a)] \$ 12,528,609.20

- (1) A student count of 181 in K-8 and 185 in 9-12 will result in a small school budget override limit of less than 10% of the RCL to be calculated on lines I.H and II.H.
- (2) For a unified school district, separate the Revenue Control Limit into grade K-8 and grade 9-12 components based on the weighted student count as provided in A.R.S. §15-971(B)(2)(a).

**L. WORK SHEET FOR FY 2011 IMPACT AID FUND (ESEA, TITLE VIII)
(A.R.S. §15-905.R, as amended by Laws 2010, Ch. 332, §16)**

| | | |
|--|----|------------------|
| I. FY 2011 Impact Aid revenue (1) | \$ | <u>0</u> |
| II. Impact Aid revenue deposited in FY 2011 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments | - | \$ <u>0</u> |
| III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V) | \$ | <u>2,320,006</u> |
| B. Impact Aid revenue transferred in FY 2011 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A (2) | - | \$ <u>0</u> |
| IV. Impact Aid revenue transferred in FY 2011 to the M&O Fund to reduce or eliminate taxes (3) | - | \$ <u>0</u> |
| V. Adjusted FY 2011 Impact Aid revenue | = | \$ <u>0</u> |
| VI. A. FY 2010 Impact Aid revenue included in M&O ending cash balance (4) | \$ | <u>0</u> |
| B. Impact Aid revenue used to provide cash for the FY 2010 M&O budget balance carryforward (5) | - | \$ <u>0</u> |
| C. Impact Aid revenue transferred to the UCO Fund to fund prior year Federal Impact Adjustments (A.R.S. § 15-964) or State Board Approvals to Accumulate Cash Balance for Construction, Building Renovation, or Soft Capital (A.R.S. § 15-962.F) (6) | - | \$ <u>0</u> |
| D. FY 2010 Impact Aid revenue from M&O cash balance transferred to Impact Aid Fund (7) | = | \$ <u>0</u> |
| VII. Amount available to be spent in FY 2011 Impact Aid Fund (line V+ line VI.D) (on Budget, page 6, Federal Projects, line 16) | \$ | <u>0</u> |

- (1) Include the amount from the most recent FY 2010 designated "Voucher for Impact Aid Section 8003 Payments," "Total Payments Summary" line not including any section 8005(d)(2)-Late Applicant 10% Payment Reduction and any section 8007 construction amounts that would be included in Fund 699—Federal Impact Aid (Construction). Also, include any Section 8002 payments and any prior year Impact Aid payments received after the FY 2010 encumbrance period and recorded in FY 2011 revenues.
- (2) Districts that do not levy taxes to cover the difference between the equalization assistance funding provided through the TSL and the locally funded TRCL, may transfer Impact Aid cash to the M&O Fund to provide funding for the TSL/TRCL difference.
- (3) For example, this line could include the amount of the qualifying tax levy calculated on APOR55-1, page 4 for districts that do not levy taxes.
- (4) For budget adoption, enter the estimated amount of Impact Aid revenue that was included in the district's FY 2010 M&O ending cash balance. For accommodation schools that completed part II of Work Sheet S, this line should agree to Work Sheet S, Part II, line A.4. For budget revision, this line should be updated to the actual Impact Aid revenue included in the FY 2010 M&O cash balance.
- (5) For accommodation schools that completed part II of Work Sheet S, this line should be zero as cash to fund the budget balance carryforward was already deducted on Work Sheet S.
- (6) For districts that had approval to accumulate Impact Aid revenues for the UCO Fund in the past and did not transfer the cash in prior years, use this line to show the transfer that will be made to include the Impact Aid revenue in the UCO Fund.
- (7) The cash balance amount shown on this line should be transferred from the M&O Fund to the Impact Aid Fund in the districts accounting records.

**M. WORK SHEET FOR CALCULATION OF THE FY 2012 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01, as amended by Laws 2011, Ch.179, §3)**

| | | | |
|----|----|---|--------------------------|
| 1. | a. | General Budget Limit (GBL) (from FY 2011 latest revised Budget, page 7, line 11) | \$ 157,184,489.00 |
| | b. | Adjustments to the GBL from FY 2011 BUDG75 (If negative, enter in parentheses.) (1) (2) | \$ 0.00 |
| | c. | Adjusted GBL | <u>\$ 157,184,489.00</u> |
| 2. | a. | Budgeted M&O expenditures (from FY 2011 latest revised Budget, page 1, line 31, Total Budget Year Column) | \$ 157,184,489.00 |
| | b. | Adjustments to the GBL from FY 2011 BUDG75 (If negative, enter in parentheses.) (1) (2) | \$ 0.00 |
| | c. | Adjusted Budgeted Expenditures | <u>\$ 157,184,489.00</u> |
| 3. | | Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c) | <u>\$ 157,184,489.00</u> |
| 4. | | M&O actual expenditures (3) | <u>\$ 151,809,529.36</u> |
| 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.) | <u>\$ 5,374,959.64</u> |

Note: For lines 6.a through 6.h deduct the FY 2011 actual expenditures from the budget amount. If the result is negative, enter zero.

| | | <u>Budget (4)</u> | <u>Actual (3)</u> | <u>Unexpended Budget</u> |
|-----|----|--|-------------------|--------------------------|
| 6. | a. | \$ 3,445,068.00 | - \$ 3,445,068.00 | = \$ 0.00 |
| | b. | \$ 7,171,387.00 | - \$ 7,171,387.00 | = \$ 0.00 |
| | c. | \$ 0.00 | - \$ | = \$ 0.00 |
| | d. | \$ 221,130.00 | - \$ 221,130.00 | = \$ 0.00 |
| | e. | \$ 0.00 | - \$ | = \$ 0.00 |
| | f. | \$ 5,711,359.00 | - \$ 5,392,589.36 | = \$ 318,769.64 |
| | g. | \$ | - \$ | = \$ 0.00 |
| | h. | \$ 0.00 | - \$ | = \$ 0.00 |
| | i. | Total Budget Balance Deductions [Add lines 6.a through 6.h.] | | = \$ 318,769.64 |
| 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) | | <u>\$ 5,056,190.00</u> |
| 8. | a. | FY 2011 Adjusted District Limit (RCL) from page 2 of the most recent ADE report " Basic Calculations for Equalization Assistance - APOR 55-1", available on ADE's Web site | | <u>\$ 126,404,757.00</u> |
| | b. | Growth Adjustment (FY 2011 BUDG75) (1) | | <u>0.00</u> |
| | c. | Factor of 4% | | x <u>0.04</u> |
| 9. | | Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c] | | <u>\$ 5,056,190.28</u> |
| 10. | | Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9) | | <u>\$ 5,056,190.00</u> |
| 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 2011 M&O Fund ending cash balance) | | <u>\$ 0.00</u> |
| 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)] | | <u>\$ 5,056,190.00</u> |

- (1) For budget adoption this line should be left blank.
- (2) Include other items, not listed in lines 6.a through 6.h, from the FY 2010 latest revised Budget, page 7, which were adjusted on the FY 2010 BUDG75.
- (3) Actual expenditures should be based upon the following:
 - (a) For budget adoption, use FY 2010 actual expenditures to date plus estimated expenditures for the remainder of fiscal year.
 - (b) For May 15, 2011, budget revisions, use FY 2010 total actual expenditures for the M&O Fund as reported on the Annual Financial Report (ADE/AG 41-202).
- (4) Budget amounts for lines 6.a through 6.e should be obtained from the FY 2010 latest revised Budget, page 7.
- (5) The Career Ladder budget amount is the FY 2010 Work Sheet C, line IV.C dollar amount attributable to the percent increase for Career Ladder and any amount recorded on line X of that Work Sheet, plus the Career Ladder budget balance carryforward from the FY 2010 Budget, page 7, line 9(i). The Optional Performance Incentive Program (OPIP) budget amount is the FY 2010 Work Sheet C, line IV.C dollar amount attributable to the percent increase for the OPIP, plus the OPIP budget balance carryforward from the FY 2010 Budget, page 7, line 9(j). The Performance Pay budget amount is the portion of FY 2010 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2010 Budget, page 2.

**O. WORK SHEET FOR FY 2011 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)]

| | | |
|---|---------------------------------|---|
| I. Per Pupil High School Tuition excluding Debt Service | | \$ _____ |
| II. Actual Debt Service Tuition (1) | \$ _____ | |
| III. Debt Service Tuition Limit (2) | \$ _____ | |
| IV. Tuition Out Per Student | \$ 0.00 (line II - line III) | \$ 0.00 (line I + lesser of line II or III) |
| V. Tuition Out High School Count (3) | | _____ |
| VI. Tuition Increase to General Budget Limit (line IV x line V) [Total for this line from all copies of Work Sheet O to Budget, page 7, line 8(b)] | \$ 0.00 | |
| VII. Increase to District Support Level and Revenue Control Limit (line IV x line V) (Total for this line from all copies of Work Sheet O to Work Sheet E, lines II and VI) | | \$ 0.00 |

- (1) Not to exceed \$750 if pupil's district of residence pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the pupil's district of residence pays tuition to other districts for more than 750, but less than 1,001 pupils. (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 pupil's district of residence pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the pupil's district of residence pays tuition to other districts for more than 750, but less than 1,001 pupils (A.R.S. §15-951.H) Enter the actual debt service tuition amount on this line for a common school district no longer within a high school district due to the unification of the high school district. (A.R.S. §15-448.J)
- (3) Use FY 2010 100th day ADM for this line.

**S. WORK SHEET FOR FY 2011 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

| | | | | |
|----|---|----|-------------|------------------|
| A. | Lesser of FY 2011 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A) | \$ | <u>0.00</u> | |
| B. | Capital Outlay Revenue Limit (from Work Sheet H, line VII.G) | + | <u>0.00</u> | |
| C. | Soft Capital Allocation (from Work Sheet I, line V.G) | + | <u>0.00</u> | |
| D. | FY 2011 Equalization Assistance Before Adjustments (Lines A + B + C) | | | = \$ <u>0.00</u> |
| E. | FY 2011 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) (For FY 2011 this amount is zero, unless otherwise notified by ADE) | | | - \$ <u>0.00</u> |
| F. | FY 2011 Equalization Assistance (I.D - I.E) | | | = \$ <u>0.00</u> |

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, 2010 | \$ | | |
| | 2. Budget Balance Carryforward (from Work Sheet M, line 12) | - | <u>\$ 0.00</u> | |
| | 3. Remaining M&O Cash Balance (line A.1 minus A.2) | = | <u>\$ 0.00</u> | |
| | 4. Remaining M&O cash balance that is comprised of Impact Aid revenue (to Work Sheet L, line VI.A) (1) | - | <u>\$</u> | |
| | 5. Total Remaining M&O Cash Balance | = | <u>\$ 0.00</u> | |
| B. | Maximum RCL Addition that may be Authorized by County School Superintendent : | | | |
| | 1. The amount on line A.5 or | \$ | <u>0.00</u> | |
| | 2. 10% of the FY 2011 RCL (from Work Sheet E, line VIII or Work Sheet F, line IV) | \$ | | |
| | 3. 5% of the FY 2011 RCL calculated pursuant to A.R.S. §15-482 (2) | + | <u>\$</u> | |
| | 4. Line B.2 plus B.3 | = | <u>\$ 0.00</u> | |
| | 5. The lesser of line B.1 or B.4 (to Budget, page 7, line 7) | | | \$ <u>0.00</u> |

- (1) In accordance with Laws 2010, Ch. 332, §16, districts should account for ESEA, Title VIII (Impact Aid) revenue in the Impact Aid Fund. See Work Sheet L for calculation of the amount to be transferred from the FY 2010 M&O ending cash balance to the Impact Aid Fund.
- (2) In accordance with A.R.S. §15-482.B, the maximum amount of a Special Program override shall not exceed 5% of the RCL attributable to the weighted student count.