



FY 2011

STATE OF ARIZONA

## SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET

## DISTRICTWIDE BUDGET

ProposedVersion

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2011 was

Proposed June 1, 2010Adopted                     Revised                     

Date

Mrs. Jennifer Petersen, PresidentDr. Eric Meyer, Vice PresidentMrs. Karen Beckvar, MemberMr. Dieter Schaefer, MemberMrs. Bonnie Sneed, Member

SIGNED

TITLE

The budget file(s) for FY 2011 sent to the Arizona Department of Education, via the internet, on

June 2, 2010 contain(s) the data for the budget described above.

Superintendent

Business Manager

District Contact Employee:

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 2010 \$ 25,850,000

2. Estimated Revenues by Source for Fiscal Year 2011 (excluding property taxes)

Local	1000	\$	<u>500,000</u>
Intermediate	2000	\$	<u>350</u>
State	3000	\$	<u>27,000,000</u>
Federal	4000	\$	<u>3,000,000</u>
TOTAL		\$	<u>30,500,350</u>

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

	Current FY 2010	Est. Budget FY 2009
Primary Tax Rate:	<u>2.4447</u>	<u>2.3789</u>
Secondary Tax Rates:		
M&O Override	<u>0.1816</u>	<u>0.2072</u>
K-3 Override	<u>0.0483</u>	<u>0.0543</u>
Capital Override	<u>0.1370</u>	<u>0.1561</u>
Class A Bonds	<u>0.9713</u>	<u>0.4050</u>
Class B Bonds	<u>0.0000</u>	<u>0.5534</u>
Total Secondary Tax Rate	<u>1.3382</u>	<u>1.3760</u>

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

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>158,253,431</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.17)	\$ <u>18,545,692</u>
3. Soft Capital Allocation Limit (from Budget, page 8, line B.12)	\$ <u>1,519,441</u>
4. Subtotal (line A.1 + A.2 + A.3)	\$ <u>178,318,564</u>
5. Federal Projects (from Budget, page 6, line 16)	\$ <u>9,420,177</u>
6. Total Aggregate School District Budget Limit (line A.4 + A.5)	\$ <u>187,738,741</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 31)	\$ <u>158,253,431</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>18,545,692</u>
3. Soft Capital Allocation (from Budget, page 4, line 19)	\$ <u>1,519,441</u>
4. State Board Approval to Budget for Construction, Building Renovation, or Soft Capital (A.R.S. §15-962.F) (from Budget, page 8, line A.13)	\$ <u>0</u>
5. Revenue Control Limit and Capital Outlay Revenue Limit used for Capital Purposes (from Budget, page 8, line A.15)	\$ <u>0</u>
6. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3 - B.4 - B.5) (This line cannot exceed line A.4.)	\$ <u>178,318,564</u>

Fund 001 (M & O)

Fund 001 (M & O)		MAINTENANCE AND OPERATION FUND										
		No. of Personnel		Salaries	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Debt Service and Miscellaneous 6800	Totals			% Increase/ Decrease
		Current FY	Budget FY						2010	Budget FY 2011		
EXPENDITURES				6100	6200	6300, 6400, 6500	6600					
100 Regular Education												
1000 Classroom Instruction	1.	1,001.23	898.99	46,382,731	13,828,617	373,207	2,347,822	14,000	66,285,528	62,946,377	-5.0%	1.
2000 Support Services												
2100 Students	2.	113.85	113.95	4,281,361	1,267,338	51,830	500	0	5,630,016	5,601,028	-0.5%	2.
2200 Instructional Staff	3.	91.84	89.24	4,451,134	1,197,391	273,992	38,125	11,126	6,034,135	5,971,767	-1.0%	3.
2300 General Administration	4.	5.00	4.00	438,262	98,108	175,616	14,871	15,703	786,412	742,559	-5.6%	4.
2400 School Administration	5.	144.23	141.58	7,357,084	2,176,155	10,785	111,431	0	9,775,362	9,655,455	-1.2%	5.
2500 Central Services	6.	66.50	64.50	3,300,115	1,281,558	567,683	640,900	17,819	8,030,552	5,808,074	-27.7%	6.
2600 Operation & Maintenance of Plant	7.	235.52	236.76	6,743,009	2,171,944	8,145,936	4,403,600	0	20,635,845	21,464,489	4.0%	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	157,410	60,751	64,000	61,462	0	340,024	343,622	1.1%	9.
5000 Debt Service (1)	10.							0	0	0	0.0%	10.
610 School-Sponsored Cocurricular Activities	11.	0.00	0.00	220,396	40,112	0	0	0	258,072	260,508	0.9%	11.
620 School-Sponsored Athletics	12.	5.75	6.32	1,132,835	229,106	71,899	0	0	1,393,290	1,433,839	2.9%	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.	1,670.91	1,562.33	74,464,335	22,351,078	9,734,947	7,618,711	58,648	119,169,237	114,227,720	-4.2%	14.
200 Special Education												
1000 Classroom Instruction	15.	273.12	313.56	12,454,491	3,671,428	1,038,979	64,450	7,240	16,933,691	17,236,588	1.8%	15.
2000 Support Services												
2100 Students	16.	99.01	98.55	5,705,047	1,340,756	130,739	30,000	0	7,268,759	7,206,541	-0.9%	16.
2200 Instructional Staff	17.	11.90	11.00	608,997	156,697	800	14,000	18,000	945,714	798,494	-15.6%	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	2,431	1,500	-38.3%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	111	0	-100.0%	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.	384.02	423.11	18,768,534	5,168,881	1,172,018	108,450	25,240	25,150,706	25,243,124	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.	162.50	153.75	4,291,217	1,698,201	1,159,335	1,004,934	0	8,003,802	8,153,687	1.9%	26.
510 Desegregation (From Districtwide Desegregation Budget, page 2, line 44)	27.	133.20	132.20	5,359,019	1,525,661	143,000	153,490	1,000	7,249,167	7,182,169	-0.9%	27.
520 Special K-3 Program Override (From Supplement, page 1, line 20)	28.	72.94	56.00	2,344,756	683,562	0	418,414	0	3,486,037	3,446,731	-1.1%	28.
530 Dropout Prevention Programs	29.	2.10	0.00	0	0	0	0	0	221,130	0	-100.0%	29.
540 Joint Career and Technical Education & 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.	2,425.67	2,327.39	105,227,861	31,427,384	12,209,300	9,303,998	84,888	163,280,079	158,253,431	-3.1%	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)**  
**(ARS §15-761)**

	Program 200 Current FY	Total Current FY	Program 200 Budget FY	Total Budget FY	
1. Autism	0	2,558,627	2,568,030	2,568,030	1.
2. Emotional Disability	0	836,547	839,621	839,621	2.
3. Hearing Impairment	0	407,231	408,727	408,727	3.
4. Other Health Impairments	0	1,477,087	1,482,515	1,482,515	4.
5. Specific Learning Disability	0	6,266,579	6,289,606	6,289,606	5.
6. Mild, Moderate or Severe Mental Retardation	0	682,635	685,143	685,143	6.
7. Multiple Disabilities	0	147,218	147,759	147,759	7.
8. Multiple Disabilities with S.S.I.*	0	122,682	123,133	123,133	8.
9. Orthopedic Impairment	0	146,726	147,265	147,265	9.
10. Developmental Delay	0	0	497,455	497,455	10.
11. Preschool Severe Delay	0	471,097	472,828	472,828	11.
12. Speech / Language Impairment	0	8,362,076	8,392,803	8,392,803	12.
13. Traumatic Brain Injury	0	24,536	24,626	24,626	13.
14. Visual Impairment	0	460,839	462,532	462,532	14.
<b>15. SUBTOTAL (Lines 1 through 14)</b>	0	21,963,880	22,542,043	22,542,043	<b>15.</b>
16. Gifted Education	0	2,315,307	2,323,815	2,323,815	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	0	375,885	377,266	377,266	20.
21. Career Education	0	0	0	0	21.
<b>22. TOTAL (Lines 15 through 21 Must equal total of lines 24 &amp; 25, page 1)(1)</b>	0	24,655,072	25,243,124	25,243,124	<b>22.</b>

**\* Severe Sensory Impairment**

<b>Proposed Ratios for Special Education</b> <b>(ARS §§15-903.E.1 and 15-764.A.5)</b>	<b>Teacher - Pupil</b>	1 to	<u>11.00</u>
	<b>Staff - Pupil</b>	1 to	<u>7.00</u>

Estimated FTE Certified Employees (A.R.S. §15-903.E.2)	Current FY	Budget FY
	1,591.30	1,473.71

### M&O DETAIL BY OBJECT CODE

1. Regular Education		*	7,643,140	0	60,000	1.
2. Special Education		200	0	0	0	2.
3. Spec. Ed. Dis. ESEA, Title VIII		300	0	0	0	3.
4. Pupil Transportation		400	0	0	0	4.
5. Desegregation		510	0	0	0	5.
6. Special K-3 Program Override		520	0	0	0	6.
7. Dropout Prevention Programs		530	0	0	0	7.
8. Joint Career & Technical Ed. & Voc.		540	0	0	0	8.
9. Subtotal (Lines 1 - 8)			7,643,140	0	60,000	9.
10. School Plant Lease over 1yr	Fund	500	0	0	0	10.
11. School Plant Lease 1 yr or less	Fund	505	0	0	0	11.
<b>12. Total (Lines 9-11)</b>			<b>7,643,140</b>	<b>0</b>	<b>60,000</b>	<b>12.</b>

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

**FY 2011 Performance Pay (A.R.S. §15-920)**

Amount Budgeted in M&O Fund for a Performance Pay Component	0
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Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

### Average Daily Membership

A. FY 2010 Average Daily Membership:	Resident	<u>25,423.505</u>	Attending	<u>25,705.960</u>
B. FY 2009 Average Daily Membership:	Resident	<u>25,365.195</u>	Attending	<u>25,642.163</u>

### 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

0

(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 2010	Budget FY 2011	
<b>Classroom Site Fund 011 - Base Salary</b>									
100 Regular Education									
1000 Classroom Instruction	1.	470,985	123,356				1,074,135	594,341	-44.7%
2100 Support Services - Students	2.	16,385	4,282				37,610	20,667	-45.1%
2200 Support Services - Instructional Staff	3.	15,145	4,056				37,194	19,201	-48.4%
Program 100 Subtotal (lines 1-3)	4.	502,514	131,694				1,148,939	634,208	-44.8%
200 Special Education									
1000 Classroom Instruction	5.	111,928	30,097				261,918	142,025	-45.8%
2100 Support Services - Students	6.	32,102	7,576				73,418	39,678	-46.0%
2200 Support Services - Instructional Staff	7.	0	0				0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	144,030	37,673				335,335	181,703	-45.8%
Other Programs (Specify)									
1000 Classroom Instruction	9.	749	136				1,674	885	-47.1%
2100 Support Services - Students	10.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	11.	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	749	136				1,674	885	-47.1%
Total Expenditures (Lines 4, 8, and 12)	13.	647,293	169,504			0	1,485,949	816,796	-45.0%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Classroom Instruction	14.	5,819,809	234,971				8,029,665	6,054,780	-24.6%
2100 Support Services - Students	15.	31,209	8,156				0	39,366	0.0%
2200 Support Services - Instructional Staff	16.	28,847	7,727				0	36,573	0.0%
Program 100 Subtotal (lines 14-16)	17.	5,879,865	250,854				8,029,665	6,130,719	-23.7%
200 Special Education									
1000 Classroom Instruction	18.	213,196	57,329				615,792	270,525	-56.1%
2100 Support Services - Students	19.	61,147	14,431				169,745	75,578	-55.5%
2200 Support Services - Instructional Staff	20.	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	274,343	71,760				785,537	346,103	-55.9%
Other Programs (Specify)									
1000 Classroom Instruction	22.	1,426	260				2,621	1,686	-35.7%
2100 Support Services - Students	23.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	24.	0	0				0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	1,426	260				2,621	1,686	-35.7%
Total Expenditures (Lines 17, 21, and 25)	26.	6,155,634	322,873			0	8,817,824	6,478,508	-26.5%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Classroom Instruction	27.	941,949	246,724	0	0		2,146,328	1,188,673	-44.6%
2100 Support Services - Students	28.	32,770	8,565	0	0		75,057	41,335	-44.9%
2200 Support Services - Instructional Staff	29.	30,289	8,113	0	0		74,243	38,402	-48.3%
Program 100 Subtotal (Lines 27-29)	30.	1,005,008	263,402	0	0		2,295,629	1,268,409	-44.8%

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850 (2)	Totals		% Increase/ Decrease	
							Current FY 2010	Budget FY 2011		
200 Special Education										
1000 Classroom Instruction	31.	223,859	60,197	0	0		522,093	284,056	-45.6%	31.
2100 Support Services - Students	32.	64,204	15,152	0	0		143,503	79,357	-44.7%	32.
2200 Support Services - Instructional Staff	33.	0	0	0	0		0	0	0.0%	33.
Program 200 Subtotal (Lines 31-33)	34.	288,063	75,349	0	0		665,596	363,412	-45.4%	34.
530 Dropout Prevention										
1000 Classroom Instruction	35.	0	0	0	0		0	0	0.0%	35.
Other Programs (Specify)										
1000 Classroom Instruction	36.	1,498	273	0	0		3,416	1,770	-48.2%	36.
2100, 2200 Support Serv. Students & Instructional Staff	37.	0	0	0	0		0	0	0.0%	37.
Other Programs Subtotal (Lines 36-37)	38.	1,498	273	0	0		3,416	1,770	-48.2%	38.
Total Expenditures (Lines 30, 34, 35, and 38)	39.	1,294,569	339,023	0	0	0	2,964,641	1,633,592	-44.9%	39.
Total Classroom Site Funds (lines 13, 26, and 39)	40.	8,097,496	831,400	0	0	0	13,268,414	8,928,896	-32.7%	40.

(1) For FY 2011, the district has budgeted \$ 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for fund 013.

(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	
		Rentals 6440						Current FY 2010	Budget FY 2011		
Unrestricted Capital Outlay Override (1)	1.	0	2,071,428	10,403,814	0	0	660,954	0	13,136,196	0.0%	1.
Unrestricted Capital Outlay Fund 610											
1000 Instruction	2.	0	1,504,286	10,554,814			0	9,953,654	12,059,100	21.2%	2.
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	627,142	27,720			149,604	666,549	804,466	20.7%	3.
2300, 2400, 2500, 2900 Administration	4.	0		4,938,976		0	54,207	3,536,825	4,993,183	41.2%	4.
2600 Operation & Maintenance of Plant	5.	0		101,000			0	116,576	101,000	-13.4%	5.
2700 Student Transportation	6.	0		30,000			0	30,000	30,000	0.0%	6.
3000 Operation of Noninstructional Services (5)	7.	0		0			0	0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.	0		0			516,943	792,702	516,943	-34.8%	8.
5000 Debt Service	9.				41,000	0		0	41,000	0.0%	9.
Total Unrestricted Capital Outlay Fund (Lines 2-9)	10.	0	2,131,428	15,652,510	41,000	0	720,754	15,096,304	18,545,692	22.9%	10.
Soft Capital Allocation Fund 625											
1000 Instruction	11.	0	0	0			0	20,347	0	-100.0%	11.
2000 Support Services											
2100, 2200 Students and Instructional Staff	12.	0	0	0			0	46,583	0	-100.0%	12.
2300, 2400, 2500, 2900 Administration	13.	0		1,043,096		0	0	623,157	1,043,096	67.4%	13.
2600 Operation & Maintenance of Plant	14.	0		0			476,345	1,402,900	476,345	-66.1%	14.
2700 Student Transportation	15.	0		0			0	0	0	0.0%	15.
3000 Operation of Noninstructional Services (5)	16.	0		0			0	0	0	0.0%	16.
4000 Facilities Acquisition and Construction	17.	0		0			0	13,442	0	-100.0%	17.
5000 Debt Service	18.				0	0		95,427	0	-100.0%	18.
Total Soft Capital Allocation Fund (Lines 11-18)	19.	0	0	1,043,096	0	0	476,345	2,201,857	1,519,441	-31.0%	19.

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

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

Unrestricted Capital Outlay

Soft Capital Allocation

(2) Detail by object code.	Unrestricted Capital Outlay	Soft Capital Allocation
6641 Library Books	627,142	0
6642 Textbooks	0	0
6643 Instructional Aids	1,504,286	0
6731 Furniture and Equipment	10,773,858	1,043,096
6734 Vehicles	0	0
6737 Tech Hardware and Software	4,738,652	0

Enter the amount budgeted in UCO and SCA for Food Service

0

0

[Amounts will be used to determine district compliance with state matching requirements pursuant to CFR Title 7 §210.17(a)]

(3) Includes principal on Capital Equity Fund Loans of 0 , principal on capital leases of 2,085,072 and principal on bonds of 31,955,000

(4) Includes interest on Capital Equity Fund Loans of 0 , interest on capital leases of 369,273 and interest on bonds of 12,525,897



FUNDS 630, 690, and 695

BOND BUILDING AND CAPITAL FUNDS												
Expenditures		Salaries	Employee	Property (1)	Redemption	Other	All Other	Totals		% Increase/Decrease	Renovation (2)	New Construction (2)
		6100	Benefits 6200					Current FY 2010	Budget FY 2011			
Bond Building Fund 630												
1000 Instruction	1.			0			0	0	0	0.0%		1.
2000 Support Services												
2100, 2200 Students and Instructional Staff	2.			0			0	0	0	0.0%		2.
2300, 2400, 2500, 2900 Administration	3.			0			0	0	0	0.0%		3.
2600 Operation & Maintenance of Plant	4.			0			0	0	0	0.0%		4.
2700 Student Transportation	5.			0			0	0	0	0.0%		5.
3000 Operation of Noninstructional Services	6.			0			0	0	0	0.0%		6.
4000 Facilities Acquisition and Construction	7.	0	0	0			0	611,447	0	-100.0%		7.
5000 Debt Service	8.				0	0		0	0	0.0%		8.
Total Bond Building Fund Expenditures (Lines 1-8)	9.	0	0	0	0	0	0	611,447	0	-100.0%	0	9.
Building Renewal Fund 690												
1000 Instruction	10.			0			0	0	0	0.0%		10.
2000 Support Services												
2100, 2200 Students and Instructional Staff	11.			0			0	0	0	0.0%		11.
2300, 2400, 2500, 2900 Administration	12.			0			0	0	0	0.0%		12.
2600 Operation & Maintenance of Plant	13.	110,915	35,186	0			0	145,658	146,101	0.3%		13.
2700 Student Transportation	14.			0			0	0	0	0.0%		14.
3000 Operation of Noninstructional Services	15.			0			0	0	0	0.0%		15.
4000 Facilities Acquisition and Construction	16.	0	0	0			54,899	1,604,342	54,899	-96.6%		16.
5000 Debt Service	17.				0	0		0	0	0.0%		17.
Total Building Renewal Fund Expenditures (Lines 10-17)	18.	110,915	35,186	0	0	0	54,899	1,750,000	201,000	-88.5%	0	18.
New School Facilities Fund 695												
1000 Instruction	19.			0			0	0	0	0.0%		19.
2000 Support Services												
2100, 2200 Students and Instructional Staff	20.			0			0	0	0	0.0%		20.
2300, 2400, 2500, 2900 Administration	21.			0			0	0	0	0.0%		21.
2600 Operation & Maintenance of Plant	22.			0			0	0	0	0.0%		22.
2700 Student Transportation	23.			0			0	0	0	0.0%		23.
3000 Operation of Noninstructional Services	24.			0			0	0	0	0.0%		24.
4000 Facilities Acquisition and Construction	25.	0	0	0			0	0	0	0.0%		25.
5000 Debt Service	26.				0	0		0	0	0.0%		26.
Total New School Facilities Fund Expenditures (Lines 19-26)	27.	0	0	0	0	0	0	0	0	0.0%	0	27.

(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 Funds 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**

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

**STATE PROJECTS**

19.	400	Vocational Education	6000
20.	410	Early Childhood Block Grant	6000
21.	420	Ext. School Yr. - Pupils with Disabilities	6000
22.	425	Adult Basic Education	6000
23.	430	Chemical Abuse Prevention Program	6000
24.	435	Academic Contests	6000
25.	445	Dropout Prevention Program (grades 4-12)	6000
26.	450	Gifted Education	6000
27.	455	Family Literacy Program	6000
28.	460	Environmental Special Plate	6000
29.	465-499	Other State Projects	6000
30. <b>Total State Project Funds (Lines 19-29)</b>			
31. <b>Total Special Projects (Lines 18 and 30)</b>			

**Instructional Improvement Fund (020)**

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

**OTHER FUNDS (DO NOT Add to Aggregate)**

1.	050	County, City, and Town Grants	6000
2.	060	Full-Day Kindergarten	6000

No. of Personnel		Total All Functions	
Current Year	Budget Year	Current Year	Budget Year
41.94	32.76	6,712,374	3,155,908
7.40	7.40	1,065,217	763,728
0.60	0.00	502,549	0
0.00	0.00	0	0
0.00	0.00	674,579	226,200
0.00	0.00	97,747	0
0.00	0.00	0	0
133.35	111.00	4,478,015	3,964,350
0.00	0.00	16,285	0
0.00	0.00	0	0
0.00	0.00	0	0
0.40	0.40	521,158	424,991
0.00	0.00	15,944	0
3.17	2.61	1,400,646	885,000
0.00	0.00	0	0
	0.00		0
0.00	0.00	0	0
186.87	154.17	15,484,513	9,420,177

0.00	0.00	169,867	87,200
0.00	0.00	73,923	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	11,568	0
0.00	0.00	0	0
1.50	0.00	99,792	0
0.00	0.00	38,294	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	148,000	0
1.50	0.00	541,443	87,200
188.37	154.17	16,025,956	9,507,377

Current Year	Budget Year
\$350,000.00	\$425,000.00
\$0.00	\$0.00
\$0.00	\$0.00
\$1,214,615.00	\$603,967.00
\$1,564,615.00	\$1,028,967.00
Current Year	Budget Year
0	0
0	0

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

3.	065	Full-Day Kindergarten Capital	6000	3.
4.	071	Structured English Immersion (1)	6000	4.
5.	072	Compensatory Instruction (1)	6000	5.
6.	500	School Plant (Lease over 1 yr) (2)	6000	6.
7.	505	School Plant (Lease 1 yr or less)	6000	7.
8.	506	School Plant (Sale)	6000	8.
9.	510	Food Service	6000	9.
10.	515	Civic Center	6000	10.
11.	520	Community School	6000	11.
12.	525	Auxiliary Operations	6000	12.
13.	526	Extracurricular Activities Fees Tax Credit	6000	13.
14.	530	Gifts and Donations	6000	14.
15.	535	Career & Tech.Ed. & Voc.Ed. Projects	6000	15.
16.	540	Fingerprint	6000	16.
17.	545	School Opening	6000	17.
18.	550	Insurance Proceeds	6000	18.
19.	555	Textbooks	6000	19.
20.	565	Litigation Recovery	6000	20.
21.	570	Indirect Costs	6000	21.
22.	575	Unemployment Insurance	6000	22.
23.	580	Teacherage	6000	23.
24.	585	Insurance Refund	6000	24.
25.	590	Grants and Gifts to Teachers	6000	25.
26.	595	Advertisement	6000	26.
27.	596	Joint Technological Education	6000	27.
28.	620	Adjacent Ways	6000	28.
29.	639	Impact Aid Revenue Bond Building	6000	29.
30.	640	School Plant-Special Construction	6000	30.
31.	650	Gifts and Donations	6000	31.
32.	660	Condemnation	6000	32.
33.	665	Energy and Water Savings	6000	33.
34.	686	Emergency Deficiencies Correction	6000	34.
35.	691	Building Renewal Grant	6000	35.
36.	700	Debt Service	6000	36.
37.	720	Impact Aid Revenue Bond Debt Service	6000	37.
38.	750	Permanent	6000	38.
39.	Other		6000	39.

**Internal Service Funds 950-989**

1.	953	Self-Insurance	6000	1.
2.	955	Intergovernmental Agreements (3)	6000	2.
3.	9	OPEB	6000	3.
4.	951	Print Shop	6000	4.

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

(2) Indicate amount budgeted in Fund 500 for M&O purposes: \$0.00

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



CALCULATION OF 2011 GENERAL BUDGET LIMIT (ARS §15-947.C)			
		A Maintenance and Operation	B Unrestricted Capital Outlay
1. (a) FY 2011 Revenue Control Limit (RCL) (from Work Sheet E, line VIII or Work Sheet F, line IV)	\$ 127,203,709		
* (b) Plus adjustment for growth (1)			
* (c) Increase or (decrease) in 03 District High School Tuition Payments (ARS §15-905.J) (1)			
(d) Adjusted RCL	\$ 127,203,709	\$ 127,203,709	\$
2. FY 2011 Capital Outlay Revenue Limit (CORL) (ARS §15-961) (from Work Sheet H, line VII.G)	\$ 6,730,434	\$ 5,308,930	\$ 1,421,504
3. FY 2011 Override Authorization (ARS §§ 15-481 and 15-482) (2)			
* (a) Maintenance and Operation (3)		13,093,880	
(b) Unrestricted Capital Outlay (3)			9,901,348
* (c) Special Program (3) (4)		3,446,731	
* 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		66,870	
(b) Other Arizona Districts			
(c) Out-of-State Districts		90,205	
State			
(d) Certificates of Educational Convenience (ARS §§15-825, ARS §§15-825.01, and ARS 15-			
*6. State Assistance (ARS §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)		7,182,169	200,000
(b) Tuition Out Debt Service (from all Work Sheets O, line VI) (ARS §15-910.L)			
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (ARS §15-943.01)		2,000,000	
(d) Dropout Prevention Program (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398 §2)			
* (e) Assistance for Education (ARS §15-973.01) (1)			
* (f) Interest Expense Incurred for FY 2010 and 2011 due to Deferred State Aid Payments (Laws 2009, 3rd S.S., Ch. 12, §59)		7,539	
(g) Registered Warrant or Tax Anticipation Note Interest Expense incurred in FY 2009 (ARS §15-910.M)			
* (h) Joint Career and Technical Education and Vocational Education Center (ARS §15-910.01)			
* (i) FY 2010 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (ARS §15-918.04.C)		144,535	
* (j) FY 2010 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (ARS §15-919.04)			
* (k) FY 2010 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (ARS §15-920)			
(l) Excess Property Tax Valuation Judgments (A.R.S. §§42-16213 and 16214) (8)			
(m) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. 15-947)			
*9. Adjustment to the General Budget Limit (ARS §§15-105, 15-272, 15-905.M, 15-910.02, and 15-915) (Do not use this line as a subtotal)		-291,137	
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)		<b>\$158,253,431</b>	
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)			<b>\$11,522,852</b>

\*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 memo 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 and any new Special Program overrides established by ARS §15-482, as amended by Laws 2010, 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) Only increase the GBL for MO and UCO expenditures made from those funds. Do not include amounts on lines 4, 7 and 8(a)(c)(d)(g)(i)(j)(k) for expenditures that are to be made from the Impact Aid Fund, as established by Laws 2010, Ch. 332, §16. Work Sheet L should be completed for Impact Aid Fund expenditures.
- (7) In accordance with ARS S15-910.K, the total amount of desegregation expenditures budgeted in the M&O and UCO Funds cannot exceed the amount budgeted in FY 2010.
- (8) Excess property tax valuation judgment per A.R.S. §§42-16213 and 16214 should also be included on page 1, line 10.

**Budget Page 7, Line 8(f) Calculation**

Use this table to calculate the total to be included on line 9(f). These calculations need not be printed as an official part of the budget forms.		
	M & O	UCO
1. Interest Expense Incurred in FY 2010 and 2011 due to Delayed State Aid Payments (Laws 2008, Ch. 287, §48)	7,539.00	0.00
2. Interest Expense Incurred in FY 2010 and 2011 due to Deferred State Aid Payments (Laws 2009, Ch. 6)	0.00	0.00
Total Interest Expense to line 8(f)	7,539.00	0.00

**Budget Page 7, Line 9 Calculation**

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

1. Prior Year Over Expenditures/Resolutions:

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

2. Early Graduation Scholarship Reductions:

\$	0.00
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3. A.R.S. §15-915 Corrections:

\$	0.00
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4. Decrease for Transfer from M&O to Energy and Water Savings Fund

\$	-291,136.93
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5. Increase for Energy and Water Savings Fund Transfer to M&O

\$	0.00
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6. Other: CORL Eliminated

\$	0.00
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Total Adjustment to line 9

\$	-291,136.93
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**VERSION** Proposed**UNRESTRICTED CAPITAL BUDGET LIMIT, SOFT CAPITAL ALLOCATION LIMIT, AND CLASSROOM SITE FUND BUDGET LIMIT  
(A.R.S. §§15-947.D and .E and ARS §15-978)****CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT**

A. 1. Total Amount Available for FY 2010 Capital Expenditures (from FY 2010 latest revised Budget, page 8, line A.14)	\$ <u>15,096,305</u>
2. Total Unrestricted Capital Budget Limit (UCBL) Adjustment for prior years as notified by ADE on BUDG 75 Report. (For budget adoption, use zero. Show negative amount in parentheses.)(1)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2010 Capital Expenditures (line A.1 + A.2)	\$ <u>15,096,305</u>
4. Amount Budgeted in Fund 610 in FY 2010 ( from FY 2010 latest revised Budget, page 4, line 10)	\$ <u>15,096,305</u>
5. Lesser of Lines A.3 or A.4	\$ <u>15,096,305</u>
6. FY 2010 Fund 610 Actual Expenditures. (For budget adoption use actual expenditures to date plus estimated expenditures through the end of the fiscal year.)	\$ <u>8,094,089</u>
7. Unexpended Budget Balance in Fund 610 (Line A.5 minus A.6) (If negative, use zero in calculation, but show negative amount here in parentheses. <u>0</u> )	\$ <u>7,002,216</u>
8. Interest Earned in Fund 610 in FY 2010	\$ <u>20,624</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F).	\$ <u>0</u>
10. Adjustment to UCBL for FY 2011 (ARS §15-905.M)	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>11,522,852</u>
12. FY 2011 Unrestricted Capital Budget Limit (lines A.7 through A.11)(2)	\$ <u>18,545,692</u>

**CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT**

B. 1. FY 2010 Soft Capital Allocation Limit (SCAL) (from FY 2010 latest revised Budget, page 8, line B.12)	\$ <u>2,201,860</u>
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG 75 report. (For budget adoption, use zero. Show negative amount in parentheses.)(1)	\$ <u>0</u>
3. Adjusted FY 2010 SCAL (line B.1 + B.2)	\$ <u>2,201,860</u>
4. Amount Budgeted in Fund 625 in FY 2010 (from FY 2010 latest revised Budget, page 4, line 19)	\$ <u>2,201,860</u>
5. Lesser of Lines B.3 or B.4	\$ <u>2,201,860</u>
6. FY 2010 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year end.)	\$ <u>1,854,867</u>
7. Unexpended Budget Balance in Fund 625 (Line B.5 minus B.6) (If negative, use zero in calculation, but show negative amount here in parentheses. <u>0</u> )	\$ <u>346,993</u>
8. Interest Earned in Fund 625 in FY 2010	\$ <u>26,831</u>
9. Soft Capital Allocation (from Work Sheet I, line V.G)	\$ <u>5,728,086</u>
10. Capital Transportation Adjustment Approved by State Board of Education (A.R.S. §15-963.B)	\$ <u>0</u>
11. Adjustment to SCAL for FY 2011 (A.R.S. §15-905.M)	\$ <u>-4,582,469</u>
12. FY 2011 Soft Capital Allocation Limit (Add lines B.7 through B.11)(3)	\$ <u>1,519,441</u>

**CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT**

C. 1. FY 2010 Classroom Site Fund Budget Limit (from FY 2010 latest revised Budget, page 8, line C.7)	\$ <u>13,280,746</u>
2. FY 2010 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through the end of the fiscal year.)	\$ <u>8,439,563</u>
3. Unexpended Budget Balance in Classroom Site Fund (Line C.1 minus Line C.2)	\$ <u>4,841,183</u>
4. Interest Earned in the Classroom Site Fund in FY 2010	\$ <u>3,733</u>
5. FY 2011 Classroom Site Fund Allocation (provided by ADE, based on \$120)(4)	\$ <u>4,083,980</u>
6. Adjustments to FY 2011 Classroom Site Fund Budget Limit (5)	\$ <u>0</u>
7. FY 2011 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$ <u>8,928,896</u>

(1) Amounts included on these lines must be negative. Positive adjustments approved by ADE in accordance with A.R.S. §15-915 should be included on line A.10 for the Unrestricted Capital Outlay Fund and on line B.11 for the Soft Capital Allocation Fund.

(2) The amount budgeted on page 4, line 10 cannot exceed this amount.

(3) The amount budgeted on page 4, line 19 cannot exceed this amount.

(4) In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year carryforwards or shortfalls. However, districts may receive a different amount of cash than the estimated per pupil Classroom Site Fund allocation.

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

(6) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount.

Use the table below to calculate the amounts for Budget 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 2010 Classroom Site Fund Budget Limit (from FY 2010 latest revised Budget, page 8, line 7)	1,485,947.88	8,830,156.21	2,964,641.95	0.00	13,280,746.04
2. FY 2010 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through the end of the fiscal year.)	1,485,947.88	3,988,973.14	2,964,641.95	0.00	8,439,562.97
3. Unexpended Budget Balance (line 1 minus 2)	0.00	4,841,183.07	0.00	0.00	4,841,183.07
4. Interest Earned in FY 2010	0.00	3,732.51	0.00	0.00	3,732.51
5. FY 2011 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.	816,796.05	1,633,592.09	1,633,592.09	0.00	4,083,980.23
6. Adjustments to FY 2011 Classroom Site Fund Budget Limit *	0.00	0.00	0.00	0.00	0.00
7. FY 2011 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	816,796.05	6,478,507.67	1,633,592.09	0.00	8,928,895.81

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

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

**FY 2011  
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	Employee Benefits	Purchased Services	Supplies	Debt Service and Miscellaneous	Totals		% Increase/ Decrease
EXPENDITURES			Current FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6800	Current FY 2010	Budget FY 2011	
300 Special Education Disability ESEA, Title VIII												
1000 Classroom Instruction	1.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2000 Support Services												
2100 Students	2.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	4.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	0	0	0	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	0.0%
520 Special K-3 Program Override												
1000 Classroom Instruction	11.	61.69	56.00	2,344,756	683,562	0	418,414	0	0	3,288,376	3,446,731	4.8%
2000 Support Services												
2100 Students	12.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	14.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	15.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	16.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	11.25	0.00	0	0	0	0	0	0	197,661	0	-100.0%
2900 Other	18.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
Subtotal (Lines 11-19) (to Budget page 1, line 28)	20.	72.94	56.00	2,344,756	683,562	0	418,414	0	0	3,486,037	3,446,731	-1.1%
540 Joint Career and Technical Education & Vocational Educ Center												
1000 Classroom Instruction	21.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2000 Support Services												
2100 Students	22.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	23.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	24.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	25.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	26.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	27.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
2900 Other	28.	0.00	0.00	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	29.	0.00	0.00	0	0	0	0	0	0	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	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 2010	Budget FY 2011		
Expenditures											
300 Special Education Disability ESEA, Title VIII											
1000 Classroom Instruction	31.	0	0	0			0	0	0	0.0%	31.
2000 Support Services	32.	0	0	0			0	0	0	0.0%	32.
3000 Operation of Noninstructional Services	33.	0		0			0	0	0	0.0%	33.
4000 Facilities Acquisition & Construction	34.	0		0			0	0	0	0.0%	34.
5000 Debt Service	35.				0	0		0	0	0.0%	35.
Subtotal (Lines 31-35)	36.	0	0	0	0	0	0	0	0	0.0%	36.
520 Special K-3 Program Override											
1000 Classroom Instruction	37.	0	0	0			0	0	0	0.0%	37.
2000 Support Services	38.	0	0	0			0	0	0	0.0%	38.
3000 Operation of Noninstructional Services	39.	0		0			0	0	0	0.0%	39.
4000 Facilities Acquisition & Construction	40.	0		0			0	0	0	0.0%	40.
5000 Debt Service	41.				0	0		0	0	0.0%	41.
Subtotal (Lines 37-41)	42.	0	0	0	0	0	0	0	0	0.0%	42.
540 Joint Career and Technical Education & Vocational Education Center											
1000 Classroom Instruction	43.	0	0	0			0	0	0	0.0%	43.
2000 Support Services	44.	0	0	0			0	0	0	0.0%	44.
3000 Operation of Noninstructional Services	45.	0		0			0	0	0	0.0%	45.
4000 Facilities Acquisition & Construction	46.	0		0			0	0	0	0.0%	46.
5000 Debt Service	47.				0	0		0	0	0.0%	47.
Subtotal (Lines 43-47)	48.	0	0	0	0	0	0	0	0	0.0%	48.
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%	49.

<u>English Language Learners Supplement</u>		No. of Personnel		Salaries	Employee	Purchased	Supplies	Property	Debt Service and	Totals		%
		Current	Budget	6100	Benefits	Services	6600	6700	Miscellaneous	Current FY	Budget FY	Increase/
Expenditures		FY	FY		6200	6300, 6400, 6500			6800	2010	2011	Decrease
<b>Structured English Immersion Fund 071</b>												
1000 Classroom Instruction	1.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2000 Support Services												
2100 Students	2.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2300 General Administration	4.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2500 Central Services	6.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2700 Student Transportation	8.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	9.	0.00	0.00	0	0	0	0		0	0	0	0.0%
<b>Total (lines 1-9) (to Budget page 6, Other Funds, line 4)</b>		10.	0.00	0.00	0	0	0		0	0	0	0.0%
<b>Compensatory Instruction Fund 072</b>												
1000 Classroom Instruction	11.	0.00	0.00	0	0	0	0		0	130,904	0	-100.0%
2000 Support Services												
2100 Students	12.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2300 General Administration	14.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2400 School Administration	15.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2500 Central Services	16.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2700 Student Transportation	18.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	19.	0.00	0.00	0	0	0	0		0	0	0	0.0%
<b>Total (lines 11-19) (to Budget page 6, Other Funds, line 5)</b>		20.	0.00	0.00	0	0	0		0	130,904	0	-100.0%

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 Misc. 6800	Totals		% Increase/Decrease
		Current Year	Budget Year						Current FY 2010	Budget FY 2011	
<b>M&amp;O Expenditures - SFSF</b>											
199 Regular Education - SFSF	1.	0.00	0.00	0	0	0	0	0	0	0	0.0%
261 English Language Learners Incremental Costs - SFSF	2.	0.00	0.00	0	0	0	0	0	0	0	0.0%
266 English Language Learners Compensatory Instruction - SFSF	3.	0.00	0.00	0	0	0	0	0	0	0	0.0%
271 Vocational and Technical Education - SFSF	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%
281-299 Special Education Other-SFSF (disability and other categories)	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%
439, 479, 499 Pupil Transportation - SFSF	6.	0.00	0.00	0	0	0	0	0	0	0	0.0%
699 Other Instructional Programs - SFSF	7.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Total (lines 1-7)(Also Include in Budget, page 1, lines 1-10, 13, 15-23, 26)	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Joint Technical Education Expenditures-SFSF</b>											
271 Vocational and Technical Education-SFSF (Also include in Budget page 6, Other Funds, line 27)	9.		0.00	0	0	0	0	0		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 (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6830	Interest (4) 6840, 6850	All Other Object Codes	Totals		% Increase/Decrease
								Current FY 2010	Budget FY 2011	
<b>UCO Expenditures - SFSF</b>										
199 Regular Education - SFSF	10.	0	0	0		0	0	0	0	0.0%
261 English Language Learners Incremental Costs - SFSF	11.	0		0			0	0	0	0.0%
266 English Language Learners Compensatory Instruction - SFSF	12.	0		0			0	0	0	0.0%
271 Vocational and Technological Education - SFSF	13.	0		0			0	0	0	0.0%
281-299 Special Education Other-SFSF (disability and other categories)	14.	0		0			0	0	0	0.0%
439, 479, 499 Pupil Transportation - SFSF	15.	0		0			0	0	0	0.0%
699 Other Instructional Programs - SFSF	16.				0	0		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	0.0%
<b>SCA Expenditures - SFSF</b>										
199 Regular Education - SFSF	18.	0	0	0		0	0	0	0	0.0%
261 English Language Learners Incremental Costs - SFSF	19.	0		0			0	0	0	0.0%
266 English Language Learners Compensatory Instruction - SFSF	20.	0		0			0	0	0	0.0%
271 Vocational and Technical Education - SFSF	21.	0		0			0	0	0	0.0%
281-299 Special Education Other-SFSF (disability and other categories)	22.	0		0			0	0	0	0.0%
439, 479, 499 Pupil Transportation - SFSF	23.	0		0			0	0	0	0.0%
699 Other Instructional Programs - SFSF	24.				0	0		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	0.0%
<b>Joint Technical Education Expenditures-SFSF</b>										
271 Vocational and Technical Education-SFSF (Also include in Budget page 6, Other Funds, line 27)	26.		0.00	0	0	0	0		0	

**FY 2011**  
**STATE OF ARIZONA**



**DESEGREGATION SUPPLEMENT**  
**Districtwide**  
**School-By-School**

**[A.R.S. §15-910(J) and Laws 2008, Ch. 287, §51]**

Number of Individual School Budgets 31

## Districtwide Desegregation Budget, Fiscal Year 2011 [A.R.S. §15-910(J) and Laws 2008, Ch. 287, §51]

Maintenance & Operation (M & O) Fund		No. of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease	
		Current Year	Budget Year						Current FY 2010	Budget FY 2011		
EXPENDITURES												
511 Desegregation - Regular Education												
1000 Classroom Instruction	1.	102.68	103.08	4,040,381	1,157,261	0	86,282	1,000	5,372,727	5,284,924	-1.6%	
2000 Support Services												
2100 Students	2.	19.62	18.63	555,245	183,603	0	0	0	833,607	738,847	-11.4%	
2200 Instructional Staff	3.	10.90	10.50	618,393	158,408	60,000	67,207	0	953,162	904,007	-5.2%	
2300 General Administration	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	4,704	0	-100.0%	
2500 Central Services	6.	0.00	0.00	0	0	3,000	0	0	177	3,000	1591.8%	
2600 Operation and Maintenance of Plant	7.	0.00	0.00	0	0	0	0	0	1,795	0	-100.0%	
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
Subtotal (Lines 1-9)	10.	133.20	132.20	5,214,019	1,499,271	63,000	153,490	1,000	7,166,171	6,930,779	-3.3%	
512 Desegregation - Special Education												
1000 Classroom Instruction	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2000 Support Services												
2100 Students	12.	0.00	0.00	30,000	5,460	0	0	0	29,301	35,460	21.0%	
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2300 General Administration	14.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2400 School Administration	15.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2500 Central Services	16.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2600 Operation and Maintenance of Plant	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2900 Other	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
Subtotal (Lines 11-19)	20.	0.00	0.00	30,000	5,460	0	0	0	29,301	35,460	21.0%	
513 Desegregation - Pupil Transportation		21.	0.00	0.00	0	0	75,000	0	0	30,000	75,000	150.0%
514 Desegregation - ELL - Incremental Costs												
1000 Classroom Instruction	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2000 Support Services												
2100 Students	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2200 Instructional Staff	24.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2300 General Administration	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2400 School Administration	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2500 Central Services	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2600 Operation and Maintenance of Plant	28.	0.00	0.00	0	0	5,000	0	0	5,949	5,000	-16.0%	
2700 Student Transportation	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2900 Other	30.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	31.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
Subtotal (Lines 22-31)	32.	0.00	0.00	0	0	5,000	0	0	5,949	5,000	-16.0%	



Districtwide Desegregation Budget, Fiscal Year 2011[A.R.S. §15-910(J) and Laws 2008, Ch. 287, §51]

<u>M &amp; O Fund (Concluded)</u>		No. of Personnel		Salaries	Employee	Purchased	Supplies	Debt Service and	Totals		%
		Current	Budget	6100	Benefits	Services	6600	Miscellaneous	Current FY	Budget FY	Increase/
EXPENDITURES		Year	Year		6200	6300, 6400, 6500		6800	2010	2011	Decrease
515 Desegregation - ELL - Compensatory Instruction											
1000 Classroom Instruction	33.	0.00	0.00	115,000	20,930	0	0	0	17,746	135,930	666.0%
2000 Support Services											
2100 Students	34.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	35.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	36.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	37.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	38.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation and Maintenance of Plant	39.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	40.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	41.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	42.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (Lines 33-42)	43.	0.00	0.00	115,000	20,930	0	0	0	17,746	135,930	666.0%
Total M&O Fund Desegregation (lines 10, 20, 21, 32 & 43) (to Budget page 1, line 27) (1)	44.	133.20	132.20	5,359,019	1,525,661	143,000	153,490	1,000	7,249,167	7,182,169	-0.9%

(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) & (j):

Tax Levy:	\$	7,382,169
Other (description):	\$	0
Other (description):	\$	0
Other (description):	\$	0

Teachers	Administrators	Others	Total
74.210	6.000	51.990	132.200

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 Laws 2008, Ch. 287, §51]

Unrestricted Capital Outlay (UCO) Fund Expenditures		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		
<b>511 Desegregation - Regular Education</b>											
1000 Classroom Instruction	45.	0	60,000	140,000			0	132,895	200,000	50.5%	45.
2000 Support Services	46.	0	0	0			0	107	0	-100.0%	46.
3000 Operation of Noninstructional Services	47.	0		0			0	0	0	0.0%	47.
4000 Facilities Acquisition & Construction	48.	0		0			0	0	0	0.0%	48.
5000 Debt Service	49.				0	0		0	0	0.0%	49.
Subtotal (Lines 45-49)	50.	0	60,000	140,000	0	0	0	133,002	200,000	50.4%	50.
<b>512 Desegregation - Special Education</b>											
1000 Classroom Instruction	51.	0	0	0			0	0	0	0.0%	51.
2000 Support Services	52.	0	0	0			0	0	0	0.0%	52.
3000 Operation of Noninstructional Services	53.	0		0			0	0	0	0.0%	53.
4000 Facilities Acquisition & Construction	54.	0		0			0	0	0	0.0%	54.
5000 Debt Service	55.				0	0		0	0	0.0%	55.
Subtotal (Lines 51-55)	56.	0	0	0	0	0	0	0	0	0.0%	56.
<b>513 Desegregation - Pupil Transportation</b>	57.	0	0	0	0	0	0	0	0	0.0%	57.
<b>514 Desegregation - ELL Incremental Costs</b>											
1000 Classroom Instruction	58.										58.
2000 Support Services	59.										59.
3000 Operation of Noninstructional Services	60.										60.
4000 Facilities Acquisition & Construction	61.										61.
5000 Debt Service	62.										62.
Subtotal (Lines 58-62)	63.										63.
<b>515 Desegregation - ELL - Compensatory Instruction</b>											
1000 Classroom Instruction	64.	0	0	0			0	0	0	0.0%	64.
2000 Support Services	65.	0	0	0			0	0	0	0.0%	65.
3000 Operation of Noninstructional Services	66.	0		0			0	0	0	0.0%	66.
4000 Facilities Acquisition & Construction	67.	0		0			0	0	0	0.0%	67.
5000 Debt Service	68.				0	0		0	0	0.0%	68.
Subtotal (Lines 64-68)	69.	0	0	0	0	0	0	0	0	0.0%	69.
<b>Total UCO Fund Desegregation (lines 50, 56, 57, &amp; 69)</b> <b>(Include in Fund 610 Budget Page 4, lines 2-9) (2)</b>	70.	0	60,000	140,000	0	0	0	133,002	200,000	50.4%	70.

(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.

CTD Number 07 02 48  
**SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET**    **VERSION** Proposed

I certify that the Budget of Scottsdale Unified, Maricopa County for fiscal year 2011 was officially proposed by the Governing Board on 6/1/2010, and that the complete Proposed Expenditure Budget may be reviewed by contacting 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:		
	FY 2010	FY 2011			
	Current Year	Budget Year			
	2009 ADM	2010 ADM			
Resident	<u>25,365.195</u>	<u>25,423.505</u>	Current FY	Estimated Budget FY	*Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. 15-101.22 and Joint Technological Education Districts per A.R.S. §15-393.F.
Attending	<u>25,642.163</u>	<u>25,705.960</u>	Primary Rate	<u>2.4447</u>	
			Secondary Rate*	<u>1.3382</u>	
				<u>2.3789</u>	
				<u>1.3760</u>	

3. The Maintenance and Operation, Classroom Site, Unrestricted Capital Outlay, and Soft Capital Allocation budgets cannot exceed their respective budget limits.					
Maintenance & Operation	<u>158,253,431</u>	GBL	<u>158,253,431</u>		
Classroom Site	<u>8,928,896</u>	CSFBL	<u>8,928,896</u>		
Unrestricted Capital Outlay	<u>18,545,692</u>	UCBL	<u>18,545,692</u>		
Soft Capital Allocation	<u>1,519,441</u>	Soft Capital Allocation Limit	<u>1,519,441</u>		

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc/(Decr) from CurrentYr
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
100 Regular Education							
1000 Classroom Instruction	63,603,064	60,211,348	2,682,464	2,735,029	66,285,528	62,946,377	-5.04%
2000 Support Services							
2100 Students	5,575,116	5,548,698	54,900	52,330	5,630,016	5,601,028	-0.51%
2200 Instructional Staff	5,704,863	5,648,525	329,272	323,243	6,034,135	5,971,767	-1.03%
2300, 2400, 2500 Administration	15,147,312	14,651,282	3,445,014	1,554,808	18,592,326	16,206,089	-12.83%
2600 Oper./Maint. of Plant	8,822,339	8,914,952	11,813,506	12,549,536	20,635,845	21,464,489	4.02%
2900 Other	0	0	0	0	0	0	0.00%
3000 Oper. of Noninstructional Services	214,563	218,160	125,462	125,462	340,024	343,622	1.06%
5000 Debt Service			0	0	0	0	0.00%
610 School-Sponsored Cocurric. Activities	257,919	260,508	153	0	258,072	260,508	0.94%
620 School-Sponsored Athletics	1,279,677	1,361,940	113,613	71,899	1,393,290	1,433,839	2.91%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	100,604,853	96,815,414	18,564,384	17,412,306	119,169,237	114,227,720	-4.15%
200 Special Education							
1000 Classroom Instruction	15,812,237	16,125,919	1,121,454	1,110,669	16,933,691	17,236,588	1.79%
2000 Support Services							
2100 Students	7,176,274	7,045,803	92,486	160,739	7,268,759	7,206,541	-0.86%
2200 Instructional Staff	902,625	765,694	43,088	32,800	945,714	798,494	-15.57%
2300, 2400, 2500 Administration	212	0	2,219	1,500	2,431	1,500	-38.29%
2600 Oper./Maint. of Plant	111	0	0	0	111	0	-100.00%
2900 Other	0	0	0	0	0	0	0.00%
3000 Operation of Noninstructional Services	0	0	0	0	0	0	0.00%
Special Education Subsection Subtotal	23,891,459	23,937,416	1,259,247	1,305,708	25,150,706	25,243,124	0.37%
300 Spec. Ed. ESEA, Title VIII	0	0	0	0	0	0	0.00%
400 Pupil Transportation	6,258,027	5,989,418	1,745,775	2,164,269	8,003,802	8,153,687	1.87%
510 Desegregation	7,073,217	6,884,680	175,951	297,490	7,249,167	7,182,169	-0.92%
520 Special K-3 Program Override	3,486,037	3,028,318	0	418,414	3,486,037	3,446,731	-1.13%
530 Dropout Prevention Programs	125,672	0	95,458	0	221,130	0	-100.00%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	141,439,264	136,655,245	21,840,815	21,598,187	163,280,079	158,253,431	-3.08%

TOTAL EXPENDITURES BY FUND				
FUND	Budgeted Expenditures		\$ Increase (Decrease) from Current FY	% Increase (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	163,280,079	158,253,431	(5,026,647)	-3.1%
Instructional Improvement	1,564,615	1,028,967	(535,648)	-34.2%
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	130,904	0	(130,904)	-100.0%
Classroom Site	13,268,414	8,928,896	(4,339,518)	-32.7%
Federal Projects	15,484,513	9,420,177	(6,064,336)	-39.2%
State Projects	541,443	87,200	(454,243)	-83.9%
Unrestricted Capital Outlay	15,096,304	18,545,692	3,449,387	22.8%
Soft Capital Allocation	2,201,857	1,519,441	(682,416)	-31.0%
Building Renewal	1,750,000	201,000	(1,549,000)	-88.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	6,000,000	6,000,000	0	0.0%
Debt Service	45,294,781	57,400,000	12,105,219	26.7%
School Plant Funds	5,782,000	2,113,430	(3,668,570)	-63.4%
Auxiliary Operations	2,000,000	1,310,662	(689,338)	-34.5%
Bond Building	611,447	0	(611,447)	-100.0%
Food Service	11,084,449	11,474,482	390,033	3.5%
Other	17,587,228	16,233,171	(1,354,056)	-7.7%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
PROGRAM (ARS § 15-761)	Current FY	Budget FY
Autism	2,558,627	2,568,030
Emotional Disability	836,547	839,621
Hearing Impairment	407,231	408,727
Other Health Impairments	1,477,087	1,482,515
Specific Learning Disability	6,266,579	6,289,606
Mild, Moderate or Severe Mental Retardation	682,635	685,143
Multiple Disabilities	147,218	147,759
Multiple Disabilities with S.S.I.	122,682	123,133
Orthopedic Impairment	146,726	147,265
Developmental Delay	0	497,455
Preschool Severe Delay	471,097	472,828
Speech / Language Impairment	8,362,076	8,392,803
Traumatic Brain Injury	24,536	24,626
Visual Impairment	460,839	462,532
Subtotal	21,963,880	22,542,043
Gifted Education	2,315,307	2,323,815
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technological Education	375,885	377,266
Career Education	0	0
TOTAL	24,655,072	25,243,124

PROPOSED STAFFING SUMMARY			
Staff Type	No. of Employees	Staff- Pupil Ratio	
Certified --			
Superintendent, Principals Other Administrators	88.85	1 TO	289.3
Teachers	1383.4	1 TO	18.6
Other	109.3401	1 TO	235.1
Subtotal	1581.5901	1 TO	16.3
Classified --			
Managers, Supervisors, Directors	98.46	1 TO	261.1
Teachers Aides	139.8525	1 TO	183.8
Other	942.7613	1 TO	27.3
Subtotal	1181.0738	1 TO	21.8
TOTAL	2762.6639	1 TO	9.3
Special Education --			
Teacher	302.1401	1 TO	11.0
Staff	168.3649	1 TO	7.0

**FY 2011 Truth in Taxation Work Sheet (ARS §15-905.01)**

1. FY 2010 Truth in Taxation Base Limit (from FY 2010 TNT work sheet line 10)		\$	7,458,554	
<b>FY 2010 Budgeted Expenditures</b> (from FY 2010 original adopted budget)				<b>Primary Property Tax Rate Related to Budgeted Expenditures</b>
2. Desegregation (from Desegregation Supplement-Districtwide page 2, line 44, and page 3, line 70)		\$	7,382,169	\$ 0.0017
3. Dropout Prevention (from page 1, line 29)			221,130	0.0001
4. Joint Career and Technical Education & Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48)			0	0.0000
5. Small School Adjustment (from page 7, line 4, columns A and B)			0	0.0000
6. Deduction for Discontinued Programs in FY 2010 (1)		-	221,130	
7. Changes made after original adoption of FY 2009 budget (from FY 2010 TNT Work Sheet, lines 13 and 15) (2)		+	0	
8. Preliminary FY 2011 Truth in Taxation Base Limit (total of lines 2-7)		\$	7,382,169	
9. FY 2011 Truth in Taxation Base Limit (Greater of line 1 or 8)		\$	7,458,554	
10. Total actual expenditures for FY 2010 for items 2-4 above. (3)	7,603,299			
11. Sum of lines 2 through 4	7,603,299			
12. Expenditures over/(under) original budget (line 10 minus line 11)		\$	0	
13. FY 2010 final budget for Small School Adjustment.	0			
14. Amount over/(under) budget on line 6 above (line 13 minus line 5)		\$	0	
<b>FY 2011 Budgeted Expenditures</b> (from FY 2011 budget)				
15. Desegregation (from Desegregation Supplement-Districtwide page 2, line 44, and page 3, line 70)			7,382,169	\$ 0.0017
16. Dropout Prevention (from page 1, line 29)			0	0.0000
17. Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48)			0	0.0000
18. Small School Adjustment (from page 7, line 4, columns A and B)			0	0.0000
19. Total (Add lines 12, 14, and 15 through 18)		\$	7,382,169	
20. Excess over Truth in Taxation Limit (4) (Line 19 minus Line 9. If negative enter zero.)		\$	0	
21. Amount to be Levied in FY 2011 for Adjacent Ways pursuant to A.R.S. §15-995 (4)		\$	6,000,000	\$ 0.0000
22. Amount to be Levied in FY 2011 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (4)		\$	0	\$ 0.0000
<b>Calculations for Truth in Taxation Notice</b>				
A. Sum of lines 20, 21, and 22		\$	6,000,000	
B.1. Current Assessed Value		\$	6,319,354,438	
B.2. (Line 9 divided by line B.1) x \$10,000		\$	11.8027 (5)	
C.1. Sum of lines 9, 20, 21, and 22		\$	13,458,554	
C.2. (Line C.1. divided by line B.1) x \$10,000		\$	21.2974 (5)	
<p>(1) If a district budgeted for Desegregation, Dropout Prevention, Excess Utilities, 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, 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).</p> <p>(2) If a district revised the amount budgeted for 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.</p> <p>(3) Use actual expenditures to date plus estimated amounts for the remainder of FY 2010.</p> <p>(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.</p> <p>(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.</p>				

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## Truth in Taxation Hearing Notice of Tax Increase

In compliance with §15-905.01, Arizona Revised Statutes,  
Scottsdale Unified is notifying its property  
taxpayers of Scottsdale Unified's intention  
to raise its primary property taxes over the current level to pay  
for increased expenditures in those areas where the Governing Board  
has the authority to increase property taxes for the fiscal year beginning  
July 1, 2010. The Scottsdale Unified

is proposing an increase in its primary property tax levy of \$ 6,000,000.0

(amount of levy increase to pay for truth in taxation base increase, the amount of the total  
levy for the Adjacent Ways Fund and amounts for liabilities in excess of the school district  
budget pursuant to §15-907). (1)

The amount proposed above will cause Scottsdale Unified's  
primary property taxes on a \$100,000 home to increase from \$ 11.80

(the amount used to pay for the current year's truth in taxation base limit [the amount divided by the  
current net assessed value available February 10 pursuant to §42-17052] applied to \$100,000) (1)

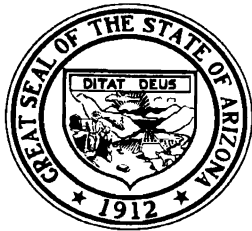
to \$ 21.30 (the amount used to pay for the budget year's proposed truth in taxation  
base limit and adjacent ways levy, including adjacent ways and liabilities in excess of the school  
district budget [the amount divided by the current net assessed value available February 10  
pursuant to §42-17052] applied to \$100,000). (1)

These amounts proposed are above the qualifying tax levies as prescribed  
by state law, if applicable. The increase is also exclusive of any changes  
that may occur from property tax levies for voter approved bonded  
indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the  
proposed tax increase scheduled to be held June 15, 2010 at 3:00 p.m.  
(date and time) (1) at Scottsdale Education Center 3811 N. 44th Street, Phoenix, AZ.  
(location). (1)

(1) Parenthetical remarks should be removed prior to publishing or mailing the notice.





**BUDGET WORK SHEETS**  
**For Fiscal Year 2011**

**WORK SHEET TITLE**

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

**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.

0.000

B. Factor of 5%

0.05

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

0.000

D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously

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

\$ 0.00
- F. Tuition received in fiscal year after base year

\$ 0.00
- G. Tuition loss (line I.E - line I.F) (if less than 0, enter 0)

\$ 0.00
- H. Enter the appropriate BSL adjustment factor:  

For the first year after the base year, the BSL adjustment is .75

For the second year after the base year, the BSL adjustment is .50

For the third year after the base year, the BSL adjustment is .25

0.00
- I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H)  
(to Work Sheet C, Line VIII)

\$ 0.00

**XI.** Notwithstanding ARS §15-902.K, and in addition to any adjustment for tuition loss received pursuant to ARS §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to ARS §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (ARS §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.
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**B. WORK SHEET FOR FY 2011 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS**  
**(A.R.S. §15-943)**

The FY 2011 Student Counts used to determine the support level weight are obtained from:

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

		K-8		9-12
1.	FY2011 Student Count (1) (4)	16,573.306		8,787.768
2.	District Sponsored Charter School Estimated ADM (2)	+ 0.000	+	0.000
3.	Total Student Count	= 16,573.306	=	8,787.768

SUPPORT LEVEL WEIGHTS TO BE USED FOR:	DISTRICTS DESIGNATED AS ISOLATED		DISTRICTS NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
<b>Student Count 0.001 - 99.999 (1)</b>				
Support Level Weight	1.559	1.669	1.399	1.559
<b>Student Count 100.000 - 499.999</b>				
Student Count Constant:	500.000	500.000	500.000	500.000
FY 2011 Student Count (1)	- .000	- .000	- .000	- .000
Difference	= .000	= .000	= .000	= .000
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	= .000	= .000	= .000	= .000
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
FY 2011 Adjusted Support Level Weight	= .000	= .000	= .000	= .000
<b>Student Count 500.000 - 599.999</b>				
Student Count Constant:	600.000	600.000	600.000	600.000
FY 2011 Student Count (1)	- .000	- .000	- .000	- .000
Difference	= .000	= .000	= .000	= .000
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	= .000	= .000	= .000	= .000
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
FY 2011 Adjusted Support Level Weight	= .000	= .000	= .000	= .000
<b>Student Count 600.00 or More Support Level Weight</b>			1.158	1.268

C. PSD - 12 WEIGHTED STUDENT COUNT (3)	FY 2011 Actual Student Count		Support Level Weight		Weighted Student Count
1. PSD (preschool programs for children with disabilities)	97.085	x	1.450	=	140.773
2. District (from line A.1)					
a. K-8	16573.306	x	1.158	=	19191.888
b. 9-12 (4)	8787.768	x	1.268	=	11142.890
3. Charter School (from line A.2)					
a. K-8	.000	x	1.158	=	.000
b. 9-12	.000	x	1.268	=	.000
4. Total					
a. K-8 (C.2.a + C.3.a)	16573.306				19191.888
b. 9-12 (C.2.b + C.3.b)	8787.768				11142.890
5. Total PSD - 12 State Aid Student Count (C.1 + C.4a + C.4.b)	25458.159				30475.551

- (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 provided in 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 ADE report "Recalculated State Aid ADM Counts-ADMS 46-1" for the 100th day, available on ADEs web site. The student counts for K-8 and 9-12 should be obtained from line 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 2011 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)

(ARS §15-943, as amended by Laws 2010, 7th S.S., Ch. 8, §3 and 15-944.E)

WEIGHTED STUDENT COUNT

	FY 2011 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)	<b>25458.159</b>				<b>30475.551</b>
B. Student Count Add-Ons (1)					
1. Hearing Impairment	<b>31.480</b>	x	4.771	=	<b>150.191</b>
2. K - 3	<b>6695.972</b>	x	0.060	=	<b>401.758</b>
3. English Learners (ELL)	<b>1037.353</b>	x	0.115	=	<b>119.296</b>
4. MD - R, A - R and SMR - R (2)	<b>112.988</b>	x	6.024	=	<b>680.640</b>
5. MD - SC, A - SC and SMR - SC (3)	<b>122.189</b>	x	5.833	=	<b>712.728</b>
6. Multiple Disabilities Severe Sensory Impairment	<b>23.495</b>	x	7.947	=	<b>186.715</b>
7. Orthopedic Impairment (Resource)	<b>16.710</b>	x	3.158	=	<b>52.770</b>
8. Orthopedic Impairment (Self Contained)	<b>19.620</b>	x	6.773	=	<b>132.886</b>
9. Preschool-Severe Delayed	<b>38.400</b>	x	3.595	=	<b>138.048</b>
10. DD, ED, MIMR, SLD, SLI AND OHI (4)	<b>2533.402</b>	x	0.003	=	<b>7.600</b>
11. Emotionally Disabled (Private)	<b>9.889</b>	x	4.822	=	<b>47.685</b>
12. Moderate Mental Retardation	<b>43.041</b>	x	4.421	=	<b>190.284</b>
13. Visual Impairment	<b>19.063</b>	x	4.806	=	<b>91.617</b>
14. Total Add-On Count (I.B.1 through I.B.13)	<b>10703.602</b>				<b>2912.218</b>
Total Weighted Student Count					<b>33387.769</b>
II.					(I.A. + I.B.15, this column)

CALCULATION OF FY 2011 BSL AND BRCL

III. Total Weighted Student Count (From II Above)					<b>33387.769</b>
IV. A. Base Level Amount(5) <u>\$3,267.72</u> - To include Teacher Compensation, use Base Level of <u>\$3,308.57</u>				\$	<b>3,474.00</b>
For Career Ladder and Optional Performance Incentive Program districts, add increase of <u>5.00%</u> approved by the district governing board (ARS §§15-918, 15-918.04, 15-919 and 15-919.04) (11)					
B. Increase for 200 Days of Instruction (5)				\$	<b>.00</b>
C. Adjusted FY2011 Base Level Amount (line IV.A + IV.B) (to Work Sheet K, line I.G and II.G)				\$	<b>3,474.00</b>
V. Result (III x IV.C)				\$	<b>115,989,109.51</b>
VI. Teacher Experience Index (TEI) (6) (If actual TEI is less than 1.0000, use 1.0000)					<b>1.0264</b>
VII. Result (V x VI)				\$	<b>119,051,222.00</b>
VIII. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)				\$	<b>0.00</b>
IX. Increase for Student Revenue Loss Phase Down (from Work Sheet A, line II)				\$	<b>0.00</b>
X. Increase for Career Ladder (ARS §15-918.04) (11)				\$	<b>.00</b>
XI. FY 2009 Nonfederal Audit Service Actual Expenditures (7) <u>\$ 51227.57</u> x 1.00 =				\$	<b>51,227.57</b>
XII. Decreases for Charter School Federal and State Monies Received (8)				\$	<b>.00</b>
XIII. Decrease for Charter School Nonparticipation Adjustment (9)				\$	<b>.00</b>
XIV. Other Reductions: (10)				\$	<b>.00</b>
XV. FY 2011 BSL and BRCL (Sum lines VII through XI minus lines XII, XIII, and XIV) (to Work Sheet E, line I)				\$	<b>119,102,449.57</b>

- (1) The FY 2011 student counts to determine the Add-On weighted counts should be obtained from the following ADE reports:
- | Add-On Category            | ADE Report Name  |
|----------------------------|--|
| 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) ARS §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 Detail - SDER 96', available on ADEs Web site.
- (7) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be included 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. (\$ 0)  
Do not include costs of consulting or other non-audit services paid to audit firms (e.g., application fees paid for submission of district's CAFR to ASBO and GFOA for certification) in the non-federal 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) (ARS §§15-945, as amended by Laws 2010,  
7th S.S., Ch. 8, §4, and and 15-816.01)

AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (ARS §15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2011 State Support Level per Route Mile
I. 0.5 or Less	\$2.35
II. More than .5, through 1.0	\$1.91
III. More than 1.0	\$2.35

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers Instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School Districts (Type 05)
I. 1.0 or Less	.15	.10	.25
II. More than 1.0	.18	.12	.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported (1)	
A. FY 2010 Approved Daily Route Miles (2)	<u>13,343.000</u>
B. Number of Eligible Students Transported in FY 2010 (2)	<u>6,681.000</u>
C. Approved Daily Route Miles per Eligible Students Transported (I.A + I.B)	\$ <u>1.997</u>
II. To and From School Support Level	
A. Annual Route Miles (line I.A x 180)	<u>2,401,740.000</u>
B. State Support Level per Route Mile (Use Table I based on I.C)	<u>2.35</u>
C. 1. FY 2010 Annual Expenditure for Bus Tokens (2)	<u>0.00</u>
2. FY 2010 Annual Expenditure for Bus Passes (2)	<u>14,000.00</u>
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]]	\$ <u>5,658,089.00</u>
III. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level	
A. Factor from Table II (based on I.C and district type)	<u>.18</u>
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ <u>1,015,936.02</u>
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)	<u>15,888.000</u>
B. Estimated Route Miles Traveled in June 2010 to Transport Pupils w/Disabilities for Extended School Year (3)	<u>15,000.000</u>
C. Total Extended School Year Route Miles (IV.A + IV.B)	<u>30,888.000</u>
D. State Support Level per Route Mile (use Table I based on I.C)	\$ <u>2.35</u>
E. Extended School Year Support Level for Pupils with Disabilities (IV.C. x IV.D.)	\$ <u>72,586.80</u>
V. FY 2011 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ <u>6,746,611.82</u>
VI. Support Level Change	
A. FY 2010 Transportation Support Level (4)	\$ <u>8,101,259.69</u>
B. Transportation Support Level Change (If result is negative, enter zero) (V. - VI.A)	\$ <u>.00</u>

TRCL CALCULATION

VII. FY 2010 Transportation Revenue Control Limit (4)	\$ <u>8,101,259.69</u>
VIII. FY 2011 Transportation Revenue Control Limit	
A. Preliminary FY 2011 Transportation Revenue Control Limit (VI.B + VII)	\$ <u>8,101,259.69</u>
B. 120% of FY 2011 Transportation Support Level (V x 1.20)	\$ <u>8,095,934.18</u>
C. Adjusted FY 2011 Transportation Revenue Control Limit (5)	\$ <u>8,101,259.69</u>
D. FY 2011 Transportation Revenue Control Limit (6) (to Worksheet E, line VII)	\$ <u>8,101,259.69</u>

- (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-TRAN55-1", 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-TRAN55-1", 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>119,102,449.57</u>
II. Tuition Out for High School Students (from all Worksheets 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>.00</u>
III. FY 2011 Transportation Support Level (from Work Sheet D, line V)	\$ <u>6,746,611.82</u>
IV. FY 2011 District Support Level (sum of lines I through III)	\$ <u>125,849,061.39</u>

CALCULATION OF THE RCL

V. FY 2011 Base Support Level / Base Revenue Control Limit (from line I above)	\$ <u>119,102,449.57</u>
VI. Tuition Out for High School Students (from all Worksheets 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>.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>127,203,709.26</u>

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

I. FY 2011 Revenue Control Limit (from Work Sheet E, line VIII)	\$ <u>127,203,709.26</u>
II. Consolidation/Unification Increase for Transitional Costs incurred in first year (1)	\$ <u>.00</u>
III. FY 2011 District Support Level (line II + Work Sheet E, line IV)	\$ <u>125,849,061.39</u>
IV. FY 2011 Revenue Control Limit (line I + line II) [to Budget, Page 7, line 1(a)]	\$ <u>127,203,709.26</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)(ARS §15-951.D)

I. High School Student Count Tuitioned Out	<u>.000</u>
II. High School Student Count Transported by District of Residence to District of Attendance	<u>.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>.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>.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 Worksheet F, Line II.



H. WORK SHEET FOR FY 2011 CAPITAL OUTLAY REVENUE LIMIT (CORL)  
(ARS §15-961.B-D)

TABLE TO CALCULATE CORL PER STUDENT COUNT (1)

	K-8	9-12
I. FY 2011 Actual Student Count		
0.001 - 99.999		
CORL per Student Count	<u>\$272.75</u>	<u>\$329.41</u>
II. FY 2011 Actual Student Count		
100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count	- .000	- .000
C. Difference	= .000	= .000
D. Weight Adjustment Factor	x 0.0003	x 0.0004
E. Support Level Weight Increase	= .000	= .000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= .000	= .000
H. Support Level Amount	x \$194.95	x \$211.29
I. CORL per Student Count	= \$ .00	= \$ .00
III. FY 2011 Actual Student Count		
500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count	- .000	- .000
C. Difference	= .000	= .000
D. Weight Adjustment Factor	x 0.0012	x 0.0013
E. Support Level Weight Increase	= .000	= .000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= .000	= .000
H. Support Level Amount	x \$194.95	x \$211.29
I. CORL per Student Count	= \$ .00	= \$ .00
IV. FY 2011 Actual Student Count		
600.000 or More		
CORL per Student Count	<u>\$225.76</u>	<u>\$267.94</u>

CALCULATIONS FOR CORL

	PSD	K-8	9-12
V. Capital Outlay Base			
A. FY 2011 Student Count (1)	97.085	16573.306	8787.768
B. CORL per Student Count (from Table above)	x \$ 225.76	x \$ 225.76	x \$ 267.94
C. Capital Outlay Base (line V.A. x line V.B)	= \$ 21,917.91	= \$ 3,741,589.56	= \$ 2,354,594.56
VI. Capital Outlay Growth Factor			
A. FY 2011 Student Count (from line V.A. above)		= 25458.159	
B. FY 2010 Student Count (2)		+ 25545.268	
C. FY 2011 Capital Outlay Growth Factor (VI.A + VI.B)		= .9966	
VII. Capital Outlay Revenue Limit			
A. Capital Outlay Base (from line V.C)	\$ 21,917.91	\$ 3,741,589.56	\$ 2,354,594.56
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 2011 CORL (VII.A x VII.B)	= \$ 21,917.91	= \$ 3,741,589.56	= \$ 2,354,594.56
D. CORL for High School Textbooks			
1. FY 2011 Actual 9-12 Student Count (1)			8787.768
2. Support Level Amount for Textbooks			x 69.68
3. CORL for Textbooks (VII.D.1 x VII.D.2)			= \$ 612,331.67
E. Total FY 2011 9-12 CORL [9-12 (VII.C) + VII.D.3] (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 2,966,926.23
F. Total FY 2011 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)] (to Work Sheet J, line III.A.1 or III.B.5)			+ \$ 3,763,507.47
G. Total FY 2011 CORL (VII.E + VII.F) (to Budget, page 7, line 2)			= \$ 6,730,434.00

(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 2011 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 2011 SOFT CAPITAL ALLOCATION (SCA) (A.R.S. §§15-962 and 15-185, as amended by Laws 2010, 7th S.S., Ch.8, §1)

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

		K-8		9-12
I. FY 2011 Actual Student Count				
0.001 - 99.999				
SCA per Student Count		<u>\$271.83</u>		<u>\$271.83</u>
II. FY 2011 Actual Student Count				
100.000 - 499.999				
A. Student Count Constant		500.000		500.000
B. FY 2011 Actual Student Count	-	<u>.000</u>	-	<u>.000</u>
C. Difference	=	<u>.000</u>	=	<u>.000</u>
D. Weight Adjustment Factor	x	0.0003	x	0.0003
E. Support Level Weight Increase	=	<u>.000</u>	=	<u>.000</u>
F. Support Level Weight	+	1.278	+	1.278
G. Adjusted Support Level Weight	=	<u>.000</u>	=	<u>.000</u>
H. Support Level Amount	x	<u>\$194.30</u>	x	<u>\$194.30</u>
I. SCA per Student Count	= \$	<u>.00</u>	= \$	<u>.00</u>
III. FY 2011 Actual Student Count				
500.000 - 599.999				
A. Student Count Constant		600.000		600.000
B. FY 2011 Actual Student Count	-	<u>.000</u>	-	<u>.000</u>
C. Difference	=	<u>.000</u>	=	<u>.000</u>
D. Weight Adjustment Factor	x	0.0012	x	0.0012
E. Support Level Weight Increase	=	<u>.000</u>	=	<u>.000</u>
F. Support Level Weight	+	1.158	+	1.158
G. Adjusted Support Level Weight	=	<u>.000</u>	=	<u>.000</u>
H. Support Level Amount	x	<u>\$194.30</u>	x	<u>\$194.30</u>
I. SCA per Student Count	= \$	<u>.00</u>	= \$	<u>.00</u>
IV. FY 2011 Actual Student Count				
600.000 or More				
SCA per Student Count		<u>\$225.00</u>		<u>\$225.00</u>

CALCULATIONS FOR SCA

		PSD		K-8		9-12
V. FY 2011 SCA						
A. FY 2011 Actual Student Count (1) (2)		<u>97.085</u>		<u>16573.306</u>		<u>8787.768</u>
B. FY 2011 SCA per Student Count (from Table above)	x \$	<u>225.00</u>	x \$	<u>225.00</u>	x \$	<u>225.00</u>
C. FY 2011 SCA (line V.A x line V.B)	= \$	<u>21,844.13</u>	= \$	<u>3,728,993.85</u>	= \$	<u>1,977,247.80</u>
D. Additional Assistance						
1. FY 2011 Charter School Student Count (3)			\$	<u>.000</u>	\$	<u>.000</u>
2. Assistance per student	x		\$	<u>1,607.50</u> *	x	\$ <u>1,873.52</u>
3. FY 2011 Additional Assistance (line V.D.1 x line V.D.2)	=		\$	<u>.00</u>	=	\$ <u>.00</u>
4. Adjustment to Additional Assistance, if applicable (4)	-		\$	<u>.00</u>	-	\$ <u>.00</u>
5. Total FY 2011 Additional Assistance (line V.D.3 - line V.D.4)	=		\$	<u>.00</u>	=	\$ <u>.00</u>
E. FY 2011 Elementary SCA [V.C (PSD) + V.C (K-8) + V.D.5 (K-8)]			\$	<u>3,750,837.98</u>		
F. FY 2011 High School SCA [V.C (9-12) + V.D.5 (9-12)]					\$	<u>1,977,247.80</u>
G. Total FY 2011 District SCA [V.E + V.F] (to Budget Page 8, line B.9)					\$	<u>5,728,085.78</u>

(1) The FY 2011 actual student count for PSD should be obtained from Work Sheet B, line C.1. Obtain actual student counts for K-8 and 9-12 from Worksheet 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 2010, 7th S.S., Ch. 1, §31 and Ch. 8, §7 require ADE to reduce additional assistance for all charter schools for FY 2011. 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

	PSD-8	9-12
I. A. Total FY 2011 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	140.773	
2. K-8 (from Work Sheet B, line C.4.a)	19191.888	
B. Total FY 2011 PSD-8 and 9-12 Weighted State Aid Student Count (1)	19332.661 (I.A.1 + I.A.2)	11142.890 (from Work Sheet B, line C.4.b)
C. Total FY 2011 Weighted State Aid Student Count (From Work Sheet B, line C.5)	30475.551	
D. PSD-8 and 9-12 Factors (line I.B + line I.C)	.6344	.3656
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)	\$125,849,061.39	
B. DSL/RCL PSD-8 and 9-12 Allocation(line I.D. x line II.A.)	\$79,838,644.55	\$46,010,416.84
III. A. For ALL Districts Except Common School Districts NOT Within a High School District, (Type 03)		
1. FY 2011 Capital Outlay Revenue Limit	\$3,763,507.47 (from Work Sheet H, line VII.F)	\$2,966,926.23 (from Work Sheet H, line VII.E)
2. FY 2011 Soft Capital Allocation, as adjusted pursuant to Laws 2010, 7th S.S., Ch. 8, §9	\$3,750,837.98	\$1,977,247.80
3. Total FY 2011 Equalization Base (II.B + III.A.1 + III.A.2)	\$87,352,990.00	\$50,954,590.87
4. 2010 Primary Assessed Valuation + 100	\$59,323,192.91	\$59,323,192.91
5. 2010 SRP Valuation + 100 (2)	\$236,954.43	\$236,954.43
6. 2010 Government Property Lease Excise Tax Assessed Valuation + 100	\$0.00	\$0.00
7. TOTAL (III.A.4 + III.A.5 + III.A.6)	\$59,560,147.34	\$59,560,147.34
8. Qualifying Tax Rate (3)	x 1.4797	x 1.4797
9. Qualifying Levy (III.A.7 x III.A.8)	\$88,131,150.02	\$88,131,150.02
10. FY 2011 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	\$0.00	\$0.00
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.)	- \$0.00	- \$0.00
12. Total FY 2011 Equalization Assistance (III.A.10-III.A.11)(4)	\$0.00	\$0.00
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)		\$0.00
2. Tuition Out for High School Students (From Work Sheet E, line II or VI)	- \$0.00	\$0.00
3. Adjusted DSL/RCL (III.B.1 - III.B.2)		\$0.00
4. DSL/RCL PSD-8 and 9-12 Allocation	\$0.00 (line III.B.3 x I.D)	\$0.00 [(line III.B.3 x I.D)+III.B.2]
5. FY 2011 Capital Outlay Revenue Limit	\$0.00 (From Work Sheet H, line VII.F)	\$0.00 (From Work Sheet H, line VII.E)
6. FY 2011 Soft Capital Allocation, as adjusted pursuant to Laws 2010, 7th S.S., Ch. 8, §9	\$0.00	\$0.00
7. FY 2011 Equalization Base (III.B.4 + III.B.5 + III.B.6)	\$0.00 (III.B.4 + III.B.5 + III.B.6)	\$0.00 (III.B.4 + III.B.5 + III.B.6)
8. 2010 Primary Assessed Valuation + 100	\$0.00	\$0.00
9. 2010 SRP Valuation + 100 (2)	\$0.00	\$0.00
10. 2010 Government Property Lease Excise Tax Assessed Valuation + 100	\$0.00	\$0.00
11. TOTAL VALUATION (III.B.8 + III.B.9 + III.B.10)	\$0.00	\$0.00
12. Qualifying Tax Rate (3)	x 1.4797	x 1.4797
13. Qualifying Levy (III.B.11 x III.B.12)	\$0.00	\$0.00
14. FY 2011 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	\$0.00	\$0.00
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.)	- \$0.00	- \$0.00
16. Total FY 2011 Equal. Assistance (III.B.14-III.B.15)	\$0.00	\$0.00
(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 technological education districts is 5 cents.		
(4) Laws 2010, 7th Special Session, Ch. 8, §8, requires that state aid for a joint technological 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 state aid 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

(ARS §§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 before FY 2000. Districts that operated under the provisions of the 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 in K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		
A.	Phase down base		\$ 150,000.00
B.	FY 2011 actual K-8 student count	0.000	
C.	Small school student count limit	- 125.000	
D.	Student count above the small school limit (I.B. - I.C.)	= 0.000	
E.	Adjusted Support Level Weight (See Table A below to calculate)	x 0.000	
F.	Weighted student count above small school limit (I.D. x I.E.)	= 0.000	
G.	Base Level Amount (from Work Sheet C, line IV.C)	x \$ 0.00	
H.	Phase down reduction factor (I.F. x I.G.)	- \$	0.00
I.	Grades K-8 small school adjustment phase down limit (I.A. - I.H.)		\$ 0.00
II.	A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		
A.	Phase down base		\$ 350,000.00
B.	FY 2011 actual 9-12 student count	0.000	
C.	Small school student count limit	- 100.000	
D.	Student count above the small school limit (II.B. - II.C.)	= 0.000	
E.	Adjusted Support Level Weight (See Table B below to calculate)	x 0.000	
F.	Weighted student count above small school limit (II.D. x II.E.)	= 0.000	
G.	Base Level Amount (from Work Sheet C, line IV.C)	x \$ 0.00	
H.	Phase down reduction factor (II.F. x II.G.)	- \$	0.00
I.	Grades 9-12 small school adjustment phase down limit (II.A. - II.H.)		\$ 0.00
III.	If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$ 0.00
IV.	Allowable Small School Adjustment, subject to an election (I.I + II.I + III)		\$ 0.00
V.	10% of the District's Total RCL		\$ 12,720,370.90
VI.	Maximum override, subject to an election (Greater of Line IV or Line V) [to Budget Page 7, line 3(a)]		\$ 12,720,370.90

TABLE A:	GRADES K - 8	SMALL ISOLATED	SMALL
	Student Count Constant	500.000	500.000
	FY 2011 Student Count (line I.B above)	- 0.000	- 0.000
	Difference	= 0.000	= 0.000
	Weight Adjustment Factor	x 0.0005	x 0.0003
	Support Level Weight Increase	= 0.000	= 0.000
	Support Level Weight	+ 1.358	+ 1.278
	FY 2011 Adjusted Support Level Weight (Enter on line I.E above)	= 0	= 0
TABLE B:	GRADES 9 - 12		
	Student Count Constant	500.000	500.000
	FY 2011 Student Count (line II.B above)	- 0.000	- 0.000
	Difference	= 0.000	= 0.000
	Weight Adjustment Factor	x 0.0005	x 0.0004
	Support Level Weight Increase	= 0.000	= 0.000
	Support Level Weight	+ 1.468	+ 1.398
	FY 2011 Adjusted Support Level Weight (Enter on line II.E above)	= 0	= 0

K2. WORK SHEET FOR FY 2011 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE

(ARS §§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)		<b>16,573.306</b>	
B. Small school student count limit	-	<b>125.000</b>	
C. Student count above the small school limit (I.A - I.B)	=	<b>16,448.306</b>	
D. Phase-down factor	x	<b>0.0045</b>	
E. Result (Line I.C x I.D)	=	<b>74.0174</b>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		<b>-73.6674</b>	
G. K-8 Revenue Control Limit (2)	x	<b>0.00</b>	
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			\$ <b>0.00</b>

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)		<b>8,787.768</b>	
B. Small school student count limit	-	<b>100.000</b>	
C. Student count above the small school limit (II.A - II.B)	=	<b>8,687.768</b>	
D. Phase-down factor	x	<b>0.0065</b>	
E. Result (Line II.C x II.D)	=	<b>56.4705</b>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		<b>-55.8205</b>	
G. 9-12 Revenue Control Limit (2)	x	<b>0.00</b>	
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			\$ <b>0.00</b>

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).

\$ **0.00**

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

\$ **0.00**

V. 10% of the District's Total RCL

\$ **12,720,370.90**

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

\$ **12,720,370.90**

(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)  
(ARS §15-905.R, as amended by Laws 2010, Ch. 332, §16)**

I. FY 2011 Impact Aid revenue (1)	\$	<b>0.00</b>
II. Impact Aid revenue deposited in FY 2011 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	-	\$ <b>0.00</b>
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)		<b><u>\$1,354,648.00</u></b>
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)	-	\$ <b>0.00</b>
IV. Impact Aid revenue transferred in FY 2011 to the M&O Fund to reduce or eliminate taxes (3)	-	\$ <b>0.00</b>
V. Adjusted FY 2011 Impact Aid revenue	=	\$ <b>0.00</b>
VI. A. FY 2010 Impact Aid revenue included in M&O ending cash balance (4)		\$ <b>0.00</b>
B. Impact Aid revenue used to provide cash for the FY 2010 M&O budget balance carryforward (5)	-	\$ <b>0.00</b>
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)	-	\$ <b>0.00</b>
D. FY 2010 Impact Aid revenue from M&O cash balance transferred to Impact Aid Fund (7)	=	\$ <b>0.00</b>
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)		\$ <b>0.00</b>

- (1) Include the amount from the most recent FY 2010 designated "Voucher for Impact Aid Section 8003 Payments," "Total Payments Summary" line subtracting out any section 8007 payments for construction 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 2011 MAINTENANCE AND OPERATION (M&O) FUND  
BUDGET BALANCE CARRYFORWARD (ARS \$15-943.01, as amended by Laws 2010, Ch. 179, §3)**

1.	a.	General Budget Limit (GBL) (from FY 2010 latest revised Budget, page 7, line 11)	\$	<u>163,280,079.00</u>
	b.	Adjustments to the GBL from FY 2010 BUDG75 (1) (2)	- \$	<u>0.00</u>
	c.	Adjusted GBL	\$	<u>163,280,079.00</u>
2.	a.	Budgeted M&O expenditures (from FY 2010 latest revised Budget, page 1, line 31, Total Budget Year Column).	\$	<u>163,280,079.00</u>
	b.	Adjustments to the GBL from FY 2010 BUDG75 (1) (2)	- \$	<u>0.00</u>
	c.	Adjusted Budgeted Expenditures	\$	<u>163,280,079.00</u>
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c).	\$	<u>163,280,079.00</u>
4.		M&O actual expenditures (3)	\$	<u>161,135,544.00</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>2,144,535.00</u>

**NOTE: For lines 6.a through 6.h deduct the FY 2010 actual expenditures from the budget amount. If the result is negative, enter zero.**

		Budget (4)		Actual (3)		= Unexpended Budget
6.	a.	Special K-3 Program Override	\$	<u>3,486,037.00</u>	- \$	<u>3,486,037.00</u> = \$ <u>0.00</u>
	b.	Desegregation	\$	<u>7,249,167.00</u>	- \$	<u>7,249,167.00</u> = \$ <u>0.00</u>
	c.	Tuition Out Debt Service	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	d.	Dropout Prevention Programs	\$	<u>221,130.00</u>	- \$	<u>221,130.00</u> = \$ <u>0.00</u>
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	f.	Career Ladder (5)	\$	<u>6,080,154.00</u>	- \$	<u>5,935,619.00</u> = \$ <u>144,535.00</u>
	g.	Optional Performance Incentive Program (5)	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	h.	Performance Pay (5)	\$	<u>0.00</u>	- \$	<u>0.00</u> = \$ <u>0.00</u>
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h]				= \$ <u>144,535.00</u>
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>2,000,000.00</u>
8.	a.	FY 2010 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>130,371,957.93</u>
	b.	Growth Adjustment (FY 2010 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>5,214,878.32</u>
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)				\$ <u>2,000,000.00</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 2010 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>2,000,000.00</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 BUDG 75.
- (3) Actual expenditures should be based on the following:

(a) For budget adoption, use FY 2010 actual expenditures to date plus estimated expenditures for the remainder of the 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 and 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		\$	0.00
II.	Actual Debt Service Tuition (1)	\$	0.00	
III.	Debt Service Tuition Limit (2)	\$	150.00	\$ 150.00
IV.	Tuition Out Per Student	\$	0.00	\$ 0.00
		(line II - line III)		(line I + lesser of line II or line III)
V.	Tuition Out High School Count (3)		0.00	
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 pupil's district of residence pays tuition to other districts for more than 750, but less than 1,001 pupils. (ARS §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 (ARS §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 100th day ADM for FY 2010 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)	\$	125,849,061.39	
B. Capital Outlay Revenue Limit (from Work Sheet H, line VII.G)	+ \$	6,730,434.00	
C. Soft Capital Allocation (from Work Sheet I, line V.G)	+ \$	5,728,085.78	
D. FY 2011 Equalization Assistance Before Adjustments (Lines A+B+C)	= \$	138,307,581.17	
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)	- \$	0.00	
F. FY 2011 Equalization Assistance (I.D - I.E)	= \$	138,307,581.17	

Part II. CASH BALANCE CARRY FORWARD

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	\$	0.00	
2. Budget Balance Carryforward (from Worksheet M, line 12)	- \$	2,000,000.00	
3. Remaining M&O Cash Balance (line A.1 - line A.2)	= \$	-2,000,000.00	
4. M&O Cash balance remaining that is made up of Impact Aid revenue (to work Sheet L, line VI.A) (1)	- \$	0.00	
5. Total Remaining M&O Cash Balance	= \$	-2,000,000.00	
B. Maximum RCL Addition that may be Authorized by County School Superintendent:			
(1) The amount on line A.5 or	\$	0.00	
(2) 10% of the FY 2011 RCL (from Work Sheet E, line VIII or Work Sheet F, line IV)	\$	0.00	
(3) 5% of the FY 2011 RCL calculated pursuant to ARS §15-482 (2)	+ \$	0.00	
(4) Line B.2 plus B.3	= \$	0.00	
(5) The lesser of line B.1 or B.4 (to Budget, Page 7, Line 7)	\$	0.00	

(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 MO 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.