



FY 2011
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD
We hereby certify that the Budget for the Fiscal Year 2011 was

PROPOSED 6/29/2010
ADOPTED 7/13/2010
REVISED 5/10/2011
Date

MARK PHELPS, PRESIDENT
CINDY BLAIR, MEMBER
TERRY NEWMAN, MEMBER
MICHELLE GONZALES-CASTRO, MEMBER
FRED ROYBAL, MEMBER
SIGNED SIGNED

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

5/10/2011 contain(s) the data for the budget described above.

Superintendent Business Manager

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

1. Total Budgeted Revenues for Fiscal Year 2010 \$ 10,183,309

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

Table with 4 columns: Source (Local, Intermediate, State, Federal, TOTAL), Amount, and Total. Local: 1,305,244; Intermediate: 365,000; State: 6,086,783; Federal: 1,831,864; TOTAL: 9,588,891

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

Table with 3 columns: Tax Rate Category, Current FY 2010, Est. Budget FY 2011. Primary Tax Rate: 5.9071, 5.9129. Secondary Tax Rates: M&O Override .0000, Special K-3 Program Override .0000, Special Program Override .0000, Capital Override .0000, Class A Bonds .0179, Class B Bonds .0000, JTED .0000, Total Secondary Tax Rate .0179, .0000

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

Table with 2 columns: Description, Amount. 1. General Budget Limit (from Budget, page 7, line 10) \$ 5,942,555; 2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12) \$ 491,404; 3. Soft Capital Allocation Limit (from Budget, page 8, line B.12) \$ 257,748; 4. Subtotal (line A.1 + A.2 + A.3) \$ 6,691,707; 5. Federal Projects (from Budget page 6, line 18) \$ 1,976,952; 6. Impact Aid Fund Budget (from Budget, Federal Projects, page 6, line 16) \$ 0; 7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A.6) \$ 8,668,659

B. BUDGETED EXPENDITURES

Table with 2 columns: Description, Amount. 1. Maintenance and Operation (from Budget page 1, line 31) \$ 5,942,555; 2. Unrestricted Capital Outlay (from Budget page 4, line 10) \$ 491,404; 3. Soft Capital Allocation (from Budget page 4, line 19) \$ 257,748; 4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3) \$ 6,691,707 (This line cannot exceed line A.4)

Fund 001 (M & O)

MAINTENANCE AND OPERATION FUND

EXPENDITURES		No. of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease	
		Current FY	Budget FY						Current FY 2010	Budget FY 2011		
		100 Regular Education										
1000 Classroom Instruction	1.	84.00	54.00	2,053,127	417,854	13,185	77,730	142,254	3,055,601	2,704,151	-11.5%	1.
2000 Support Services												
2100 Students	2.	5.00	7.00	178,333	38,000	0	1,775	0	262,255	218,108	-16.8%	2.
2200 Instructional Staff	3.	6.00	4.00	83,096	14,050	0	1,200	585	106,646	98,931	-7.2%	3.
2300 General Administration	4.	4.00	4.00	223,038	22,600	42,828	500	8,535	257,016	297,501	15.8%	4.
2400 School Administration	5.	10.00	7.00	259,064	45,450	2,185	5,436	0	376,888	312,135	-17.2%	5.
2500 Central Services	6.	7.00	5.00	127,186	23,540	26,290	5,450	6,872	192,108	189,338	-1.4%	6.
2600 Operation & Maintenance of Plant	7.	24.66	18.00	446,764	72,400	290,455	321,173	2,700	1,120,322	1,133,492	1.2%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	2,112	29,337	0	31,449	31,449	0.0%	9.
5000 Debt Service (1)	10.							0	0	0	0.0%	10.
610 School-Sponsored Cocurricular Activities	11.	0.00	0.00	30,200	5,000	0	0	0	30,200	35,200	16.6%	11.
620 School-Sponsored Athletics	12.	0.00	0.00	113,011	21,000	0	5,200	7,780	118,211	146,991	24.4%	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.	140.66	99.00	3,513,820	659,894	377,055	447,800	168,726	5,550,697	5,167,296	-6.9%	14.
200 Special Education												
1000 Classroom Instruction	15.	30.00	15.00	232,578	69,834	17,346	4,848	1,413	394,306	326,019	-17.3%	15.
2000 Support Services												
2100 Students	16.	1.00	2.00	37,209	7,770	16,898	2,566	0	90,248	64,443	-28.6%	16.
2200 Instructional Staff	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%	17.
2300 General Administration	18.	0.00	0.25	18,800	3,339	0	1,500	0	24,639	23,639	-4.1%	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	0	0	0	0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (Lines 15-23)	24.	31.00	17.25	288,587	80,943	34,244	8,914	1,413	509,193	414,101	-18.7%	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.	12.00	12.00	216,359	42,400	13,496	88,103	800	332,456	361,158	8.6%	26.
510 Desegregation (From Districtwide Desegregation Budget, page 2, line 44)	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
520 Special K-3 Program Override (From Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
530 Dropout Prevention Programs	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%	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.	183.66	128.25	4,018,766	783,237	424,795	544,818	170,939	6,392,346	5,942,555	-7.0%	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	0	0	0	1.
2. Emotional Disability	8,000	8,000	0	0	2.
3. Hearing Impairment	5,000	5,000	5,000	5,000	3.
4. Other Health Impairments	4,000	4,000	4,000	4,000	4.
5. Specific Learning Disability	230,283	230,283	153,191	153,191	5.
6. Mild, Moderate or Severe Mental Retardation	28,000	28,000	28,000	28,000	6.
7. Multiple Disabilities	20,801	20,801	20,801	20,801	7.
8. Multiple Disabilities with S.S.I.*	0	0	0	0	8.
9. Orthopedic Impairment	20,000	20,000	15,000	15,000	9.
10. Developmental Delay	20,000	20,000	15,000	15,000	10.
11. Preschool Severe Delay	6,000	6,000	6,000	6,000	11.
12. Speech / Language Impairment	38,000	38,000	38,000	38,000	12.
13. Traumatic Brain Injury	24,109	24,109	24,109	24,109	13.
14. Visual Impairment	0	0	0	0	14.
15. SUBTOTAL (Lines 1 through 14)	404,193	404,193	309,101	309,101	15.
16. Gifted Education	30,000	30,000	30,000	30,000	16.
17. Remedial Education	25,000	25,000	25,000	25,000	17.
18. ELL Incremental Costs	15,000	15,000	15,000	15,000	18.
19. ELL Compensatory Instruction	0	0	0	0	19.
20. Vocational and Technological Education	35,000	35,000	35,000	35,000	20.
21. Career Education	0	0	0	0	21.
22. TOTAL (Lines 15 through 21 Must equal total of lines 24 & 25, page 1)(1)	509,193	509,193	414,101	414,101	22.

* Severe Sensory Impairment

Proposed Ratios for Special Education (ARS §§15-903.E.1 and 15-764.A.5)	Teacher - Pupil	1 to	<u>10.00</u>
	Staff - Pupil	1 to	<u>14.00</u>

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

Current FY	Budget FY
85.00	77.00

M&O DETAIL BY OBJECT CODE

		Utilities 6411,6421 6531, 6621-25	Tuition Out Debt Svc 6565	Audit Services 6350	
1. Regular Education	*	433,886	0	35,365	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	1,000	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)		434,886	0	35,365	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.
12. Total (Lines 9-11)		434,886	0	35,365	12.

*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
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>1,000.600</u>	Attending	<u>1,093.443</u>
B. FY 2009 Average Daily Membership:	Resident	<u>1,048.688</u>	Attending	<u>1,130.708</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) 30,000
[This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §§210.17(a)]

Estimated Transportation Revenues for FY 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.

FUNDS 610 AND 625

UNRESTRICTED CAPITAL OUTLAY AND SOFT CAPITAL ALLOCATION FUNDS

Expenditures		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 (excluding 6900)	Totals		% Increase/ Decrease	
								Current FY 2010	Budget FY 2011		
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610											
1000 Instruction	2.	0	0	266,199			0	182,695	266,199	45.7%	2.
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	13,255			0	13,255	13,255	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.	0		20,993		0	0	20,618	20,993	1.8%	4.
2600 Operation & Maintenance of Plant	5.	0		32,257			1,150	23,407	33,407	42.7%	5.
2700 Student Transportation	6.	0		149,550			0	119,550	149,550	25.1%	6.
3000 Operation of Noninstructional Services (5)	7.	0		8,000			0	8,000	8,000	0.0%	7.
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	0.0%	8.
5000 Debt Service	9.				0	0		0	0	0.0%	9.
Total Unrestricted Capital Outlay Fund (Lines 2-9)	10.	0	0	490,254	0	0	1,150	367,525	491,404	33.7%	10.
Soft Capital Allocation Fund 625											
1000 Instruction	11.	0	137,027	116,327			4,394	294,974	257,748	-12.6%	11.
2000 Support Services											
2100, 2200 Students and Instructional Staff	12.	0	0	0			0	0	0	0.0%	12.
2300, 2400, 2500, 2900 Administration	13.	0		0		0	0	0	0	0.0%	13.
2600 Operation & Maintenance of Plant	14.	0		0			0	0	0	0.0%	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	0	0	0.0%	17.
5000 Debt Service	18.				0	0		0	0	0.0%	18.
Total Soft Capital Allocation Fund (Lines 11-18)	19.	0	137,027	116,327	0	0	4,394	294,974	257,748	-12.6%	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	0	950
6642 Textbooks	0	30,210
6643 Instructional Aids	0	105,867
6731 Furniture and Equipment	37,812	4,979
6734 Vehicles	130,000	0
6737 Tech Hardware and Software	79,775	34,437

Enter the amount budgeted in UCO and SCA for Food Service

8,000 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 0 and principal on bonds of 0

(4) Includes interest on Capital Equity Fund Loans of 0, interest on capital leases of 0 and interest on bonds of 0

FUNDS 630, 690, and 695

BOND BUILDING AND CAPITAL FUNDS

Expenditures	Salaries 6100	Employee Benefits 6200	Property (1) 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease	Renovation (2)	New Construction (2)
							Current FY 2010	Budget FY 2011			
Bond Building Fund 630											
1000 Instruction 1.			0			0	0	0	0.0%		
2000 Support Services											
2100, 2200 Students and Instructional Staff 2.			0			0	0	0	0.0%		
2300, 2400, 2500, 2900 Administration 3.			0			0	0	0	0.0%		
2600 Operation & Maintenance of Plant 4.			0			0	0	0	0.0%		
2700 Student Transportation 5.			0			0	0	0	0.0%		
3000 Operation of Noninstructional Services 6.			0			0	0	0	0.0%		
4000 Facilities Acquisition and Construction 7.	0	0	0			0	0	0	0.0%		
5000 Debt Service 8.				0	0		0	0	0.0%		
Total Bond Building Fund Expenditures (Lines 1-8) 9.	0	0	0	0	0	0	0	0	0.0%	0	0
Building Renewal Fund 690											
1000 Instruction 10.			0			0	0	0	0.0%		
2000 Support Services											
2100, 2200 Students and Instructional Staff 11.			0			0	0	0	0.0%		
2300, 2400, 2500, 2900 Administration 12.			0			0	0	0	0.0%		
2600 Operation & Maintenance of Plant 13.	0	0	0			50	3,473	50	-98.6%		
2700 Student Transportation 14.			0			0	0	0	0.0%		
3000 Operation of Noninstructional Services 15.			0			0	0	0	0.0%		
4000 Facilities Acquisition and Construction 16.	0	0	0			0	0	0	0.0%		
5000 Debt Service 17.				0	0		0	0	0.0%		
Total Building Renewal Fund Expenditures (Lines 10-17) 18.	0	0	0	0	0	50	3,473	50	-98.6%	0	0
New School Facilities Fund 695											
1000 Instruction 19.			0			0	0	0	0.0%		
2000 Support Services											
2100, 2200 Students and Instructional Staff 20.			0			0	0	0	0.0%		
2300, 2400, 2500, 2900 Administration 21.			0			0	0	0	0.0%		
2600 Operation & Maintenance of Plant 22.			0			0	0	0	0.0%		
2700 Student Transportation 23.			0			0	0	0	0.0%		
3000 Operation of Noninstructional Services 24.			0			0	0	0	0.0%		
4000 Facilities Acquisition and Construction 25.	0	0	0			0	0	0	0.0%		
5000 Debt Service 26.				0	0		0	0	0.0%		
Total New School Facilities Fund Expenditures (Lines 19-26) 27.	0	0	0	0	0	0	0	0	0.0%	0	0

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

**CALCULATION OF 2011 GENERAL BUDGET LIMIT
(ARS §15-947.C)**

		A	B
		Maintenance and Operation	Unrestricted Capital Outlay
1. (a) FY 2011 Revenue Control Limit (RCL) (from Work Sheet E, line VIII or Work Sheet F, line IV) \$	5,290,494		
* (b) Plus adjustment for growth (1)	25,545		
* (c) Increase or (decrease) in 03 District High School Tuition Payments (ARS §15-905.J) (1)			
(d) Adjusted RCL	\$ 5,316,039	\$ 5,316,039	\$
2. FY 2011 Capital Outlay Revenue Limit (CORL) (ARS §15-961) (from Work Sheet H, line VII.G)	\$ 275,047	\$ 72,000	\$ 203,047
3. FY 2011 Override Authorization (ARS §§ 15-481 and 15-482) (2)			
* (a) Maintenance and Operation (3)			
* (b) Unrestricted Capital Outlay (3)			
* (c) Special Program (3) (4)			
* 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		321,904	38,554
(b) Other Arizona Districts			
(c) Out-of-State Districts			
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)			
(b) Tuition Out Debt Service (from all Work Sheets 0, line VI) (ARS §15-910.L)			
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (ARS §15-943.01)		231,165	
(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)		1,447	
(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)			
* (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)			
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)		<u>\$5,942,555</u>	
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)			<u>\$241,601</u>

*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 §15-910.K, the total amount of desegregation expenditures budgeted in the M&O and UCO Funds cannot exceed the amount budgeted in FY 2010.
- (8) Excess property tax valuation judgment per A.R.S. §§42-16213 and 16214 should also be included on page 1, line 10.

**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>363,367</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>363,367</u>
4. Amount Budgeted in Fund 610 in FY 2010 (from FY 2010 latest revised Budget, page 4, line 10)	\$ <u>367,525</u>
5. Lesser of Lines A.3 or A.4	\$ <u>363,367</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>114,898</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>248,469</u>
8. Interest Earned in Fund 610 in FY 2010	\$ <u>1,334</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>241,601</u>
12. FY 2011 Unrestricted Capital Budget Limit (lines A.7 through A.11)(2)	\$ <u>491,404</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>298,394</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>298,394</u>
4. Amount Budgeted in Fund 625 in FY 2010 (from FY 2010 latest revised Budget, page 4, line 19)	\$ <u>298,394</u>
5. Lesser of Lines B.3 or B.4	\$ <u>298,394</u>
6. FY 2010 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year end.)	\$ <u>113,818</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>184,576</u>
8. Interest Earned in Fund 625 in FY 2010	\$ <u>1,971</u>
9. Soft Capital Allocation (from Work Sheet I, line V.G)	\$ <u>234,851</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>-163,650</u>
12. FY 2011 Soft Capital Allocation Limit (Add lines B.7 through B.11)(3)	\$ <u>257,748</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>809,024</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>372,551</u>
3. Unexpended Budget Balance in Classroom Site Fund (Line C.1 minus Line C.2)	\$ <u>436,473</u>
4. Interest Earned in the Classroom Site Fund in FY 2010	\$ <u>3,120</u>
5. FY 2011 Classroom Site Fund Allocation (provided by ADE, based on \$120)(4)	\$ <u>154,078</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>593,670</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.