



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

Adopted

Version

BY THE GOVERNING BOARD

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

Proposed 6/27/2011
Adopted 7/12/2011
Revised
Date

SIGNED SIGNED

The budget file(s) for FY 2012 sent to the Arizona Department of Education, via the internet, on

7/12/2011 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

District Contact Employee:

John Ryan

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

Table with 3 columns: Item, Amount, and Total. Includes Total Budgeted Revenues for Fiscal Year 2011 (\$9,588,891) and Estimated Revenues by Source for Fiscal Year 2012 (excluding property taxes).

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

Table with 3 columns: Tax Category, Current FY 2011, and Est. Budget FY 2012. Lists Primary Tax Rate, Secondary Tax Rates (M&O Override, Special K-3 Program Override, etc.), and Total Secondary Tax Rate.

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

Table with 2 columns: Item and Amount. Lists General Budget Limit, Unrestricted Capital Budget Limit, Soft Capital Allocation Limit, Subtotal, Federal Projects, Title VIII-Impact Aid, and Total Aggregate School District Budget Limit.

B. BUDGETED EXPENDITURES

Table with 2 columns: Item and Amount. Lists Maintenance and Operation, Unrestricted Capital Outlay, Soft Capital Allocation, and Total Budget Subject to Budget Limits.

**FUND 001 (M&O)**

**MAINTENANCE AND OPERATION FUND**

| Expenditures   |     | No. of Personnel      |           | Salaries<br>6100 | Employee Benefits<br>6200 | Purchased Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Debt Service and Miscellaneous<br>6800 | Totals             |                   | % Increase/<br>Decrease |     |
|--|-----|-----------------------|-----------|------------------|---------------------------|---|------------------|--|--------------------|-------------------|-------------------------|-----|
|  |     | Current FY            | Budget FY |                  |                           |   |                  |  | Current FY<br>2011 | Budget FY<br>2012 |                         |     |
|  |     | 100 Regular Education |           |                  |                           |   |                  |  |                    |                   |                         |     |
| 1000 Classroom Instruction   | 1.  | 54.00                 | 54.00     | 2,051,292        | 300,256                   | 13,185                                    | 107,606          | 42,254                                 | 2,704,151          | 2,514,594         | -7.0%                   | 1.  |
| 2000 Support Services  |     |                       |           |                  |                           |   |                  |  |                    |                   |                         |     |
| 2100 Students  | 2.  | 7.34                  | 7.34      | 178,333          | 38,000                    | 0   | 1,775            | 0                                      | 218,108            | 218,108           | 0.0%                    | 2.  |
| 2200 Instructional Staff   | 3.  | 4.00                  | 4.00      | 83,096           | 14,050                    | 0   | 1,200            | 585                                    | 98,931             | 98,931            | 0.0%                    | 3.  |
| 2300 General Administration  | 4.  | 4.00                  | 4.00      | 197,192          | 22,600                    | 44,681                                    | 500              | 8,517                                  | 297,501            | 273,490           | -8.1%                   | 4.  |
| 2400 School Administration   | 5.  | 7.00                  | 7.00      | 129,784          | 45,450                    | 2,185                                     | 5,436            | 250                                    | 312,135            | 183,105           | -41.3%                  | 5.  |
| 2500 Central Services  | 6.  | 5.00                  | 5.00      | 127,186          | 23,540                    | 26,290                                    | 5,450            | 6,872                                  | 189,338            | 189,338           | 0.0%                    | 6.  |
| 2600 Operation & Maintenance of Plant  | 7.  | 18.00                 | 18.00     | 446,764          | 72,400                    | 161,677                                   | 321,173          | 2,700                                  | 1,133,492          | 1,004,714         | -11.4%                  | 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.  |
| 610 School-Sponsored Cocurricular Activities   | 10. | 0.00                  | 0.00      | 30,200           | 5,000                     | 0   | 0                | 0                                      | 35,200             | 35,200            | 0.0%                    | 10. |
| 620 School-Sponsored Athletics   | 11. | 0.00                  | 0.00      | 113,011          | 21,000                    | 0   | 5,200            | 7,780                                  | 146,991            | 146,991           | 0.0%                    | 11. |
| 630, 700, 800, 900 Other Programs  | 12. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 12. |
| Regular Education Subsection Subtotal (lines 1-12)   | 13. | 99.34                 | 99.34     | 3,356,859        | 542,296                   | 250,130                                   | 477,676          | 68,959                                 | 5,167,296          | 4,695,920         | -9.1%                   | 13. |
| 200 Special Education  |     |                       |           |                  |                           |   |                  |  |                    |                   |                         |     |
| 1000 Classroom Instruction   | 14. | 15.00                 | 15.00     | 230,338          | 52,099                    | 17,346                                    | 4,848            | 1,413                                  | 326,019            | 306,044           | -6.1%                   | 14. |
| 2000 Support Services  |     |                       |           |                  |                           |   |                  |  |                    |                   |                         |     |
| 2100 Students  | 15. | 2.00                  | 2.00      | 63,202           | 17,625                    | 1,025                                     | 2,566            | 0                                      | 64,443             | 84,418            | 31.0%                   | 15. |
| 2200 Instructional Staff   | 16. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 16. |
| 2300 General Administration  | 17. | 0.25                  | 0.25      | 18,800           | 3,339                     | 0   | 1,500            | 0                                      | 23,639             | 23,639            | 0.0%                    | 17. |
| 2400 School Administration   | 18. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 18. |
| 2500 Central Services  | 19. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 19. |
| 2600 Operation & Maintenance of Plant  | 20. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 20. |
| 2900 Other   | 21. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 21. |
| 3000 Operation of Noninstructional Services  | 22. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 22. |
| Subtotal (lines 14-22)   | 23. | 17.25                 | 17.25     | 312,340          | 73,063                    | 18,371                                    | 8,914            | 1,413                                  | 414,101            | 414,101           | 0.0%                    | 23. |
| 300 Special Education Disability ESEA, Title VIII<br>(from Supplement, page 1, line 10)                        | 24. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 24. |
| 400 Pupil Transportation   | 25. | 12.00                 | 12.00     | 216,359          | 42,400                    | 13,496                                    | 88,103           | 800                                    | 361,158            | 361,158           | 0.0%                    | 25. |
| 510 Desegregation (from Districtwide Desegregation<br>Budget, page 2, line 44)                                 | 26. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 26. |
| 520 Special K-3 Program Override<br>(from Supplement, page 1, line 20)   | 27. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 27. |
| 530 Dropout Prevention Programs  | 28. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 28. |
| 540 Joint Career and Technical Education and Vocational<br>Education Center (from Supplement, page 1, line 30) | 29. | 0.00                  | 0.00      | 0                | 0                         | 0   | 0                | 0                                      | 0                  | 0                 | 0.0%                    | 29. |
| Total Expenditures (lines 13, and 23-29)<br>(Cannot exceed page 7, line 10)                                    | 30. | 128.59                | 128.59    | 3,885,558        | 657,759                   | 281,997                                   | 574,694          | 71,172                                 | 5,942,555          | 5,471,179         | -7.9%                   | 30. |

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

| (A.R.S. §§15-761 and 15-903)   | Program 200 | Total      | Program 200 | Total     |     |
|--|-------------|------------|-------------|-----------|-----|
|  | Current FY  | Current FY | Budget FY   | Budget FY |     |
| 1. Autism  | 0           | 0          | 0           | 0         | 1.  |
| 2. Emotional Disability  | 0           | 0          | 7,500       | 7,500     | 2.  |
| 3. Hearing Impairment  | 5,000       | 5,000      | 0           | 0         | 3.  |
| 4. Other Health Impairments  | 4,000       | 4,000      | 4,000       | 4,000     | 4.  |
| 5. Specific Learning Disability  | 153,191     | 153,191    | 200,101     | 200,101   | 5.  |
| 6. Mild, Moderate or Severe Intell. Disab.*                                | 28,000      | 28,000     | 27,500      | 27,500    | 6.  |
| 7. Multiple Disabilities   | 20,801      | 20,801     | 20,000      | 20,000    | 7.  |
| 8. Multiple Disabilities with S.S.I.**                                     | 0           | 0          | 0           | 0         | 8.  |
| 9. Orthopedic Impairment   | 15,000      | 15,000     | 0           | 0         | 9.  |
| 10. Developmental Delay  | 15,000      | 15,000     | 20,000      | 20,000    | 10. |
| 11. Preschool Severe Delay   | 6,000       | 6,000      | 0           | 0         | 11. |
| 12. Speech/Language Impairment   | 38,000      | 38,000     | 30,000      | 30,000    | 12. |
| 13. Traumatic Brain Injury   | 24,109      | 24,109     | 0           | 0         | 13. |
| 14. Visual Impairment  | 0           | 0          | 0           | 0         | 14. |
| 15. Subtotal (lines 1 through 14)  | 309,101     | 309,101    | 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 23 & 24, page 1) | 414,101     | 414,101    | 414,101     | 414,101   | 22. |

\* Intellectual Disability (formerly Mental Retardation)

\*\* Severe Sensory Impairment

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 10  
 Staff-Pupil 1 to 14

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

| Current FY | Budget FY |
|------------|-----------|
| 77.00      | 75.00     |

**M&O DETAIL BY OBJECT CODE**

|   |     | Utilities<br>6411, 6421,<br>6531, 6621-25 | Tuition Out<br>Debt Svc.<br>6565 | Audit<br>Services<br>6350 |     |
|---|-----|---|----------------------------------|---------------------------|-----|
| 1. Regular Education                          | *   | 433,886                                   | 0                                | 35,500                    | 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 & Tech. Ed. & Voc. Ed.        | 540 | 0   | 0                                | 0                         | 8.  |
| 9. Subtotal (lines 1-8)                       |     | 434,886                                   | 0                                | 35,500                    | 9.  |
| 10. School Plant Lease over 1 yr. 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                                | 35,500                    | 12. |

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

**FY 2012 Performance Pay (A.R.S. §15-920)**

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

**Average Daily Membership**

A. FY 2011 Average Daily Membership: Resident 880.423 Attending 974.778  
 B. FY 2010 Average Daily Membership: Resident 1,000.600 Attending 1,093.443

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

Enter the amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 31,449  
 (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 2012**

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

| Expenditures  | Salaries<br>6100 | Employee Benefits<br>6200 | Purchased Services<br>6300, 6400,<br>6500 (1) | Supplies<br>6600 | Other Interest<br>6850 | Totals             |                   | %<br>Increase/<br>Decrease |
|---|------------------|---------------------------|---|------------------|------------------------|--------------------|-------------------|----------------------------|
|   |                  |                           |   |                  |                        | Current FY<br>2011 | Budget FY<br>2012 |                            |
| <b>Classroom Site Fund 011 - Base Salary</b>            |                  |                           |   |                  |                        |                    |                   |                            |
| 100 Regular Education                                   |                  |                           |   |                  |                        |                    |                   |                            |
| 1000 Classroom Instruction                              | 1. 49,785        | 22,417                    |   |                  |                        | 99,945             | 72,202            | -27.8%                     |
| 2100 Support Services - Students                        | 2. 7,787         | 1,275                     |   |                  |                        | 9,062              | 9,062             | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 3. 0             | 0                         |   |                  |                        | 0                  | 0                 | 0.0%                       |
| Program 100 Subtotal (lines 1-3)                        | 4. 57,572        | 23,692                    |   |                  |                        | 109,007            | 81,264            | -25.5%                     |
| 200 Special Education                                   |                  |                           |   |                  |                        |                    |                   |                            |
| 1000 Classroom Instruction                              | 5. 8,100         | 605                       |   |                  |                        | 8,705              | 8,705             | 0.0%                       |
| 2100 Support Services - Students                        | 6. 0             | 0                         |   |                  |                        | 0                  | 0                 | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 7. 0             | 0                         |   |                  |                        | 0                  | 0                 | 0.0%                       |
| Program 200 Subtotal (lines 5-7)                        | 8. 8,100         | 605                       |   |                  |                        | 8,705              | 8,705             | 0.0%                       |
| Other Programs (Specify) _____                          |                  |                           |   |                  |                        |                    |                   |                            |
| 1000 Classroom Instruction                              | 9. 0             | 0                         |   |                  |                        | 0                  | 0                 | 0.0%                       |
| 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. 0            | 0                         |   |                  |                        | 0                  | 0                 | 0.0%                       |
| Total Expenditures (lines 4, 8, and 12)                 | 13. 65,672       | 24,297                    |   |                  | 0                      | 117,713            | 89,969            | -23.6%                     |
| <b>Classroom Site Fund 012 - Performance Pay</b>        |                  |                           |   |                  |                        |                    |                   |                            |
| 100 Regular Education                                   |                  |                           |   |                  |                        |                    |                   |                            |
| 1000 Classroom Instruction                              | 14. 133,902      | 20,457                    |   |                  |                        | 213,576            | 154,359           | -27.7%                     |
| 2100 Support Services - Students                        | 15. 4,174        | 729                       |   |                  |                        | 4,904              | 4,904             | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 16. 2,087        | 365                       |   |                  |                        | 2,452              | 2,452             | 0.0%                       |
| Program 100 Subtotal (lines 14-16)                      | 17. 140,163      | 21,551                    |   |                  |                        | 220,932            | 161,715           | -26.8%                     |
| 200 Special Education                                   |                  |                           |   |                  |                        |                    |                   |                            |
| 1000 Classroom Instruction                              | 18. 16,697       | 2,720                     |   |                  |                        | 19,417             | 19,417            | 0.0%                       |
| 2100 Support Services - Students                        | 19. 0            | 0                         |   |                  |                        | 0                  | 0                 | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 20. 0            | 0                         |   |                  |                        | 0                  | 0                 | 0.0%                       |
| Program 200 Subtotal (lines 18-20)                      | 21. 16,697       | 2,720                     |   |                  |                        | 19,417             | 19,417            | 0.0%                       |
| Other Programs (Specify) _____                          |                  |                           |   |                  |                        |                    |                   |                            |
| 1000 Classroom Instruction                              | 22. 0            | 0                         |   |                  |                        | 0                  | 0                 | 0.0%                       |
| 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. 0            | 0                         |   |                  |                        | 0                  | 0                 | 0.0%                       |
| Total Expenditures (lines 17, 21, and 25)               | 26. 156,860      | 24,272                    |   |                  | 0                      | 240,349            | 181,132           | -24.6%                     |
| <b>Classroom Site Fund 013 - Other</b>                  |                  |                           |   |                  |                        |                    |                   |                            |
| 100 Regular Education                                   |                  |                           |   |                  |                        |                    |                   |                            |
| 1000 Classroom Instruction                              | 27. 139,760      | 29,736                    | 0   | 0                |                        | 225,215            | 169,496           | -24.7%                     |
| 2100 Support Services - Students                        | 28. 6,987        | 1,650                     | 0   | 0                |                        | 8,637              | 8,637             | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 29. 0            | 0                         | 0   | 0                |                        | 0                  | 0                 | 0.0%                       |
| Program 100 Subtotal (lines 27-29)                      | 30. 146,747      | 31,386                    | 0   | 0                |                        | 233,852            | 178,133           | -23.8%                     |
| 200 Special Education                                   |                  |                           |   |                  |                        |                    |                   |                            |
| 1000 Classroom Instruction                              | 31. 1,630        | 127                       | 0   | 0                |                        | 1,757              | 1,757             | 0.0%                       |
| 2100 Support Services - Students                        | 32. 0            | 0                         | 0   | 0                |                        | 0                  | 0                 | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 33. 0            | 0                         | 0   | 0                |                        | 0                  | 0                 | 0.0%                       |
| Program 200 Subtotal (lines 31-33)                      | 34. 1,630        | 127                       | 0   | 0                |                        | 1,757              | 1,757             | 0.0%                       |
| 530 Dropout Prevention Programs                         |                  |                           |   |                  |                        |                    |                   |                            |
| 1000 Classroom Instruction                              | 35. 0            | 0                         | 0   | 0                |                        | 0                  | 0                 | 0.0%                       |
| Other Programs (Specify) _____                          |                  |                           |   |                  |                        |                    |                   |                            |
| 1000 Classroom Instruction                              | 36. 0            | 0                         | 0   | 0                |                        | 0                  | 0                 | 0.0%                       |
| 2100, 2200 Support Serv. Students & Instructional Staff | 37. 0            | 0                         | 0   | 0                |                        | 0                  | 0                 | 0.0%                       |
| Other Programs Subtotal (lines 36-37)                   | 38. 0            | 0                         | 0   | 0                |                        | 0                  | 0                 | 0.0%                       |
| Total Expenditures (lines 30, 34, 35, and 38)           | 39. 148,377      | 31,513                    | 0   | 0                | 0                      | 235,609            | 179,890           | -23.7%                     |
| Total Classroom Site Funds (lines 13, 26, and 39)       | 40. 370,909      | 80,081                    | 0   | 0                | 0                      | 593,670            | 450,990           | -24.0%                     |

(1) For FY 2012, the district has budgeted \$ \_\_\_\_\_ 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

**FUNDS 610 AND 625**

**UNRESTRICTED CAPITAL OUTLAY AND SOFT CAPITAL ALLOCATION FUNDS**

| Expenditures                                       |     | Rentals<br>6440 | Library Books,<br>Textbooks,<br>& Instructional<br>Aids (2)<br>6641-6643 | Property (2)<br>6700 | Redemption of<br>Principal (3)<br>6830 | Interest (4)<br>6840, 6850 | All Other<br>Object Codes<br>(UCO & SCA type<br>excluding 6900) | All Other<br>Object Codes<br>(M&O Type<br>excluding 6900) | Totals                |                      | %<br>Increase/<br>Decrease |
|--|-----|-----------------|--|----------------------|--|----------------------------|---|---|-----------------------|----------------------|----------------------------|
|  |     |                 |  |                      |  |                            |   |   | Current<br>FY<br>2011 | Budget<br>FY<br>2012 |                            |
| <b>Unrestricted Capital Outlay Override (1)</b>    | 1.  | 0               | 0  | 0                    | 0                                      | 0                          | 0   | 0   | 0                     | 0                    | 0.0%                       |
| <b>Unrestricted Capital Outlay Fund 610</b>        |     |                 |  |                      |  |                            |   |   |                       |                      |                            |
| 1000 Instruction                                   | 2.  | 0               | 0  | 166,099              |  |                            | 0   |   | 266,199               | 166,099              | -37.6%                     |
| 2000 Support Services                              |     |                 |  |                      |  |                            |   |   |                       |                      |                            |
| 2100, 2200 Students and Instructional Staff        | 3.  | 0               | 0  | 13,255               |  |                            | 0   |   | 13,255                | 13,255               | 0.0%                       |
| 2300, 2400, 2500, 2900 Administration              | 4.  | 0               |  | 20,993               |  | 0                          | 0   |   | 20,993                | 20,993               | 0.0%                       |
| 2600 Operation & Maintenance of Plant              | 5.  | 0               |  | 32,257               |  |                            | 1,150   |   | 33,407                | 33,407               | 0.0%                       |
| 2700 Student Transportation                        | 6.  | 0               |  | 149,550              |  |                            | 0   |   | 149,550               | 149,550              | 0.0%                       |
| 3000 Operation of Noninstructional Services (5)    | 7.  | 0               |  | 8,000                |  |                            | 0   |   | 8,000                 | 8,000                | 0.0%                       |
| 4000 Facilities Acquisition and Construction       | 8.  | 0               |  | 0                    |  |                            | 0   |   | 0                     | 0                    | 0.0%                       |
| 5000 Debt Service                                  | 9.  |                 |  |                      | 0                                      | 0                          |   |   | 0                     | 0                    | 0.0%                       |
| Total Unrestricted Capital Outlay Fund (lines 2-9) | 10. | 0               | 0  | 390,154              | 0                                      | 0                          | 1,150   |   | 491,404               | 391,304              | -20.4%                     |
| <b>Soft Capital Allocation Fund 625</b>            |     |                 |  |                      |  |                            |   |   |                       |                      |                            |
| 1000 Instruction                                   | 11. | 0               | 147,526  | 116,327              |  |                            | 0   | 4,394   | 257,748               | 268,247              | 4.1%                       |
| 2000 Support Services                              |     |                 |  |                      |  |                            |   |   |                       |                      |                            |
| 2100, 2200 Students and Instructional Staff        | 12. | 0               | 0  | 0                    |  |                            | 0   | 0   | 0                     | 0                    | 0.0%                       |
| 2300, 2400, 2500, 2900 Administration              | 13. | 0               |  | 0                    |  | 0                          | 0   | 0   | 0                     | 0                    | 0.0%                       |
| 2600 Operation & Maintenance of Plant              | 14. | 0               |  | 0                    |  |                            | 0   | 0   | 0                     | 0                    | 0.0%                       |
| 2700 Student Transportation                        | 15. | 0               |  | 0                    |  |                            | 0   | 0   | 0                     | 0                    | 0.0%                       |
| 3000 Operation of Noninstructional Services (5)    | 16. | 0               |  | 0                    |  |                            | 0   | 0   | 0                     | 0                    | 0.0%                       |
| 4000 Facilities Acquisition and Construction       | 17. | 0               |  | 0                    |  |                            | 0   | 0   | 0                     | 0                    | 0.0%                       |
| 5000 Debt Service                                  | 18. |                 |  |                      | 0                                      | 0                          |   |   | 0                     | 0                    | 0.0%                       |
| Total Soft Capital Allocation Fund (lines 11-18)   | 19. | 0               | 147,526  | 116,327              | 0                                      | 0                          | 0   | 4,394   | 257,748               | 268,247              | 4.1%                       |

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

(2) Detail by object code:

|                               | Unrestricted<br>Capital Outlay | Soft Capital<br>Allocation |
|-------------------------------|--------------------------------|----------------------------|
| 6641 Library Books            | \$ -                           | \$ 950                     |
| 6642 Textbooks                | 0                              | 30,210                     |
| 6643 Instructional Aids       | 0                              | 116,366                    |
| 6731 Furniture and Equipment  | 37,812                         | 4,979                      |
| 6734 Vehicles                 | 130,000                        | 0                          |
| 6737 Tech Hardware & Software | 43,900                         | 34,437                     |

(3) Includes principal on Capital Equity Fund loans of \$ - , principal on capital leases of \$ - , and principal on bonds of \$ - .

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

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

Enter the amount budgeted in UCO and SCA for Food Service  
[Amounts will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

| Unrestricted<br>Capital Outlay | Soft Capital<br>Allocation |
|--------------------------------|----------------------------|
| \$ 8,000                       | \$ -                       |

**FUNDS 630, 690, and 695**

**BOND BUILDING AND CAPITAL FUNDS**

| Expenditures  | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Property<br>6700 | Redemption<br>of Principal<br>6830 | Other<br>Interest<br>6850 | All Other<br>Object Codes<br>(excluding 6900) | Totals             |                   | %<br>Increase/<br>Decrease | Renovation | New Construction |
|---|------------------|------------------------------|------------------|------------------------------------|---------------------------|---|--------------------|-------------------|----------------------------|------------|------------------|
|   |                  |                              |                  |                                    |                           |   | Current FY<br>2011 | Budget FY<br>2012 |                            |            |                  |
| <b>Bond Building Fund 630</b>                                   |                  |                              |                  |                                    |                           |   |                    |                   |                            |            |                  |
| 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                |
| <b>Building Renewal Fund 690</b>                                |                  |                              |                  |                                    |                           |   |                    |                   |                            |            |                  |
| 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  | 50                 | 50                | 0.0%                       |            |                  |
| 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  | 50                 | 50                | 0.0%                       | 0          | 0                |
| <b>New School Facilities Fund 695</b>                           |                  |                              |                  |                                    |                           |   |                    |                   |                            |            |                  |
| 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                |

**SPECIAL PROJECTS**

|     |  | NO. OF PERSONNEL |           | TOTAL ALL FUNCTIONS |           |           |
|-----|--|------------------|-----------|---------------------|-----------|-----------|
|     |  | Current FY       | Budget FY | Current FY          | Budget FY |           |
| 1.  | 100-130 ESEA Title I - Helping Disadvantaged Children        | 6000             | 17.43     | 14.43               | 772,835   | 608,823   |
| 2.  | 140-150 ESEA Title II - Prof. Dev. and Technology            | 6000             | 0.60      | 0.60                | 134,931   | 133,118   |
| 3.  | 160 ESEA Title IV - 21st Century Schools                     | 6000             | 0.00      | 0.00                | 0         | 0         |
| 4.  | 170-180 ESEA Title V - Promote Informed Parent Choice        | 6000             | 0.00      | 0.00                | 0         | 0         |
| 5.  | 190 ESEA Title III - Limited Eng. & Immigrant Students       | 6000             | 0.00      | 0.00                | 0         | 0         |
| 6.  | 200 ESEA Title VII - Indian Education                        | 6000             | 0.00      | 0.00                | 0         | 0         |
| 7.  | 210 ESEA Title VI - Flexibility and Accountability           | 6000             | 0.00      | 0.00                | 0         | 0         |
| 8.  | 220 IDEA Part B  | 6000             | 2.00      | 0.71                | 550,666   | 412,939   |
| 9.  | 230 Johnson-O'Malley   | 6000             | 0.00      | 0.00                | 9,393     | 9,393     |
| 10. | 240 Workforce Investment Act                                 | 6000             | 0.00      | 0.00                | 0         | 0         |
| 11. | 250 AEA - Adult Education                                    | 6000             | 0.00      | 0.00                | 0         | 0         |
| 12. | 260-270 Vocational Education - Basic Grants                  | 6000             | 0.00      | 0.00                | 45,849    | 45,849    |
| 13. | 280 ESEA Title X - Homeless Education                        | 6000             | 0.00      | 0.00                | 22,686    | 22,686    |
| 14. | 290 Medicaid Reimbursement                                   | 6000             | 0.00      | 0.00                | 223,000   | 223,000   |
| 15. | 3__ E-Rate   | 6000             | 0.00      | 0.00                | 28,739    | 28,739    |
| 16. | 3__ Impact Aid   | 6000             |           | 0.00                |           | 0         |
| 17. | 300-399 Other Federal Projects (Besides E-rate & Impact Aid) | 6000             | 0.00      | 0.00                | 206,515   | 207,254   |
| 18. | Total Federal Project Funds (lines 1-17)                     |                  | 20.03     | 15.74               | 1,994,613 | 1,691,801 |
| 19. | 400 Vocational Education                                     | 6000             | 0.00      | 0.00                | 14,763    | 14,857    |
| 20. | 410 Early Childhood Block Grant                              | 6000             | 0.00      | 0.00                | 0         | 0         |
| 21. | 420 Ext. School Yr. - Pupils with Disabilities               | 6000             | 0.00      | 0.00                | 0         | 0         |
| 22. | 425 Adult Basic Education                                    | 6000             | 0.00      | 0.00                | 0         | 0         |
| 23. | 430 Chemical Abuse Prevention Programs                       | 6000             | 0.00      | 0.00                | 0         | 0         |
| 24. | 435 Academic Contests  | 6000             | 0.00      | 0.00                | 0         | 0         |
| 25. | 450 Gifted Education   | 6000             | 0.00      | 0.00                | 0         | 0         |
| 26. | 455 Family Literacy Program                                  | 6000             | 0.00      | 0.00                | 0         | 0         |
| 27. | 460 Environmental Special Plate                              | 6000             | 0.00      | 0.00                | 0         | 0         |
| 28. | 465-499 Other State Projects                                 | 6000             | 0.00      | 0.00                | 81,007    | 81,007    |
| 29. | Total State Project Funds (lines 19-28)                      |                  | 0.00      | 0.00                | 95,770    | 95,863    |
| 30. | Total Special Projects (lines 18 and 29)                     |                  | 20.03     | 15.74               | 2,090,383 | 1,787,664 |

**FEDERAL PROJECTS**

**STATE PROJECTS**

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

|  | Current FY | Budget FY |         |
|--|------------|-----------|---------|
| 1. Teacher Compensation Increases                    | 6000       | 183,748   | 138,412 |
| 2. Class Size Reduction                              | 6000       | 0         | 0       |
| 3. Dropout Prevention Programs (M&O purposes)        | 6000       | 0         | 0       |
| 4. Instructional Improvement Programs (M&O purposes) | 6000       | 183,748   | 222,316 |
| 5. Total Instructional Improvement Fund (lines 1-4)  |            | 367,496   | 360,728 |

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

|                                       |  | Current FY | Budget FY |         |
|---------------------------------------|--|------------|-----------|---------|
| 1.                                    | 050 County, City, and Town Grants              | 6000       | 0         | 0       |
| 2.                                    | 071 Structured English Immersion (1)           | 6000       | 0         | 0       |
| 3.                                    | 072 Compensatory Instruction (1)               | 6000       | 0         | 0       |
| 4.                                    | 500 School Plant (Lease over 1 year) (2)       | 6000       | 20,000    | 25,000  |
| 5.                                    | 505 School Plant (Lease 1 year or less)        | 6000       | 0         | 0       |
| 6.                                    | 506 School Plant (Sale)                        | 6000       | 10,000    | 10,000  |
| 7.                                    | 510 Food Service                               | 6000       | 650,150   | 650,150 |
| 8.                                    | 515 Civic Center                               | 6000       | 185,500   | 185,500 |
| 9.                                    | 520 Community School                           | 6000       | 157,071   | 157,071 |
| 10.                                   | 525 Auxiliary Operations                       | 6000       | 200,000   | 200,000 |
| 11.                                   | 526 Extracurricular Activities Fees Tax Credit | 6000       | 177,612   | 202,612 |
| 12.                                   | 530 Gifts and Donations                        | 6000       | 78,655    | 78,655  |
| 13.                                   | 535 Career & Tech. Ed. & Voc. Ed. Projects     | 6000       | 0         | 0       |
| 14.                                   | 540 Fingerprint                                | 6000       | 0         | 0       |
| 15.                                   | 545 School Opening                             | 6000       | 0         | 0       |
| 16.                                   | 550 Insurance Proceeds                         | 6000       | 183,000   | 203,000 |
| 17.                                   | 555 Textbooks                                  | 6000       | 45,000    | 45,000  |
| 18.                                   | 565 Litigation Recovery                        | 6000       | 115,500   | 115,500 |
| 19.                                   | 570 Indirect Costs                             | 6000       | 114,404   | 114,404 |
| 20.                                   | 575 Unemployment Insurance                     | 6000       | 57,300    | 57,300  |
| 21.                                   | 580 Teacherage                                 | 6000       | 0         | 0       |
| 22.                                   | 585 Insurance Refund                           | 6000       | 0         | 0       |
| 23.                                   | 590 Grants and Gifts to Teachers               | 6000       | 30,000    | 30,000  |
| 24.                                   | 595 Advertisement                              | 6000       | 0         | 0       |
| 25.                                   | 596 Joint Technical Education                  | 6000       | 0         | 0       |
| 26.                                   | 620 Adjacent Ways                              | 6000       | 0         | 0       |
| 27.                                   | 639 Impact Aid Revenue Bond Building           | 6000       | 0         | 0       |
| 28.                                   | 640 School Plant - Special Construction        | 6000       | 0         | 0       |
| 29.                                   | 650 Gifts and Donations                        | 6000       | 0         | 0       |
| 30.                                   | 660 Condemnation                               | 6000       | 0         | 0       |
| 31.                                   | 665 Energy and Water Savings                   | 6000       | 0         | 0       |
| 32.                                   | 686 Emergency Deficiencies Correction          | 6000       | 0         | 0       |
| 33.                                   | 691 Building Renewal Grant                     | 6000       | 73,178    | 73,178  |
| 34.                                   | 700 Debt Service                               | 6000       | 0         | 0       |
| 35.                                   | 720 Impact Aid Revenue Bond Debt Service       | 6000       | 0         | 0       |
| 36.                                   | 750 Permanent                                  | 6000       | 0         | 0       |
| 37.                                   | Other _____                                    | 6000       | 24,324    | 24,324  |
| <b>INTERNAL SERVICE FUNDS 950-989</b> |  |            |           |         |
| 1.                                    | 9__ Self-Insurance                             | 6000       | 0         | 0       |
| 2.                                    | 955 Intergovernmental Agreements               | 6000       | 15,000    | 15,000  |
| 3.                                    | 9__ OPEB                                       | 6000       | 0         | 0       |
| 4.                                    | 9__ _____                                      | 6000       | 0         | 0       |

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

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

**CALCULATION OF FY 2012 GENERAL BUDGET LIMIT  
(A.R.S. §15-947.C)**

|     |   | <u>A.</u><br><u>Maintenance</u><br><u>and Operation</u> | <u>B.</u><br><u>Unrestricted</u><br><u>Capital Outlay</u> |
|-----|---|---|---|
| 1.  | (a) FY 2012 Revenue Control Limit (RCL)<br>(from Work Sheet E, line VIII, or Work Sheet F, line III)  | \$ 4,868,110  |   |
| *   | (b) Plus Adjustment for Growth (1)  | <u>0</u>  |   |
| *   | (c) Increase or (Decrease) in 03 District High School Tuition<br>Payments (A.R.S. §15-905.J) (1)  | <u>0</u>  |   |
|     | (d) Adjusted RCL  | \$ 4,868,110  | \$ 0  |
| 2.  | (a) FY 2012 Capital Outlay Revenue Limit (CORL) (from Work<br>Sheet H, lines VII.E.1 and VII.F.1)   | \$ 250,166  |   |
|     | (b) CORL Reduction for State Budget Adjustments (from Work<br>Sheet H, lines VII.E.2 and VII.F.2)   | <u>59,779</u>   |   |
| *   | (c) CORL Reduction for ASRS Employer Contribution Change<br>(from Work Sheet H, lines VII.E.3 and VII.F.3)  | <u>12,634</u>   |   |
|     | (d) Adjusted CORL   | \$ 177,753  | <u>127,753</u>  |
| 3.  | FY 2012 Override Authorization (A.R.S. §§15-481 and 15-482)   |   |   |
| *   | (a) Maintenance and Operation   | <u>0</u>  |   |
|     | (b) Unrestricted Capital Outlay   |   | <u>0</u>  |
| *   | (c) Special Program   | <u>0</u>  | <u>0</u>  |
| *4. | Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or<br>less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2) | <u>0</u>  | <u>0</u>  |
| *5. | Tuition Revenue (A.R.S. §§15-823 and 15-824)  |   |   |
|     | Local   |   |   |
|     | (a) Individuals and Other Private Sources   | <u>321,904</u>  | <u>38,554</u>   |
|     | (b) Other Arizona Districts   | <u>0</u>  | <u>0</u>  |
|     | (c) Out-of-State Districts and Other Governments  | <u>0</u>  | <u>0</u>  |
|     | State   |   |   |
|     | (d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)   | <u>0</u>  | <u>0</u>  |
| *6. | State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)   | <u>0</u>  | <u>0</u>  |
| *7. | Increase Authorized by County School Superintendent for Accommodation Schools<br>(not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)                                 | <u>0</u>  |   |
| 8.  | Budget Increase for:  |   |   |
|     | (a) Desegregation Expenditures (ARS §15-910.G-K)  | <u>0</u>  | <u>0</u>  |
| *   | (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)   | <u>0</u>  |   |
| *   | (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)  | <u>231,165</u>  |   |
|     | (d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)  | <u>0</u>  |   |
| *   | (e) Assistance for Education (A.R.S. §15-973.01) (1)  | <u>0</u>  | <u>0</u>  |
|     | (f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in<br>FY 2010 (A.R.S. §15-910.M)  | <u>0</u>  | <u>0</u>  |
| *   | (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)  | <u>0</u>  | <u>0</u>  |
| *   | (h) FY 2011 Career Ladder Unexpended Budget Carryforward (from Work<br>Sheet M, line 6.f) (A.R.S. §15-918.04.C)   | <u>0</u>  |   |
| *   | (i) FY 2011 Optional Performance Incentive Program Unexpended Budget<br>Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)  | <u>0</u>  |   |
| *   | (j) FY 2011 Performance Pay Unexpended Budget Carryforward (from Work<br>Sheet M, line 6.h) (A.R.S. §15-920)  | <u>0</u>  |   |
|     | (k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)   | <u>0</u>  |   |
| *   | (l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §15-947)   | <u>0</u>  |   |
| *9. | Adjustment to the General Budget Limit (A.R.S. §§15-105, 15-272, 15-905.M, 15-910.02,<br>and 15-915) (Do not use this line as a subtotal) (2)                                 | <u>0</u>  |   |
| 10. | FY 2012 General Budget Limit (column A, lines 1 through 9)<br>(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)  | \$ <u>5,471,179</u>                                     |   |
| 11. | Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8)<br>(A.R.S. §15-905.F) (to page 8, line A.11)   |   | \$ <u>166,307</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 2012.

- (1) For budget adoption, this line should be left blank.
- (2) This line can be used to adjust the FY 2012 GBL for any of the following: (1) reductions for (a) exceeding the prior year(s) GBL, (b) exceeding the prior year(s) M&O section of the Budget, (c) Early Graduation Scholarship, or (d) ASRS employer contribution change, or (2) reductions or increases due to (a) transfers to/from the EWS Fund, (b) A.R.S. §15-915 adjustments as approved by ADE, or (c) other adjustments as notified by ADE. NOTE: In accordance with Laws 2011, Ch. 29, §24, the Early Graduation Scholarship Program has been suspended for FY 2012.



**UNRESTRICTED CAPITAL BUDGET LIMIT, SOFT CAPITAL ALLOCATION LIMIT, AND CLASSROOM SITE FUND BUDGET LIMIT (A.R.S. §15-947.D and .E and A.R.S. §15-978)**

**CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT**

|       |   |                          |
|-------|---|--------------------------|
| A. 1. | <b>FY 2011 Unrestricted Capital Budget Limit (UCBL)</b><br>(from FY 2011 latest revised Budget, page 8, line A.12)                                      | \$ <u>491,404</u>        |
| 2.    | Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)  | \$ <u>0</u>              |
| 3.    | Adjusted Amount Available for FY 2011 Capital Expenditures (line A.1 + A.2)   | \$ <u>491,404</u>        |
| 4.    | Amount Budgeted in Fund 610 in FY 2011<br>(from FY 2011 latest revised Budget, page 4, line 10)   | \$ <u>491,404</u>        |
| 5.    | Lesser of lines A.3 or A.4  | \$ <u>491,404</u>        |
| 6.    | FY 2011 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)         | \$ <u>208,641</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>282,763</u>        |
| 8.    | Interest Earned in Fund 610 in FY 2011  | \$ <u>2,013</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 2012 (A.R.S. §15-905.M) (1)   | \$ <u>(59,779)</u>       |
| 11.   | Amount to be Used for Capital Expenditures (from page 7, line 11)   | \$ <u>166,307</u>        |
| 12.   | FY 2012 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)  | \$ <u><u>391,304</u></u> |

**CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT**

|       |   |                          |
|-------|---|--------------------------|
| B. 1. | FY 2011 Soft Capital Allocation Limit (SCAL)<br>(from FY 2011 latest revised Budget, page 8, line B.12)   | \$ <u>257,748</u>        |
| 2.    | Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)  | \$ <u>0</u>              |
| 3.    | Adjusted FY 2011 SCAL (line B.1 + B.2)  | \$ <u>257,748</u>        |
| 4.    | Amount Budgeted in Fund 625 in FY 2011 (from FY 2011 latest revised Budget, page 4, line 19)  | \$ <u>257,748</u>        |
| 5.    | Lesser of lines B.3 or B.4  | \$ <u>257,748</u>        |
| 6.    | FY 2011 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)         | \$ <u>103,490</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>154,258</u>        |
| 8.    | Interest Earned in Fund 625 in FY 2011  | \$ <u>1,180</u>          |
| 9.    | Soft Capital Allocation (from Work Sheet I, lines V.E.1 and V.F.1)  | \$ <u>212,734</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 2012 (A.R.S. §15-905.M) (3)   | \$ <u>(99,925)</u>       |
| 12.   | FY 2012 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)  | \$ <u><u>268,247</u></u> |

**CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT**

|       |  |                          |
|-------|--|--------------------------|
| C. 1. | FY 2011 Classroom Site Fund Budget Limit (from FY 2011 latest revised Budget, page 8, line C.7)  | \$ <u>593,670</u>        |
| 2.    | FY 2011 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ <u>280,810</u>        |
| 3.    | Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)  | \$ <u>312,860</u>        |
| 4.    | Interest Earned in the Classroom Site Fund in FY 2011  | \$ <u>1,832</u>          |
| 5.    | FY 2012 Classroom Site Fund Allocation (provided by ADE, based on \$120) (5)   | \$ <u>136,299</u>        |
| 6.    | Adjustments to FY 2012 Classroom Site Fund Budget Limit  | \$ <u>0</u>              |
| 7.    | FY 2012 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)  | \$ <u><u>450,990</u></u> |

- (1) This line can be used to adjust the FY 2012 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL, (b) exceeding the prior year(s) UCO section of the Budget, or (c) ASRS employer contribution change, or (2) reductions or increases due to (a) A.R.S. §15-915 adjustments as approved by ADE or (b) other adjustments as notified by ADE.
- (2) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (3) This line can be used to adjust the FY 2012 SCAL for any of the following: (1) reductions for (a) exceeding the prior year(s) SCAL, (b) state budget adjustments, or (c) ASRS employer contribution change, or (2) reductions or increases due to (a) A.R.S. §15-915 adjustments as approved by ADE or (b) other adjustments as notified by ADE.
- (4) The amount budgeted on page 4, line 19 cannot exceed this amount.
- (5) In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation.
- (6) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount.

Use the table below to calculate the amounts for Page 8, section C. These calculations need not be printed as an official part of the budget forms.

|  | <b>Fund 011</b> | <b>Fund 012</b> | <b>Fund 013</b> | <b>Payments to Charter Schools</b> | <b>Total Fund 010</b> |
|--|-----------------|-----------------|-----------------|------------------------------------|-----------------------|
| 1. FY 2011 Classroom Site Fund Budget Limit (from FY 2011 latest revised Budget, page 8, line 7 of the table)  | 117,713         | 240,349         | 235,609         | 0                                  | 593,670               |
| 2. FY 2011 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)  | 55,310          | 114,641         | 110,860         | 0                                  | 280,810               |
| 3. Unexpended Budget Balance (line 1 minus 2)  | 62,403          | 125,708         | 124,749         | 0                                  | 312,860               |
| 4. Interest Earned in FY 2011  | 307             | 904             | 621             | 0                                  | 1,832                 |
| 5. FY 2012 Classroom Site Fund Allocation (provided by ADE, based on \$120) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate. | 27,260          | 54,519          | 54,519          | 0                                  | 136,299               |
| 6. Adjustments to FY 2012 Classroom Site Fund Budget Limit *   | 0               | 0               | 0               | 0                                  | 0                     |
| 7. FY 2012 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **  | 89,969          | 181,131         | 179,890         | 0                                  | 450,990               |

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

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

**DISTRICT NAME** MAMMOTH/SAN MANUEL

**COUNTY** PINAL

**CTD NUMBER** 110208000

**VERSION** Adopted

FY 2012  
STATE OF ARIZONA



SUPPLEMENT  
TO  
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET  
FOR DISTRICTS THAT 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)

| M&O Fund Supplement   | No. of Personnel |           | Salaries<br>6100 | Employee Benefits<br>6200 | Purchased Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Debt Service and Miscellaneous<br>6800 | Totals          |                | % Increase/Decrease |
|---|------------------|-----------|------------------|---------------------------|---|------------------|--|-----------------|----------------|---------------------|
|   | Current FY       | Budget FY |                  |                           |   |                  |  | Current FY 2011 | Budget FY 2012 |                     |
| <b>Expenditures</b>   |                  |           |                  |                           |   |                  |  |                 |                |                     |
| <b>300 Special Education Disability ESEA, Title VIII</b>                          |                  |           |                  |                           |   |                  |  |                 |                |                     |
| 1000 Classroom Instruction  | 1.               | 0.00      | 0.00             | 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%                |
| 2200 Instructional Staff  | 3.               | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2300 General Administration   | 4.               | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2400 School Administration  | 5.               | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2500 Central Services   | 6.               | 0.00      | 0.00             | 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%                |
| 2900 Other  | 8.               | 0.00      | 0.00             | 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%                |
| Subtotal (lines 1-9) (to Budget, page 1, line 24)                                 | 10.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| <b>520 Special K-3 Program Override</b>   |                  |           |                  |                           |   |                  |  |                 |                |                     |
| 1000 Classroom Instruction  | 11.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2000 Support Services   |                  |           |                  |                           |   |                  |  |                 |                |                     |
| 2100 Students   | 12.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2200 Instructional Staff  | 13.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2300 General Administration   | 14.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2400 School Administration  | 15.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2500 Central Services   | 16.              | 0.00      | 0.00             | 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%                |
| 2900 Other  | 18.              | 0.00      | 0.00             | 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%                |
| Subtotal (lines 11-19) (to Budget, page 1, line 27)                               | 20.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| <b>540 Joint Career and Technical Education &amp; Vocational Education Center</b> |                  |           |                  |                           |   |                  |  |                 |                |                     |
| 1000 Classroom Instruction  | 21.              | 0.00      | 0.00             | 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%                |
| 2200 Instructional Staff  | 23.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2300 General Administration   | 24.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2400 School Administration  | 25.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |
| 2500 Central Services   | 26.              | 0.00      | 0.00             | 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%                |
| 2900 Other  | 28.              | 0.00      | 0.00             | 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%                |
| Subtotal (lines 21-29) (to Budget, page 1, line 29)                               | 30.              | 0.00      | 0.00             | 0                         | 0   | 0                | 0                                      | 0               | 0              | 0.0%                |

| Unrestricted Capital Outlay Fund Supplement                                       | Rentals<br>6440 | Library Books,<br>Textbooks, &<br>Instructional Aids<br>6641-6643 | Property<br>6700 | Redemption of<br>Principal<br>6830 | Interest<br>6840, 6850 | All Other<br>Object Codes<br>(excluding 6900) | Totals                |                      | %<br>Increase/<br>Decrease |
|---|-----------------|---|------------------|------------------------------------|------------------------|---|-----------------------|----------------------|----------------------------|
|   |                 |   |                  |                                    |                        |   | Current<br>FY<br>2011 | Budget<br>FY<br>2012 |                            |
| <b>Expenditures</b>   |                 |   |                  |                                    |                        |   |                       |                      |                            |
| <b>300 Special Education Disability ESEA, Title VIII</b>                          |                 |   |                  |                                    |                        |   |                       |                      |                            |
| 1000 Classroom Instruction 31.  | 0               | 0   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 2000 Support Services 32.   | 0               | 0   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 3000 Operation of Noninstructional Services 33.                                   | 0               |   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 4000 Facilities Acquisition & Construction 34.                                    | 0               |   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 5000 Debt Service 35.   |                 |   |                  | 0                                  | 0                      |   | 0                     | 0                    | 0.0%                       |
| Subtotal (lines 31-35) 36.  | 0               | 0   | 0                | 0                                  | 0                      | 0   | 0                     | 0                    | 0.0%                       |
| <b>520 Special K-3 Program Override</b>   |                 |   |                  |                                    |                        |   |                       |                      |                            |
| 1000 Classroom Instruction 37.  | 0               | 0   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 2000 Support Services 38.   | 0               | 0   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 3000 Operation of Noninstructional Services 39.                                   | 0               |   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 4000 Facilities Acquisition & Construction 40.                                    | 0               |   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 5000 Debt Service 41.   |                 |   |                  | 0                                  | 0                      |   | 0                     | 0                    | 0.0%                       |
| Subtotal (lines 37-41) 42.  | 0               | 0   | 0                | 0                                  | 0                      | 0   | 0                     | 0                    | 0.0%                       |
| <b>540 Joint Career and Technical Education &amp; Vocational Education Center</b> |                 |   |                  |                                    |                        |   |                       |                      |                            |
| 1000 Classroom Instruction 43.  | 0               | 0   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 2000 Support Services 44.   | 0               | 0   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 3000 Operation of Noninstructional Services 45.                                   | 0               |   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 4000 Facilities Acquisition & Construction 46.                                    | 0               |   | 0                |                                    |                        | 0   | 0                     | 0                    | 0.0%                       |
| 5000 Debt Service 47.   |                 |   |                  | 0                                  | 0                      |   | 0                     | 0                    | 0.0%                       |
| Subtotal (lines 43-47) 48.  | 0               | 0   | 0                | 0                                  | 0                      | 0   | 0                     | 0                    | 0.0%                       |
| <b>Total (lines 36, 42, &amp; 48)</b>   |                 |   |                  |                                    |                        |   |                       |                      |                            |
| <b>(Include in Fund 610 Budget, page 4, lines 2-9)</b> 49.                        | 0               | 0   | 0                | 0                                  | 0                      | 0   | 0                     | 0                    | 0.0%                       |

| English Language Learners Supplement                                    | No. of Personnel |           | Salaries<br>6100 | Employee Benefits<br>6200 | Purchased Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Property<br>6700 | Debt Service and Miscellaneous<br>6800 | Totals          |                | % Increase/Decrease |
|---|------------------|-----------|------------------|---------------------------|---|------------------|------------------|--|-----------------|----------------|---------------------|
|   | Current FY       | Budget FY |                  |                           |   |                  |                  |  | Current FY 2011 | Budget FY 2012 |                     |
| <b>Expenditures</b>   |                  |           |                  |                           |   |                  |                  |  |                 |                |                     |
| <b>Structured English Immersion Fund 071</b>                            |                  | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| 1000 Classroom Instruction 1.   | 0.00             |           |                  |                           |   |                  |                  | 0                                      |                 | 0              | 0.0%                |
| 2000 Support Services   |                  | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| 2100 Students 2.  | 0.00             |           |                  |                           |   |                  |                  | 0                                      |                 | 0              | 0.0%                |
| 2200 Instructional Staff 3.   | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| 2300 General Administration 4.  | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| 2400 School Administration 5.   | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| 2500 Central Services 6.  | 0.00             | 0.00      | 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%                |
| 2700 Student Transportation 8.  | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| 2900 Other 9.   | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| <b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b> 10.   | 0.00             | 0.00      |                  |                           |   |                  |                  | 0                                      |                 | 0              | 0.0%                |
| <b>Compensatory Instruction Fund 072</b>                                |                  | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 |                |                     |
| 1000 Classroom Instruction 11.  | 0.00             |           |                  |                           |   |                  |                  | 0                                      |                 | 0              | 0.0%                |
| 2000 Support Services   |                  | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 |                |                     |
| 2100 Students 12.   | 0.00             |           |                  |                           |   |                  |                  | 0                                      |                 | 0              | 0.0%                |
| 2200 Instructional Staff 13.  | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| 2300 General Administration 14.   | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| 2400 School Administration 15.  | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| 2500 Central Services 16.   | 0.00             | 0.00      | 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%                |
| 2700 Student Transportation 18.   | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| 2900 Other 19.  | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |
| <b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b> 20. | 0.00             | 0.00      | 0                | 0                         | 0   | 0                |                  | 0                                      |                 | 0              | 0.0%                |

I certify that the Budget of MAM \_\_\_\_\_ District, \_\_\_\_\_ County for fiscal year 2012 was officially by the Governing Board on 6/27/2011, and that the c \_\_\_\_\_, 2011, and that the complete Proposed Expenditure Budget may be reviewed by contacting at the District Office, telephone 5 \_\_\_\_\_ at the District Office, telephone \_\_\_\_\_ during normal business hours.

\_\_\_\_\_  
President of the Governing Board

| 1. Student Count |                                    |                                   | 2. Tax Rates:   |               |                        | * Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101.22 and Joint Technical Education Districts per A.R.S. §15-393.F. |
|------------------|------------------------------------|-----------------------------------|-----------------|---------------|------------------------|--|
|                  | FY 2011<br>Current Yr.<br>2010 ADM | FY 2012<br>Budget Yr.<br>2011 ADM |                 | Current<br>FY | Estimated<br>Budget FY |  |
| Resident         | 1,000.600                          | 880.423                           | Primary Rate    | 5.9129        | 5.9129                 |  |
| Attending        | 1,093.443                          | 974.778                           | Secondary Rate* | 0.0000        | 0.0000                 |  |

| 3. The Maintenance and Operation, Classroom Site, Unrestricted Capital Outlay, and Soft Capital Allocation budgets cannot exceed their respective budget limits. |           |       |           |  |  |
|--|-----------|-------|-----------|--|--|
| Maintenance & Operation  | 5,471,179 | GBL   | 5,471,179 |  |  |
| Classroom Site   | 450,990   | CSFBL | 450,990   |  |  |
| Unrestricted Capital Outlay  | 391,304   | UCBL  | 391,304   |  |  |
| Soft Capital Allocation  | 268,247   | SCAL  | 268,247   |  |  |

|  | MAINTENANCE AND OPERATION EXPENDITURES |                  |                  |                |                  |                  | % Inc./ (Decr.)<br>from<br>Current FY |
|--|--|------------------|------------------|----------------|------------------|------------------|---------------------------------------|
|  | Salaries and Benefits                  |                  | Other            |                | TOTAL            |                  |                                       |
|  | Current FY                             | Budget FY        | Current FY       | Budget FY      | Current FY       | Budget FY        |                                       |
| <b>100 Regular Education</b>   |  |                  |                  |                |                  |                  |                                       |
| 1000 Classroom Instruction   | 2,470,981                              | 2,351,548        | 233,170          | 163,046        | 2,704,151        | 2,514,594        | -7.0%                                 |
| <b>2000 Support Services</b>   |  |                  |                  |                |                  |                  |                                       |
| 2100 Students  | 216,333                                | 216,333          | 1,775            | 1,775          | 218,108          | 218,108          | 0.0%                                  |
| 2200 Instructional Staff   | 97,146                                 | 97,146           | 1,785            | 1,785          | 98,931           | 98,931           | 0.0%                                  |
| 2300, 2400, 2500 Administration  | 700,878                                | 545,752          | 98,096           | 100,181        | 798,974          | 645,933          | -19.2%                                |
| 2600 Oper./Maint. of Plant   | 519,164                                | 519,164          | 614,328          | 485,550        | 1,133,492        | 1,004,714        | -11.4%                                |
| 2900 Other   | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| 3000 Oper. of Noninstructional Services                                  | 0                                      | 0                | 31,449           | 31,449         | 31,449           | 31,449           | 0.0%                                  |
| 610 School-Sponsored Cocurric. Activities                                | 35,200                                 | 35,200           | 0                | 0              | 35,200           | 35,200           | 0.0%                                  |
| 620 School-Sponsored Athletics   | 134,011                                | 134,011          | 12,980           | 12,980         | 146,991          | 146,991          | 0.0%                                  |
| 630, 700, 800, 900 Other Programs  | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| Regular Education Subsection Subtotal                                    | 4,173,713                              | 3,899,155        | 993,582          | 796,765        | 5,167,296        | 4,695,920        | -9.1%                                 |
| <b>200 Special Education</b>   |  |                  |                  |                |                  |                  |                                       |
| 1000 Classroom Instruction   | 302,412                                | 282,437          | 23,607           | 23,607         | 326,019          | 306,044          | -6.1%                                 |
| <b>2000 Support Services</b>   |  |                  |                  |                |                  |                  |                                       |
| 2100 Students  | 44,979                                 | 80,827           | 19,464           | 3,591          | 64,443           | 84,418           | 31.0%                                 |
| 2200 Instructional Staff   | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| 2300, 2400, 2500 Administration  | 22,139                                 | 22,139           | 1,500            | 1,500          | 23,639           | 23,639           | 0.0%                                  |
| 2600 Oper./Maint. of Plant   | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| 2900 Other   | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| 3000 Oper. of Noninstructional Services                                  | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| Special Education Subsection Subtotal                                    | 369,530                                | 385,403          | 44,571           | 28,698         | 414,101          | 414,101          | 0.0%                                  |
| 300 Spec. Ed. ESEA, Title VIII   | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| 400 Pupil Transportation   | 258,759                                | 258,759          | 102,399          | 102,399        | 361,158          | 361,158          | 0.0%                                  |
| 510 Desegregation  | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| 520 Special K-3 Program Override   | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| 530 Dropout Prevention Programs  | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| 540 Joint Career and Technical Education and Vocational Education Center | 0                                      | 0                | 0                | 0              | 0                | 0                | 0.0%                                  |
| <b>TOTAL EXPENDITURES</b>  | <b>4,802,003</b>                       | <b>4,543,317</b> | <b>1,140,552</b> | <b>927,862</b> | <b>5,942,555</b> | <b>5,471,179</b> | <b>-7.9%</b>                          |

| TOTAL EXPENDITURES BY FUND   |                       |           |  |   |
|------------------------------|-----------------------|-----------|--|---|
| Fund                         | Budgeted Expenditures |           | \$ Increase/<br>(Decrease)<br>from<br>Current FY | % Increase/<br>(Decrease)<br>from<br>Current FY |
|                              | Current FY            | Budget FY |  |   |
| Maintenance & Operation      | 5,942,555             | 5,471,179 | (471,376)  | -7.9%   |
| Instructional Improvement    | 367,496               | 360,728   | (6,768)  | -1.8%   |
| Structured English Immersion | 0                     | 0         | 0  | 0.0%  |
| Compensatory Instruction     | 0                     | 0         | 0  | 0.0%  |
| Classroom Site               | 593,670               | 450,990   | (142,680)  | -24.0%  |
| Federal Projects             | 1,994,613             | 1,691,801 | (302,812)  | -15.2%  |
| State Projects               | 95,770                | 95,863    | 93   | 0.1%  |
| Unrestricted Capital Outlay  | 491,404               | 391,304   | (100,100)  | -20.4%  |
| Soft Capital Allocation      | 257,748               | 268,247   | 10,499   | 4.1%  |
| Building Renewal             | 50                    | 50        | 0  | 0.0%  |
| New School Facilities        | 0                     | 0         | 0  | 0.0%  |
| Adjacent Ways                | 0                     | 0         | 0  | 0.0%  |
| Debt Service                 | 0                     | 0         | 0  | 0.0%  |
| School Plant Funds           | 30,000                | 35,000    | 5,000  | 16.7%   |
| Auxiliary Operations         | 200,000               | 200,000   | 0  | 0.0%  |
| Bond Building                | 0                     | 0         | 0  | 0.0%  |
| Food Service                 | 650,150               | 650,150   | 0  | 0.0%  |
| Other                        | 1,256,544             | 1,301,544 | 45,000   | 3.6%  |

| M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE      |            |           |
|--|------------|-----------|
| Program (A.R.S. §15-761 and 15-903)              | Current FY | Budget FY |
| Autism   | 0          | 0         |
| Emotional Disability                             | 0          | 7,500     |
| Hearing Impairment                               | 5,000      | 0         |
| Other Health Impairments                         | 4,000      | 4,000     |
| Specific Learning Disability                     | 153,191    | 200,101   |
| Mild, Moderate or Severe Intellectual Disability | 28,000     | 27,500    |
| Multiple Disabilities                            | 20,801     | 20,000    |
| Multiple Disabilities with S.S.I.                | 0          | 0         |
| Orthopedic Impairment                            | 15,000     | 0         |
| Developmental Delay                              | 15,000     | 20,000    |
| Preschool Severe Delay                           | 6,000      | 0         |
| Speech/Language Impairment                       | 38,000     | 30,000    |
| Traumatic Brain Injury                           | 24,109     | 0         |
| Visual Impairment                                | 0          | 0         |
| Subtotal   | 309,101    | 309,101   |
| Gifted Education                                 | 30,000     | 30,000    |
| Remedial Education                               | 25,000     | 25,000    |
| ELL Incremental Costs                            | 15,000     | 15,000    |
| ELL Compensatory Instruction                     | 0          | 0         |
| Vocational and Technological Education           | 35,000     | 35,000    |
| Career Education                                 | 0          | 0         |
| TOTAL  | 414,101    | 414,101   |

| PROPOSED STAFFING SUMMARY                           |                  |                   |
|---|------------------|-------------------|
| Staff Type  | No. of Employees | Staff-Pupil Ratio |
| Certified --  |                  |                   |
| Superintendent, Principals,<br>Other Administrators | 4                | 1 to 243.7        |
| Teachers  | 66               | 1 to 14.8         |
| Other   | 5                | 1 to 195.0        |
| Subtotal  | 75               | 1 to 13.0         |
| Classified --                                       |                  |                   |
| Managers, Supervisors, Directors                    | 3                | 1 to 324.9        |
| Teachers Aides                                      | 13               | 1 to 75.0         |
| Other   | 54               | 1 to 18.1         |
| Subtotal  | 70               | 1 to 13.9         |
| TOTAL   | 145              | 1 to 6.7          |
| Special Education --                                |                  |                   |
| Teacher   | 9                | 1 to 10.0         |
| Staff   | 9                | 1 to 14.0         |



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

|  |  |                          |   |
|--|--|--------------------------|---|
| 1.   | FY 2011 Truth in Taxation Base Limit (from FY 2011 TNT work sheet line 9)  | \$ <u>196,566</u>        |   |
|  | <b>FY 2011 Budgeted Expenditures</b><br>(from FY 2011 original adopted budget)   |                          | <b>Primary Property Tax Rate<br/>Related to Budgeted<br/>Expenditures</b> |
| 2.   | Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)   | \$ <u>0</u>              | <u>5.9129</u>   |
| 3.   | Dropout Prevention (from page 1, line 29)  | <u>0</u>                 | <u>0.0000</u>   |
| 4.   | Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48)  | <u>0</u>                 | <u>0.0000</u>   |
| 5.   | Small School Adjustment (from page 7, line 4, columns A and B)   | <u>0</u>                 | <u>0.0000</u>   |
| 6.   | Deduction for Discontinued Programs in FY 2011   | - <u>0</u>               |   |
| 7.   | Changes made after original adoption of FY 2010 budget (from FY 2011 TNT Work Sheet, lines 12 and 14)  | + <u>0</u>               |   |
| 8.   | Preliminary FY 2012 Truth in Taxation Base Limit (total of lines 2-7)  | \$ <u>0</u>              |   |
| 9.   | FY 2012 Truth in Taxation Base Limit (Greater of line 1 or 8)  | \$ <u><u>196,566</u></u> |   |
| 10.  | Total actual expenditures for FY 2011 for items 2-4 above  | \$ <u>0</u>              |   |
| 11.  | Sum of lines 2 through 4   | <u>0</u>                 |   |
| 12.  | Expenditures over/(under) original budget (line 10 minus line 11)  | \$ <u>0</u>              |   |
| 13.  | FY 2011 final budget for Small School Adjustment   | <u>0</u>                 |   |
| 14.  | Amount over/(under) budget on line 5 above (line 13 minus line 5)  | \$ <u>0</u>              |   |
|  | <b>FY 2012 Budgeted Expenditures</b><br>(from FY 2012 budget)  |                          |   |
| 15.  | Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)   | <u>0</u>                 | <u>0.0000</u>   |
| 16.  | Dropout Prevention (from page 1, line 28)  | <u>0</u>                 | <u>0.0000</u>   |
| 17.  | Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48)  | <u>0</u>                 | <u>0.0000</u>   |
| 18.  | Small School Adjustment (from page 7, line 4, columns A and B)   | <u>0</u>                 | <u>0.0000</u>   |
| 19.  | Total (add lines 12, 14, and 15 through 18)  | \$ <u>0</u>              |   |
| 20.  | Excess over Truth in Taxation Limit (1)<br>(Line 19 minus line 9. If negative, enter zero.)  | \$ <u><u>0</u></u>       |   |
| 21.  | Amount to be Levied in FY 2012 for Adjacent Ways pursuant to A.R.S. §15-995 (1)  | \$ <u>0</u>              | <u>0.0000</u>   |
| 22.  | Amount to be Levied in FY 2012 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)  | \$ <u>0</u>              | <u>0.0000</u>   |
| <b>Calculations for Truth in Taxation Notice</b> |  |                          |   |
| A.   | Sum of lines 20, 21, and 22  | \$ <u>0</u>              |   |
| B.1.   | Current Assessed Value   | \$ <u>0</u>              |   |
| B.2.   | (Line 9 divided by line B.1) x \$10,000  | \$ <u>0.0000</u> (2)     |   |
| C.1.   | Sum of lines 9, 20, 21, and 22   | \$ <u>196,566</u>        |   |
| C.2.   | (Line C.1 divided by line B.1) x \$10,000  | \$ <u>0.0000</u> (2)     |   |
| (1)  | 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.   |                          |   |
| (2)  | \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003. |                          |   |

**Page      Reference**

General      These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page.

Districts should complete the Work Sheets and Supplements, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Office of the Auditor General, Accounting Services Division or ADE, School Finance.

General      Amounts in the current year columns should be recorded from the budget columns of the latest revised Budget for FY 2011. Amounts should be rounded to the nearest dollar.

Districts should budget for FY 2012 retirement contributions at the rate of 10.1% for the employer portion including long-term disability. The employee contribution rate for FY 2012 will be 11.39% including long-term disability.

**Page Reference**

- Cover Tax Rates District tax rates for FY 2011 should be the actual tax rates set by the County Board of Supervisors in August 2010. Tax rates for FY 2012 should be the district’s best estimate. Districts should include detailed secondary tax rates for Maintenance and Operation (M&O), Special K-3 Program, Special Program, and Capital Overrides; Class A Bonds; and Class B Bonds. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.
- 1 Line 4 Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2012. This amount should also be included on page 7, line 8(k).
- 1 Line 24 The federal government requires districts that receive ESEA, Title VIII monies for special education to budget and account for expenditures of these monies separately. Program 300 should be used to account for these expenditures. If a school district chooses to transfer monies from the Impact Aid Fund to the M&O Fund and expends these monies for special education then these expenditures must be budgeted for, in detail, on page 1 of the Supplement and recorded on this line.

**Page Reference**

1 Line 27 Districts including an increase to the general budget limit for a Special K-3 Program Override approved by voters before November, 24, 2009, pursuant to Laws 2010, Ch. 179, §4, must budget and account for these monies separately. These expenditures must be budgeted for, in detail, on page 1 of the Supplement. Any new Special Program Override expenditures pursuant to A.R.S. §15-482, as amended by Laws 2010, Ch. 179, §2, are not required to be budgeted for separately. Therefore, districts should budget for those expenditures on any applicable line for the M&O and UCO Funds.

1 Line 28 A district authorized by ADE to continue participation in the Dropout Prevention Programs for FY 2012 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.

1 Line 29 A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center's expenditures on this line. A.R.S. §15-910.01 **This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.**

A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.

| Page | Reference  |
|------|--|
| 2    | <p>Spec. Ed.by Type All expenditures budgeted in the M&amp;O Fund for special education programs should be included regardless of the revenue source (state equalization assistance, property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets. Districts should record program 200 budgeted expenditures in the “Program 200 Budget FY” column and programs 200 and 300 budgeted expenditures should be recorded in the “Total Budget FY” column. For districts that only budget expenditures for program 200, both columns will contain the same amounts.</p> |
| 2    | <p>Lines 18 and 19 Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to ELL. See Supplement Page 3 instructions for more information on ELL.</p>   |
| 2    | <p>Line 22 Total <b>Program 200 Budget FY column total (line 22) should agree to page 1, line 23. 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 23 and 24.</b></p>   |
| 2    | <p>FTE Certified Employees This section should include <b>all</b> certified employees filling certified positions at the district.</p>   |

**Page Reference**

- 2 M&O Detail Amounts reported on lines 1-8 of this section are also included in the budgeted expenditures on Budget, page 1. The debt service portion of the cost of tuition charged to the district for pupils attending school in another district should be included here, if any. A.R.S. §15-910(L) Also, include amounts budgeted in the M&O Fund for any financial and compliance audit services. A.R.S. §15-914(F)
- 2 M&O for Food Service Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M&O Fund any amounts that will be expended during the 2012 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to the Health & Nutrition Programs Office at (602) 542-8700.

**Page Reference**

3 General The Classroom Site Funds (CSF) are budget-controlled funds that must be used to supplement, rather than supplant, existing monies and in accordance with Laws 2000, 5th S.S., Ch. 1, §62, must not be used for administrative purposes. See USFR Memorandum No. 194 for additional guidance on the use of CSF monies.

In accordance with A.R.S. 15-977(G)(1) and Laws 2011, Ch. 344, §21, the per pupil amount for budget capacity for the Classroom Site Fund in FY 2012 remains at the FY 2011 level. In accordance with Laws 2011, Ch. 344, §22, districts using sources other than CSF monies for teacher compensation in FY 2012, as a result of the adjustment for prior year shortfalls, are not required to maintain that higher level of effort for teacher compensation from other sources in FY 2013. However, in FY 2012 and 2013, districts must still maintain their FY 2010 level of effort for teacher compensation from sources other than CSF monies in order to comply with the nonsupplanting requirements of A.R.S. §15-977.

3 Line 40 and Footnote 1 The total amount budgeted on line 40 and footnote (1) cannot exceed the Classroom Site Fund Budget Limit (CSFBL) amount on Page 8, Line C.7. The total amount budgeted in FY 2012 will affect future years' CSFBLs. See A.R.S. §15-978 and page 8. The footnote (1) amount cannot exceed CSFBL for payments to charter school as recorded in the table on Page 8.

| Page | Reference            |  |
|------|----------------------|--|
| 3    | Lines 13, 26, and 39 | Include amounts budgeted for registered warrant expense in the Other Interest column. Districts should budget up to the CSF budget limit as calculated in the table on the bottom of Page 8, line 7.   |
| 4    | Line 10              | The amount budgeted in the UCO Fund cannot exceed the Unrestricted Capital Budget Limit (UCBL) on page 8, line A.12. The amount budgeted in Fund 610 in FY 2012 will affect future years' UCBLs. See A.R.S. §15- 947(D) and page 8.  |
| 4    | Line 19              | The amount budgeted in the SCA Fund cannot exceed the Soft Capital Allocation Limit (SCAL) on page 8, line B.12. The amount budgeted in Fund 625 in FY 2012 will affect future years' SCALs. See A.R.S. §15-947(E) and page 8  |
| 4    | Footnote 5           | Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO or SCA Funds any amounts that will be expended during the 2012 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to the Health & Nutrition Programs Office at (602) 542 -8700. |
| 5    | Property Column      | The original acquisition of fixed equipment is coded to function 4000. The cost of replacing fixed equipment is coded to function 2600. Nonfixed equipment, if any, allowed by the School Facilities Board guidelines to be purchased from the Building Renewal Fund is coded to function 1000-4000, based on its purpose.   |



| <b>Page</b> | <b>Reference</b>                        |   |
|-------------|---|---|
| 5           | Renovation & New Construction           | The budgeted expenditures for renovation and new construction are shown by fund to comply with A.R.S. §15-904(B).   |
| 6           | Federal Projects<br>Line 16             | Districts that receive Impact Aid monies should deposit them in an Impact Aid Fund in the 300 fund range. Monies in the fund are federal monies not subject to legislative appropriation. All districts that receive Impact Aid revenue should complete Work Sheet L to calculate the amount available to be spent in the Impact Aid Fund.        |
| 6           | Other Funds<br>Lines 2 and 3            | Funds 071 and 072 should be budgeted in detail on Supplement, page 3. Fund totals will pull to these lines. See the instructions for the Supplement, page 3 for additional information.   |
| 6           | Other Funds<br>Lines 4 through 6 and 28 | Proceeds from the sale or lease of school property must be deposited into one of the following funds as appropriate: School Plant Fund 500 (Lease over 1 year), School Plant Fund 505 (Lease 1 year or less), School Plant Fund 506 (Sale), or School Plant-Special Construction Fund 640 [Proceeds to be used as defined in A.R.S. §15-1102(F).] |

To comply with A.R.S. §15-341(G), districts may need to obtain written approval from the SFB prior to the sale of land or buildings.

**Page Reference**

- 6 Other Funds If a district sells property in accordance with A.R.S. §15-342(10)(d), the  
Lines 4 proceeds may be used to purchase replacement property within 2 years from the  
through 6 sale date. If the proceeds are not used to purchase replacement property within 2  
and 28 years, the proceeds must first be used to pay any outstanding bonded  
Continued indebtedness and then to reduce the district’s primary tax levy. A district may  
sell property in accordance with A.R.S. §15-342(10)(d), if all of the following  
conditions are met:  
--The district is the sole owner of the property that the district intends to sell,  
--The district did not originally purchase the property with monies that were  
distributed in accordance with A.R.S. §15-2001 et seq, and  
--The transaction complies with A.R.S. §15-341(G).
- 6 Other Funds For all other sales or leases of school property in accordance with A.R.S. §15-  
Lines 4 1102, monies deposited in the School Plant Funds may be expended for the  
through 6 payment of any outstanding bonded indebtedness of the district or for the  
and 28 reduction of district taxes. Elementary school districts and high school districts  
Continued with outstanding bonded indebtedness equal to or less than 7% of the current  
year’s assessed valuation and unified districts with outstanding bonded  
indebtedness equal to or less than 14% of the current year’s assessed valuation  
may also expend a portion of monies deposited in the School Plant Funds for  
maintenance and operation and capital outlay, subject to the limits prescribed in  
A.R.S. §15-1102(B). Districts with bonded indebtedness greater than the  
amounts specified above may expend proceeds from the sale or lease of school  
property for maintenance and operation and capital outlay subject to the  
following limits:

**Page Reference**

- 6 Other Funds 1. Proceeds in Funds 500 and 505 may be expended for maintenance and operation in an amount not to exceed the lesser of the limit prescribed in A.R.S. §15-1102(B) or 25% of the proceeds. The use of proceeds in Funds 500 and 505 is not limited for capital outlay.
- Lines 4 through 6 and 28 Continued
2. Proceeds in Fund 506 may be expended for capital outlay in an amount not to exceed 62% of the proceeds. Proceeds in Fund 506 cannot be used for maintenance and operation purposes.
- 6 Other Funds Accounts for capital investment monies, energy-related rebate or grant monies, and monies from other funding sources, including clean renewable energy bonds, to fund energy or water saving projects in school facilities in accordance with A.R.S. §15-910.02. This fund also accounts for monthly payment amounts transferred to the EWS Fund from the M&O Fund. Any monies associated with an energy or water savings project remaining in the fund after capital investment monies are repaid in full may also be transferred to the Maintenance and Operation Fund. The district's GBL must be reduced by the total amount of monies transferred to the EWS Fund or increased by the total amount of monies transferred to the M&O Fund on page 7, line 9.
- Line 31
- 6 Other Funds This fund consists of building renewal grant monies that districts may request from the School Facilities Board. These monies may be used for major renovations and repairs to buildings, upgrading systems and areas that will maintain or extend the useful life of buildings, and infrastructure costs.
- Line 33

| <b>Page</b> | <b>Reference</b>                 |   |
|-------------|----------------------------------|---|
| 6           | Internal Service Funds<br>Line 2 | Include all expenditures for IGAs in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line.   |
| 6           | Internal Service Funds<br>Line 3 | In accordance with A.R.S. §15-1225, districts may establish an OPEB Fund to deposit monies to fund postemployment benefits offered to school district employees or their spouses and dependents. The monies in this fund may be used for administrative and management costs and payment of benefits. This fund is cash controlled and the monies received in this fund are nonreverting, except that at the end of five years of no activity in the fund, any remaining monies must revert to the M&O Fund. Postemployment benefits do not include benefits provided by the Arizona State Retirement System. |
| 7           | General                          | <p>For budget adoption, districts may apportion amounts on this page between the M&amp;O and UCO Funds. After original adoption, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions.</p> <p>Record in column A on this page all amounts budgeted for use in the M&amp;O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8).</p>  |

**Page      Reference**

- 7      Line 1(a)-(d) After completing the Work Sheet for FY 2012 District Support Level and Revenue Control Limit (Work Sheet E), and the Work Sheet for FY 2012 Consolidation/Unification Assistance (Work Sheet F), if applicable, enter the amount of the district RCL from line VIII of Work Sheet E, or line III of Work Sheet F, on line 1(a). **For budget adoption, no amounts should be recorded on lines 1(b) and 1(c).** (A USFR memorandum similar to No. 250 will be issued in April 2012 to explain how to complete these lines.) Therefore, the amount recorded on line 1(a) should also be recorded on line 1(d) for budget adoption.
- 7      Line 2(b)      Laws 2011, Ch. 24, §125 and Ch. 29, §28 require ADE to reduce CORL for FY 2012. A link to the report of reduction amounts on ADE's Web site is provided with the instructions for Work Sheet H.

**Page Reference**

7 Line 2(c) Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo.

--School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. A table has been provided to the right of page 7 to assist districts in ensuring that the entire estimated reduction is taken against the budget limits if more than one limit is adjusted.

--School districts that do not receive equalization assistance must reduce CORL to account for this reduction.

7 Line 3 Districts should take each of the following into consideration in determining the RCL amount to use in calculating the maximum override amount allowed.

--In accordance with A.R.S. §15-185(A)(6), a district that sponsors a charter school may not include the charter school pupils in the district's student count for the purpose of computing the RCL that is used to determine the maximum allowable override as provided in A.R.S. §§15-481 and 15-482, unless the charter school is located within the boundaries of the school district.

**Page Reference**

7 Line 3

Continued --In accordance with A.R.S. §15-951(B), the RCL used to determine the maximum M&O and Special Program overrides for Type 03 districts does not include the tuition paid by the district for high school students attending another district.

--In accordance with Laws 2011, Ch. 344, §23, for fiscal year 2012, districts may calculate an RCL for overrides in accordance with A.R.S. §15-481 using a base level increased by a Group B support level weight of 1.352 for kindergarten pupils.

Do not include any overrides authorized to use excess Impact Aid cash on these lines. If the RCL is reduced after the budget adoption, the M&O and Special Program override amounts may need to be reduced. If a district has any override approved by the voters, the Report of Special Election Results Form should be completed online and submitted electronically to ADE, School Finance. The online form and instructions can be found at the link below.

<http://www.ade.az.gov/schoolfinance/Forms/SpecialElections/SpecialElections.a>  
www

**Page Reference**

- 7 Line 3(a) See Line 3 Instructions above.  
If the voters in the override election authorize the district to exceed the RCL, and the increase is to be **fully funded by revenues other than property taxes** [A.R.S. §15-481(F)], only revenues derived from the FY 2011 ending cash balance in the M&O Fund [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(P) **Note: Districts will not be able to fund an override with Impact Aid monies in FY 2012, as Impact Aid monies will be accounted for in the Impact Aid Fund.**
- 7 Line 3(a) The maximum amount a district may request for an M&O budget override is  
Continued 15% of the district's RCL. If the district also requests a Special Program override pursuant to A.R.S. §15-482, the maximum amount a district may request for an M&O override is 10% of the RCL. A.R.S. §15-481(G) However, in accordance with Laws 2010, Ch. 179, §5, if a district had a previously approved M&O override and a Special Program override that were still in effect as of November 24, 2009, the district could have asked voters to approve a budget override of up to 17% of the RCL at an election held on March 9, 2010. An override passed in accordance with this law replaces any previously approved override and is in effect for the remaining number of years of the previously approved Special Program override.



**Page Reference**

7 Line 3(b) See Line 3 Instructions above.

If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit and the increase is to be **fully funded by revenues other than property taxes** [A.R.S. §15-481(M)], only revenues derived from the FY 2011 ending cash balance in the M&O and UCO Funds [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(S) **Note: Districts will not be able to fund an override with Impact Aid monies in FY 2012, as Impact Aid monies will be accounted for in the Impact Aid Fund.**

The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15-481(AA)

**Page Reference**

- 7 Line 3(c) See Line 3 Instructions above.  
A.R.S. §15-482 allows a district to request a budget override for programs designed for preschool students with disabilities and students enrolled in kindergarten through grade 12. The amount for the Special Program override may not exceed 5% of the RCL. In accordance with Laws 2010, Ch.179, §4, if the district has a Special K-3 Program budget override that was authorized before November 24, 2009, that override will continue to be in effect until it expires, until the first year of a subsequent Special Program override, or until the first year of a subsequent M&O override that would cause the total overrides in effect to exceed 15% of the RCL. However, see provisions described in line 3.a for exceeding the 15% of RCL limitation. Districts may not have both a Special K-3 Program and a new Special Program override in effect at the same time. This line should be used to account for either type of Special Program override, as applicable.
- 7 Line 3(c) If the voters in the override election authorize the district to exceed the RCL, and  
Continued the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(J)], the increase may only be budgeted and expended if sufficient monies are available in the M&O Fund. A.R.S. §15-481(Q) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2012, as Impact Aid monies are accounted for in the Impact Aid Fund.

**Page Reference**

- 7        Line 4        Districts with a student count of 125 or less in grades K-8, or 100 or less in grades 9-12 must include an amount on this line if they choose to make a small school adjustment to ensure that page 1, line 30 does not exceed the GBL for M&O. If the district exceeds these student counts, see the instructions for Work Sheets K and K2. **Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.**
  
- 7        Line 5        Districts charging tuition for full-day kindergarten should not include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520).
  
- 7        Line 5(d)      The work sheets and instructions for calculating this amount will be issued in future ADE School Finance memorandums. The amount will include excess tuition paid to districts in an adjacent state for pupils who reside in the district but are precluded by distance or a lack of adequate transportation from attending a school in their district or county of residence (out-of-state CEC students). In addition, the amount will include funding for students who are precluded by distance or lack of adequate transportation facilities from attending a school in their district or county of residence or who reside in unorganized territories (CEC-A students). The amount will also include funding for students who are placed in a school district by an agency of this State or by a state or federal court of competent jurisdiction in a corrective institution, a foster home, a child care agency, a licensed institution, or a residential facility (CEC-B students).

**Page Reference**

- 7 Line 6 Include assistance received from the State for students whose parents are employed by certain State institutions as described in A.R.S. §15-976. Also, include amounts paid to the school district through the special education voucher payment system such as payments for teaching students at the district instead of sending the student to the Arizona State Schools for the Deaf and the Blind.
  
- 7 Lines 7 and 8(b) Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.
  
- 7 Line 8(a) The total amount budgeted for desegregation expenditures in the M&O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should not include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.

**Page Reference**

7 Line 8(c) Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that **have overexpended** in the FY 2011 M&O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, **cannot record a budget balance carryforward.**

Districts that have not overexpended should complete the Work Sheet for Calculation of the FY 2012 Maintenance and Operation Fund Budget Balance Carryforward (Work Sheet M). The actual allowable budget balance carryforward may not exceed 4% of the FY 2011 RCL. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2011 M&O Fund ending cash balance or the actual allowable budget balance carryforward. The amount transferred will reduce the amount of the budget balance carryforward; therefore, the amount carried forward may not exceed the amount on Work Sheet M, line 12.

7 Line 8(d) A district authorized by ADE to continue participation in the Dropout Prevention Programs, in accordance with Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, for FY 2012 may record on this line an amount not to exceed the amount budgeted for the Dropout Prevention Programs in FY 1991. Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.

**Page Reference**

7 Line 8(e) For budget revisions, districts will enter the amount of Assistance for Education monies received from ADE. School Finance will notify districts if Assistance for Education monies will be available for FY 2012 and will provide information on revising the Budget if necessary.

7 Line 8(f) A district may budget an amount less than or equal to interest expense for registering warrants or for net interest expense (interest expense minus interest income) on tax anticipation notes outside the FY 2012 RCL, **if both of the following conditions apply:**

--The County Treasurer pooled all school district monies for investment during FY 2010 as provided in A.R.S. §15-996.

--For those districts that received state aid in FY 2010, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15-973.

**Note:** Districts should not include amounts reported as interest expense incurred for FY 2010 due to delayed/deferred state aid payments added to the GBL in prior years.

| <b>Page</b> | <b>Reference</b>  |
|-------------|---|
| 7           | Line 8(g) For the first 3 years that a joint career and technical education and vocational education center is operating and serving students, all or a portion of the center's expenditures may be budgeted outside the RCL. A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. The district <u>must</u> notify the State Board of Education before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. <b>This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.</b> |
| 7           | Line 8(j) Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here.   |
| 7           | Line 8(k) Record the amount of any judgments expected to be paid in FY 2012 for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214. This amount should also be included on page 1, line 4.   |
| 7           | Line 9 Record adjustments in the table to the right of this line. If more than 1 year is recorded, indicate each year and the associated amount within the table, but record only one combined amount for all years.  |

**Page Reference**

- 7 Table to the right of line 9, line 6 Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. School districts that do not receive equalization assistance must reduce CORL, on Work Sheet H, to account for this reduction. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo.
- 8 Line A.2 Record any adjustments before May 15 if notified to do so by ADE on the BUDG75 report. Negative or positive adjustments approved by ADE in accordance with A.R.S. §15-915 should be included on line A.10.
- 8 Line A.9 The district should forward a copy of the award letter from the SFB stating the specific amount being deposited in Fund 610, to ADE, School Finance in order to receive budget capacity for this item.
- 8 Line A.10 Districts should complete the detailed table to the right of this line to record reductions or increases to the UCBL. If more than 1 year is recorded, indicate each year and the associated amount within the table, but record only one combined amount for all years.



**Page Reference**

- 8 Table to the right of line A.10, line 3 Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. School districts that do not receive equalization assistance must reduce CORL, on Work Sheet H, to account for this reduction. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo.
- 8 Line B.2 Record any adjustments before May 15 if notified to do so by ADE on the BUDG75 report. Negative or positive adjustments approved by ADE in accordance with A.R.S. §15-915 should be included on line B.11.

**Page Reference**

8 Line B.10 Enter the amount approved by the State Board of Education for a Capital Transportation Adjustment. Districts are eligible to receive a Capital Transportation Adjustment for the purchase of transportation vehicles if the district:  
--Has a student count of fewer than 600 in kindergarten and grades 1-12,  
--Transports as eligible students at least one-third of the total student count of the district, and  
--Has an approved daily route mileage per eligible student transported of more than 1.0, calculated in accordance with A.R.S. §15-945 on Work Sheet D.

8 Line B.11 Districts should complete the detailed table to the right of this line to record reductions or increases to the SCAL. If more than 1 year is recorded, indicate each year and the associated amount within the table, but record only one combined amount for all years.

Table to the right of line B.11, line 3 The amount for this line will pull from Work Sheet I. This line will be used to reduce FY 2012 SCAL as required by Laws 2011, Ch. 29, §23. Districts that have questions on the reduction should contact ADE’s payment team at the link below.

[SFPaymentTeam@azed.gov](mailto:SFPaymentTeam@azed.gov)

**Page Reference**

- 8 Table to the right of line B.11, line 4 The amount for this line will pull from Work Sheet I. Laws 2011, Ch. 26, §4 reduced the employer share of contributions to the Arizona State Retirement System (ASRS) from 50% to 47% which reduced the employer contribution rate for FY 2012 from 10.75% to 10.10%. Section 8 of this law requires ADE to reduce school district budget limits by the amount that this percentage reduction produces. School districts that receive equalization assistance must reduce their budget limits (e.g., GBL, UCBL, or SCAL) to account for this reduction. School districts that do not receive equalization assistance must reduce CORL, on Work Sheet H, to account for this reduction. School districts should use their best estimate of the amount of this reduction for FY 2012. ADE will issue further guidance on this reduction in a School Finance Memo.
- 8 Lines C.1-C.7 Districts should complete the table at the bottom of the page to calculate the CSFBL. These amounts will automatically be transferred to these lines.
- 8 Line C.5 Enter the FY 2012 allocation for the district, based on the district’s weighted student count multiplied by \$120, as prescribed in Laws 2011, Ch. 344, §21. The per pupil amount has been adjusted for prior year revenue shortfalls and therefore actual payments received by districts may differ from the estimated per pupil CSF allocation. The FY 2012 CSF estimates will be available on ADE’s Web site at the link below.  
[www.azed.gov/schoolfinance/Forms/Budgets](http://www.azed.gov/schoolfinance/Forms/Budgets)

**Page Reference**

- 8 Line C.6 Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Districts that need assistance with the adjustment should contact ADE’s budget team at the link below.  
[SFBudgetTeam@azed.gov](mailto:SFBudgetTeam@azed.gov)
- Suppl 1 and 2 Program 540 A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.
- Suppl 2 UCO The capital expenditures recorded in this supplement (for ESEA, Title VIII Add-On monies for the disabled, Special K-3 Program Override, and a Joint Career and Technical Education and Vocational Education Center) should also be included in the individual line items for the Fund on page 4 of the Budget.

**Page      Reference**

Suppl 3    ELL General A.R.S. §15-756.02 requires each school district to implement one or more Structured English Immersion (SEI) models, as approved by the English Language Learner (ELL) Task Force, to provide instruction to ELL students. A.R.S. §15-756.01 defined incremental costs as the costs that are associated with an SEI program pursuant to A.R.S. §15-752 or a program pursuant to A.R.S. §15-753 that are in addition to the normal costs of conducting programs for English proficient students. Further, incremental costs do not include costs that replace the same types of service provided to English proficient students or compensatory instruction. The ELL Task Force was required to define the incremental costs needed to implement their SEI models. Legislation also defined compensatory instruction in A.R.S. §15-756.11 as programs in addition to normal classroom instruction that may include individual or small group instruction, extended day classes, summer school, or intersession school. Compensatory instruction programs must be limited to improving the English proficiency of current ELL students and students who were ELL students and who have been reclassified as English proficient within the previous 2 years.

**Page      Reference**

Suppl 3    ELL General    The Structured English Immersion (SEI) Fund 071 is used to account for monies  
Continued    received from ADE to provide for the incremental cost of instruction to ELLs  
and must be used to supplement existing programs. In accordance with A.R.S.  
§15-756.03 and .04, SEI monies must not be used to supplant federal, state, or  
local monies, including desegregation monies, previously used for ELLs, or used  
to pay for the normal costs of conducting programs for English proficient  
students. Districts were required to submit a separate SEI Budget Request Form  
to ADE to request these monies for FY 2012.

Suppl 3    ELL General    The Compensatory Instruction Fund 072 is used to account for monies received  
Continued    from ADE for compensatory instruction programs in addition to normal  
classroom instruction as described above. Monies must be used to supplement  
existing programs and not supplant federal, state, or local monies, including  
desegregation monies levied pursuant to A.R.S. §15-910, used for ELLs or ELL  
compensatory instruction that were budgeted as of February 23, 2006. For FY  
2012, there were no new monies available for compensatory instruction  
programs. ADE will allow districts to use the remaining monies but will deduct  
those amounts from future funding requests for compensatory instruction  
programs.

| <b>Page</b>          | <b>Reference</b> |  |
|----------------------|------------------|--|
| Suppl 3<br>Continued | ELL General      | In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved SEI model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction. |
| Suppl 3<br>Continued | ELL General      | Districts may have ELL costs, in funds other than Structured English Immersion Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved SEI model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160.   |
| Summary              | Page 2           | Include Classroom Site Funds 011, 012, and 013 from Budget, page 3, on the line for the Classroom Site Funds as well as any amount of CSF monies paid to district-sponsored charter schools included on Budget, page 3, footnote 1.  |
| Summary              | Page 2           | Include School Plant Funds 500-506 and 640 from Budget, page 6, on the line for School Plant Funds.  |

**Page      Reference**

Truth in      General      In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation  
Taxation           hearing on or before the adoption of the expenditure budget if the district  
Work           budgets an amount that is higher than the truth in taxation base limit, levies any  
Sheet           amount for adjacent ways pursuant to A.R.S. §15-995, or levies any amount for  
                      liabilities in excess of the budget pursuant to A.R.S. §15-907.

Truth in      General      All districts must complete the Truth in Taxation Work Sheet to calculate the  
Taxation      Continued      district's truth in taxation base limit, to determine if a hearing is required, and to  
Work           report the portion of the FY 2012 primary property tax rate related to each of the  
Sheet           truth in taxation expenditure categories. Information from this Work Sheet is  
                      provided to the Department of Revenue, Property Tax Oversight Commission. If  
                      an amount on line 20, 21, or 22 is greater than zero, the district must publish a  
                      truth in taxation hearing notice and hold a hearing. The amounts calculated on  
                      lines A, B.2, and C.2 of the Work Sheet should be used, where indicated, on the  
                      sample truth in taxation hearing notice. Districts must submit the completed  
                      Work Sheet to ADE as part of the budget package and must notify ADE of any  
                      subsequent changes to the truth in taxation base limit. If a truth in taxation  
                      hearing is held, the Work Sheet must also be made available to the general  
                      public at the hearing. See page 2 of USFR Memorandum No. 251 and A.R.S.  
                      §15-905.01 for further requirements.

The truth in taxation work sheet and notice do not need to be completed for budget revisions. The impact of any revisions should be included in the



| <b>Page</b>                  | <b>Reference</b> |   |
|------------------------------|------------------|---|
| Truth in Taxation Work Sheet | Line 6           | If a district budgeted for Desegregation, Dropout Prevention, Joint Career and Technical Education and Vocational Education Center, or a Small School Adjustment in FY 2011, but no longer qualifies to make such expenditures in FY 2012 or such expenditures will be made in the Impact Aid Fund for the first time in FY 2012, the Truth in Taxation Base Limit must be reduced. Enter the amount of expenditures budgeted in FY 2011 and included on lines 2-5 for the discontinued program(s). |
| Truth in Taxation Work Sheet | Line 7           | If a district revised the amount budgeted for a Small School Adjustment, or amounts expended differed from the adopted budgets for Desegregation, Dropout Prevention, or Joint Career and Technical Education and Vocational Education Center in FY 2010, the total amount of the difference will be included on this line to adjust the truth in taxation base limit.  |
| Truth in Taxation Work Sheet | Line 10          | Use actual expenditures to date plus estimated amounts for the remainder of FY 2011.  |