



FY 2010
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #1 _____
Version _____

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2010 was
Proposed June 23, 2009
Adopted July 7, 2009
Revised December 1, 2009
Date _____

_____	President	_____
_____	Member	_____
_____	Member	_____
_____	Member	_____
_____	Member	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
SIGNED	_____	Title

The budget file(s) for FY 2010 sent to the Arizona Department of Education, via the internet, on
December 2, 2009 contain(s) the data for the budget described above.

Superintendent _____ Business Manager _____
District Contact Employee: Rensee Raskin
Telephone: 928-445-5400 E-mail: rensee.raskin@prescottschools.com

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

1. Total Budgeted Revenues for Fiscal Year 2009	\$	32,019,933
2. Estimated Revenues by Source for Fiscal Year 2010 (excluding property taxes)		
Local	1000 \$	2,273,028
Intermediate	2000 \$	0
State	3000 \$	10,117,782
Federal	4000 \$	2,475,532
TOTAL	\$	14,866,342

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

Current FY 2009	2.7477	Est. Budget FY 2010	2.6449
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Primary Tax Rate: _____

Secondary Tax Rates:

M&O Override	_____
K-3 Override	_____
Capital Override	_____
Class A Bonds	_____
Class B Bonds	0.0504
TTED	_____
Total Secondary Tax Rate	0.0504

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

1. General Budget Limit (from Budget, page 7, line 11)	\$	27,628,484
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.14)	\$	75,489
3. Soft Capital Allocation Limit (from Budget, page 8, line B.12)	\$	1,402,120
4. Subtotal (line A.1 + A.2 + A.3)	\$	29,106,093
5. Federal Projects (from Budget, page 6, line 16)	\$	2,618,256
6. Total Aggregate School District Budget Limit (line A.4 + A.5)	\$	31,724,349

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 31)	\$	27,628,484
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	75,489
3. Soft Capital Allocation (from Budget, page 4, line 19)	\$	1,402,120
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3)	\$	29,106,093

(This line cannot exceed line A.4.)

FUND 001 (M&O) MAINTENANCE AND OPERATION FUND

Expenditures	No. of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals		% Increase/Decrease
	Current FY	Budget FY						Current FY 2009	Budget FY 2010	
100 Regular Education										
1000 Classroom Instruction	256.05	256.05	10,258,231	2,524,424	18,860	180,279	106	12,718,620	12,981,900	2.1%
2000 Support Services										
2100 Students	18.44	18.44	795,357	180,138	1,435	5,166	0	986,654	982,096	-0.5%
2200 Instructional Staff	13.26	13.26	497,015	144,035	30,375	7,082	250	682,419	678,957	-0.5%
2300 General Administration	2.82	2.82	183,190	39,656	96,046	1,140	6,500	322,345	326,532	1.3%
2400 School Administration	32.94	32.94	1,232,275	307,843	29,248	10,000	1,300	1,581,198	1,580,666	0.0%
2500 Central Services	18.13	18.13	261,123	148,229	77,040	52,585	3,000	841,977	841,977	0.0%
2600 Operation & Maintenance of Plant	42.70	42.70	1,074,970	404,745	1,116,611	1,170,261	294,000	3,882,925	4,060,587	4.6%
2900 Other	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	1.50	1.50	80,746	22,622	0	0	0	64,993	103,368	59.0%
5000 Debt Service (1)										
6100 School-Sponsored Curricular Activities	0.00	0.00	16,000	1,934	0	0	0	210,524	0	-100.0%
620 School-Sponsored Athletics	2.00	2.00	319,568	55,402	0	0	0	18,097	17,934	-0.9%
630, 700, 800, 900 Other Programs	0.00	0.00	0	0	0	0	0	374,970	374,970	0.0%
Regular Education Subsection Subtotal (lines 1-13)	387.84	387.84	15,018,475	3,829,028	1,369,815	1,426,513	305,156	21,684,722	21,948,987	1.2%
200 Special Education										
1000 Classroom Instruction	86.52	86.52	2,479,874	754,498	141,902	15,359	0	3,351,777	3,391,633	1.2%
2000 Support Services										
2100 Students	11.95	11.95	509,790	120,415	76,125	14,998	1,759	723,087	723,087	0.0%
2200 Instructional Staff	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	1.00	1.00	61,301	13,639	50	0	0	74,490	74,990	0.7%
2400 School Administration	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	0.00	0.00	0	0	4,000	0	0	4,000	4,000	0.0%
2600 Operation & Maintenance of Plant	0.00	0.00	0	0	37,708	0	0	36,107	37,708	4.4%
2900 Other	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	99.47	99.47	3,080,965	888,552	259,785	30,357	1,759	4,189,461	4,231,418	1.0%
300 Special Education Disability ESEA, Title VIII (from Supplement, page 1, line 10)	0.00	0.00	0	0	0	0	0	0	0	0.0%
400 Pupil Transportation										
2700 Student Transportation	28.00	28.00	728,265	305,530	69,398	342,886	2,000	1,423,822	1,448,079	1.7%
510 Desegregation (from Desegregation Supplement-Districtwide, page 2, line 44)	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 20)	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 30)	0.00	0.00	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 11)	515.31	515.31	18,797,705	5,023,110	1,698,998	1,799,756	308,915	27,298,005	27,628,484	1.2%

(1) Function code 5000, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2010. This amount should also be included on page 7, line 9(1).

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

(A.R.S. §15-761)

	Current FY	Program 200 Budget FY	Total Budget FY
1. Autism	322,981	343,706	343,706
2. Emotional Disability	336,098	337,979	337,979
3. Hearing Impairment	0	0	0
4. Other Health Impairments	104,204	104,869	104,869
5. Specific Learning Disability	1,566,258	1,574,546	1,574,546
6. Mild, Moderate or Severe Mental Retard.	395,382	397,625	397,625
7. Multiple Disabilities	116,125	118,086	118,086
8. Multiple Disabilities with S.S.I.*	0	2,312	2,312
9. Orthopedic Impairment	148,425	149,253	149,253
10. Preschool Moderate Delay	67,903	0	0
11. Preschool Severe Delay	0	68,144	68,144
12. Developmental Delay	0	328,517	328,517
13. Speech/Language Impairment	326,693	328,517	328,517
14. Traumatic Brain Injury	0	0	0
15. Visual Impairment	0	0	0
16. Subtotal (lines 1 through 15)	3,384,069	3,425,037	3,425,037
17. Gifted Education	252,534	128,242	128,242
18. Remedial Education	289,175	253,943	253,943
19. ELL Incremental Costs	0	0	0
20. ELL Compensatory Instruction	127,529	287,114	287,114
21. Vocational and Technological Education	136,154	137,082	137,082
22. Career Education	0	0	0
23. Total (lines 16 through 22. Must equal total of lines 24 & 25, page 1) (1)	4,189,461	4,231,418	4,231,418

* Severe Sensory Impairment

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 22
Staff-Pupil 1 to 11

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
324.61	320.50

M&O DETAIL BY OBJECT CODE

M&O DETAIL BY OBJECT CODE	Utilities 6411, 6421, 6531, 6621-25	Tuition Out Debt Svc. 6565	Audit Services 6350
1. Regular Education	722,634		36,043
2. Special Education			
3. Spec. Ed. Dis. ESEA, Title VIII			
4. Pupil Transportation			
5. Desegregation			
6. Special K-3 Program Override			
7. Dropout Prevention Programs			
8. Joint Career & Tech. Ed. & Voc.			
9. Subtotal (lines 1-8)	722,634	0	36,043
10. School Plant Lease over 1 yr. Fund 500			
11. School Plant Lease 1 yr. or less Fund 505			
12. Total (lines 9-11)	722,634	0	36,043

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

FY 2010 Performance Pay (A.R.S. §15-920) (1)

Amount Budgeted in M&O Fund for a Performance Pay Component

(1) Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Average Daily Membership

A. FY 2009 Average Daily Membership: Resident	5,313.198	Attending	5,504.015
B. FY 2008 Average Daily Membership: Resident	5,296.845	Attending	5,443.355

Expenditures Budgeted in the M&O Fund for Food Service

Enter the amount budgeted in M&O for Food Service (Fund 001, Function 3100)

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a))

Estimated Transportation Revenues for FY 2010

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

\$ -

(1) Program 200 Budget FY column total (line 23) should agree to page 1, line 24. Total Current FY and Budget FY expenditures by program type totals (line 23) must agree with the total for Programs 200 and 300 expenditures on page 1, lines 24 and 25.

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850 (2)	Current FY 2009	Budget FY 2010	% Increase/ Decrease
Classroom Site Fund 011 - Base Salary								
100 Regular Education	528,544	131,433				584,217	660,977	13.1%
1000 Classroom Instruction	11,948	2,861				12,909	14,664	13.1%
2100 Support Services - Students	1,533	294				590	1,767	199.5%
2200 Support Services - Instructional Staff	541,820	135,528				597,716	677,348	13.3%
Programs 100 Subtotal (lines 1-3)								
200 Special Education	64,303	19,238				73,907	83,461	13.9%
1000 Classroom Instruction	13,665	4,032				15,645	17,697	13.1%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	77,668	23,290				89,552	101,158	13.0%
Programs 200 Subtotal (lines 5-7)								
Other Programs (Specify)	0	0				0	0	0.0%
1000 Classroom Instruction	0	0				0	0	0.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)								
Total Expenditures (lines 1, 8, and 12)	619,688	158,818				687,268	778,506	13.3%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education	898,567	146,544				851,648	1,043,111	21.0%
1000 Classroom Instruction	21,369	3,344				20,100	24,713	21.0%
2100 Support Services - Students	3,561	272				3,118	3,833	21.9%
2200 Support Services - Instructional Staff	923,697	152,600				874,866	1,075,657	21.0%
Programs 100 Subtotal (lines 14-16)								
200 Special Education	170,596	27,873				161,421	198,469	23.0%
1000 Classroom Instruction	21,369	3,487				20,379	25,056	23.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	191,965	31,560				181,860	223,525	23.0%
Programs 200 Subtotal (lines 18-20)								
Other Programs (Specify)	0	0				0	0	0.0%
1000 Classroom Instruction	0	0				0	0	0.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 22-24)								
Total Expenditures (lines 17, 21, and 25)	1,115,462	183,720				1,056,666	1,299,182	23.0%
Classroom Site Fund 013 - Other								
100 Regular Education	723,165	133,687	159,404	111,900		935,766	1,128,156	20.6%
1000 Classroom Instruction	84,501	33,715	27,668	0		122,537	144,684	18.1%
2100 Support Services - Students	18,785	5,173	0	0		20,635	23,658	16.1%
2200 Support Services - Instructional Staff	830,351	172,575	182,072	111,900		1,078,938	1,296,796	20.2%
Programs 100 Subtotal (lines 27-29)								
200 Special Education	111,465	40,901	0	0		131,674	152,366	15.7%
1000 Classroom Instruction	6,804	1,209	0	0		6,903	8,012	16.1%
2100 Support Services - Students	0	0	0	0		0	0	0.0%
2200 Support Services - Instructional Staff	118,269	42,199	0	0		138,577	160,378	15.7%
Programs 200 Subtotal (lines 31-33)								
330 Dropout Prevention Program	0	0	0	0		0	0	0.0%
1000 Classroom Instruction	10,735	0	0	0		4,006	10,735	168.0%
Other Programs (Specify)	0	0	0	0		0	0	0.0%
1000 Classroom Instruction	0	0	0	0		0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	0	0	0	0		4,006	10,735	168.0%
Other Programs Subtotal (lines 36-37)								
Total Expenditures (lines 30, 34, 35, and 38)	959,255	214,684	182,072	111,900		1,251,321	1,467,911	20.2%
Total Classroom Site Funds (lines 13, 26, and 39)	2,694,465	557,223	182,072	111,900	0	2,963,535	3,545,599	19.6%

(1) For FY 2010, the district has budgeted \$ _____ in Fund 010, object code 6500 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

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

FUNDS 610 AND 625 UNRESTRICTED CAPITAL OUTLAY AND SOFT CAPITAL ALLOCATION FUNDS

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6830	Interest (4) 6840, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Current FY 2009	Budget FY 2010	
1. Unrestricted Capital Outlay Override (1)							0	0	0.0%
2. 1000 Instruction	0	75,489	0			0	24,405	75,489	209.3%
3. 2000 Support Services	0	0	0			0	0	0	0.0%
4. 2100, 2200 Students and Instructional Staff	0	0	0	0	0	0	15,922	0	-100.0%
5. 2300, 2400, 2500, 2900 Administration	0	0	0	0	0	0	8,620	0	-100.0%
6. 2600 Operation & Maintenance of Plant	0	0	0	0	0	0	0	0	0.0%
7. 2700 Student Transportation	0	0	0	0	0	0	0	0	0.0%
8. 3000 Operation of Noninstructional Services (5)	0	0	0	0	0	0	0	0	0.0%
9. 4000 Facilities Acquisition and Construction	0	0	0	0	0	0	0	0	0.0%
10. 5000 Debt Service	0	75,489	0	0	0	0	48,947	75,489	54.2%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	75,489	0	0	0	0	48,947	75,489	54.2%
11. Soft Capital Allocation Fund 625							477,346	1,263,368	195.6%
12. 1000 Instruction	0	1,251,166	12,202			0	301,570	0	-100.0%
13. 2000 Support Services	0	0	0			0	296,407	45,296	-84.7%
14. 2100, 2200 Students and Instructional Staff	0	0	45,296			0	8,144	7,473	-8.2%
15. 2300, 2400, 2500, 2900 Administration	0	0	7,473			0	94,673	0	-100.0%
16. 2600 Operation & Maintenance of Plant	0	0	0			0	65,095	8,810	-86.5%
17. 2700 Student Transportation	0	0	8,810			0	0	0	0.0%
18. 3000 Operation of Noninstructional Services (5)	0	0	0	69,630	7,543	0	35,991	77,173	114.4%
19. 4000 Facilities Acquisition and Construction	0	1,251,166	73,781	69,630	7,543	0	1,229,226	1,402,120	14.1%
Total Soft Capital Allocation Fund (lines 11-18)	0	1,251,166	73,781	69,630	7,543	0	1,229,226	1,402,120	14.1%

(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 Capital Outlay	Soft Capital Allocation
6641 Library Books	24,013
6642 Textbooks	14,783
6643 Instructional Aids	2,607
6731 Furniture and Equipment	43,645
6734 Vehicles	
6737 Tech Hardware & Software	

(3) Includes principal on Capital Equity Fund loans of \$ 69,630 , and principal on bonds of \$ 7,543 , and interest on bonds of \$ 7,543 , and interest on bonds of \$ 7,543 .

(4) Includes interest on Capital Equity Fund loans of \$ 7,543 , and interest on bonds of \$ 7,543 .

11/18/2009 1:48 PM

Rev. 10/09-FY 2010

DISTRICT NAME		COUNTY		CTD NUMBER		VERSION		Revised #1		
Prescott Unified School District		Yavapai		130201000						
BOND BUILDING AND CAPITAL FUNDS										
FUNDS 630, 690, and 695										
Expenditures										
	Salaries 6100	Employee Benefits 6200	Property (1) 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes (excluding 6900)	Current FY 2009	Totals Budget FY 2010	% Increase/ Decrease	New Construction (2)
Bond Building Fund 630										
1000 Instruction										
2000 Support Services										
2100, 2200 Students and Instructional Staff										
2300, 2400, 2500, 2900 Administration										
2600 Operation & Maintenance of Plant										
2700 Student Transportation										
3000 Operation of Noninstructional Services										
4000 Facilities Acquisition and Construction	27,273	7,657				3,172,460	6,287,067	3,207,390	-49.0%	
5000 Debt Service										
Total Bond Building Fund Expenditures (lines 1-8)	27,273	7,657				3,172,460	6,287,067	3,207,390	-49.0%	
Building Renewal Fund 690										
1000 Instruction										
2000 Support Services										
2100, 2200 Students and Instructional Staff										
2300, 2400, 2500, 2900 Administration										
2600 Operation & Maintenance of Plant										
2700 Student Transportation										
3000 Operation of Noninstructional Services										
4000 Facilities Acquisition and Construction										
5000 Debt Service										
Total Building Renewal Fund Expenditures (lines 10-17)	0	0	0	0	0	0	0	0	0.0%	
New School Facilities Fund 695										
1000 Instruction										
2000 Support Services										
2100, 2200 Students and Instructional Staff										
2300, 2400, 2500, 2900 Administration										
2600 Operation & Maintenance of Plant										
2700 Student Transportation										
3000 Operation of Noninstructional Services										
4000 Facilities Acquisition and Construction										
5000 Debt Service										
Total New School Facilities Fund Expenditures (lines 19-26)	0	0	0	0	0	0	0	0	0.0%	
19										
20										
21										
22										
23										
24										
25										
26										
27										

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

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

SPECIAL PROJECTS

	NO. OF PERSONNEL		TOTAL ALL FUNCTIONS	
	Current FY	Budget FY	Current FY	Budget FY
6000	12.84	15.68	765,772	1,070,050
6000	0.95	1.57	287,620	197,305
6000	0.31	0.80	27,579	13,376
6000	0.25	0.00	6,535	0
6000	0.25	0.43	31,796	18,383
6000	0.67	0.67	23,668	21,301
6000	0.30	0.00	0	0
6000	28.00	28.00	900,000	900,000
6000	0.16	0.16	9,360	9,360
6000	0.16	0.16	0	0
6000	0.00	0.00	0	0
6000	0.96	1.04	95,537	102,498
6000	0.00	0.00	0	0
6000	8.73	0.50	300,000	100,000
6000	0.00	0.00	60,000	185,983
6000	53.58	49.01	2,507,867	2,618,256
6000	0.96	0.06	35,258	20,542
6000	1.17	1.20	54,109	44,288
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.10	3,251	2,879
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.13	0.13	10,000	9,000
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	1.45	1.26	69,600	182,514
6000	3.71	2.75	172,218	259,223
6000	57.29	51.76	2,680,085	2,877,479

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

	Current FY	Budget FY
4. 071 Structured English Immersion (1)	167,988	167,988
5. 072 Compensatory Instruction (1)	0	0
6. 500 School Plant (Lease over 1 year) (2)	7,000	6,000
7. 505 School Plant (Lease 1 year or less)	1,166,200	1,000,000
8. 506 School Plant (Sale)	2,200,000	1,900,000
9. 510 Food Service	120,000	120,000
10. 515 Civic Center	450,000	300,000
11. 520 Community School	1,800,000	2,000,000
12. 525 Auxiliary Operations	0	0
13. 526 Extracurricular Activities Fees Tax Credit	140,000	100,000
14. 530 Gifts and Donations	0	0
15. 535 Career & Tech. Ed. & Voc. Ed. Projects	0	0
16. 540 Fingerprint	0	0
17. 545 School Opening	100,000	100,000
18. 550 Insurance Proceeds	5,000	5,000
19. 555 Textbooks	25,000	25,000
20. 565 Litigation Recovery	80,000	80,000
21. 570 Indirect Costs	10,000	10,000
22. 575 Unemployment Insurance	0	0
23. 580 Teaherage	0	0
24. 585 Insurance Refund	125,000	125,000
25. 590 Grants and Gifts to Teachers	0	0
26. 594 Website Advertisement	0	0
27. 595 Advertisement	0	0
28. 596 Joint Technological Education	30,000	40,800
29. 620 Adjunct Ways	0	0
30. 639 Impact Aid Revenue Bond Building	0	0
31. 640 School Plant - Special Construction	0	0
32. 650 Gifts and Donations	0	0
33. 660 Condemnation	0	0
34. 665 Energy and Water Savings	0	0
35. 686 Emergency Deficiencies Correction	0	0
36. 691 Building Renewal Grant	2,222,531	2,453,981
37. 700 Debt Service	0	0
38. 720 Impact Aid Revenue Bond Debt Service	0	0
39. 750 Permanent	0	0
40. Other	200,000	200,000

INSTRUCIONAL IMPROVEMENT FUND (020)

	Current FY	Budget FY
1. Teacher Compensation Increases	125,000	100,000
2. Class Size Reduction	125,000	100,000
3. Dropout Prevention Programs (M&O purposes)	0	0
4. Instructional Improvement Programs (M&O purposes)	0	0
5. Total Instructional Improvement Fund (lines 1-4)	250,000	200,000

OTHER FUNDS (DO NOT Add to Aggregate)

	Current FY	Budget FY
1. 050 County, City, and Town Grants	0	0
2. 060 Full-Day Kindergarten	0	0
3. 065 Full-Day Kindergarten Capital	0	0

(1) From Supplement, page 3, line 10 and line 20, respectively.
(2) Indicate amount budgeted in Fund 500 for M&O purposes
(3) If other funds are used for IGAs, include activity here.

CALCULATION OF FY 2010 GENERAL BUDGET LIMIT (A.R.S. §§15-947.C)

	A	B
	Maintenance and Operation	Unrestricted Capital Outlay
1. (a) FY 2010 Revenue Control Limit (RCL) (from Work Sheet F, line IV) \$ 25,597,242		
*(b) Plus adjustment for growth (1)		
*(c) Increase or (decrease) in 03 district high school tuition payments (A.R.S. §15-905.J) (1)		
(d) Adjusted RCL \$ 25,597,242	\$ 25,597,242	\$ 0
2. FY 2010 Capital Outlay Revenue Limit (CORL) (A.R.S. §15-961) (from Work Sheet H, line VII.G) \$ 1,413,770	\$ 1,413,770	\$ 19,662
3. FY 2010 Override Authorization (A.R.S. §§15-481 and 15-482) (a) Maintenance and Operation (2)		
*(b) Unrestricted Capital Outlay		
*(c) Special K-3 Program (2) (3)		
4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2) (4)		
5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (a) Private \$ 515,000	\$ 515,000	\$ 23,338
(b) Other Arizona Districts		
(c) Out-of-State Districts		
(d) State Assistance (A.R.S. §15-976) State (a) Allowable Budget Increase for ESEA, Title VIII Districts (from Work Sheet P, line III) \$ 0	\$ 0	\$ 0
(b) Add-on for Children with Disabilities and Indian Students (A.R.S. §15-905.K and O) (from Work Sheet P, line III)		
(c) Add-on for Children in Military Reservation Accommodation Schools (A.R.S. §15-905.J) (from Work Sheet S, line II.B.5) (A.R.S. §15-974.B)		
9. Budget Increase for: (a) Desegregation Expenditures (ARS §15-910.G-K, amended by Laws 09, 3rd S.S., Ch. 12, §29) (c) (b) Tuition Out Debt Service (from all Work Sheets O, line VI) (A.R.S. §15-910.L) \$ 85,938	\$ 85,938	\$ 0
*(c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.O1)		
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2) (e) Assistance for Education (A.R.S. §15-973.O1) (1) \$ 36,196	\$ 36,196	\$ 0
(f) Interest Expense Incurred for FY 2009 and 2010 due to Delayed/Deferred State Aid Payments (Laws 2009, 1st Regular Session, Ch. 11, §2 and Laws 2009, 3rd S.S., Ch. 12, §56) (g) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2008 (A.R.S. §15-910.M) \$ 0	\$ 0	\$ 0
*(h) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.O1) (i) FY 2009 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-918.O4.C) \$ 0	\$ 0	\$ 0
*(j) FY 2009 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-919.O4) \$ 0	\$ 0	\$ 0
*(k) FY 2009 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.i) (A.R.S. §15-920) \$ 0	\$ 0	\$ 0
(l) Excess Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214) (7) \$ 0	\$ 0	\$ 0
(m) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §15-947, as amended by Laws 2009, 1st Regular Session, Ch. 95, §34) \$ 27,628,484	\$ 27,628,484	\$ 0
10. Adjustment to the General Budget Limit (A.R.S. §15-905.M, 15-272, and 15-910.O2 as added by Laws 2009, 1st Regular Session, Ch. 101, §5) (Do not use this line as a subtotal) \$ 0	\$ 0	\$ 0
11. FY 2010 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.J) (page 1, line 31 cannot exceed this amount) \$ 43,000	\$ 43,000	\$ 43,000
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 9) (A.R.S. §15-905.J) (to page 8, line A.12)		\$ 43,000

* 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 2010.

- (1) For budget adoption, this line should be left blank.
- (2) District sponsored charter school pupils may not be included in the district's student count for the purpose of computing the RCL used to determine the maximum allowable override unless the charter school is located within the boundaries of the school district (A.R.S. §15-185.A.6). For purposes of computing the override limitations, the RCL should exclude Type 03 tuition cost (A.R.S. §15-951.B). If the RCL is reduced after budget adoption, the maximum allowable override amount authorized by an election shall not exceed 5% of the RCL. (A.R.S. §15-482.B, the maximum amount of Special K-3 Program override authorized by an election shall not exceed 5% of the RCL attributable to the weighted student count in preschool programs for children with disabilities, kindergarten, and grades 1-8. Small school districts budgeting pursuant to A.R.S. §15-949.A must include an amount on this line to ensure that page 1, line 31 does not exceed the GBL for M&O.
- (5) The GBL may be increased for children residing within the boundaries of an accommodation school that is located on a military reservation and that is classified as a heavily impacted district, as described in A.R.S. §15-905.K.
- (6) In accordance with A.R.S. §15-910.K, as amended by Laws 2009, 3rd S.S., Ch. 12, §29, the total amount of desegregation expenditures budgeted in M&O and UCO Funds cannot exceed the amount budgeted in FY 2009.
- (7) Excess property tax valuation judgments per A.R.S. §§42-16213 and 42-16214 should also be included on page 1, line 10.

UNRESTRICTED CAPITAL BUDGET LIMIT, SOFT CAPITAL ALLOCATION LIMIT, AND CLASSROOM SITE FUND BUDGET LIMIT (A.R.S. §15-947D and E as amended by Laws 2009, 1st Regular Session, Ch. 95, §34, and A.R.S. §15-978)

A. CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

1. Total Amount Available for FY 2009 Capital Expenditures (from FY 2009 latest revised Budget, page 8, line A.14)	\$ 48,947
2. Total Unrestricted Capital Budget Limit (UCBL) Adjustment for prior years as notified by ADE on BUDG 75 report (For budget adoption, use zero. Show negative amount in parentheses.) (1)	\$ 0
3. Adjusted Amount Available for FY 2009 Capital Expenditures (line A.1 + A.2)	\$ 48,947
4. Amount Budgeted in Fund 610 in FY 2009 (from FY 2009 latest revised Budget, page 4, line 10)	\$ 48,947
5. Lesser of lines A.3 or A.4	\$ 48,947
6. FY 2009 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through the end of the fiscal year.)	\$ 16,490
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.	\$ 32,457
8. Interest Earned in Fund 610 in FY 2009	\$ 32
9. Federal Impact Adjustment (from Work Sheet R, line V) (A.R.S. §15-964)	\$ 0
10. Money deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F) Do not use this line if line A.13 is used.	\$ 0
11. Adjustment to UCBL for FY 2010 (A.R.S. §15-905.M)	\$ 0
12. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 43,000
13. FY 2010 State Board Approval to Budget and Accumulate Cash Balance for Construction, Building Renovation, or Soft Capital (A.R.S. §15-962.F) Do not use this line if line A.9 is used. (2)	\$ 75,489
14. FY 2010 Unrestricted Capital Budget Limit (lines A.7 through A.13)	\$ 75,489

B. CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

1. FY 2009 Soft Capital Allocation Limit (SCAL) (from FY 2009 latest revised Budget, page 8, line B.12)	\$ 1,229,226
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG 75 report (For budget adoption, use zero. Show negative amount in parentheses.) (1)	\$ 0
3. Adjusted FY 2009 SCAL (line B.1 + B.2)	\$ 1,229,226
4. Amount Budgeted in Fund 625 in FY 2009 (from FY 2009 latest revised Budget, page 4, line 19)	\$ 1,229,226
5. Lesser of lines B.3 or B.4	\$ 1,229,226
6. FY 2009 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,021,170
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.	\$ 208,056
8. Interest Earned in Fund 625 in FY 2009	\$ 396
9. Soft Capital Allocation (from Work Sheet L, line V.G)	\$ 1,193,668
10. Capital Transportation Adjustment Approved by State Board of Education (A.R.S. §15-963.B)	\$ 0
11. Adjustment to SCAL for FY 2010 (A.R.S. §15-905.M)	\$ 0
12. FY 2010 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$ 1,402,120

C. CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

1. FY 2009 Classroom Site Fund Budget Limit (from FY 2009 latest revised Budget, page 8, line C.7) to date plus estimated expenditures through fiscal year-end.)	\$ 2,965,455
2. FY 2009 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 2,032,799
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ 932,656
4. Interest Earned in the Classroom Site Fund in FY 2009	\$ 289
5. FY 2010 Classroom Site Fund Allocation (provided by ADE, based on \$244)	\$ 2,612,654
6. Adjustments to FY 2010 Classroom Site Fund Budget Limit (5)	\$ 0
7. FY 2010 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$ 3,545,599

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

(2) This amount cannot exceed the lesser of the FY 2009 Federal Impact Aid (ESEA, Title VIII) Endowment or the M&O Fund ending cash balance at June 30, 2009, after encumbrances, less any amount used to fund nonlevy overrides or budget balance carryforward.

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

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

(5) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years. This amount should not exceed the difference as noted by ADE on the FY 2010 BUDGCSF Report for the FY 2009 Classroom Site Fund Budget

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

FY 2010
STATE OF ARIZONA



SUPPLEMENT
 TO
 SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
 FOR
 SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII
 SPECIAL K-3 PROGRAM OVERRIDE (A.R.S. §15-482)
 JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (A.R.S. §15-910.01)
 ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)
 STATE FISCAL STABILIZATION FUND (Laws 2009, Third Special Session, Ch. 11, §14)

DISTRICT NAME	Prescott Unified School District	COUNTY	Yavapai	CTD NUMBER	130201000	VERSION	Revised #	No. of Personnel		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Debit Service and Miscellaneous	Totals		% Increase/Decrease
								Current FY	Budget FY							Current FY	Budget FY	
English Language Learners Supplement																		
Expenditures																		
Structured English Immersion Fund 071																		
1000 Classroom Instruction								0.00	3.63	89,934	22,484		0		6800	0	112,418	1.
2000 Support Services																		
2100 Students								0.00	0.00	450	2,740						5,621	2.
2200 Instructional Staff							0.00	0.00									0	0.0%
2300 General Administration							0.00	0.00									0	0.0%
2400 School Administration							0.00	0.00									0	0.0%
2500 Central Services							0.00	0.00									0	0.0%
2600 Operation & Maintenance of Plant							0.00	0.00									0	0.0%
2700 Student Transportation							0.00	0.00									0	0.0%
2900 Other							0.00	0.00									0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 4)							0.00	3.63	90,384	24,915	2,740	0	0	0	0	118,039	10.	
Compensatory Instruction Fund 072																		
1000 Classroom Instruction							0.00										0	0.0%
2000 Support Services																		
2100 Students																		
2200 Instructional Staff																		
2300 General Administration																		
2400 School Administration																		
2500 Central Services																		
2600 Operation & Maintenance of Plant																		
2700 Student Transportation																		
2900 Other																		
Total (lines 11-19) (to Budget, page 6, Other Funds, line 5)							0.00	0.00	0	0	0	0	0	0	0	0	0	0.0%



BUDGET WORK SHEETS
 FOR FISCAL YEAR 2010

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

PAGE WORK SHEET TITLE

B. WORK SHEET FOR FY 2010 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS (A.R.S. §15-943)

The FY 2010 Student Counts used to determine the support level weight are obtained from:

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

1. FY 2010 Student Count (1) (4)	3,353,940	+	3,353,940
2. District Sponsored Charter School Estimated ADM (2)	1,931,608	+	1,931,608
3. Total Student Count		=	5,285,548

B. SUPPORT LEVEL WEIGHTS TO BE USED FOR:	DISTRICTS DESIGNATED AS ISOLATED	K-8	9-12
Student Count 0.001-99.999 (1)	1.559	1.699	1.399

Student Count 100,000-499,999	500,000	500,000	500,000
Student Count Constant	500,000	500,000	500,000
FY 2010 Student Count (1)	-	-	-
Difference	=	=	=
Weight Adjustment Factor	X 0.0005	X 0.0005	X 0.0003
Support Level Weight Increase	=	=	=
Support Level Weight	+ 1.358	+ 1.468	+ 1.278
FY 2010 Adjusted Support Level Weight			
Student Count 500,000-599,999	600,000	600,000	600,000
Student Count Constant	600,000	600,000	600,000
FY 2010 Student Count (1)	-	-	-
Difference	=	=	=
Weight Adjustment Factor	X 0.0020	X 0.0020	X 0.0012
Support Level Weight Increase	=	=	=
Support Level Weight	+ 1.158	+ 1.268	+ 1.158
FY 2010 Adjusted Support Level Weight			
Student Count 600,000 or More			
Support Level Weight			1.268

C. PSD-12 WEIGHTED STUDENT COUNT (3)	Actual Student Count	Support Level Weight	Weighted Student Count
1. PSD (preschool programs for children with disabilities)	19,645	X 1.450	= 28,485
2. District (from line A.1)	3,353,940	X 1.158	= 3,883,863
3. Charter School (from line A.2)	0.000	X 1.158	= 0.000
4. Total	0.000	X 1.268	= 0.000
5. Total PSD-12 State Aid Student Count (C.1 + C.4.a + C.4.b)	1,931,608	X 1.268	= 2,449,279

1. Do not include any charter school student counts:	
(2) Include on line A.2 pupils new to the district attending a district sponsored charter school and pupils who attended a district sponsored charter school in FY 2009 and will be attending a district sponsored charter school in FY 2010. For budget adoption, the district should use an estimated student count based on pupil registration at the charter school. After the 100th day, student count must equal the actual ADM as required by A.R.S. §15-185, not including charter school students who attended a district school other than a charter school in FY 2009.	
(3) The FY 2010 student count used to determine the weighted student count for PSD is obtained from the ADE report "Recalculated State Aid ADM Counts - ADMs 46-1" for the 100th day, available on ADE's Web site. The student counts for K-8 and 9-12 should be obtained from lines A.1 and A.2.	
(4) For Common School Districts not in a High School District (Type 03) include only high school students actually taught by the Type 03 district, if any.	

C. WORK SHEET FOR FY 2010 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL) (A.R.S. §§15-943, as amended by Laws 2009, 1st Regular Session, Ch. 95, §33, 15-944.E, and Laws 2009, 3rd S.S., Ch. 2, §3)

WEIGHTED STUDENT COUNT

FY 2010 Actual Student Count	5,305,193
Support Level Weight	
Weighted Student Count	6,361,627

1. A. Total PSD-12 State Aid Student Count (from Work Sheet B, line C.5)

- 1. K
- 2. Hearing Impairment
- 3. K-3
- 4. English Learners (ELL)
- 5. MD-R, A-R, and SMR-R (2)
- 6. MD-SC, A-SC and SMR-SC (3)
- 7. Multiple Disabilities Severe Sensory Impairment
- 8. Orthopedic Impairment (Resource)
- 9. Orthopedic Impairment (Self-Contained)
- 10. Preschool-Severe Delayed
- 11. DD, ED, MMR, SLI, & OHI (4)
- 12. Emotionally Disabled (Private)
- 13. Moderate Mental Retardation
- 14. Visual Impairment
- 15. Total Add-on Count (1.B.1 through 1.B.14)

177,595	X	1,352	=	240,108
5,100	X	4,771	=	24,332
1,285,165	X	0,060	=	77,110
90,700	X	0,115	=	10,431
18,600	X	6,024	=	112,046
16,550	X	5,833	=	96,536
4,800	X	7,947	=	38,146
5,500	X	3,158	=	17,369
7,800	X	6,773	=	52,829
2,325	X	3,595	=	8,358
522,875	X	0,003	=	1,569
1,000	X	4,822	=	4,822
9,700	X	4,421	=	42,884
0,000	X	4,806	=	0,000
2,147,710				726,540
				7,088,166
				(A + B.15, this column)

CALCULATION OF FY 2010 BSL AND BRCL

III. Total Weighted Student Count (from II. above)

IV. A. Base Level Amount \$3,267,722 - To include Teacher Compensation, use Base Level of \$3,308,577

For Career Ladder and Optional Performance Incentive Program districts, add increase of

% approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (11)

B. Increase for 200 Days of Instruction (5)

C. Adjusted FY 2010 Base Level Amount (line IV.A + IV.B) (to Work Sheet K, line I.G and II.G)

V. Result (III x IV.C)

VI. Teacher Experience Index (TEI) (6) (If actual TEI is less than 1,000 use 1,000)

VII. Result (V x VI)

VIII. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.1)

IX. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)

X. Increase for Career Ladder (A.R.S. §15-918.04) (11)

XI. FY 2008 Non-Federal Audit Service Actual Expenditures (7)

XII. Decreases for Charter School Federal and State Monies Received (8)

XIII. Decrease for Charter School Nonparticipation Adjustment (9)

XIV. Other Reductions: (10)

XV. FY 2010 BSL and BRCL (sum lines VII through XI minus lines XII, XIII, and XIV) (to Work Sheet E, line

(1) The FY 2010 student counts to determine the Add-On weighted counts should be obtained from the following ADE reports:

Add-On Category ADE Report Name

K & R-3 ADMIS 46-1-Recalculated State Aid ADM Counts

ELL ELLS 10A-1 (10-1)-English Learners Language (ELL) Students Served in Programs Under A.R.S. §15-754

Children with Disabilities *SPED 28-Student Counts for Use in Budget Preparation

(2) MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SMR - R (Severe Mental Retardation - Resource)

(3) MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SMR - SC (Severe Mental Retardation - Self-contained)

(4) DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disabilities), MMR (Mild Mental Retardation), SLI (Specific Learning Disability), SLI (Speech/Language Impairment) for K-12, and OHI (Other Health Impairments)

(5) A.R.S. §15-902.02 allows districts that provide 200 days of instruction to increase the base level amount by 5%. Enter 5% of the base level amount (line IV.A) on line IV.B, if applicable

(6) The teacher experience index (TEI) is obtained from the FY 2009 Teacher Experience Index - SDER 96* available on ADE's Web site

(7) A.R.S. §15-914F allows districts to increase the BSL if financial and compliance audit costs will be included for the budget year. Enter the FY 2008 non-federal expenditures for audit services on line XI. Enter the FY 2008 federal audit services expenditures here

(8) Do not include costs of consulting or other non-audit services paid to audit firms in the non-federal or federal audit services actual expenditures.

(9) For districts sponsoring charter schools or districts operating a charter school, see instructions for applicable decreases.

(10) Districts may increase the BSL for Teacher Compensation, Career Ladder, Optional Performance Incentive Program, and TEL. However, districts sponsoring charter schools not approved to participate in these programs must reduce the BSL by any increase applied to the charter school student count. Do not reduce by more than the amount the charter school increased the district's BSL. Enter as a negative amount.

(11) This line should be used to record other reductions required by legislation and should be left blank for budget adoption. If needed during the year, instructions will be provided.

(11) In accordance with Laws 2009, 3rd S.S., Ch. 12, §76, for FY 2010, the maximum base level increase for a career ladder program is 5%.

D. WORK SHEET FOR FY 2010 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2009, 3rd S.S., Ch. 2, §4, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

Category	Value
Eligible Student Transported	2,329,000
Approved Daily Route Miles per Eligible Student Transported	1.89
Approved Daily Route Miles per Eligible Student Transported	2,329,000

TABLE II FACTORS

Category	Value
Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	0.15
District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	0.10
High School District (Type 05)	0.30

TSL CALCULATION

1. Approved Daily Route Miles per Eligible Student Transported (1)	1.89
A. FY 2009 Approved Daily Route Miles (2)	2,629,000
B. Number of Eligible Students Transported in FY 2009 (2)	2,329,000
C. Approved Daily Route Miles per Eligible Student Transported (1A + 1B)	1,129
II. To and From School Support Level	473,220,000
A. Annual Route Miles (Line 1A x 180)	2,329,000
B. State Support Level per Route Mile (use Table I based on 1C)	2.32
C. 1. FY 2009 Annual Expenditure for Bus Tokens (2)	0.00
2. FY 2009 Annual Expenditure for Bus Passes (2)	0.00
D. To and From School Support Level [(11A x 11B) + 11C.1 + 11C.2]	1,097,870,400
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	0.180
A. Factor from Table II (based on 1C and district type)	0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (11A x 11B x 11A.3)	197,616,670
IV. Extended School Year Support Level for Pupils with Disabilities	640,000
A. Actual Route Miles traveled in July and August 2008 to Transport Pupils w/Disabilities for Extended School Year (3)	640,000
B. Estimated Route Miles Traveled in June 2009 to Transport Pupils w/Disabilities for Extended School Year (3)	640,000
C. Total Extended School Year Route Miles (IV.A + IV.B)	1,280,000
D. State Support Level per Route Mile (use Table I based on 1C)	2.32
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	2,969,600
V. FY 2010 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	1,298,456,670
VI. Support Level Change	1,104,944,290
A. FY 2009 Transportation Support Level (4)	1,104,944,290
B. Transportation Support Level Change (If result is negative, enter 0) (V - VIA)	193,512,380

TRCL CALCULATION

VII. FY 2009 Transportation Revenue Control Limit (4)	1,282,551,400
VIII. FY 2010 Transportation Revenue Control Limit	1,476,063,780
A. Preliminary FY 2010 Transportation Revenue Control Limit (VIB + VIII)	1,476,063,780
B. 120% of FY 2010 Transportation Support Level (V x 1.20)	1,558,148,000
C. Adjusted FY 2010 Transportation Revenue Control Limit (5)	1,476,063,780
D. FY 2010 Transportation Revenue Control Limit (6) (to Work Sheet E, line VII)	1,476,063,780

- (1) A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district.
- (2) Do not include district sponsored charter school amounts. Obtain the amounts from the ADE report "Transportation Route Report-TRAN 55-1," available on ADE's Web site.
- (3) The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report "Transportation Route Report-TRAN 55-1," available on ADE's Web site.
- (4) The FY 2009 Transportation Revenue Control Limit and FY 2009 Transportation Support Level used to determine the FY 2010 Transportation Revenue Control Limit are obtained from the most recent ADE report "Basic Calculations for Equalization Assistance-APOR 55-1," available on ADE's Web site.
- (5) In accordance with A.R.S. §15-946, the FY 2010 Transportation Revenue Control Limit (TRCL) cannot increase from the FY 2009 TRCL amount if the FY 2010 TRCL would exceed 120% of the FY 2010 Transportation Support Level.
- (6) In accordance with A.R.S. §15-946, the Adjusted FY 2010 TRCL calculated on line VIII.C should not result in a FY 2010 TRCL that is less than the FY 2010 Transportation Support Level (TSL).

E. WORK SHEET FOR FY 2010 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I. FY 2010 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XV) \$ 24,121,178.44

II. Tuition Out for High School Students (from all Work Sheets C, line VII) \$

[Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03). The estimated tuition for FY 2010 is to be provided to the District of Residence by the District of Attendance by May 1 of the current year.]

III. FY 2010 Transportation Support Level (from Work Sheet D, line V) \$ 1,298,456.67

IV. FY 2010 District Support Level (sum of lines I through III) \$ 25,419,635.11

CALCULATION OF THE RCL

V. FY 2010 Base Support Level/Base Revenue Control Limit (from line I above) \$ 24,121,178.44

VI. Tuition Out for High School Students (from all Work Sheets C, line VII) \$

[Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03). The estimated tuition for FY 2010 is to be provided to the District of Residence by the District of Attendance by May 1 of the current year.]

VII. FY 2010 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D) \$ 1,476,063.78

VIII. FY 2010 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)] \$ 25,597,242.22

F. WORK SHEET FOR FY 2010 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)

I. FY 2010 Revenue Control Limit (from Work Sheet E, line VIII) \$ 25,597,242.22

II. Consolidation/Unification Increase for Transitional Costs incurred in first year (1) \$

III. FY 2010 District Support Level (line II + Work Sheet E, line IV) \$

IV. FY 2010 Revenue Control Limit (line I + line II) [to Budget, page 7, line 1(a)] \$

G. WORK SHEET FOR FY 2010 SOFT CAPITAL ALLOCATION HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §§15-951.D)

I. High School Student Count Tuitioned Out

II. High School Student Count Transported by District of Residence to District of Attendance

III. High School Student Count Taught by District of Residence (to Work Sheet H, lines V.A, column for 9-12 and VII.D.1)

IV. High School Student Count Transported by District of Residence to District of Attendance or Taught by District of Residence (line II + line III) (to Work Sheet I, line V.A, column 9-12) 0.000

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

H. WORK SHEET FOR FY 2010 CAPITAL OUTLAY REVENUE LIMIT (CORL)
(A.R.S. §15-961.B-D)

TABLE TO CALCULATE CORL PER STUDENT COUNT (I)

	K-8	9-12
I. FY 2010 Actual Student Count: .001 - 99,999		
CORL per Student Count	\$ 272.75	\$ 329.41
II. FY 2010 Actual Student Count: 100,000 - 499,999		
A. Student Count Constant	500,000	500,000
B. Actual Student Count	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	= 0.0003	= 0.0004
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.398
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 0.00	= \$ 0.00
III. FY 2010 Actual Student Count: 500,000 - 599,999		
A. Student Count Constant	600,000	600,000
B. Actual Student Count	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	= 0.0012	= 0.0013
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.268
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.95	x \$ 211.29
I. CORL per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2010 Actual Student Count: 600,000 or More		
CORL per Student Count	\$ 225.76	\$ 267.94

CALCULATIONS FOR CORL

	PSD	K-8	9-12
V. Capital Outlay Base			
A. FY 2010 Student Count (1)	19,645	3,353,940	1,931,608
B. CORL per Student Count (from Table above)	x \$ 225.76	x \$ 225.76	x \$ 267.94
C. Capital Outlay Base (line V.A x line V.B)	= \$ 4,435.06	= \$ 757,185.49	= \$ 517,555.05
VI. Capital Outlay Growth Factor			
A. FY 2010 Student Count (from line V.A above)	5,305,193		
B. FY 2009 Student Count (2)	5,298,265		
C. FY 2010 Capital Outlay Growth Factor (VIA ÷ VIB)	= 1.0013		
VII. Capital Outlay Revenue Limit			
A. Capital Outlay Base (from line V.C)	\$ 4,435.06	\$ 757,185.49	\$ 517,555.05
B. Capital Outlay Growth Factor (if growth factor is less than 1.05, use 1.0) (from line VI.C)	x 1.0000	x 1.0000	x 1.0000
C. FY 2010 CORL (VIA x VII.B)	= \$ 4,435.06	= \$ 757,185.49	= \$ 517,555.05
D. CORL for High School Textbooks			
1. FY 2010 Actual 9-12 Student Count (1)	1,931,608		
2. Support Level Amount for Textbooks	x \$ 69.68		
3. CORL for Textbooks (VIL.D.1 x VIL.D.2)	= \$ 134,594.45		
E. Total FY 2010 9-12 CORL [9-12(VII.C)+VIL.D.3] (to Work Sheet J, line III.A.1 or III.B.5)	= \$ 652,149.50		
F. Total FY 2010 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)] (to Work Sheet J, line III.A.1 or III.B.5)	+ \$ 761,620.55		
G. Total FY 2010 CORL (VIE + VIL.F) (to Budget, page 7, line 2)	= \$ 1,413,770.05		

(1) The student counts for K-8 and 9-12 should be obtained from Work Sheet B, line A.1. Type 03 districts, use high school student count from Work Sheet G, Line III. The FY 2010 actual student count for PSD should be obtained from Work Sheet B, line C.1.

(2) Do not include charter school students on this line. Obtain the amounts from the most recent ADE report "Basic Calculations for Equalization Assistance-APOR 55-1," available on ADE's Web site.

	K-8	9-12
	\$ 271.83	\$ 271.83
	500,000	500,000
	-	-
	0.000	0.000
	0.0003	0.0003
	x	x
	0.000	0.000
	=	=
	1.278	1.278
	+ 0.000	+ 0.000
	=	=
	194.30	194.30
	x \$	x \$
	0.00	0.00
	=	=
	194.30	194.30
	x \$	x \$
	0.00	0.00
	=	=
	225.00	225.00
	\$	\$

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

	K-8	9-12
	\$ 19.645	\$ 19.645
	3,353,940	1,931,608
	x \$	x \$
	225.00	225.00
	=	=
	754,636.50	434,611.80
	x \$	x \$
	0.00	0.00
	=	=
	1,588.44	1,851.30
	x \$	x \$
	0.000	0.000
	=	=
	759,056.63	434,611.80
	\$	\$

CALCULATIONS FOR SCA

V. FY 2010 SCA
 A. FY 2010 Actual Student Count (1) (2) 19,645
 B. FY 2010 SCA per Student Count (from Table above) x \$ 225.00 = \$ 4,420.13
 C. FY 2010 SCA (line V.A x line V.B)
 D. Additional Assistance
 1. FY 2010 Charter School Student Count (3)
 2. Assistance per Student
 3. Additional Assistance (line V.D.1 x line V.D.2)
 E. FY 2010 Elementary SCA [V.C (PSD) + V.C (K-8) + V.D.3 (K-8)]
 F. FY 2010 High School SCA [V.C (9-12) + V.D.3 (9-12)]
 G. Total FY 2010 District SCA (V.E + V.F) (to Budget, page 8, line B.9)

- (1) The FY 2010 actual student count for PSD should be obtained from Work Sheet B, line C.1. Obtain the actual student counts for K-8 and 9-12 from Work Sheet B, line A.1.
- (2) In the 9-12 column, Type 03 districts should use high school student count from Work Sheet G, line IV.
- (3) Obtain amounts from Work Sheet B, line A.2.

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971A and B, as amended by Laws 2009, 3rd S.S., Ch. 12, §35)

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

9-12		PSD-8	
I. A. Total FY 2010 PSD and K-8 Weighted State Aid Student Count			
1. PSD (from Work Sheet B, line C.1)	28,485	28,485	
2. K-8 (from Work Sheet B, line C.4.a)	3,883,863	3,912,348	
B. Total FY 2010 PSD-8 and 9-12 Weighted State Aid Student Count (1)	3,912,348	3,912,348	
C. Total FY 2010 Weighted State Aid Student Count (from Work Sheet B, line C.4.b)			
Sheet B, line C.5	0.6150	6,361.627	
D. PSD-8 and 9-12 Factors (line 1B + line 1C)			
II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line III or IV) (to Work Sheet S, line 1A)			
B. DSL/RCL PSD-8 and 9-12 Allocation (line 1D x line 1A)	\$ 15,633,075.59	\$ 25,419,635.11	
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)			
1. FY 2010 Capital Outlay Revenue Limit	\$ 761,620.55	\$ 652,149.50	
(from Work Sheet H, line VII.B)			
2. FY 2010 Soft Capital Allocation	\$ 759,056.63	\$ 434,611.80	
(from Work Sheet L, line V.B)			
3. Total FY 2010 Equalization Base (line B + line A.1 + line A.2)	\$ 17,153,752.77	\$ 10,873,320.82	
4. 2009 Primary Assessed Valuation + 100	\$ 10,320,655.00	\$ 10,320,655.00	
5. 2009 SRP Valuation + 100 (2)	\$ 0.00	\$ 0.00	
6. 2009 Government Property Lease Excise Tax Assessed Valuation + 100	\$ 0.00	\$ 0.00	
7. TOTAL (line A.4 + line A.5 + line A.6)	\$ 10,320,655.00	\$ 10,320,655.00	
8. Qualifying Tax Rate (3)	\$ 1.3726	\$ 1.3726	
9. Qualifying Levy (line A.7 x line A.8)	\$ 14,166,131.05	\$ 14,166,131.05	
10. FY 2010 Equalization Assistance Before Adjustments (line A.3 - line A.9)	\$ 2,987,621.72	\$ (3,292,810.23)	
11. FY 2010 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2010 this amount is zero, unless otherwise notified by ADE.)	\$ 2,987,621.72	\$ (3,292,810.23)	
12. Total FY 2010 Equal Assistance (line A.10 - line A.11) (4)	\$ 0.00	\$ 0.00	
B. For Common School Districts NOT Within a High School District (Type 03)			
1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line III or IV)	\$ 0.00	\$ 0.00	
2. Turnout Out for High School Students (from Work Sheet E, line II or VI)	\$ 0.00	\$ 0.00	
3. Adjusted DSL/RCL (line B.1 - line B.2)	\$ 0.00	\$ 0.00	
4. DSL/RCL PSD-8 and 9-12 Allocation (line B.3 x 1.D)	\$ 0.00	\$ 0.00	
5. FY 2010 Capital Outlay Revenue Limit	\$ 0.00	\$ 0.00	
(from Work Sheet H, line VII.B)			
6. FY 2010 Soft Capital Allocation	\$ 0.00	\$ 0.00	
(from Work Sheet L, line V.B)			
7. FY 2010 Equalization Base (line B.4 + line B.5 + line B.6)	\$ 0.00	\$ 0.00	
8. 2009 Primary Assessed Valuation + 100	\$ 0.00	\$ 0.00	
9. 2009 SRP Valuation + 100 (2)	\$ 0.00	\$ 0.00	
10. 2009 Government Property Lease Excise Tax Assessed Valuation + 100	\$ 0.00	\$ 0.00	
11. TOTAL (line B.8 + line B.9 + line B.10)	\$ 0.00	\$ 0.00	
12. Qualifying Tax Rate (3)	\$ 0.00	\$ 0.00	
13. Qualifying Levy (line B.11 x line B.12)	\$ 0.00	\$ 0.00	
14. FY 2010 Equalization Assistance Before Adjustments (line B.7 - line B.13)	\$ 0.00	\$ 0.00	
15. FY 2010 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) (For FY 2010 this amount is zero, unless otherwise notified by ADE.)	\$ 0.00	\$ 0.00	
16. Total FY 2010 Equal Assistance (line B.14 - line B.15)	\$ 0.00	\$ 0.00	
(1) Type 03 districts should only enter an amount in the 9-12 column if the district sponsors a charter high school and/or has State Board of Education permission to teach high school			
(2) SRP = Salt River Project			
(3) Qualifying tax rate for PSD-8 and 9-12 use §1.3726; if applicable, add qualifying tax rate increase for Career Ladder per A.R.S. §15-918.05 or Optional Performance Incentive Program per A.R.S. §15-919.05. In accordance with A.R.S. §15-971(B)(3), the qualifying tax rate for joint technological education districts is 5 cents.			
(4) Laws 2009, 3rd Special Session, Ch. 12, §58, requires that state aid for a joint technological education district (JTED) be limited to 91% of the state aid that would otherwise be provided by law. However, a JTED will not receive less state aid than it received for the previous year except from reductions due to changes in ADM, net assessed property values, or other technical factors, or due to prior year adjustments or corrections. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet.			
The maximum required reduction to state aid will be no greater than \$0.00			

**M. WORK SHEET FOR CALCULATION OF THE FY 2010 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2009 latest revised Budget, page 7, line 11)	\$ 27,307,655.00
	b.	Adjustments to the GBL from FY 2009 BUDG 75 (If negative, enter in parentheses.) (1) (2)	\$ 19,124.00
	c.	Adjusted GBL	\$ 27,326,779.00
2.	a.	Budgeted M&O expenditures (from FY 2009 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 27,298,005.00
	b.	Adjustments to the GBL from FY 2009 BUDG 75 (If negative, enter in parentheses.) (1) (2)	\$ (19,124.00)
	c.	Adjusted Budgeted Expenditures	\$ 27,278,881.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 27,278,881.00
4.		M&O actual expenditures (3)	\$ 27,192,943.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	\$ 85,938.00

Note: For lines 6.a.1 and 6.b through 6.i deduct the FY 2009 actual expenditures from the budget amount. If the result is negative, enter zero.

	Budget (4)	Actual (3)	Unexpended Budget
6.	a.	1. Special K-3 Program Override	\$ 0.00 - \$ = \$ 0.00
		2. 50% of Unexpended Budget for Special K-3 Program Override [line 6.a.1 x .5] (5)	\$ 0.00
	b.	Desegregation	\$ 0.00 - \$ = \$ 0.00
	c.	Tuition Out Debt Service	\$ 0.00 - \$ = \$ 0.00
	d.	Dropout Prevention Programs	\$ 0.00 - \$ = \$ 0.00
	e.	Excess Utilities	\$ 0.00 - \$ = \$ 0.00
	f.	Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00 - \$ = \$ 0.00
	g.	Career Ladder (6)	\$ - \$ = \$ 0.00
	h.	Optional Performance Incentive Program (6)	\$ - \$ = \$ 0.00
	i.	Performance Pay (6)	\$ 0.00 - \$ = \$ 0.00
	j.	Total Budget Balance Deductions [Add lines 6.a.2 through 6.i]	\$ 0.00
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.j)	\$ 85,938.00
8.	a.	FY 2009 Adjusted District Limit (RCL) from page 2 of the most recent ADE report " Basic Calculations for Equalization Assistance - APOR 55-1", available on ADE's Web site	\$ 25,103,044.03
	b.	Growth Adjustment (FY 2009 BUDG75) (1)	(28,774.00)
	c.	Factor of 4%	x 0.04
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]	\$ 1,002,970.80
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)	\$ 85,938.00
11.		Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2009 M&O Fund ending cash balance)	\$
12.		Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 9(c)]	\$ 85,938.00

- (1) For budget adoption this line should be left blank.
- (2) Include other items, not listed in lines 6.a through 6.i, from the FY 2009 latest revised Budget, page 7, which were adjusted on the FY 2009 BUDG 75.
- (3) Actual expenditures should be based upon the following:
 - (a) For budget adoption, use FY 2009 actual expenditures to date plus estimated expenditures for the remainder of fiscal year.
 - (b) For May 15, 2010, budget revisions, use FY 2009 total actual expenditures for the M&O Fund as reported on the Annual Financial Report (ADE/AG 41-202).
- (4) Budget amounts for lines 6.a through 6.f should be obtained from the FY 2009 latest revised Budget, page 7.
- (5) In accordance with A.R.S. §15-943.01, districts may include in their M&O Fund budget balance carryforward up to 50% of the unexpended budget for their Special K-3 Program Override.
- (6) The Career Ladder budget amount is the FY 2009 Work Sheet C, line IV.C dollar amount attributable to the percent increase for Career Ladder and any amount recorded on line X of that Work Sheet, plus the Career Ladder budget balance carryforward from the FY 2009 Budget, page 7, line 9(i). The Optional Performance Incentive Program (OPIP) budget amount is the FY 2009 Work Sheet C, line IV.C dollar amount attributable to the percent increase for the OPIP, plus the OPIP budget balance carryforward from the FY 2009 Budget, page 7, line 9(j). The Performance Pay budget amount is the portion of FY 2009 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2009 Budget, page 2.