



FY 2012

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 2012 was

ProposedDecember 13, 2011

Adopted

Revised

Date

SIGNED

SIGNED

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

December 14, 2011

Date

contain(s) the data for the budget described above.

Superintendent Signature

Business Manager Signature

District Contact Employee: Sharon Nosie

Telephone: 928-475-2315E-mail: s.nosie@sancarlos.k12.az.us

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

1. Total Budgeted Revenues for Fiscal Year 2011	\$	25,000,000
2. Estimated Revenues by Source for Fiscal Year 2012 (excluding property taxes)		
Local	1000	\$ 500,000
Intermediate	2000	\$ 500,000
State	3000	\$ 3,000,000
Federal	4000	\$ 12,000,000
TOTAL		\$ 16,000,000

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

	Current FY 2011	Est. Budget FY 2012
Primary Tax Rate:		
Secondary Tax Rates:		
M&O Override		
Special K-3 Program Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.0000	0.9000
JTED		
Total Secondary Tax Rate	1.0000	0.9000

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

1. General Budget Limit (from Budget, page 7, line 10)	\$ 7,332,706
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ 2,859,450
3. Soft Capital Allocation Limit (from Budget, page 8, line B.12)	\$ 400,151
4. Subtotal (line A.1 + A.2 + A.3)	\$ 10,592,307
5. Federal Projects (from Budget, page 6, line 18)	\$ 25,425,000
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$ 22,000,000
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A6)	\$ 14,017,307

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$ 7,332,706
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ 2,859,450
3. Soft Capital Allocation (from Budget, page 4, line 19)	\$ 400,151
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3)	
(This line cannot exceed line A.4.)	\$ 10,592,307

DISTRICT NAME			COUNTY			CTD NUMBER			VERSION			
San Carlos Unified			Gila			040220000			Revised #1			
FUND 001 (M&O)												
MAINTENANCE AND OPERATION FUND												
Expenditures		No. of Personnel		Salaries	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Debt Service and Miscellaneous	Totals		% Increase/ Decrease	
		Current FY	Budget FY						Current FY 2011	Budget FY 2012		
				6100	6200		6600	6800				
100 Regular Education												
1000 Classroom Instruction	1.	82.00	73.00	2,730,673	819,202				3,145,000	3,549,875	12.9%	
2000 Support Services												
2100 Students	2.	16.00	15.00	460,881	138,264				580,000	599,145	3.3%	
2200 Instructional Staff	3.	6.00	2.00	114,000	34,200				208,000	148,200	-28.8%	
2300 General Administration	4.	3.00	4.00	219,888	65,966				300,991	285,854	-5.0%	
2400 School Administration	5.	10.00	10.00	602,122	180,637				721,000	782,759	8.6%	
2500 Central Services	6.	6.00	6.00	212,417	63,725	478,323			268,000	754,465	181.5%	
2600 Operation & Maintenance of Plant	7.	23.00	19.00	391,152	117,346				520,000	508,498	-2.2%	
2900 Other	8.	0.00							0	0	0.0%	
3000 Operation of Noninstructional Services	9.	0.00							2,500	0	-100.0%	
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%	
620 School-Sponsored Athletics	11.	1.00	1.00	55,000	16,500				164,500	71,500	-56.5%	
630, 700, 800, 900 Other Programs	12.	0.00							0	0	0.0%	
Regular Education Subsection Subtotal (lines 1-12)	13.	147.00	130.00	4,786,133	1,435,840	478,323	0	0	5,909,991	6,700,296	13.4%	
200 Special Education												
1000 Classroom Instruction	14.	7.00	23.00	455,467	136,640				750,000	592,107	-21.1%	
2000 Support Services												
2100 Students	15.	7.00	0.00	0	0				27,074	0	-100.0%	
2200 Instructional Staff	16.	2.00	0.00	0	0				24,162	0	-100.0%	
2300 General Administration	17.	1.00	1.00	31,002	9,301				38,281	40,303	5.3%	
2400 School Administration	18.	0.00							0	0	0.0%	
2500 Central Services	19.	0.00							0	0	0.0%	
2600 Operation & Maintenance of Plant	20.	0.00							0	0	0.0%	
2900 Other	21.	0.00							0	0	0.0%	
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%	
Subtotal (lines 14-22)	23.	17.00	24.00	486,469	145,941	0	0	0	839,517	632,410	-24.7%	
300 Special Education Disability ESEA, Title VIII (from Supplement, page 1, line 10)		24.	0.00	0.00	0	0	0	0	1,700	0	-100.0%	
400 Pupil Transportation	25.	0.00	20.00	0	0				700,000	0	-100.0%	
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	0.00	0.00	0	0	0	0	0	0	0.0%	
520 Special K-3 Program Override (from Supplement, page 1, line 20)		27.	0.00	0.00	0	0	0	0	10,000	0	-100.0%	
530 Dropout Prevention Programs	28.	0.00							0	0	0.0%	
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 30)		29.	0.00	0.00	0	0	0	0	0	0	0.0%	
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)		30.	164.00	174.00	5,272,602	1,581,781	478,323	0	7,461,208	7,332,706	-1.7%	

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

	Program 200	Total	Program 200	Total	
	Current FY	Current FY	Budget FY	Budget FY	
(A.R.S. §§15-761 and 15-903)					
1. Autism	3,946	3,946	2,965	2,965	1.
2. Emotional Disability	84,848	84,848	63,787	63,787	2.
3. Hearing Impairment	33,302	33,302	25,036	25,036	3.
4. Other Health Impairments	14,787	14,787	11,117	11,117	4.
5. Specific Learning Disability	243,464	245,164	184,309	184,309	5.
6. Mild, Moderate or Severe Intell. Disab.*	134,156	134,156	100,856	100,856	6.
7. Multiple Disabilities	33,302	33,302	25,036	25,036	7.
8. Multiple Disabilities with S.S.I.**	7,892	7,892	5,933	5,933	8.
9. Orthopedic Impairment	7,892	7,892	5,933	5,933	9.
10. Developmental Delay	0	0	0	0	10.
11. Preschool Severe Delay	29,672	29,672	22,307	22,307	11.
12. Speech/Language Impairment	231,894	231,894	174,333	174,333	12.
13. Traumatic Brain Injury	10,259	10,259	7,713	7,713	13.
14. Visual Impairment	4,103	4,103	3,085	3,085	14.
15. Subtotal (lines 1 through 14)	839,517	841,217	632,410	632,410	15.
16. Gifted Education	0	0			16.
17. Remedial Education	0	0			17.
18. ELL Incremental Costs	0	0			18.
19. ELL Compensatory Instruction	0	0			19.
20. Vocational and Technological Education	0	0			20.
21. Career Education	0	0			21.
22. Total (lines 15 through 21. Must equal total of lines 23 & 24, page 1)	839,517	841,217	632,410	632,410	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 0

Staff-Pupil 1 to 0

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)	Current FY	Budget FY
	104.00	96.00

		Utilities 6411, 6421, 6531, 6621-25	Tuition Out Debt Svc. 6565	Audit Services 6350	
M&O DETAIL BY OBJECT CODE					
1. Regular Education	*	0		30,000	1.
2. Special Education	200				2.
3. Spec. Ed. Dis. ESEA, Title VIII	300				3.
4. Pupil Transportation	400				4.
5. Desegregation	510				5.
6. Special K-3 Program Override	520				6.
7. Dropout Prevention Programs	530				7.
8. Joint Career & Tech. Ed. & Voc. Ed.	540				8.
9. Subtotal (lines 1-8)		0	0	30,000	9.
10. School Plant Lease over 1 yr. Fund 500					10.
11. School Plant Lease 1 yr. or less Fund 505					11.
12. Total (lines 9-11)		0	0	30,000	12.

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

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

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

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

Average Daily Membership

A. FY 2011 Average Daily Membership:	Resident	1,404.365	Attending	1,404.365
B. FY 2010 Average Daily Membership:	Resident	1,257.353	Attending	1,258.258

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 2012

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

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850	Totals		% Increase/ Decrease
							Current FY 2011	Budget FY 2012	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Classroom Instruction	1.	50,633	7,817				74,039	58,450	-21.1%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	50,633	7,817				74,039	58,450	-21.1%
200 Special Education									
1000 Classroom Instruction	5.						0	0	0.0%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 Subtotal (lines 5-7)	8.	0	0				0	0	0.0%
Other Programs (Specify) _____									
1000 Classroom Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	50,633	7,817				74,039	58,450	-21.1%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Classroom Instruction	14.	253,970	30,604				195,554	284,574	45.5%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	253,970	30,604				195,554	284,574	45.5%
200 Special Education									
1000 Classroom Instruction	18.						0	0	0.0%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	0	0				0	0	0.0%
Other Programs (Specify) _____									
1000 Classroom Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						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.	253,970	30,604				195,554	284,574	45.5%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Classroom Instruction	27.	253,294	27,774				306,835	281,068	-8.4%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.						0	0	0.0%
Program 100 Subtotal (lines 27-29)	30.	253,294	27,774	0	0		306,835	281,068	-8.4%
200 Special Education									
1000 Classroom Instruction	31.						0	0	0.0%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 Subtotal (lines 31-33)	34.	0	0	0	0		0	0	0.0%
530 Dropout Prevention Programs									
1000 Classroom Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Classroom Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						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.	253,294	27,774	0	0		306,835	281,068	-8.4%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	557,897	66,195	0	0	0	576,428	624,092	8.3%

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

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 (UCO & SCA type excluding 6900)	All Other Object Codes (M&O Type excluding 6900)	Totals		% Increase/ Decrease
									Current FY 2011	Budget FY 2012	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610											
1000 Instruction	2.								665,070	0	-100.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.								40,000	0	-100.0%
2300, 2400, 2500, 2900 Administration	4.								150,000	0	-100.0%
2600 Operation & Maintenance of Plant	5.								150,000	0	-100.0%
2700 Student Transportation	6.								50,000	0	-100.0%
3000 Operation of Noninstructional Services (5)	7.								50,000	0	-100.0%
4000 Facilities Acquisition and Construction	8.			2,859,450					7,127,900	2,859,450	-59.9%
5000 Debt Service	9.								0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	0	2,859,450	0	0	0		8,232,970	2,859,450	-65.3%
Soft Capital Allocation Fund 625											
1000 Instruction	11.		70,000	330,151					407,849	400,151	-1.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff	12.								102,563	0	-100.0%
2300, 2400, 2500, 2900 Administration	13.								0	0	0.0%
2600 Operation & Maintenance of Plant	14.								0	0	0.0%
2700 Student Transportation	15.								0	0	0.0%
3000 Operation of Noninstructional Services (5)	16.								0	0	0.0%
4000 Facilities Acquisition and Construction	17.								0	0	0.0%
5000 Debt Service	18.								0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	19.	0	70,000	330,151	0	0	0	0	510,412	400,151	-21.6%

(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

6642 Textbooks

6643 Instructional Aids

6731 Furniture and Equipment

6734 Vehicles

6737 Tech Hardware & Software

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

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

Unrestricted
Capital Outlay

Soft Capital
Allocation

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

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

Expenditures		Salaries 6100	Employee Benefits 6200	Property 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease	Renovation	New Construction
								Current FY 2011	Budget FY 2012			
Bond Building Fund 630												
1000 Instruction	1.							0	0	0.0%		
2000 Support Services												
2100, 2200 Students and Instructional Staff	2.							0	0	0.0%		
2300, 2400, 2500, 2900 Administration	3.							0	0	0.0%		
2600 Operation & Maintenance of Plant	4.							0	0	0.0%		
2700 Student Transportation	5.							0	0	0.0%		
3000 Operation of Noninstructional Services	6.							0	0	0.0%		
4000 Facilities Acquisition and Construction	7.							0	0	0.0%		
5000 Debt Service	8.							0	0	0.0%		
Total Bond Building Fund Expenditures (lines 1-8)	9.	0	0	0	0	0	0	0	0	0.0%		
Building Renewal Fund 690												
1000 Instruction	10.							0	0	0.0%		
2000 Support Services												
2100, 2200 Students and Instructional Staff	11.							0	0	0.0%		
2300, 2400, 2500, 2900 Administration	12.							0	0	0.0%		
2600 Operation & Maintenance of Plant	13.			30,000				0	30,000	--		
2700 Student Transportation	14.							0	0	0.0%		
3000 Operation of Noninstructional Services	15.							0	0	0.0%		
4000 Facilities Acquisition and Construction	16.							190,000	0	-100.0%		
5000 Debt Service	17.							0	0	0.0%		
Total Building Renewal Fund Expenditures (lines 10-17)	18.	0	0	30,000	0	0	0	190,000	30,000	-84.2%		
New School Facilities Fund 695												
1000 Instruction	19.							0	0	0.0%		
2000 Support Services												
2100, 2200 Students and Instructional Staff	20.							0	0	0.0%		
2300, 2400, 2500, 2900 Administration	21.							0	0	0.0%		
2600 Operation & Maintenance of Plant	22.							0	0	0.0%		
2700 Student Transportation	23.							0	0	0.0%		
3000 Operation of Noninstructional Services	24.							0	0	0.0%		
4000 Facilities Acquisition and Construction	25.							0	0	0.0%		
5000 Debt Service	26.							0	0	0.0%		
Total New School Facilities Fund Expenditures (lines 19-26)	27.	0	0	0	0	0	0	0	0	0.0%		

SPECIAL PROJECTS		
FEDERAL PROJECTS		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000
3.	160 ESEA Title IV - 21st Century Schools	6000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000
6.	200 ESEA Title VII - Indian Education	6000
7.	210 ESEA Title VI - Flexibility and Accountability	6000
8.	220 IDEA Part B	6000
9.	230 Johnson-O'Malley	6000
10.	240 Workforce Investment Act	6000
11.	250 AEA - Adult Education	6000
12.	260-270 Vocational Education - Basic Grants	6000
13.	280 ESEA Title X - Homeless Education	6000
14.	290 Medicaid Reimbursement	6000
15.	3__ E-Rate	6000
16.	3__ Impact Aid	6000
17.	300-399 Other Federal Projects (Besides E-rate & Impact Aid)	6000
18.	Total Federal Project Funds (lines 1-17)	
STATE PROJECTS		
19.	400 Vocational Education	6000
20.	410 Early Childhood Block Grant	6000
21.	420 Ext. School Yr. - Pupils with Disabilities	6000
22.	425 Adult Basic Education	6000
23.	430 Chemical Abuse Prevention Programs	6000
24.	435 Academic Contests	6000
25.	450 Gifted Education	6000
26.	455 Family Literacy Program	6000
27.	460 Environmental Special Plate	6000
28.	465-499 Other State Projects	6000
29.	Total State Project Funds (lines 19-28)	
30.	Total Special Projects (lines 18 and 29)	
INSTRUCTIONAL IMPROVEMENT FUND (020)		
1.	Teacher Compensation Increases	6000
2.	Class Size Reduction	6000
3.	Dropout Prevention Programs (M&O purposes)	6000
4.	Instructional Improvement Programs (M&O purposes)	6000
5.	Total Instructional Improvement Fund (lines 1-4)	

NO. OF PERSONNEL		TOTAL ALL FUNCTIONS	
Current FY	Budget FY	Current FY	Budget FY
45.00		5,384,713	2,000,000
0.00		228,068	150,000
0.00		421,788	300,000
0.00		0	
0.00		0	
10.00		254,636	200,000
0.00		0	
30.00		695,431	600,000
0.00		80,000	80,000
0.00		0	
0.00		0	
0.00		42,126	40,000
0.00		0	
0.00		40,000	55,000
0.00		0	
30.00		17,880,748	22,000,000
0.00		0	
115.00	0.00	25,027,510	25,425,000
0.00		17,261	15,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		9,875	0
0.00		0	
0.00		0	
0.00		0	
0.00	0.00	27,136	15,000
115.00	0.00	25,054,646	25,440,000
Current FY		Budget FY	
85,000			
0			
0			
85,000		155,000	
170,000		155,000	

OTHER FUNDS (DO NOT Add to Aggregate)	
1.	050 County, City, and Town Grants
2.	071 Structured English Immersion (1)
3.	072 Compensatory Instruction (1)
4.	500 School Plant (Lease over 1 year) (2)
5.	505 School Plant (Lease 1 year or less)
6.	506 School Plant (Sale)
7.	510 Food Service
8.	515 Civic Center
9.	520 Community School
10.	525 Auxiliary Operations
11.	526 Extracurricular Activities Fees Tax Credit
12.	530 Gifts and Donations
13.	535 Career & Tech. Ed. & Voc. Ed. Projects
14.	540 Fingerprint
15.	545 School Opening
16.	550 Insurance Proceeds
17.	555 Textbooks
18.	565 Litigation Recovery
19.	570 Indirect Costs
20.	575 Unemployment Insurance
21.	580 Teacherage
22.	585 Insurance Refund
23.	590 Grants and Gifts to Teachers
24.	595 Advertisement
25.	596 Joint Technical Education
26.	620 Adjacent Ways
27.	639 Impact Aid Revenue Bond Building
28.	640 School Plant - Special Construction
29.	650 Gifts and Donations
30.	660 Condemnation
31.	665 Energy and Water Savings
32.	686 Emergency Deficiencies Correction
33.	691 Building Renewal Grant
34.	700 Debt Service
35.	720 Impact Aid Revenue Bond Debt Service
36.	750 Permanent
37.	Other 611 Impact Aid Construction _____
INTERNAL SERVICE FUNDS 950-989	
1.	9__ Self-Insurance
2.	955 Intergovernmental Agreements
3.	9__ OPEB
4.	9__ _____

Current FY	Budget FY
0	
0	0
0	0
45,000	50,000
0	
0	
700,000	725,000
65,000	65,000
1,000	1,000
0	
9,000	1,000
240,000	165,000
0	
6,000	3,500
0	
110,000	110,000
5,000	5,000
160,000	160,000
500,000	500,000
50,000	50,000
260,000	250,000
20,000	20,000
12,000	12,000
12,000	12,000
80,000	80,000
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
35,000	0
0	
0	
1,800,000	1,800,000
0	
0	
0	
55,000	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)

			A. Maintenance and Operation	B. Unrestricted Capital Outlay
1.	(a) FY 2012 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 6,898,011		
*	(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	\$ 6,898,011	\$ 6,898,011	\$ 0
2.	(a) FY 2012 Capital Outlay Revenue Limit (CORL) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 369,772		
	(b) CORL Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	161,398		
*	(c) CORL Reduction for ASRS Employer Contribution Change (from Work Sheet H, lines VII.E.3 and VII.F.3)	60,800		
	(d) Adjusted CORL	\$ 147,574	147,574	0
3.	FY 2012 Override Authorization (A.R.S. §§15-481 and 15-482)			
*	(a) Maintenance and Operation			
	(b) Unrestricted Capital Outlay			
*	(c) Special Program			
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)			
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824)			
	Local			
	(a) Individuals and Other Private Sources			
	(b) Other Arizona Districts			
	(c) Out-of-State Districts and Other Governments			
	State			
	(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7.	Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8.	Budget Increase for:			
	(a) Desegregation Expenditures (ARS §15-910.G-K)			
*	(b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)	0		
*	(c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)	287,121		
	(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
*	(e) Assistance for Education (A.R.S. §15-973.01) (1)			
	(f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2010 (A.R.S. §15-910.M)			
*	(g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
*	(h) FY 2011 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)	0		
*	(i) FY 2011 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)	0		
*	(j) FY 2011 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)	0		
	(k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
*	(l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §15-947)			
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-105, 15-272, 15-905.M, 15-910.02, and 15-915) (Do not use this line as a subtotal) (2)	0		
10.	FY 2012 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 7,332,706	
11.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ 0

* 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.	FY 2011 Unrestricted Capital Budget Limit (UCBL) (from FY 2011 latest revised Budget, page 8, line A.12)	\$	8,232,970
	2.	Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	
	3.	Adjusted Amount Available for FY 2011 Capital Expenditures (line A.1 + A.2)	\$	8,232,970
	4.	Amount Budgeted in Fund 610 in FY 2011 (from FY 2011 latest revised Budget, page 4, line 10)	\$	8,232,970
	5.	Lesser of lines A.3 or A.4	\$	8,232,970
	6.	FY 2011 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	5,585,513
	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.	\$	2,647,457
	8.	Interest Earned in Fund 610 in FY 2011	\$	34,114
	9.	Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	
	10.	Adjustment to UCBL for FY 2012 (A.R.S. §15-905.M) (1)	\$	177,879
	11.	Amount to be Used for Capital Expenditures (from page 7, line 11)	\$	0
	12.	FY 2012 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$	2,859,450

CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

B.	1.	FY 2011 Soft Capital Allocation Limit (SCAL) (from FY 2011 latest revised Budget, page 8, line B.12)	\$	510,412
	2.	Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	
	3.	Adjusted FY 2011 SCAL (line B.1 + B.2)	\$	510,412
	4.	Amount Budgeted in Fund 625 in FY 2011 (from FY 2011 latest revised Budget, page 4, line 19)	\$	510,412
	5.	Lesser of lines B.3 or B.4	\$	510,412
	6.	FY 2011 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	114,885
	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.	\$	395,527
	8.	Interest Earned in Fund 625 in FY 2011	\$	5,634
	9.	Soft Capital Allocation (from Work Sheet I, lines V.E.1 and V.F.1)	\$	304,233
	10.	Capital Transportation Adjustment Approved by State Board of Education (A.R.S. §15-963.B)	\$	
	11.	Adjustment to SCAL for FY 2012 (A.R.S. §15-905.M) (3)	\$	(305,243)
	12.	FY 2012 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$	400,151

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)	\$	576,428
	2.	FY 2011 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	175,887
	3.	Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$	400,541
	4.	Interest Earned in the Classroom Site Fund in FY 2011	\$	284
	5.	FY 2012 Classroom Site Fund Allocation (provided by ADE, based on \$120) (5)	\$	217,449
	6.	Adjustments to FY 2012 Classroom Site Fund Budget Limit	\$	5,817
	7.	FY 2012 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$	624,091

- (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.

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 2011 Classroom Site Fund Budget Limit (from FY 2011 latest revised Budget, page 8, line 7 of the table)	74,039	195,554	306,835	0	576,428
2. FY 2011 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	60,241	526	115,120		175,887
3. Unexpended Budget Balance (line 1 minus 2)	13,798	195,028	191,715	0	400,541
4. Interest Earned in FY 2011		239	45		284
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.	43,490	86,980	86,980		217,449
6. Adjustments to FY 2012 Classroom Site Fund Budget Limit *	1,162	2,327	2,328		5,817
7. FY 2012 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	58,450	284,574	281,068	0	624,091

* 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 San Carlos Unified

COUNTY Gila

CTD NUMBER 040220000

VERSION Revised #1

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)

DISTRICT NAME		San Carlos Unified		COUNTY	Gila	CTD NUMBER		040220000		VERSION	Revised #1	
M&O Fund Supplement			No. of Personnel		Salaries	Employee Benefits	Purchased Services	Supplies	Debt Service and Miscellaneous	Totals		% Increase/Decrease
			Current FY	Budget FY						Current FY 2011	Budget FY 2012	
Expenditures					6100	6200	6300, 6400, 6500	6600	6800			
300 Special Education Disability ESEA, Title VIII												
1000 Classroom Instruction	1.	0.00							1,700	0	-100.0%	1.
2000 Support Services												
2100 Students	2.	0.00							0	0	0.0%	2.
2200 Instructional Staff	3.	0.00							0	0	0.0%	3.
2300 General Administration	4.	0.00							0	0	0.0%	4.
2400 School Administration	5.	0.00							0	0	0.0%	5.
2500 Central Services	6.	0.00							0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%	9.
Subtotal (lines 1-9) (to Budget, page 1, line 24)	10.	0.00	0.00	0	0	0	0	0	1,700	0	-100.0%	10.
520 Special K-3 Program Override												
1000 Classroom Instruction	11.	0.00							10,000	0	-100.0%	11.
2000 Support Services												
2100 Students	12.	0.00							0	0	0.0%	12.
2200 Instructional Staff	13.	0.00							0	0	0.0%	13.
2300 General Administration	14.	0.00							0	0	0.0%	14.
2400 School Administration	15.	0.00							0	0	0.0%	15.
2500 Central Services	16.	0.00							0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%	17.
2900 Other	18.	0.00							0	0	0.0%	18.
3000 Operation of Noninstructional Services	19.	0.00							0	0	0.0%	19.
Subtotal (lines 11-19) (to Budget, page 1, line 27)	20.	0.00	0.00	0	0	0	0	0	10,000	0	-100.0%	20.
540 Joint Career and Technical Education & Vocational Education Center												
1000 Classroom Instruction	21.	0.00							0	0	0.0%	21.
2000 Support Services												
2100 Students	22.	0.00							0	0	0.0%	22.
2200 Instructional Staff	23.	0.00							0	0	0.0%	23.
2300 General Administration	24.	0.00							0	0	0.0%	24.
2400 School Administration	25.	0.00							0	0	0.0%	25.
2500 Central Services	26.	0.00							0	0	0.0%	26.
2600 Operation & Maintenance of Plant	27.	0.00							0	0	0.0%	27.
2900 Other	28.	0.00							0	0	0.0%	28.
3000 Operation of Noninstructional Services	29.	0.00							0	0	0.0%	29.
Subtotal (lines 21-29) (to Budget, page 1, line 29)	30.	0.00	0.00	0	0	0	0	0	0	0	0.0%	30.

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

DISTRICT NAME			San Carlos Unified		COUNTY		Gila		CTD NUMBER		040220000		VERSION		Revised #1	
English Language Learners Supplement			No. of Personnel		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Debt Service and Miscellaneous	Totals		% Increase/Decrease			
			Current FY	Budget FY							Current FY 2011	Budget FY 2012				
Expenditures					6100	6200	6300, 6400, 6500	6600	6700	6800						
Structured English Immersion Fund 071																
1000 Classroom Instruction	1.	0.00									0	0	0.0%			
2000 Support Services																
2100 Students	2.	0.00									0	0	0.0%			
2200 Instructional Staff	3.	0.00									0	0	0.0%			
2300 General Administration	4.	0.00									0	0	0.0%			
2400 School Administration	5.	0.00									0	0	0.0%			
2500 Central Services	6.	0.00									0	0	0.0%			
2600 Operation & Maintenance of Plant	7.	0.00									0	0	0.0%			
2700 Student Transportation	8.	0.00									0	0	0.0%			
2900 Other	9.	0.00									0	0	0.0%			
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)			10.	0.00	0.00	0	0	0		0	0	0	0.0%			
Compensatory Instruction Fund 072																
1000 Classroom Instruction	11.	0.00									0	0	0.0%			
2000 Support Services																
2100 Students	12.	0.00									0	0	0.0%			
2200 Instructional Staff	13.	0.00									0	0	0.0%			
2300 General Administration	14.	0.00									0	0	0.0%			
2400 School Administration	15.	0.00									0	0	0.0%			
2500 Central Services	16.	0.00									0	0	0.0%			
2600 Operation & Maintenance of Plant	17.	0.00									0	0	0.0%			
2700 Student Transportation	18.	0.00									0	0	0.0%			
2900 Other	19.	0.00									0	0	0.0%			
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)			20.	0.00	0.00	0	0	0		0	0	0	0.0%			

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 040220000

VERSION Revised #1

I certify that the Budget of San Carlos Unified District, Gila County for fiscal year 2012 was officially proposed by the Governing Board on June 28, 2011, and that the complete Proposed Expenditure Budget may be reviewed by contacting Sharon Nosie at the District Office, telephone 928.475.2315 during normal business hours.

President of the Governing Board

1. Student Count			2. Tax Rates:			* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101.22 and Joint Technical Education Districts per A.R.S. §15-393.F.
	FY 2011 Current Yr. 2010 ADM	FY 2012 Budget Yr. 2011 ADM		Current FY	Estimated Budget FY	
Resident	1,257,353	1,404,365	Primary Rate	0.0000	0.0000	
Attending	1,258,258	1,404,365	Secondary Rate*	1.0000	0.9000	

3. The Maintenance and Operation, Classroom Site, Unrestricted Capital Outlay, and Soft Capital Allocation budgets cannot exceed their respective budget limits.					
Maintenance & Operation	7,332,706	GBL	7,332,706		
Classroom Site	624,092	CSFBL	624,091		
Unrestricted Capital Outlay	2,859,450	UCBL	2,859,450		
Soft Capital Allocation	400,151	SCAL	400,151		

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./ (Decr.) from Current FY
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
100 Regular Education							
1000 Classroom Instruction	3,143,000	3,549,875	2,000	0	3,145,000	3,549,875	12.9%
2000 Support Services							
2100 Students	580,000	599,145	0	0	580,000	599,145	3.3%
2200 Instructional Staff	208,000	148,200	0	0	208,000	148,200	-28.8%
2300, 2400, 2500 Administration	1,259,991	1,344,755	30,000	478,323	1,289,991	1,823,078	41.3%
2600 Oper./Maint. of Plant	520,000	508,498	0	0	520,000	508,498	-2.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	2,500	0	0	0	2,500	0	-100.0%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	164,500	71,500	0	0	164,500	71,500	-56.5%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	5,877,991	6,221,973	32,000	478,323	5,909,991	6,700,296	13.4%
200 Special Education							
1000 Classroom Instruction	750,000	592,107	0	0	750,000	592,107	-21.1%
2000 Support Services							
2100 Students	27,074	0	0	0	27,074	0	-100.0%
2200 Instructional Staff	24,162	0	0	0	24,162	0	-100.0%
2300, 2400, 2500 Administration	38,281	40,303	0	0	38,281	40,303	5.3%
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	839,517	632,410	0	0	839,517	632,410	-24.7%
300 Spec. Ed. ESEA, Title VIII	1,700	0	0	0	1,700	0	-100.0%
400 Pupil Transportation	700,000	0	0	0	700,000	0	-100.0%
510 Desegregation	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	10,000	0	0	0	10,000	0	-100.0%
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%
TOTAL EXPENDITURES	7,429,208	6,854,383	32,000	478,323	7,461,208	7,332,706	-1.7%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	7,461,208	7,332,706	(128,502)	-1.7%
Instructional Improvement	170,000	155,000	(15,000)	-8.8%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	576,428	624,092	47,664	8.3%
Federal Projects	25,027,510	25,425,000	397,490	1.6%
State Projects	27,136	15,000	(12,136)	-44.7%
Unrestricted Capital Outlay	8,232,970	2,859,450	(5,373,520)	-65.3%
Soft Capital Allocation	510,412	400,151	(110,261)	-21.6%
Building Renewal	190,000	30,000	(160,000)	-84.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	35,000	0	(35,000)	-100.0%
School Plant Funds	45,000	50,000	5,000	11.1%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	700,000	725,000	25,000	3.6%
Other	3,385,000	3,234,500	(150,500)	-4.4%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §15-761 and 15-903)	Current FY	Budget FY
Autism	3,946	2,965
Emotional Disability	84,848	63,787
Hearing Impairment	33,302	25,036
Other Health Impairments	14,787	11,117
Specific Learning Disability	245,164	184,309
Mild, Moderate or Severe Intellectual Disability	134,156	100,856
Multiple Disabilities	33,302	25,036
Multiple Disabilities with S.S.I.	7,892	5,933
Orthopedic Impairment	7,892	5,933
Developmental Delay	0	0
Preschool Severe Delay	29,672	22,307
Speech/Language Impairment	231,894	174,333
Traumatic Brain Injury	10,259	7,713
Visual Impairment	4,103	3,085
Subtotal	841,217	632,410
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technological Education	0	0
Career Education	0	0
TOTAL	841,217	632,410

PROPOSED STAFFING SUMMARY		
Staff Type	No. of Employees	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	7	1 to 200.6
Teachers	94	1 to 14.9
Other	4	1 to 351.1
Subtotal	105	1 to 13.4
Classified --		
Managers, Supervisors, Directors	11	1 to 127.7
Teachers Aides	25	1 to 56.2
Other	36	1 to 39.0
Subtotal	72	1 to 19.5
TOTAL	177	1 to 7.9
Special Education --		
Teacher	54	1 to
Staff	4	1 to

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) \$ 0**FY 2011 Budgeted Expenditures**

(from FY 2011 original adopted budget)

**Primary Property Tax Rate
Related to Budgeted
Expenditures**2. Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70) \$ 3. Dropout Prevention (from page 1, line 29) 4. Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48) 5. Small School Adjustment (from page 7, line 4, columns A and B) 6. Deduction for Discontinued Programs in FY 2011 -7. Changes made after original adoption of FY 2010 budget (from FY 2011 TNT Work Sheet, lines 12 and 14) + 08. Preliminary FY 2012 Truth in Taxation Base Limit (total of lines 2-7) \$ 09. FY 2012 Truth in Taxation Base Limit (Greater of line 1 or 8) \$ 010. Total actual expenditures for FY 2011 for items 2-4 above \$ 11. Sum of lines 2 through 4 012. Expenditures over/(under) original budget (line 10 minus line 11) \$ 013. FY 2011 final budget for Small School Adjustment 014. Amount over/(under) budget on line 5 above (line 13 minus line 5) \$ 0**FY 2012 Budgeted Expenditures**

(from FY 2012 budget)

15. Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70) 016. Dropout Prevention (from page 1, line 28) 017. Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48) 018. Small School Adjustment (from page 7, line 4, columns A and B) 019. Total (add lines 12, 14, and 15 through 18) \$ 020. Excess over Truth in Taxation Limit (1)
(Line 19 minus line 9. If negative, enter zero.) \$ 021. Amount to be Levied in FY 2012 for Adjacent
Ways pursuant to A.R.S. §15-995 (1) \$ 22. Amount to be Levied in FY 2012 for Liabilities
in Excess of the Budget pursuant to A.R.S. §15-907 (1) \$ **Calculations for Truth in Taxation Notice**A. Sum of lines 20, 21, and 22 \$ 0B.1. Current Assessed Value \$ B.2. (Line 9 divided by line B.1) x \$10,000 \$ (2)C.1. Sum of lines 9, 20, 21, and 22 \$ 0C.2. (Line C.1 divided by line B.1) x \$10,000 \$ (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	Spec. Ed.by Type	All expenditures budgeted in the M&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.
2	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.
2	Line 22 Total	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.
2	FTE Certified Employees	This section should include all certified employees filling certified positions at the district.

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
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3	<p>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.</p>
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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	<p>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.</p>
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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.

Page Reference

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|---|---|---|
| 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
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
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
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
 Lines 4 operation in an amount not to exceed the lesser of the limit prescribed in A.R.S.
 through 6 §15-1102(B) or 25% of the proceeds. The use of proceeds in Funds 500 and 505
 and 28 is not limited for capital outlay.
 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,
 Line 31 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.
- 6 Other Funds This fund consists of building renewal grant monies that districts may request
 Line 33 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.

Page Reference

6 Internal Include all expenditures for IGAs in this line. If the district uses funds other than
Service 955 to separately account for multiple IGAs, all IGA fund expenditures should
Funds be totaled and reported on this line.
Line 2

6 Internal In accordance with A.R.S. §15-1225, districts may establish an OPEB Fund to
Service deposit monies to fund postemployment benefits offered to school district
Funds employees or their spouses and dependents. The monies in this fund may be used
Line 3 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 For budget adoption, districts may apportion amounts on this page between the
M&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.

Record in column A on this page all amounts budgeted for use in the M&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).

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.

Page Reference

- 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 must 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. **This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.**
- 7 Line 8(j) Do not 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 The amount for this line will pull from Work Sheet I. This line will be used to
B.11, line 3 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

Page Reference

- 8 Table to the right of line B.11, line 4 The amount for this line will pull from Work Sheet I.
- 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

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
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 Continued	ELL General The Structured English Immersion (SEI) Fund 071 is used to account for monies 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 Continued	ELL General The Compensatory Instruction Fund 072 is used to account for monies received 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.

Page	Reference	
Suppl 3	ELL General	In all funds where ELL costs are incurred, districts should use program code
	Continued	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	ELL General	Districts may have ELL costs, in funds other than Structured English Immersion
	Continued	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
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Truth in Taxation Work Sheet	General	In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation hearing on or before the adoption of the expenditure budget if the district budgets an amount that is higher than the truth in taxation base limit, levies any 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.
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Truth in Taxation Work Sheet	General Continued	<p>All districts must complete the Truth in Taxation Work Sheet to calculate the district’s truth in taxation base limit, to determine if a hearing is required, and to report the portion of the FY 2012 primary property tax rate related to each of the 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.</p>
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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

Page	Reference	
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.