

ITEM NO.

BOARD MEETING DATE: 12/13/11

ITEM: Approval of FY 2012 Budget Revision #1

SUBMITTED BY: Sandra N. Thompson

PRESENTED BY: Sandra N. Thompson

The FY 2012 Budget Revision #1 is presented to the Governing Board for review, comment and approval.

This budget revision reflects the following major changes from the 2012 Adopted Budget:

- On the cover sheet of the 2012 Expenditure Budget on the right side under number 3 the FY 2012 tax rates were updated to the actual primary and secondary rates that were set in August.

On the cover sheet there are changes under A.1. and B.1. that reflect the change to the M & O General Budget Limit due to a reduction in the projected budget balance carry forward amount. The adopted budget estimated a carry forward of \$869,460 and Revision #1 has a carry forward amount of \$693,234 (see expenditure budget page 7 of 8 Line 8.(c) for the details).

An additional factor that impacted the 2012 General Budget Limit is a revision to the Career Ladder Carry Forward amount. The 2012 Adopted Budget projected a carry forward amount of \$566,276 and Revision #1 has a carry forward amount of \$616,232 based upon the actual Career Ladder expenditures in 2011 (see expenditure budget page 7 of 8 Line 8.(h) for details).

On the cover sheet under A.2. and B.2. the Unrestricted Capital Budget Limit was updated to reflect the increased budget reduction in the unrestricted capital of approximately \$84,000 (see Worksheet H page 7 of 15 Line VII.F.2 for the details).

On the cover sheet under A.3. and B.3. the Soft Capital Allocation Limit was updated slightly to reflect the 2011 actual interest (see expenditure budget page 8 of 8 section B Line 8 for the details).

The cover sheet under A.5. and B.5. the Federal Projects number was updated to reflect the decrease in funding for the federal IDEA Part B grant of approximately

\$290,000 for 2012. The other federal grant numbers were updated to align the budget to the amount of the approved grant (see expenditure budget page 6 of 8 under the Special Projects section for the details).

- Page 1 of 8 of the 2012 Expenditure Budget was updated to reflect actual salaries and benefits by function code based upon the employees that are currently working for the district. Line 1 under salaries continues to reflect the budgeted contingency and carry forward amounts.

RECOMMENDED MOTION: I move the Governing Board approve the Fiscal Year 2012 Expenditure Budget Revision #1 as presented.



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

Proposed June 14, 2011

Adopted June 28, 2011

Revised December 13, 2011

Date

_____	President
_____	Vice-President
_____	Member
_____	Member
_____	Member

SIGNED	SIGNED

The budget file(s) for FY 2012 sent to the Arizona Department of Education, via the internet, on _____ contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

District Contact Employee: Sandra N. Thompson
Telephone: 520-209-7528 E-mail: SThompson@cfsd16.org

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

1. Total Budgeted Revenues for Fiscal Year 2011	\$	38,724,822
2. Estimated Revenues by Source for Fiscal Year 2012 (excluding property taxes)		
Local	1000 \$	5,707,134
Intermediate	2000 \$	318,231
State	3000 \$	1,759,416
Federal	4000 \$	2,280,505
TOTAL	\$	10,065,286

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:	2.7180	2.6671
Secondary Tax Rates:		
M&O Override	0.3398	0.3663
Special K-3 Program Override	0.1046	0.1125
Special Program Override		
Capital Override	0.3728	0.4130
Class A Bonds	0.2428	0.2352
Class B Bonds	0.4374	0.4151
JTED		
Total Secondary Tax Rate	1.4974	1.5421

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

1. General Budget Limit (from Budget, page 7, line 10)	\$	26,669,121
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	6,933,628
3. Soft Capital Allocation Limit (from Budget, page 8, line B.12)	\$	690,543
4. Subtotal (line A.1 + A.2 + A.3)	\$	34,293,292
5. Federal Projects (from Budget, page 6, line 18)	\$	1,415,617
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	0
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A6)	\$	35,708,909

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	26,669,121
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	6,933,628
3. Soft Capital Allocation (from Budget, page 4, line 19)	\$	690,543
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3) (This line cannot exceed line A.4.)	\$	34,293,292

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 2011	Budget FY 2012	
100 Regular Education											
1000 Classroom Instruction	1.	228.07	236.96	9,784,106	2,057,258	28,000	135,000	4,500	11,268,726	12,008,864	6.6%
2000 Support Services											
2100 Students	2.	19.88	19.15	684,609	161,691	7,250	5,800	150	926,786	859,500	-7.3%
2200 Instructional Staff	3.	27.55	27.88	1,723,951	376,216	118,000	28,000	1,050	2,260,505	2,247,217	-0.6%
2300 General Administration	4.	4.00	4.00	375,785	78,010	200,750	4,000	17,000	676,169	675,545	-0.1%
2400 School Administration	5.	36.61	37.17	1,520,541	357,385	15,000	5,650	2,200	1,973,479	1,900,776	-3.7%
2500 Central Services	6.	17.50	17.50	726,497	171,699	343,000	19,800	6,400	1,280,826	1,267,396	-1.0%
2600 Operation & Maintenance of Plant	7.	42.90	41.15	1,005,475	301,943	1,336,500	1,090,000	100	3,880,059	3,734,018	-3.8%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00				9,000	12,000		20,293	21,000	3.5%
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%
630, 700, 800, 900 Other Programs	12.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-12)	13.	376.51	383.81	15,820,964	3,504,202	2,057,500	1,300,250	31,400	22,286,843	22,714,316	1.9%
200 Special Education											
1000 Classroom Instruction	14.	39.50	43.24	1,308,232	323,930	68,500	1,600	200	1,596,004	1,702,462	6.7%
2000 Support Services											
2100 Students	15.	6.90	7.00	339,410	77,234	6,400		200	418,656	423,244	1.1%
2200 Instructional Staff	16.	1.00	1.00	91,465	19,038	4,300			114,610	114,803	0.2%
2300 General Administration	17.	0.00							0	0	0.0%
2400 School Administration	18.	1.00	1.00	27,842	7,134				36,094	34,976	-3.1%
2500 Central Services	19.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	20.	0.00				300			300	300	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.	48.40	52.24	1,766,949	427,336	79,500	1,600	400	2,165,664	2,275,785	5.1%
300 Special Education Disability ESEA, Title VIII (from Supplement, page 1, line 10)	24.	0.00	0.00	0	0	0	0	0	0	0	0.0%
400 Pupil Transportation	25.	0.00				786,995	184,000		996,826	970,995	-2.6%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	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)	27.	17.06	15.93	545,439	162,586	0	0	0	729,928	708,025	-3.0%
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	0.0%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	441.97	451.98	18,133,352	4,094,124	2,923,995	1,485,850	31,800	26,179,261	26,669,121	1.9%

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

(A.R.S. §§15-761 and 15-903)

	Program 200 Current FY	Total Current FY	Program 200 Budget FY	Total Budget FY	
1. Autism	42,688	42,688	44,700	44,700	1.
2. Emotional Disability	110,932	110,932	116,200	116,200	2.
3. Hearing Impairment	40,628	40,628	42,600	42,600	3.
4. Other Health Impairments	124,800	124,800	130,800	130,800	4.
5. Specific Learning Disability	849,494	849,494	890,185	890,185	5.
6. Mild, Moderate or Severe Intell. Disab.*	114,318	114,318	119,800	119,800	6.
7. Multiple Disabilities	84,366	84,366	88,400	88,400	7.
8. Multiple Disabilities with S.S.I.**	15,433	15,433	16,200	16,200	8.
9. Orthopedic Impairment	59,394	59,394	62,200	62,200	9.
10. Developmental Delay	0	0	0	0	10.
11. Preschool Severe Delay	9,080	9,080	9,500	9,500	11.
12. Speech/Language Impairment	0	0	583,200	583,200	12.
13. Traumatic Brain Injury	556,520	556,520	0	0	13.
14. Visual Impairment	0	0	0	0	14.
15. Subtotal (lines 1 through 14)	2,007,653	2,007,653	2,103,785	2,103,785	15.
16. Gifted Education	113,280	113,280	130,000	130,000	16.
17. Remedial Education	0	0	0	0	17.
18. ELL Incremental Costs	44,731	44,731	42,000	42,000	18.
19. ELL Compensatory Instruction	0	0	0	0	19.
20. Vocational and Technological Education	0	0	0	0	20.
21. Career Education	0	0	0	0	21.
22. Total (lines 15 through 21. Must equal total of lines 23 & 24, page 1)	2,165,664	2,165,664	2,275,785	2,275,785	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 14
Staff-Pupil 1 to 12

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
302.00	307.00

M&O DETAIL BY OBJECT CODE

		Utilities 6411, 6421, 6531, 6621-25	Tuition Out Debt Svc. 6565	Audit Services 6350	
1. Regular Education	*	1,404,677		37,850	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)		1,404,677	0	37,850	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)		1,404,677	0	37,850	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	4,732.204	Attending	4,493.679
B. FY 2010 Average Daily Membership:	Resident	4,760.238	Attending	4,511.529

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)]

\$ 21,000

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. 326,783	61,141				352,115	387,924	10.2%
2100 Support Services - Students	2. 14,166	2,650				15,265	16,816	10.2%
2200 Support Services - Instructional Staff	3. 7,456	1,395				7,853	8,851	12.7%
Program 100 Subtotal (lines 1-3)	4. 348,405	65,186				375,233	413,591	10.2%
200 Special Education								
1000 Classroom Instruction	5. 26,020	4,868				29,865	30,888	3.4%
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. 26,020	4,868				29,865	30,888	3.4%
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. 374,425	70,054				405,098	444,479	9.7%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Classroom Instruction	14. 371,146	69,441				537,723	440,587	-18.1%
2100 Support Services - Students	15. 14,929	2,793				21,015	17,722	-15.7%
2200 Support Services - Instructional Staff	16. 102,500	19,178				282,535	121,678	-56.9%
Program 100 Subtotal (lines 14-16)	17. 488,575	91,412				841,273	579,987	-31.1%
200 Special Education								
1000 Classroom Instruction	18. 38,177	7,143				60,411	45,320	-25.0%
2100 Support Services - Students	19. 6,882	1,288				12,094	8,170	-32.4%
2200 Support Services - Instructional Staff	20.					0	0	0.0%
Program 200 Subtotal (lines 18-20)	21. 45,059	8,431				72,505	53,490	-26.2%
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. 533,634	99,843				913,778	633,477	-30.7%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Classroom Instruction	27. 546,363	102,225				672,638	648,588	-3.6%
2100 Support Services - Students	28. 24,786	4,637				30,874	29,423	-4.7%
2200 Support Services - Instructional Staff	29. 11,902	2,227				14,097	14,129	0.2%
Program 100 Subtotal (lines 27-29)	30. 583,051	109,089	0	0		717,609	692,140	-3.5%
200 Special Education								
1000 Classroom Instruction	31. 44,381	8,304				55,727	52,685	-5.5%
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. 44,381	8,304	0	0		55,727	52,685	-5.5%
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. 627,432	117,393	0	0		773,336	744,825	-3.7%
Total Classroom Site Funds (lines 13, 26, and 39)	40. 1,535,491	287,290	0	0	0	2,092,212	1,822,781	-12.9%

(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		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.	600,000	940,940	1,030,973	28,087			2,600,000	2,600,000	0.0%
Unrestricted Capital Outlay Fund 610										
1000 Instruction	2.	2,600,000	2,940,568					5,226,443	5,740,568	9.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		15,000					11,566	15,000	29.7%
2300, 2400, 2500, 2900 Administration	4.	29,000	60,000					106,809	89,000	-16.7%
2600 Operation & Maintenance of Plant	5.		30,000					29,127	30,000	3.0%
2700 Student Transportation	6.							507,000	0	-100.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.							0	0	0.0%
5000 Debt Service	9.			1,030,973	28,087			1,151,957	1,059,060	-8.1%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	229,000	3,045,568	1,030,973	28,087	0		7,032,902	6,933,628	-1.4%
Soft Capital Allocation Fund 625										
1000 Instruction	11.	690,543						995,329	690,543	-30.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	12.							0	0	0.0%
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	690,543	0	0	0	0	995,329	690,543	-30.6%

(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	\$ 100,000	
6642 Textbooks	500,000	300,000
6643 Instructional Aids	500,000	382,510
6731 Furniture and Equipment	25,000	
6734 Vehicles		
6737 Tech Hardware & Software	2,900,000	

(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)]

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 1,030,973, and principal on bonds of \$ 3,235,000.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 28,087, and interest on bonds of \$ 726,034.

FUNDS 630, 690, and 695

BOND BUILDING AND CAPITAL FUNDS

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.							4,000,000	0	-100.0%		
3000 Operation of Noninstructional Services 6.							0	0	0.0%		
4000 Facilities Acquisition and Construction 7.						3,205,000	3,900,000	3,205,000	-17.8%		
5000 Debt Service 8.							0	0	0.0%		
Total Bond Building Fund Expenditures (lines 1-8) 9.	0	0	0	0	0	3,205,000	7,900,000	3,205,000	-59.4%		
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.							0	0	0.0%		
2700 Student Transportation 14.							0	0	0.0%		
3000 Operation of Noninstructional Services 15.							0	0	0.0%		
4000 Facilities Acquisition and Construction 16.						1,500	6,650	1,500	-77.4%		
5000 Debt Service 17.							0	0	0.0%		
Total Building Renewal Fund Expenditures (lines 10-17) 18.	0	0	0	0	0	1,500	6,650	1,500	-77.4%		
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	2.00	4.00	175,866	250,081
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	0.00	107,102	82,695
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00	0	0
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	33,776	24,625
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0
8.	220 IDEA Part B	6000	26.00	23.00	1,149,541	859,095
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	46,940	46,720
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	6000	1.00	1.00	44,997	45,683
15.	3__ E-Rate	6000	0.00	0.00	117,087	92,747
16.	3__ Impact Aid	6000	0.00	0.00	0	0
17.	300-399 Other Federal Projects (Besides E-rate & Impact Aid)	6000	0.00	0.00	925,896	13,971
18.	Total Federal Project Funds (lines 1-17)		29.00	28.00	2,601,205	1,415,617

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	61,406	76,451
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0
22.	425 Adult Basic Education	6000	0.00	0.00	0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0
24.	435 Academic Contests	6000	0.00	0.00	0	0
25.	450 Gifted Education	6000	0.00	0.00	0	0
26.	455 Family Literacy Program	6000	0.00	0.00	0	0
27.	460 Environmental Special Plate	6000	0.00	0.00	0	0
28.	465-499 Other State Projects	6000	0.00	0.00	0	0
29.	Total State Project Funds (lines 19-28)		0.00	0.00	61,406	76,451
30.	Total Special Projects (lines 18 and 29)		29.00	28.00	2,662,611	1,492,068

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Current FY	Budget FY	
1.	Teacher Compensation Increases	6000	90,000	90,000
2.	Class Size Reduction	6000	0	
3.	Dropout Prevention Programs (M&O purposes)	6000	59,822	
4.	Instructional Improvement Programs (M&O purposes)	6000	0	
5.	Total Instructional Improvement Fund (lines 1-4)		149,822	90,000

OTHER FUNDS (DO NOT Add to Aggregate)

		Current FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	
2.	071 Structured English Immersion (1)	6000	29,321	23,015
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (Lease over 1 year) (2)	6000	0	0
5.	505 School Plant (Lease 1 year or less)	6000	0	0
6.	506 School Plant (Sale)	6000	349,076	
7.	510 Food Service	6000	1,499,348	1,500,000
8.	515 Civic Center	6000	36,845	40,000
9.	520 Community School	6000	1,975,000	2,000,000
10.	525 Auxiliary Operations	6000	769,139	800,000
11.	526 Extracurricular Activities Fees Tax Credit	6000	547,046	500,000
12.	530 Gifts and Donations	6000	485,450	500,000
13.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0
14.	540 Fingerprint	6000	0	0
15.	545 School Opening	6000	0	0
16.	550 Insurance Proceeds	6000	40,375	50,000
17.	555 Textbooks	6000	42,768	40,000
18.	565 Litigation Recovery	6000	0	0
19.	570 Indirect Costs	6000	18,431	20,000
20.	575 Unemployment Insurance	6000	0	0
21.	580 Teacherage	6000	0	0
22.	585 Insurance Refund	6000	0	0
23.	590 Grants and Gifts to Teachers	6000	0	0
24.	595 Advertisement	6000	1,800	2,000
25.	596 Joint Technical Education	6000	468,432	355,643
26.	620 Adjacent Ways	6000	0	0
27.	639 Impact Aid Revenue Bond Building	6000	0	0
28.	640 School Plant - Special Construction	6000	0	0
29.	650 Gifts and Donations	6000	0	0
30.	660 Condemnation	6000	0	0
31.	665 Energy and Water Savings	6000	0	0
32.	686 Emergency Deficiencies Correction	6000	0	0
33.	691 Building Renewal Grant	6000	0	0
34.	700 Debt Service	6000	4,726,229	3,961,034
35.	720 Impact Aid Revenue Bond Debt Service	6000	0	
36.	750 Permanent	6000	0	
37.	Other _____	6000	0	

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0	0
2.	955 Intergovernmental Agreements	6000	1,500	1,500
3.	9__ OPEB	6000	0	0
4.	9__ _____	6000	0	0

(1) From Supplement, page 3, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes _____

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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2012 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 22,445,160		
* (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	\$ 22,445,160	\$ 22,445,160	\$ 0
2. (a) FY 2012 Capital Outlay Revenue Limit (CORL) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 1,259,029		
(b) CORL Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	547,472		
* (c) CORL Reduction for ASRS Employer Contribution Change (from Work Sheet H, lines VII.E.3 and VII.F.3)	0		
(d) Adjusted CORL	\$ 711,557		711,557
3. FY 2012 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		2,305,953	
(b) Unrestricted Capital Outlay			2,600,000
* (c) Special Program		708,025	
*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)		693,234	
(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)		616,232	
* (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)		(99,483)	
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)		\$ 26,669,121	
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)			\$ 3,311,557

* 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)	\$ 7,032,902
	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)	\$ 7,032,902
	4. Amount Budgeted in Fund 610 in FY 2011 (from FY 2011 latest revised Budget, page 4, line 10)	\$ 7,032,902
	5. Lesser of lines A.3 or A.4	\$ 7,032,902
	6. FY 2011 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 3,434,894
	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. --	\$ 3,598,008
	8. Interest Earned in Fund 610 in FY 2011	\$ 24,063
	9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ 0
	10. Adjustment to UCBL for FY 2012 (A.R.S. §15-905.M) (1)	\$ 0
	11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 3,311,557
	12. FY 2012 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	<u>\$ 6,933,628</u>

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)	\$ 995,329
	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)	\$ 995,329
	4. Amount Budgeted in Fund 625 in FY 2011 (from FY 2011 latest revised Budget, page 4, line 19)	\$ 995,329
	5. Lesser of lines B.3 or B.4	\$ 995,329
	6. FY 2011 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 13,000
	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. --	\$ 982,329
	8. Interest Earned in Fund 625 in FY 2011	\$ 22,480
	9. Soft Capital Allocation (from Work Sheet I, lines V.E.1 and V.F.1)	\$ 1,063,166
	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)	\$ (1,377,432)
	12. FY 2012 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	<u>\$ 690,543</u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

C.	1. FY 2011 Classroom Site Fund Budget Limit (from FY 2011 latest revised Budget, page 8, line C.7)	\$ 2,092,213
	2. FY 2011 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 979,404
	3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ 1,112,809
	4. Interest Earned in the Classroom Site Fund in FY 2011	\$ 0
	5. FY 2012 Classroom Site Fund Allocation (provided by ADE, based on \$120) (5)	\$ 709,972
	6. Adjustments to FY 2012 Classroom Site Fund Budget Limit	\$ 0
	7. FY 2012 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	<u>\$ 1,822,781</u>

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

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

	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)	405,098	913,778	773,337	0	2,092,213
2. FY 2011 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	102,613	564,290	312,501		979,404
3. Unexpended Budget Balance (line 1 minus 2)	302,485	349,488	460,836	0	1,112,809
4. Interest Earned in FY 2011					0
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.	141,995	283,989	283,989		709,972
6. Adjustments to FY 2012 Classroom Site Fund Budget Limit *					0
7. FY 2012 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	444,480	633,477	744,825	0	1,822,781

* 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.

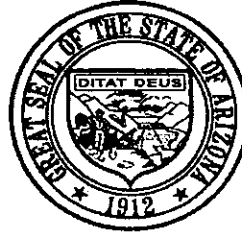
DISTRICT NAME Catalina Foothills Unified School District No. 16

COUNTY Pima

CTD NUMBER 100216000

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)

M&O Fund Supplement	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 2011	Budget FY 2012	
Expenditures										
300 Special Education Disability ESEA, Title VIII										
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%
2900 Other	8.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00						0	0	0.0%
Subtotal (lines 1-9) (to Budget, page 1, line 24)	10.	0.00	0.00	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
1000 Classroom Instruction	11.	17.06	15.93	545,439	162,586			729,928	708,025	-3.0%
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%
2900 Other	18.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00						0	0	0.0%
Subtotal (lines 11-19) (to Budget, page 1, line 27)	20.	17.06	15.93	545,439	162,586	0	0	729,928	708,025	-3.0%
540 Joint Career and Technical Education & Vocational Education Center										
1000 Classroom Instruction	21.	0.00						0	0	0.0%
2000 Support Services										
2100 Students	22.	0.00						0	0	0.0%
2200 Instructional Staff	23.	0.00						0	0	0.0%
2300 General Administration	24.	0.00						0	0	0.0%
2400 School Administration	25.	0.00						0	0	0.0%
2500 Central Services	26.	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	27.	0.00						0	0	0.0%
2900 Other	28.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	29.	0.00						0	0	0.0%
Subtotal (lines 21-29) (to Budget, page 1, line 29)	30.	0.00	0.00	0	0	0	0	0	0	0.0%

Unrestricted Capital Outlay Fund Supplement	Rentals 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) 49.	0	0	0	0	0	0	0	0	0.0%

English Language Learners Supplement	No. of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
	Current FY	Budget FY							Current FY 2011	Budget FY 2012	
Expenditures											
Structured English Immersion Fund 071											
1000 Classroom Instruction	1.	0.50	19,388	3,627					29,321	23,015	-21.5%
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.	0.50	19,388	3,627	0	0		0	29,321	23,015	-21.5%
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	0	0	0		0	0	0	0.0%

I certify that the Budget of Catalina Foothills Unified School District, Pima County for fiscal year 2012 was officially proposed by the Governing Board on June 14, 2011, and that the complete Proposed Expenditure Budget may be reviewed by contacting Sandra N. Thompson at the District Office, telephone 520-209-7528 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	4,760,238	4,732,204	Primary Rate	2.7180	2.6671	
Attending	4,511,529	4,493,679	Secondary Rate*	1.4974	1.5421	

3. The Maintenance and Operation, Classroom Site, Unrestricted Capital Outlay, and Soft Capital Allocation budgets cannot exceed their respective budget limits.					
Maintenance & Operation	26,669,121	GBL	26,669,121		
Classroom Site	1,822,781	CSFBL	1,822,781		
Unrestricted Capital Outlay	6,933,628	UCBL	6,933,628		
Soft Capital Allocation	690,543	SCAL	690,543		

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Current FY
	Salaries and Benefits		Other		TOTAL		
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
100 Regular Education							
1000 Classroom Instruction	11,101,790	11,841,364	166,936	167,500	11,268,726	12,008,864	6.6%
2000 Support Services							
2100 Students	913,701	846,300	13,085	13,200	926,786	859,500	-7.3%
2200 Instructional Staff	2,113,924	2,100,167	146,581	147,050	2,260,505	2,247,217	-0.6%
2300, 2400, 2500 Administration	3,317,045	3,229,917	613,429	613,800	3,930,474	3,843,717	-2.2%
2600 Oper./Maint. of Plant	1,455,419	1,307,418	2,424,640	2,426,600	3,880,059	3,734,018	-3.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	20,293	21,000	20,293	21,000	3.5%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	18,901,879	19,325,166	3,384,964	3,389,150	22,286,843	22,714,316	1.9%
200 Special Education							
1000 Classroom Instruction	1,525,952	1,632,162	70,052	70,300	1,596,004	1,702,462	6.7%
2000 Support Services							
2100 Students	412,104	416,644	6,552	6,600	418,656	423,244	1.1%
2200 Instructional Staff	110,319	110,503	4,291	4,300	114,610	114,803	0.2%
2300, 2400, 2500 Administration	36,094	34,976	0	0	36,094	34,976	-3.1%
2600 Oper./Maint. of Plant	0	0	300	300	300	300	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	2,084,469	2,194,285	81,195	81,500	2,165,664	2,275,785	5.1%
300 Spec. Ed. ESEA, Title VIII	0	0	0	0	0	0	0.0%
400 Pupil Transportation	0	0	996,826	970,995	996,826	970,995	-2.6%
510 Desegregation	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	729,928	708,025	0	0	729,928	708,025	-3.0%
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	21,716,276	22,227,476	4,462,985	4,441,645	26,179,261	26,669,121	1.9%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	26,179,261	26,669,121	489,860	1.9%
Instructional Improvement	149,822	90,000	(59,822)	-39.9%
Structured English Immersion	29,321	23,015	(6,306)	-21.5%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,092,212	1,822,781	(269,431)	-12.9%
Federal Projects	2,601,205	1,415,617	(1,185,588)	-45.6%
State Projects	61,406	76,451	15,045	24.5%
Unrestricted Capital Outlay	7,032,902	6,933,628	(99,274)	-1.4%
Soft Capital Allocation	995,329	690,543	(304,786)	-30.6%
Building Renewal	6,650	1,500	(5,150)	-77.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	4,726,229	3,961,034	(765,195)	-16.2%
School Plant Funds	349,076	0	(349,076)	-100.0%
Auxiliary Operations	769,139	800,000	30,861	4.0%
Bond Building	7,900,000	3,205,000	(4,695,000)	-59.4%
Food Service	1,499,348	1,500,000	652	0.0%
Other	3,617,647	3,509,143	(108,504)	-3.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §15-761 and 15-903)	Current FY	Budget FY
Autism	42,688	44,700
Emotional Disability	110,932	116,200
Hearing Impairment	40,628	42,600
Other Health Impairments	124,800	130,800
Specific Learning Disability	849,494	890,185
Mild, Moderate or Severe Intellectual Disability	114,318	119,800
Multiple Disabilities	84,366	88,400
Multiple Disabilities with S.S.I.	15,433	16,200
Orthopedic Impairment	59,394	62,200
Developmental Delay	0	0
Preschool Severe Delay	9,080	9,500
Speech/Language Impairment	0	583,200
Traumatic Brain Injury	556,520	0
Visual Impairment	0	0
Subtotal	2,007,653	2,103,785
Gifted Education	113,280	130,000
Remedial Education	0	0
ELL Incremental Costs	44,731	42,000
ELL Compensatory Instruction	0	0
Vocational and Technological Education	0	0
Career Education	0	0
TOTAL	2,165,664	2,275,785

PROPOSED STAFFING SUMMARY		
Staff Type	No. of Employees	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	14	1 to 321.0
Teachers	264	1 to 17.0
Other	29	1 to 155.0
Subtotal	307	1 to 14.6
Classified --		
Managers, Supervisors, Directors	5	1 to 898.7
Teachers Aides	29	1 to 155.0
Other	117	1 to 38.4
Subtotal	151	1 to 29.8
TOTAL	458	1 to 9.8
Special Education --		
Teacher	35	1 to 14.0
Staff	41	1 to 12.0

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

1.	FY 2011 Truth in Taxation Base Limit (from FY 2011 TNT work sheet line 9)	\$	<u>0</u>	
	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)	\$	<u> </u>	<u> </u>
3.	Dropout Prevention (from page 1, line 29)		<u> </u>	<u> </u>
4.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48)		<u> </u>	<u> </u>
5.	Small School Adjustment (from page 7, line 4, columns A and B)		<u> </u>	<u> </u>
6.	Deduction for Discontinued Programs in FY 2011	-	<u> </u>	<u> </u>
7.	Changes made after original adoption of FY 2010 budget (from FY 2011 TNT Work Sheet, lines 12 and 14)	+	<u>0</u>	
8.	Preliminary FY 2012 Truth in Taxation Base Limit (total of lines 2-7)	\$	<u>0</u>	
9.	FY 2012 Truth in Taxation Base Limit (Greater of line 1 or 8)	\$	<u>0</u>	
10.	Total actual expenditures for FY 2011 for items 2-4 above	\$	<u> </u>	
11.	Sum of lines 2 through 4		<u>0</u>	
12.	Expenditures over/(under) original budget (line 10 minus line 11)	\$	<u>0</u>	
13.	FY 2011 final budget for Small School Adjustment		<u>0</u>	
14.	Amount over/(under) budget on line 5 above (line 13 minus line 5)	\$	<u>0</u>	
	FY 2012 Budgeted Expenditures (from FY 2012 budget)			
15.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)		<u>0</u>	<u> </u>
16.	Dropout Prevention (from page 1, line 28)		<u>0</u>	<u> </u>
17.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48)		<u>0</u>	<u> </u>
18.	Small School Adjustment (from page 7, line 4, columns A and B)		<u>0</u>	<u> </u>
19.	Total (add lines 12, 14, and 15 through 18)	\$	<u>0</u>	<u> </u>
20.	Excess over Truth in Taxation Limit (1) (Line 19 minus line 9. If negative, enter zero.)	\$	<u>0</u>	
21.	Amount to be Levied in FY 2012 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$	<u> </u>	<u> </u>
22.	Amount to be Levied in FY 2012 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>
Calculations for Truth in Taxation Notice				
A.	Sum of lines 20, 21, and 22	\$	<u>0</u>	
B.1.	Current Assessed Value	\$	<u> </u>	
B.2.	(Line 9 divided by line B.1) x \$10,000	\$	<u>(2)</u>	
C.1.	Sum of lines 9, 20, 21, and 22	\$	<u>0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>(2)</u>	
(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.			



**BUDGET WORK SHEETS
 FOR FISCAL YEAR 2012**

	WORK SHEET TITLE	PAGE
A.	Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional)	1
B.	Support Level Weights and PSD-12 Weighted Student Counts.	2
C.	Base Support Level and Base Revenue Control Limit	3
C2.	Weighted Student Count: AOI Students	4
D.	Transportation Support Level and Transportation Revenue Control Limit	5
E.	District Support Level and Revenue Control Limit	6
F.	Consolidation/Unification Assistance.	6
G.	Soft Capital Allocation High School Student Count (Type 03)	6
H.	Capital Outlay Revenue Limit	7
I.	Soft Capital Allocation	8
J.	Equalization Base and Assistance	9
K.	Small School Adjustment Phase Down Limit	10
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L.	Impact Aid Fund (ESEA, Title VIII)	12
M.	Maintenance and Operation Fund Budget Balance Carryforward	13
O.	Tuition Out for High School Students	14
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A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)
 (A.R.S. §§15-954 and 15-902.01)

NOTE 1: Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.

- I. A. Base year (FY _____) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.
- B. Factor of 5%
- C. ADM loss required to qualify (line I.A x line I.B)
- D. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously

	0.05
	0.000

NOTE 2: If line I.C is greater than line I.D, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

- E. Tuition received in base year
- F. Tuition received in fiscal year after base year
- G. Tuition loss (line I.E - line I.F) (If less than 0, enter 0)
- H. Enter the appropriate BSL adjustment factor:
 For the first year after the base year, the BSL adjustment is .75
 For the second year after the base year, the BSL adjustment is .50
 For the third year after the base year, the BSL adjustment is .25
- I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X)

\$	
\$	
\$	0.00
\$	0.00

II. Notwithstanding A.R.S. §15-902.K, and in addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line XI:

- A. A district which loses at least 500 students may increase the BSL:
 1. By \$650,000 for the first year of the loss.
 2. By \$600,000 for the second year following the loss.
 3. By \$500,000 for the third year following the loss.
 4. By \$300,000 for the fourth year following the loss.
 5. By \$100,000 for the fifth year following the loss.
- B. A union high school district may increase the BSL:
 1. By \$100,000 if it loses at least 50 students in the first year.
 2. By \$200,000 if it loses an additional 50 students in the second year.
 3. By \$325,000 if it loses an additional 50 students in the third year.
 4. By \$200,000 in the fourth year if it was eligible for the third year loss.
 5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

**B. WORK SHEET FOR FY 2012 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943)**

A. Unweighted Student Count		K-8	9-12
1. FY 2012 Non-AOI Student Count		2,994.935	1,718.862
2. FY 2012 AOI Full-Time Student Count	+	_____	_____
3. FY 2012 AOI Part-Time Student Count	+	_____	_____
4. Subtotal (lines A.1 through A.3)	=	2,994.935	1,718.862
5. District Sponsored Charter School Estimated ADM	+	_____	_____
6. Total Student Count	=	2,994.935	1,718.862

B. Use student count from line A.4 to determine weight.	SUPPORT LEVEL WEIGHTS FOR DISTRICTS			
	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
FY 2012 Student Count	-	_____	_____	_____
Difference	=	_____	_____	_____
Weight Adjustment Factor	x	0.0005	0.0005	0.0003
Support Level Weight Increase	=	_____	_____	_____
Support Level Weight	+	1.358	1.468	1.278
FY 2012 Adjusted Support Level Weight	=	_____	_____	_____
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2012 Student Count	-	_____	_____	_____
Difference	=	_____	_____	_____
Weight Adjustment Factor	x	0.0020	0.0020	0.0012
Support Level Weight Increase	=	_____	_____	_____
Support Level Weight	+	1.158	1.268	1.158
FY 2012 Adjusted Support Level Weight	=	_____	_____	_____
Student Count 600.00 or More				
Support Level Weight			1.158	1.268
Joint Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Support Level Weight	=	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD	11.385			x 1.450	=	16.508		
2. District (from line A.1, A.2, or A.3)								
a. K-8	2,994.935	0.000	0.000	x 1.158	=	3,468.135	0.000	0.000
b. 9-12	1,718.862	0.000	0.000	x 1.268	=	2,179.517	0.000	0.000
3. Charter School (from line A.5)								
a. K-8	0.000			x 1.158	=	0.000		
b. 9-12	0.000			x 1.268	=	0.000		
4. Total								
a. K-8 (C.2.a + C.3.a)	2,994.935	0.000	0.000			3,468.135	0.000	0.000
b. 9-12 (C.2.b + C.3.b)	1,718.862	0.000	0.000			2,179.517	0.000	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	4,725.182	0.000	0.000			5,664.160	0.000	0.000

C. WORK SHEET FOR FY 2012 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 15-943 and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2012 Non-AOI Student Count (from Work Sheet B, line C.5)

Non-AOI Student Count	Support Level Weight	=	Non-AOI Weighted Student Count
4,725.182	x		5,664.160

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. English Learners (ELL)
4. MD-R, A-R, and SID-R
5. MD-SC, A-SC, and SID-SC
6. Multiple Disabilities Severe Sensory Impairment
7. Orthopedic Impairment (Resource)
8. Orthopedic Impairment (Self Contained)
9. Preschool-Severe Delay
10. DD, ED, MIID, SLD, SLI, & OHI
11. Emotional Disability (Private)
12. Moderate Intellectual Disability
13. Visual Impairment
14. Total Add-on Count (I.B.1 through I.B.13)

2.206	x	4.771	=	10.525
1,161.857	x	0.060	=	69.711
60.700	x	0.115	=	6.981
26.753	x	6.024	=	161.160
19.290	x	5.833	=	112.519
3.000	x	7.947	=	23.841
6.000	x	3.158	=	18.948
8.520	x	6.773	=	57.706
2.040	x	3.595	=	7.334
380.799	x	0.003	=	1.142
0.000	x	4.822	=	0.000
4.810	x	4.421	=	21.265
0.000	x	4.806	=	0.000
1,675.975	x			491.132
				6,155.292
				(I.A + I.B.14, this column)

II. FY 2012 Non-AOI Weighted Student Count

AOI Weighted Student Count	x Funding Ratio	=	Adjusted AOI Weighted Student Count	
0.000	x	95%	=	0.000
0.000	x	85%	=	0.000

III. FY 2012 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2012 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

CALCULATION OF FY 2012 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)		6,155.292
VI. A. Base Level Amount <u>\$3,267.72</u> - To include Teacher Compensation, use Base Level of <u>\$3,308.57</u>		
For Career Ladder and Optional Performance Incentive Program districts, add increase of		
<u>4</u> % approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (1)		\$ 3,440.91
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04)		\$
C. Adjusted FY 2012 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)		\$ 3,440.91
VII. Result (line V x VI.C)		\$ 21,179,805.80
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)		1.0047
IX. Result (line VII x VIII)		\$ 21,279,350.89
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)		\$
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)		\$
XII. FY 2010 Nonfederal Audit Service Actual Expenditures (2) \$ <u>40,065.00</u> x 1.00		\$ 40,065.00
XIII. Decreases for Charter School Federal and State Monies Received		-\$
XIV. Decrease for Charter School Nonparticipation Adjustment		-\$
XV. Other Reductions:		-\$
XVI. FY 2012 BSL and BRCL (sum lines IX through XII minus lines XIII through XV) (to Work Sheet E, line I)		\$ 21,319,415.89

(1) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 4% for FY 2012, 3% for FY 2013, 2% for FY 2014, and 1% for FY 2015.

(2) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received. Enter the FY 2010 nonfederal and ARRA-related audit expenditures on line XII.

Enter the FY 2010 federal (non-ARRA-SFSF) audit expenditures from all funds to the right (should agree to FY 2010 AFR). \$ _____
Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's CAFR to ASBO and GFOA for certification) in the nonfederal or federal audit services actual expenditures.

C2. WORK SHEET FOR FY 2012 WEIGHTED STUDENT COUNT: AOI STUDENTS
(A.R.S. §§15-808 and 15-943)

Note: To be completed by school districts that offer AOI instruction.

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

AOI FT Student Count	x	Support Level Weight	=	AOI FT Weighted Student Count
I. A. FY 2012 AOI FT Student Count (from Work Sheet B, line C.5)				0.000
B. Student Count Add-ons				
1. Hearing Impairment	x	4.771	=	0.000
2. K-3	x	0.060	=	0.000
3. English Learners (ELL)	x	0.115	=	0.000
4. MD-R, A-R, and SID-R	x	6.024	=	0.000
5. MD-SC, A-SC, and SID-SC	x	5.833	=	0.000
6. Multiple Disabilities Severe Sensory Impairment	x	7.947	=	0.000
7. Orthopedic Impairment (Resource)	x	3.158	=	0.000
8. Orthopedic Impairment (Self Contained)	x	6.773	=	0.000
9. Preschool-Severe Delay	x	3.595	=	0.000
10. DD, ED, MIID, SLD, SLI, & OHI	x	0.003	=	0.000
11. Emotional Disability (Private)	x	4.822	=	0.000
12. Moderate Intellectual Disability	x	4.421	=	0.000
13. Visual Impairment	x	4.806	=	0.000
14. Total Add-on Count (I.B.1 through I.B.13)		0.000		0.000
II. FY 2012 AOI FT Weighted Student Count				0.000
				(I.A + I.B.14, this column)

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

AOI PT Student Count	x	Support Level Weight	=	AOI PT Weighted Student Count
III. A. FY 2012 AOI PT Student Count (from Work Sheet B, line C.5)				0.000
B. Student Count Add-ons				
1. Hearing Impairment	x	4.771	=	0.000
2. K-3	x	0.060	=	0.000
3. English Learners (ELL)	x	0.115	=	0.000
4. MD-R, A-R, and SID-R	x	6.024	=	0.000
5. MD-SC, A-SC, and SID-SC	x	5.833	=	0.000
6. Multiple Disabilities Severe Sensory Impairment	x	7.947	=	0.000
7. Orthopedic Impairment (Resource)	x	3.158	=	0.000
8. Orthopedic Impairment (Self Contained)	x	6.773	=	0.000
9. Preschool-Severe Delay	x	3.595	=	0.000
10. DD, ED, MIID, SLD, SLI, & OHI	x	0.003	=	0.000
11. Emotional Disability (Private)	x	4.822	=	0.000
12. Moderate Intellectual Disability	x	4.421	=	0.000
13. Visual Impairment	x	4.806	=	0.000
14. Total Add-on Count (III.B.1 through III.B.13)		0.000		0.000
IV. FY 2012 AOI PT Weighted Student Count				0.000
				(III.A + III.B.14, this column)

D. WORK SHEET FOR FY 2012 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2011, Ch. 29, §17, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2012 State Support Level per Route Mile
I. 0.5 or Less	2.37
II. More than 0.5, through 1.0	1.93
III. More than 1.0	2.37

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported	
A. FY 2011 Approved Daily Route Miles	1,958.000
B. Number of Eligible Students Transported in FY 2011	1,420.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	1.379
II. To and From School Support Level	
A. Annual Route Miles (Line I.A x 180)	352,440.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.37
C. 1. FY 2011 Annual Expenditure for Bus Tokens	\$
2. FY 2011 Annual Expenditure for Bus Passes	\$
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 835,282.80
III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level	
A. Factor from Table II (based on I.C and district type)	0.180
B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)	\$ 150,350.90
IV. Extended School Year Support Level for Pupils with Disabilities	
A. Actual Route Miles traveled in July and August 2010 to Transport Pupils w/Disabilities for Extended School Year	
B. Estimated Route Miles Traveled in June 2011 to Transport Pupils w/Disabilities for Extended School Year	
C. Total Extended School Year Route Miles (IV.A + IV.B)	0.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 0.00
V. FY 2012 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 985,633.70
VI. Support Level Change	
A. FY 2011 Transportation Support Level	\$
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 985,633.70

TRCL CALCULATION

VII. FY 2011 Transportation Revenue Control Limit	\$ 1,125,744.51
VIII. FY 2012 Transportation Revenue Control Limit	
A. Preliminary FY 2012 Transportation Revenue Control Limit (VI.B + VII)	\$ 2,111,378.21
B. 120% of FY 2012 Transportation Support Level (V x 1.20)	\$ 1,182,760.44
C. Adjusted FY 2012 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 1,125,744.51
D. FY 2012 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	\$ 1,125,744.51

E. WORK SHEET FOR FY 2012 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)

CALCULATION OF THE DSL

I. FY 2012 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XVI)	<u>\$ 21,319,415.89</u>
II. Tuition Out for High School Students (from Work Sheet O, line 13) [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).]	<u>\$ 0.00</u>
III. FY 2012 Transportation Support Level (from Work Sheet D, line V)	<u>\$ 985,633.70</u>
IV. FY 2012 District Support Level (sum of lines I through III)	<u>\$ 22,305,049.59</u>

CALCULATION OF THE RCL

V. FY 2012 Base Support Level/Base Revenue Control Limit (from line I above)	<u>\$ 21,319,415.89</u>
VI. Tuition Out for High School Students (from Work Sheet O, line 13) [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).]	<u>\$ 0.00</u>
VII. FY 2012 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	<u>\$ 1,125,744.51</u>
VIII. FY 2012 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	<u>\$ 22,445,160.40</u>

F. WORK SHEET FOR FY 2012 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	<u>0.00</u>
II. FY 2012 District Support Level (line I + Work Sheet E, line IV)	<u>\$ 0.00</u>
III. FY 2012 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)]	<u>\$ 0.00</u>

G. WORK SHEET FOR FY 2012 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 (from Work Sheet O, line 6)	<u>0.000</u>
II. High School Student Count Transported by District of Residence to District of Attendance	<u>0.000</u>
III. High School Student Count Taught by District of Residence (from Work Sheet B, line A.4 column for 9-12)	<u>0.000</u>
IV. High School Student Count Transported by District of Residence to District of Attendance or Taught by District of Residence (line II + line III) (to Work Sheet I, line V.A, column 9-12)	<u>0.000</u>

H. WORK SHEET FOR FY 2012 CAPITAL OUTLAY REVENUE LIMIT (CORL)
(A.R.S. §15-961.A-D)

TABLE TO CALCULATE CORL PER STUDENT COUNT

	K-8	9-12
I. FY 2012 Actual Student Count: .001 - 99.999		
CORL per Student Count	\$ 272.75	\$ 329.41
II. FY 2012 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 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 2012 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 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 2012 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 2012 Student Count (from Work Sheet B, line C.1 and A.4)	11,385	2,994.935	1,718.862
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)	= \$ 2,570.28	= \$ 676,136.53	= \$ 460,551.88
VI. Capital Outlay Growth Factor			
A. FY 2012 Student Count (from line V.A above)		4,725.182	
B. FY 2011 Student Count		÷ 4,764.058	
C. FY 2012 Capital Outlay Growth Factor (VI.A ÷ VI.B)		= 0.9918	
VII. Capital Outlay Revenue Limit			
A. Capital Outlay Base (from line V.C)	\$ 2,570.28	\$ 676,136.53	\$ 460,551.88
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 2012 CORL (VII.A x VII.B)	= \$ 2,570.28	= \$ 676,136.53	= \$ 460,551.88
D. CORL for High School Textbooks			
1. FY 2012 Actual 9-12 Student Count (from Work Sheet B, line A.4)			1,718.862
2. Support Level Amount for Textbooks			x \$ 69.68
3. CORL for Textbooks (VII.D.1 x VII.D.2)			= \$ 119,770.30
E. 9-12 CORL			
1. FY 2012 9-12 CORL [9-12(VII.C)+VII.D.3] (to Budget, page 7, line 2.a)			= \$ 580,322.18
2. 9-12 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 162,364.77
3. 9-12 CORL Reduction for ASRS Employer Contribution Change (to Budget, page 7, line 2.c)			- \$ 0.00
4. Adjusted FY 2012 9-12 CORL (VII.E.1-VII.E.2-VII.E.3) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 417,957.41
F. PSD and K-8 CORL			
1. FY 2012 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)] (to Budget, page 7, line 2.a)			= \$ 678,706.81
2. PSD and K-8 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 385,106.96
3. PSD and K-8 CORL Reduction for ASRS Employer Contribution Change (to Budget, page 7, line 2.c)			- \$ 0.00
4. Adjusted FY 2012 PSD and K-8 CORL (VII.F.1-VII.F.2-VII.F.3) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 293,599.85

I. WORK SHEET FOR FY 2012 SOFT CAPITAL ALLOCATION (SCA) (A.R.S. §§15-962 and 15-185, as amended by Laws 2011, Ch. 29, §1)

TABLE TO CALCULATE SCA PER STUDENT COUNT

	K-8	9-12
I. FY 2012 Actual Student Count: 0.001 - 99.999		
SCA per Student Count	\$ 271.83	\$ 271.83
II. FY 2012 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0003	x 0.0003
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.278	+ 1.278
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 0.00	= \$ 0.00
III. FY 2012 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 0.000	- 0.000
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	x 0.0012	x 0.0012
E. Support Level Weight Increase	= 0.000	= 0.000
F. Support Level Weight	+ 1.158	+ 1.158
G. Adjusted Support Level Weight	= 0.000	= 0.000
H. Support Level Amount	x \$ 194.30	x \$ 194.30
I. SCA per Student Count	= \$ 0.00	= \$ 0.00
IV. FY 2012 Actual Student Count: 600.000 or More		
SCA per Student Count	\$ 225.00	\$ 225.00

CALCULATIONS FOR SCA

	PSD	K-8	9-12
V. FY 2012 SCA			
A. FY 2012 Actual Student Count (from Work Sheet B, line C.1 and A.4 or Work Sheet G, line IV for Type 03 districts)	11.385	2,994.935	1,718.862
B. FY 2012 SCA per Student Count (from Table above)	x \$ 225.00	x \$ 225.00	x \$ 225.00
C. FY 2012 SCA (line V.A x line V.B)	= \$ 2,561.63	= \$ 673,860.38	= \$ 386,743.95
D. Additional Assistance			
1. FY 2012 Charter School Student Count (from Work Sheet B, line A.5)		0.000	0.000
2. Assistance per Student		x \$ 1,621.97	x \$ 1,890.38
3. FY 2012 Additional Assistance (line V.D.1 x line V.D.2)		= \$ 0.00	= \$ 0.00
4. Adjustment to Additional Assistance, if applicable		- \$	- \$
5. Adjusted FY 2012 Additional Assistance (line V.D.3 - V.D.4)		= \$ 0.00	= \$ 0.00
E. PSD and K-8 SCA			
1. FY 2012 PSD and K-8 SCA [V.C (PSD) + V.C (K-8) + V.D.5 (K-8)] (to Budget, page 8, line B.9)		= \$ 676,422.01	
2. PSD and K-8 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)		- \$ 668,626.13	
3. PSD and K-8 SCA Reduction for ASRS Employer Contribution Change (to Budget, page 8, line B.11)		- \$ 0.00	
4. Adjusted FY 2012 PSD and K-8 SCA (to Work Sheet J, line III.A.2 or III.B.6)		= \$ 7,795.88	
F. 9-12 SCA			
1. FY 2012 9-12 SCA [V.C (9-12) + V.D.5 (9-12)] (to Budget, page 8, line B.9)			= \$ 386,743.95
2. 9-12 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)			- \$ 377,001.10
3. 9-12 SCA Reduction for ASRS Employer Contribution Change (to Budget, page 8, line B.11)			- \$ 0.00
4. Adjusted FY 2012 9-12 SCA (to Work Sheet J, line III.A.2 or III.B.6)			= \$ 9,742.85

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971.A and .B)

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

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2012 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	<u>16.508</u>	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	<u>3,468.135</u>	
B. Total FY 2012 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	<u>3,484.643</u> <small>(I.A.1 + I.A.2)</small>	<u>2,179.517</u> <small>(from Work Sheet B, line C.4.b)</small>
C. Total FY 2012 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		<u>5,664.160</u>
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	<u>0.6152</u>	<u>0.3848</u>
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 II or III) (to Work Sheet S, line I.A)		<u>\$ 22,305,049.59</u>
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	<u>\$ 13,722,066.51</u>	<u>\$ 8,582,983.08</u>
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. Adjusted FY 2012 Capital Outlay Revenue Limit (from Work Sheet H)	<u>\$ 293,599.85</u> <small>(from Work Sheet H, line VII.F.4)</small>	<u>\$ 417,957.41</u> <small>(from Work Sheet H, line VII.E.4)</small>
2. Adjusted FY 2012 Soft Capital Allocation (from Work Sheet I)	<u>\$ 7,795.88</u> <small>(from Work Sheet I, line V.E.4)</small>	<u>\$ 9,742.85</u> <small>(from Work Sheet I, line V.F.4)</small>
3. Total FY 2012 Equalization Base (II.B + III.A.1 + III.A.2)	<u>\$ 14,023,462.24</u>	<u>\$ 9,010,683.34</u>
4. 2011 Primary Assessed Valuation ÷ 100	<u>\$ 6,797,174.90</u>	<u>\$ 6,797,174.90</u>
5. 2011 Salt River Project (SRP) Valuation ÷ 100	<u>\$ 0.00</u>	<u>\$ 0.00</u>
6. 2011 Government Property Lease Excise Tax Assessed Valuation ÷ 100	<u>\$ 0.00</u>	<u>\$ 0.00</u>
7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	<u>\$ 6,797,174.90</u>	<u>\$ 6,797,174.90</u>
8. Qualifying Tax Rate	<u>x \$ 1.5797</u>	<u>x \$ 1.5797</u>
9. Qualifying Levy (III.A.7 x III.A.8)	<u>\$ 10,737,497.19</u>	<u>\$ 10,737,497.19</u>
10. FY 2012 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	<u>\$ 3,285,965.05</u>	<u>\$ (1,726,813.85)</u>
11. FY 2012 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2012 this amount is zero, unless otherwise notified by ADE.)	<u>- \$ 0</u>	<u>- \$ 0</u>
12. Total FY 2012 Equal. Assistance (III.A.10 - III.A.11) (1)	<u>\$ 3,285,965.05</u>	<u>\$ (1,726,813.85)</u>
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 II or III)		<u>\$ 0.00</u>
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)		<u>- \$ 0.00</u>
3. Adjusted DSL/RCL (III.B.1 - III.B.2)		<u>\$ 0.00</u>
4. DSL/RCL PSD-8 and 9-12 Allocation	<u>\$ 0.00</u> <small>(line III.B.3 x I.D)</small>	<u>\$ 0.00</u> <small>[(line III.B.3 x I.D)+III.B.2]</small>
5. Adjusted FY 2012 Capital Outlay Revenue Limit (from Work Sheet H)	<u>\$ 0.00</u> <small>(from Work Sheet H, line VII.F.4)</small>	<u>\$ 0.00</u> <small>(from Work Sheet H, line VII.E.4)</small>
6. Adjusted FY 2012 Soft Capital Allocation (from Work Sheet I)	<u>\$ 0.00</u> <small>(from Work Sheet I, line V.E.4)</small>	<u>\$ 0.00</u> <small>(from Work Sheet I, line V.F.4)</small>
7. FY 2012 Equalization Base (III.B.4 + III.B.5 + III.B.6)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
8. 2011 Primary Assessed Valuation ÷ 100	<u>\$</u>	<u>\$</u>
9. 2011 Salt River Project (SRP) Valuation ÷ 100	<u>\$</u>	<u>\$</u>
10. 2011 Government Property Lease Excise Tax Assessed Valuation ÷ 100	<u>\$</u>	<u>\$</u>
11. TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
12. Qualifying Tax Rate	<u>x \$</u>	<u>x \$</u>
13. Qualifying Levy (III.B.11 x III.B.12)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
14. FY 2012 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
15. FY 2012 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) (For FY 2012 this amount is zero, unless otherwise notified by ADE.)	<u>- \$ 0</u>	<u>- \$ 0</u>
16. Total FY 2012 Equal. Assistance (III.B.14 - III.B.15)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
(1) Laws 2011, Ch. 29, §22, requires that state aid for a joint technical education district (JTED) be limited to 91% of the state aid that would otherwise be provided by law. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid	<u>\$0.00</u>	

K. WORK SHEET FOR FY 2012 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT
(A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to Work Sheet K2.

If in FY 2012, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on Budget, page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a).

I. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

A. Phase down base		\$ 150,000.00
B. FY 2012 actual K-8 student count		
C. Small school student count limit	- 125.000	
D. Student count above the small school limit (I.B - I.C)	= 0.000	
E. Adjusted Support Level Weight (See Table A below to calculate)	x	
F. Weighted student count above small school limit (I.D x I.E)	= 0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x 3,440.91	
H. Phase down reduction factor (I.F x I.G)		- \$ 0.00
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)		\$ 0.00

II. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

A. Phase down base		\$ 350,000.00
B. FY 2012 actual 9-12 student count		
C. Small school student count limit	- 100.000	
D. Student count above the small school limit (II.B - II.C)	= 0.000	
E. Adjusted Support Level Weight (See Table B below to calculate)	x	
F. Weighted student count above small school limit (II.D x II.E)	= 0.000	
G. Base Level Amount (from Work Sheet C, line VI.C)	x 0.00	
H. Phase down reduction factor (line II.F x II.G)		- \$ 0.00
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)		\$ 0.00

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). \$ _____

IV. Allowable Small School Adjustment, subject to an election (I.I + II.I + III) \$ 0.00

V. 10% of the District's Total RCL \$ _____

VI. Maximum override, subject to an election (Greater of line IV or line V) \$ 0.00

TABLE A: GRADES K-8

Student Count Constant	500.000		500.000
FY 2012 Student Count (line I.B above)	- 0.000	-	0.000
Difference	= 0.000	=	0.000
Weight Adjustment Factor	x 0.0005	x	0.0003
Support Level Weight Increase	= 0.000	=	0.000
Support Level Weight	+ 1.358	+	1.278
FY 2012 Adjusted Support Level Weight (Enter on line I.E above)	= 0.000	=	0.000

TABLE B: GRADES 9-12

Student Count Constant	500.000		500.000
FY 2012 Student Count (line II.B above)	- 0.000	-	0.000
Difference	= 0.000	=	0.000
Weight Adjustment Factor	x 0.0005	x	0.0004
Support Level Weight Increase	= 0.000	=	0.000
Support Level Weight	+ 1.468	+	1.398
FY 2012 Adjusted Support Level Weight (Enter on line II.E above)	= 0.000	=	0.000

K2. WORK SHEET FOR FY 2012 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE
(A.R.S. §§15-481 and 15-949)

This Work Sheet applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to Work Sheet K.

If in FY 2012, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below.

I. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

A. FY 2012 K-8 student count			
B. Small school student count limit	-	<u>125.000</u>	
C. Student count above the small school limit (I.A - I.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0045</u>	
E. Result (Line I.C x I.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		<u>0.0000</u>	
G. K-8 Revenue Control Limit	x		
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			\$ <u>0.00</u>

II. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

A. FY 2012 9-12 student count			
B. Small school student count limit	-	<u>100.000</u>	
C. Student count above the small school limit (II.A - II.B)	=	<u>0.000</u>	
D. Phase-down factor	x	<u>0.0065</u>	
E. Result (Line II.C x II.D)	=	<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		<u>0.0000</u>	
G. 9-12 Revenue Control Limit	x		
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			\$ <u>0.00</u>

III. If both Sections I and II do not apply to a unified district, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). \$ _____

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III) \$ 0.00

V. 10% of the District's Total RCL \$ _____

VI. Maximum override, subject to an election (Greater of Line IV or Line V) \$ 0.00

L. WORK SHEET FOR FY 2012 IMPACT AID FUND (ESEA, TITLE VIII)
(A.R.S. §15-905.R)
(For school districts that receive ESEA, Title VIII monies.)

I. FY 2012 Impact Aid revenue		\$ _____
II. Impact Aid revenue deposited in FY 2012 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		- \$ _____
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$ 140,111	
B. Impact Aid revenue transferred in FY 2012 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A		- \$ _____
IV. Impact Aid revenue transferred in FY 2012 to the M&O Fund to reduce or eliminate taxes		- \$ _____
V. FY 2011 Ending Cash Balance in the Impact Aid Fund		+ \$ _____
VI. FY 2012 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget page 6, line 16)		= \$ _____ 0

**M. WORK SHEET FOR CALCULATION OF THE FY 2012 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2011 latest revised Budget, page 7, line 10)	\$ 26,179,261.00
	b.	Adjustments to the GBL from FY 2011 BUDG75 (1)	<u>\$ (516,637.00)</u>
	c.	Adjusted GBL	<u>\$ 25,662,624.00</u>
2.	a.	Budgeted M&O expenditures (from FY 2011 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 26,179,261.00
	b.	Adjustments to the GBL (from line 1.b)	<u>\$ (516,637.00)</u>
	c.	Adjusted Budgeted Expenditures	<u>\$ 25,662,624.00</u>
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	<u>\$ 25,662,624.00</u>
4.		M&O actual expenditures	<u>\$ 24,353,158.00</u>
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	<u>\$ 1,309,466.00</u>

Note: For lines 6.a through 6.h deduct the FY 2011 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2011 Budget	Actual	Unexpended Budget
6.	a.	\$ 729,928.00	- \$ 729,928.00	= \$ 0.00
	b.	\$ 0.00	- \$	= \$ 0.00
	c.	\$ 0.00	- \$	= \$ 0.00
	d.	\$ 0.00	- \$	= \$ 0.00
	e.	\$ 0.00	- \$	= \$ 0.00
	f.	\$ 1,554,463.36	- \$ 938,231.36	= \$ 616,232.00
	g.	\$	- \$	= \$ 0.00
	h.	\$ 0.00	- \$	= \$ 0.00
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]		= \$ 616,232.00
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.i)		<u>\$ 693,234.00</u>
8.	a.	FY 2011 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site		<u>\$ 21,736,495.78</u>
	b.	Growth Adjustment (FY 2011 BUDG75) (1)		
	c.			x <u>0.04</u>
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]		<u>\$ 869,459.83</u>
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)		<u>\$ 693,234.00</u>
11.		Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2011 M&O Fund ending cash balance)		<u>\$</u>
12.		Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 8(c)]		<u>\$ 693,234.00</u>

(1) For budget adoption this line should be left blank. After the FY 2011 BUDG75 is available, districts should include adjustments for items not listed on lines 6.a through 6.h which were adjusted on the BUDG75.

O. WORK SHEET FOR FY 2012 TUITION OUT FOR HIGH SCHOOL STUDENTS
 (A.R.S. §§15-910.L, 15-448.J, and 15-951)

[For Common School Districts NOT within a High School District (Type 03)]

Part I-Increase to GBL for Debt Service Tuition Outside the RCL

	Attending District Name	Attending District CTD Number	A	B	C	D	Increase to GBL (A x D)
			Tuition Out High School Count	Debt Service Per Pupil Tuition (1)	Debt Service Tuition Limit (2)	Per Pupil Tuition in Excess of Debt Service Limit (B - C)	
1.						0.00	0.00
2.						0.00	0.00
3.						0.00	0.00
4.						0.00	0.00
5.						0.00	0.00
6.	Total HS Count:		0.00				
7.	Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]:						0.00

Part II-Increase to DSL and RCL for Tuition

	Attending District Name	E	F	Increase to DSL and RCL (A x F)
		M&O, UCO, & SCA Per Pupil Tuition	Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	
8.	0		0.00	0.00
9.	0		0.00	0.00
10.	0		0.00	0.00
11.	0		0.00	0.00
12.	0		0.00	0.00
13.	Total Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI):			0.00

(1) Not to exceed \$750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)

For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.

(2) Enter \$150 if the district pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.G)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

**S. WORK SHEET FOR FY 2012 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2012 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	<u>0.00</u>	
B.	Capital Outlay Revenue Limit (from Work Sheet H, lines VII.E.4 and VII.F.4)	+	<u>0.00</u>	
C.	Soft Capital Allocation (from Work Sheet I, lines V.E.4 and V.F.4)	+	<u>0.00</u>	
D.	FY 2012 Equalization Assistance Before Adjustments (Lines A + B + C)			= \$ <u>0.00</u>
E.	FY 2012 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) (For FY 2012 this amount is zero, unless otherwise notified by ADE)			- \$ <u>0.00</u>
F.	FY 2012 Equalization Assistance (I.D - I.E)			= \$ <u>0.00</u>

PART II. CASH BALANCE CARRYFORWARD

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

A.	1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2011	\$		
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	-	\$ <u>0.00</u>	
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	=	\$ <u>0.00</u>	
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :			
	1. The amount on line A.3 or	\$	<u>0.00</u>	
	2. 10% of the FY 2012 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III	\$		
	3. Up to 5% of the FY 2012 RCL calculated pursuant to A.R.S. §15-482.B	+	\$	
	4. Line B.2 plus B.3	=	\$ <u>0.00</u>	
	5. The lesser of line B.1 or B.4			\$ <u>0.00</u>