

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		No. of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Current FY	Budget FY						Current FY 2012	Budget FY 2013		
		100 Regular Education										
1000 Classroom Instruction	1.	207.87	228.50	8,603,433	2,663,832	11,900	87,619	50,000	11,391,735	11,416,784	0.2%	1.
2000 Support Services												
2100 Students	2.	20.50	23.75	577,515	111,156	35,000	11,274	0	756,803	734,945	-2.9%	2.
2200 Instructional Staff	3.	19.15	16.75	689,714	145,985	2,800	13,700	13,000	793,788	865,199	9.0%	3.
2300 General Administration	4.	2.00	2.00	226,000	53,365	118,100	3,300	23,500	423,566	424,265	0.2%	4.
2400 School Administration	5.	10.00	17.00	1,092,513	173,576	0	14,647	5,000	877,589	1,285,736	46.5%	5.
2500 Central Services	6.	13.00	13.80	609,229	185,822	205,150	57,656	74,000	1,399,682	1,131,857	-19.1%	6.
2600 Operation & Maintenance of Plant	7.	40.50	40.50	1,049,429	224,183	932,600	885,000	1,300	2,872,513	3,092,512	7.7%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.75	0.75	18,476	4,645		4,700		27,821	27,821	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		15,000	3,000				18,000	18,000	0.0%	10.
620 School-Sponsored Athletics	11.	0.00		95,300	17,145	39,000			151,135	151,445	0.2%	11.
630, 700, 800, 900 Other Programs	12.	0.00							0	0	0.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	313.77	343.05	12,976,609	3,582,709	1,344,550	1,077,896	166,800	18,712,632	19,148,564	2.3%	13.
200 Special Education												
1000 Classroom Instruction	14.	72.75	77.75	2,401,405	570,463	58,000	7,500	0	3,031,048	3,037,368	0.2%	14.
2000 Support Services												
2100 Students	15.	19.75	24.25	715,000	138,962	981,000	0	1,000	1,834,450	1,835,962	0.1%	15.
2200 Instructional Staff	16.	1.00	1.00	76,000	17,650	2,390	3,000	0	98,390	99,040	0.7%	16.
2300 General Administration	17.	0.00							0	0	0.0%	17.
2400 School Administration	18.	0.00							0	0	0.0%	18.
2500 Central Services	19.	0.00							0	0	0.0%	19.
2600 Operation & Maintenance of Plant	20.	0.00							0	0	0.0%	20.
2900 Other	21.	0.00							0	0	0.0%	21.
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%	22.
Subtotal (lines 14-22)	23.	93.50	103.00	3,192,405	727,075	1,041,390	10,500	1,000	4,963,888	4,972,370	0.2%	23.
400 Pupil Transportation	24.	26.75	30.60	745,127	203,440	60,400	210,000	325	1,177,302	1,219,292	3.6%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%	25.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	24.50	0.00	0	0	0	0	0	1,113,012	0	-100.0%	26.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.		1.50	75,000	18,000		15,000			108,000		29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	458.52	478.15	16,989,141	4,531,224	2,446,340	1,313,396	168,125	25,966,834	25,448,226	-2.0%	30.

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850	Totals		% Increase/ Decrease
						Current FY 2012	Budget FY 2013	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Classroom Instruction	1. 257,351	42,973				296,124	300,324	1.4%
2100 Support Services - Students	2.					2,900	0	-100.0%
2200 Support Services - Instructional Staff	3.					0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	257,351	42,973			299,024	300,324	0.4%
200 Special Education								
1000 Classroom Instruction	5. 15,750	3,947				17,000	19,697	15.9%
2100 Support Services - Students	6.					1,119	174	-84.5%
2200 Support Services - Instructional Staff	7.	1,115				0	1,115	--
Program 200 Subtotal (lines 5-7)	8.	16,865	4,121			18,119	20,986	15.8%
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.	274,216	47,094			317,143	321,310	1.3%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Classroom Instruction	14. 880,000	189,982				1,317,122	1,069,982	-18.8%
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.	880,000	189,982			1,317,122	1,069,982	-18.8%
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.	880,000	189,982			1,317,122	1,069,982	-18.8%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Classroom Instruction	27. 468,297	98,910				557,856	567,207	1.7%
2100 Support Services - Students	28. 7,800	1,600				8,300	9,400	13.3%
2200 Support Services - Instructional Staff	29.					0	0	0.0%
Program 100 Subtotal (lines 27-29)	30.	476,097	100,510	0	0	566,156	576,607	1.8%
200 Special Education								
1000 Classroom Instruction	31. 47,000	9,700				56,400	56,700	0.5%
2100 Support Services - Students	32.					3,600	0	-100.0%
2200 Support Services - Instructional Staff	33. 3,000	700				0	3,700	--
Program 200 Subtotal (lines 31-33)	34.	50,000	10,400	0	0	60,000	60,400	0.7%
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.	526,097	110,910	0	0	626,156	637,007	1.7%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	1,680,313	347,986	0	0	2,260,421	2,028,299	-10.3%

(1) For FY 2013, 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 (UCO) AND SOFT CAPITAL ALLOCATION (SCA) 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-type excluding 6900)	All Other Object Codes (M&O-type excluding 6900)	Totals		% Increase/Decrease
								Current FY 2012	Budget FY 2013	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.							1,164,549	707,752	-39.2%
1000 Instruction	2.	298,640	409,112							
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		5,000					5,000	5,000	0.0%
2300, 2400, 2500, 2900 Administration	4.		35,000					60,000	35,000	-41.7%
2600 Operation & Maintenance of Plant	5.		15,000					30,000	15,000	-50.0%
2700 Student Transportation	6.		10,000					10,000	10,000	0.0%
3000 Operation of Noninstructional Services (5)	7.		70,000					99,000	70,000	-29.3%
4000 Facilities Acquisition and Construction	8.							0	0	0.0%
5000 Debt Service	9.			135,000	75,000			210,000	210,000	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	298,640	544,112	135,000	75,000	0	1,578,549	1,052,752	-33.3%
Soft Capital Allocation Fund 625										
1000 Instruction	11.	233,106	150,499					233,106	383,605	64.6%
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	233,106	150,499	0	0	0	233,106	383,605	64.6%

(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	151,000	
6643 Instructional Aids	147,640	233,106
6731 Furniture and Equipment	414,112	159,499
6734 Vehicles		
6737 Tech Hardware & Software	130,000	

(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)]

Unrestricted Capital Outlay	Soft Capital Allocation
\$ 70,000	

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211, added by Laws 2012, Ch. 300, §2.

\$ 142,640

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 135,000, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 75,000, and interest on bonds of _____.

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 2012	Budget FY 2013			
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.							100,000	0	-100.0%		
3000 Operation of Noninstructional Services 6.							0	0	0.0%		
4000 Facilities Acquisition and Construction 7.			1,200,000			755,000	4,810,000	1,955,000	-59.4%		
5000 Debt Service 8.							0	0	0.0%		
Total Bond Building Fund Expenditures (lines 1-8) 9.	0	0	1,200,000	0	0	755,000	4,910,000	1,955,000	-60.2%	690,000	
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.							0	0	0.0%		
5000 Debt Service 17.							0	0	0.0%		
Total Building Renewal Fund Expenditures (lines 10-17) 18.	0	0	0	0	0	0	0	0	0.0%		
New School Facilities Fund 695											
1000 Instruction 19.			897				0	897	--		
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	897	0	0	0	0	897	--		

SPECIAL PROJECTS

FEDERAL PROJECTS

		NO. OF PERSONNEL		TOTAL ALL FUNCTIONS			
		Current FY	Budget FY	Current FY	Budget FY		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	6.78	5.78	389,568	389,568	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	1.00	2.00	86,209	86,209	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		60,000	60,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	1.75	1.75	149,501	149,501	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		0		6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	8.60	8.60	801,524	801,524	8.
9.	230 Johnson-O'Malley	6000	0.00		0		9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0		12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14.	290 Medicaid Reimbursement	6000	0.00		376,050	396,050	14.
15.	374 E-Rate	6000	0.00		104,500	129,500	15.
16.	378 Impact Aid	6000	0.00		0		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		490,743	490,743	17.
18.	Total Federal Project Funds (lines 1-17)		18.13	18.13	2,458,095	2,503,095	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		0		19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	455 Family Literacy Program	6000	0.00		0		26.
27.	460 Environmental Special Plate	6000	0.00		0		27.
28.	465-499 Other State Projects	6000	0.00		0		28.
29.	Total State Project Funds (lines 19-28)		0.00	0.00	0	0	29.
30.	Total Special Projects (lines 18 and 29)		18.13	18.13	2,458,095	2,503,095	30.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Current FY	Budget FY		
1.	Teacher Compensation Increases	6000	0	1.	
2.	Class Size Reduction	6000	0	2.	
3.	Dropout Prevention Programs (M&O purposes)	6000	0	3.	
4.	Instructional Improvement Programs (M&O purposes)	6000	211,910	214,671	4.
5.	Total Instructional Improvement Fund (lines 1-4)		211,910	214,671	5.

OTHER FUNDS (DO NOT Add to Aggregate)

		Current FY	Budget FY		
1.	050 County, City, and Town Grants	6000	6,000	6,000	1.
2.	071 Structured English Immersion (1)	6000	44,540	43,277	2.
3.	072 Compensatory Instruction (1)	6000	585	585	3.
4.	500 School Plant (Lease over 1 year) (2)	6000	6,000	6,000	4.
5.	505 School Plant (Lease 1 year or less)	6000	0		5.
6.	506 School Plant (Sale)	6000	0		6.
7.	510 Food Service	6000	3,193,858	3,343,858	7.
8.	515 Civic Center	6000	70,000	20,000	8.
9.	520 Community School	6000	40,000	40,000	9.
10.	525 Auxiliary Operations	6000	65,000	65,000	10.
11.	526 Extracurricular Activities Fees Tax Credit	6000	35,000	35,000	11.
12.	530 Gifts and Donations	6000	50,000	50,000	12.
13.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0		13.
14.	540 Fingerprint	6000	5,000	5,000	14.
15.	545 School Opening	6000	0		15.
16.	550 Insurance Proceeds	6000	40,000	40,000	16.
17.	555 Textbooks	6000	15,000	15,000	17.
18.	565 Litigation Recovery	6000	30,000	30,000	18.
19.	570 Indirect Costs	6000	755,422	800,422	19.
20.	575 Unemployment Insurance	6000	200,000	175,000	20.
21.	580 Teacherage	6000	0		21.
22.	585 Insurance Refund	6000	10,000	10,000	22.
23.	590 Grants and Gifts to Teachers	6000	0		23.
24.	595 Advertisement	6000	0		24.
25.	596 Joint Technical Education	6000	0		25.
26.	620 Adjacent Ways	6000	1,500,000	1,250,000	26.
27.	639 Impact Aid Revenue Bond Building	6000	0		27.
28.	640 School Plant - Special Construction	6000	0		28.
29.	650 Gifts and Donations	6000	75,000	75,000	29.
30.	660 Condemnation	6000	0		30.
31.	665 Energy and Water Savings	6000	0		31.
32.	686 Emergency Deficiencies Correction	6000	0		32.
33.	691 Building Renewal Grant	6000	0		33.
34.	700 Debt Service	6000	2,945,000	2,945,000	34.
35.	720 Impact Aid Revenue Bond Debt Service	6000	0		35.
36.	750 Permanent	6000	0		36.
37.	Other 850	6000	0	55,000	37.

INTERNAL SERVICE FUNDS 950-989

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

(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 2013 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 2013 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 21,624,538		
* (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	\$ 21,624,538	\$ 21,624,538	\$ 0
2. (a) FY 2013 Capital Outlay Revenue Limit (CORL) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 1,084,655		
* (b) CORL Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	514,077		
(c) Adjusted CORL	\$ 570,578	200,000	370,578
3. FY 2013 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		3,415,907	
* (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 (A.R.S. §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)		207,782	
(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 2011 (A.R.S. §15-910.M)			
* (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (h) FY 2012 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		0	
* (i) FY 2012 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (j) FY 2012 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 2013 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 25,448,227	
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)			\$ 370,578

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

- (1) For budget adoption, this line should be left blank.
- (2) This line can be used to adjust the FY 2013 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, or (c) Early Graduation Scholarship, 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 2012, Ch. 300, §14, the Early Graduation Scholarship Program has been suspended for FY 2013.

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 2012 Unrestricted Capital Budget Limit (UCBL) (from FY 2012 latest revised Budget, page 8, line A.12)	\$ <u>1,578,549</u>
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 2012 Capital Expenditures (line A.1 + A.2)	\$ <u>1,578,549</u>
4. Amount Budgeted in Fund 610 in FY 2012 (from FY 2012 latest revised Budget, page 4, line 10)	\$ <u>1,578,549</u>
5. Lesser of lines A.3 or A.4	\$ <u>1,578,549</u>
6. FY 2012 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>896,375</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses. --	\$ <u>682,174</u>
8. Interest Earned in Fund 610 in FY 2012	\$ _____
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 2013 (A.R.S. §15-905.M) (1)	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>370,578</u>
12. FY 2013 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ <u><u>1,052,752</u></u>

CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

B. 1. FY 2012 Soft Capital Allocation Limit (SCAL) (from FY 2012 latest revised Budget, page 8, line B.12)	\$ <u>233,106</u>
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ _____
3. Adjusted FY 2012 SCAL (line B.1 + B.2)	\$ <u>233,106</u>
4. Amount Budgeted in Fund 625 in FY 2012 (from FY 2012 latest revised Budget, page 4, line 19)	\$ <u>233,106</u>
5. Lesser of lines B.3 or B.4	\$ <u>233,106</u>
6. FY 2012 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>41,679</u>
7. Unexpended Budget Balance in Fund 625 (line B.5 minus B.6) If negative, use zero in calculation, but show negative amount here in parentheses. --	\$ <u>191,427</u>
8. Interest Earned in Fund 625 in FY 2012	\$ _____
9. Soft Capital Allocation (from Work Sheet I, lines V.E.1 and V.F.1)	\$ <u>1,081,003</u>
10. Capital Transportation Adjustment Approved by State Board of Education (A.R.S. §15-963.B)	\$ _____
11. Adjustment to SCAL for FY 2013 (A.R.S. §15-905.M) (3)	\$ <u>(888,825)</u>
12. FY 2013 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$ <u><u>383,605</u></u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

C. 1. FY 2012 Classroom Site Fund Budget Limit (from FY 2012 latest revised Budget, page 8, line C.7)	\$ <u>2,260,421</u>
2. FY 2012 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,497,062</u>
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ <u>763,359</u>
4. Interest Earned in the Classroom Site Fund in FY 2012	\$ <u>0</u>
5. FY 2013 Classroom Site Fund Allocation (provided by ADE, based on \$227) (5)	\$ <u>1,264,939</u>
6. Adjustments to FY 2013 Classroom Site Fund Budget Limit	\$ <u>0</u>
7. FY 2013 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$ <u><u>2,028,298</u></u>

- (1) This line can be used to adjust the FY 2013 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL or (b) exceeding the prior year(s) UCO section of the Budget, or (2) reductions or increases due to (a) A.R.S. §15-915 adjustments as approved by ADE, (b) greater than anticipated growth from FY 2012, or (c) 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 2013 SCAL for any of the following: (1) reductions for (a) exceeding the prior year(s) SCAL or (b) state budget adjustments, 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 2012 Classroom Site Fund Budget Limit (from FY 2012 latest revised Budget, page 8, line 7 of the table)	317,143	1,317,122	626,156	0	2,260,421
2. FY 2012 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	248,821	753,116	495,125		1,497,062
3. Unexpended Budget Balance (line 1 minus 2)	68,322	564,006	131,031	0	763,359
4. Interest Earned in FY 2012					0
5. FY 2013 Classroom Site Fund Allocation (provided by ADE, based on \$227) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	252,988	505,976	505,976		1,264,939
6. Adjustments to FY 2013 Classroom Site Fund Budget Limit *					0
7. FY 2013 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	321,310	1,069,982	637,007	0	2,028,298

* 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 Littleton Elementary School District

COUNTY Maricopa

CTD NUMBER 070465000

VERSION Adopted

FY 2013
STATE OF ARIZONA



SUPPLEMENT
TO
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
FOR DISTRICTS THAT BUDGET FOR:

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	Other 6800	Totals		% Increase/ Decrease
	Current FY	Budget FY						Current FY 2012	Budget FY 2013	
	Expenditures									
520 Special K-3 Program Override										
1000 Classroom Instruction	1.	24.50						895,412	0	-100.0%
2000 Support Services										
2100 Students	2.	0.00						0	0	0.0%
2200 Instructional Staff	3.	0.00						217,600	0	-100.0%
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 26)	10.	24.50	0.00	0	0	0	0	1,113,012	0	-100.0%
540 Joint Career and Technical Education & Vocational Education Center										
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%
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 28)	20.	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 2012	Budget FY 2013	
Expenditures									
520 Special K-3 Program Override									
1000 Classroom Instruction	21.						0	0	0.0%
2000 Support Services	22.						0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0.0%
4000 Facilities Acquisition & Construction	24.						0	0	0.0%
5000 Debt Service	25.						0	0	0.0%
Subtotal (lines 21-25)	26.	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center									
1000 Classroom Instruction	27.						0	0	0.0%
2000 Support Services	28.						0	0	0.0%
3000 Operation of Noninstructional Services	29.						0	0	0.0%
4000 Facilities Acquisition & Construction	30.						0	0	0.0%
5000 Debt Service	31.						0	0	0.0%
Subtotal (lines 27-31)	32.	0	0	0	0	0	0	0	0.0%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9)	33.	0	0	0	0	0	0	0	0.0%

English Language Learners Supplement Expenditures	No. of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Current FY	Budget FY							Current FY 2012	Budget FY 2013	
	Structured English Immersion Fund 071										
1000 Classroom Instruction	1.	1.00	35,500	7,455					44,540	42,955	-3.6%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00	300	22					0	322	--
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.	1.00	35,800	7,477	0	0		0	44,540	43,277	-2.8%
Compensatory Instruction Fund 072											
1000 Classroom Instruction	11.	0.00	484	101					585	585	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	484	101	0	0		0	585	585	0.0%

I certify that the Budget of Littleton Elementary School District, Maricopa County for fiscal year 2013 was officially proposed by the Governing Board on June 12, 2012, and that the complete Proposed Expenditure Budget may be reviewed by contacting Ken Hicks at the District Office, telephone 623-478-5600 during normal business hours.

President of the Governing Board

1. Student Count	FY 2012	FY 2013	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).
	Current Yr. 2011 ADM	Budget Yr. 2012 ADM	Primary Rate	Current FY	Estimated Budget FY	
Resident	4,776.363	4,791.600	Primary Rate	1.3260	1.9742	
Attending	4,786.996	4,804.459	Secondary Rate*	2.4656	2.2051	

3. The Maintenance and Operation, Classroom Site, Unrestricted Capital Outlay, and Soft Capital Allocation budgets cannot exceed their respective budget limits.			
Maintenance & Operation	25,448,226	GBL	25,448,227
Classroom Site	2,028,299	CSFBL	2,028,298
Unrestricted Capital Outlay	1,052,752	UCBL	1,052,752
Soft Capital Allocation	383,605	SCAL	383,605

	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	11,241,839	11,267,265	149,896	149,519	11,391,735	11,416,784	0.2%
2000 Support Services							
2100 Students	710,803	688,671	46,000	46,274	756,803	734,945	-2.9%
2200 Instructional Staff	764,288	835,699	29,500	29,500	793,788	865,199	9.0%
2300, 2400, 2500 Administration	1,939,031	2,340,505	761,806	501,353	2,700,837	2,841,858	5.2%
2600 Oper./Maint. of Plant	1,270,613	1,273,612	1,601,900	1,818,900	2,872,513	3,092,512	7.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	22,821	23,121	5,000	4,700	27,821	27,821	0.0%
610 School-Sponsored Cocurric. Activities	18,000	18,000	0	0	18,000	18,000	0.0%
620 School-Sponsored Athletics	112,135	112,445	39,000	39,000	151,135	151,445	0.2%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	16,079,530	16,559,318	2,633,102	2,589,246	18,712,632	19,148,564	2.3%
200 Special Education							
1000 Classroom Instruction	2,965,548	2,971,868	65,500	65,500	3,031,048	3,037,368	0.2%
2000 Support Services							
2100 Students	852,450	853,962	982,000	982,000	1,834,450	1,835,962	0.1%
2200 Instructional Staff	93,000	93,650	5,390	5,390	98,390	99,040	0.7%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	3,910,998	3,919,480	1,052,890	1,052,890	4,963,888	4,972,370	0.2%
400 Pupil Transportation	921,577	948,567	255,725	270,725	1,177,302	1,219,292	3.6%
510 Desegregation	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	1,113,012	0	0	0	1,113,012	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%
550 K-3 Reading Program		93,000		15,000		108,000	
TOTAL EXPENDITURES	22,025,117	21,520,365	3,941,717	3,927,861	25,966,834	25,448,226	-2.0%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	25,966,834	25,448,226	(518,608)	-2.0%
Instructional Improvement	211,910	214,671	2,761	1.3%
Structured English Immersion	44,540	43,277	(1,263)	-2.8%
Compensatory Instruction	585	585	0	0.0%
Classroom Site	2,260,421	2,028,299	(232,122)	-10.3%
Federal Projects	2,458,095	2,503,095	45,000	1.8%
State Projects	0	0	0	0.0%
Unrestricted Capital Outlay	1,578,549	1,052,752	(525,797)	-33.3%
Soft Capital Allocation	233,106	383,605	150,499	64.6%
Building Renewal	0	0	0	0.0%
New School Facilities	0	897	897	--
Adjacent Ways	1,500,000	1,250,000	(250,000)	-16.7%
Debt Service	2,945,000	2,945,000	0	0.0%
School Plant Funds	6,000	6,000	0	0.0%
Auxiliary Operations	65,000	65,000	0	0.0%
Bond Building	4,910,000	1,955,000	(2,955,000)	-60.2%
Food Service	3,193,858	3,343,858	150,000	4.7%
Other	1,331,422	1,356,422	25,000	1.9%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Current FY	Budget FY
Autism	687,460	688,362
Emotional Disability	45,136	45,226
Hearing Impairment	12,230	12,243
Other Health Impairments	0	0
Specific Learning Disability	2,512,368	2,516,879
Mild, Moderate or Severe Intellectual Disability	655,631	656,838
Multiple Disabilities	214,502	214,734
Multiple Disabilities with S.S.I.	97,225	97,330
Orthopedic Impairment	78,692	78,778
Developmental Delay	334,219	334,845
Preschool Severe Delay	0	0
Speech/Language Impairment	38,500	38,560
Traumatic Brain Injury	0	0
Visual Impairment	0	0
Subtotal	4,675,963	4,683,795
Gifted Education	240,835	241,365
Remedial Education	0	0
ELL Incremental Costs	47,090	47,210
ELL Compensatory Instruction	0	0
Vocational and Technological Education	0	0
Career Education	0	0
TOTAL	4,963,888	4,972,370

PROPOSED STAFFING SUMMARY		
Staff Type	No. of Employees	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	18	1 to 266.9
Teachers	264	1 to 18.2
Other	15	1 to 320.3
Subtotal	297	1 to 16.2
Classified --		
Managers, Supervisors, Directors	6	1 to 800.7
Teachers Aides	54	1 to 89.0
Other	160	1 to 30.0
Subtotal	220	1 to 21.8
TOTAL	517	1 to 9.3
Special Education --		
Teacher	47	1 to 16.0
Staff	56	1 to 14.0

FY 2013 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2012 Truth in Taxation Base Limit (from FY 2012 TNT work sheet line 9)	\$ <u>194,576</u>	
	FY 2012 Budgeted Expenditures (from FY 2012 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>0.0000</u>
3.	Dropout Prevention (from page 1, line 28)	_____	<u>0.0000</u>
4.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 30 and Supplement page 2, line 48)	_____	<u>0.0000</u>
5.	Small School Adjustment (from page 7, line 4, columns A and B)	_____	<u>0.0000</u>
6.	Deduction for Discontinued Programs in FY 2012	-	
7.	Changes made after original adoption of FY 2011 budget (from FY 2012 TNT Work Sheet, lines 12 and 14)	+ _____	
		0	
8.	Preliminary FY 2013 Truth in Taxation Base Limit (total of lines 2-7)	\$ _____	
		0	
9.	FY 2013 Truth in Taxation Base Limit (greater of line 1 or 8)	\$ <u>194,576</u>	
10.	Total actual expenditures for FY 2012 for items 2-4 above	\$ _____	
11.	Sum of lines 2 through 4	<u>0</u>	
12.	Expenditures over/(under) original budget (line 10 minus line 11)	\$ _____	
		0	
13.	FY 2012 final budget for Small School Adjustment	<u>0</u>	
14.	Amount over/(under) budget on line 5 above (line 13 minus line 5)	\$ _____	
		0	
	FY 2013 Budgeted Expenditures (from FY 2013 budget)		
15.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	_____	<u>0.0000</u>
		0	
16.	Dropout Prevention (from page 1, line 27)	_____	<u>0.0000</u>
		0	
17.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 20 and Supplement page 2, line 32)	_____	<u>0.0000</u>
		0	
18.	Small School Adjustment (from page 7, line 4, columns A and B)	_____	<u>0.0000</u>
		0	
19.	Total (add lines 12, 14, and 15 through 18)	\$ _____	
		0	
20.	Excess over Truth in Taxation Limit (1) (Line 19 minus line 9. If negative, enter zero.)	\$ _____	
		0	
21.	Amount to be Levied in FY 2013 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$ _____	<u>0.0055</u>
		1,250,000	
22.	Amount to be Levied in FY 2013 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ _____	<u>0.0000</u>
		0	
Calculations for Truth in Taxation Notice			
A.	Sum of lines 20, 21, and 22	\$ _____	
		1,250,000	
B.1.	Current Assessed Value	\$ _____	
		227,769,766	
B.2.	(Line 9 divided by line B.1) x \$10,000	\$ _____	
		8.5427	(2)
C.1.	Sum of lines 9, 20, 21, and 22	\$ _____	
		1,444,576	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ _____	
		63.4226	(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.		

General These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights 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 2012. Amounts should be rounded to the nearest dollar.

Districts should budget for FY 2013 retirement contributions at the rate of 10.90% and for long term disability at a rate of 0.24% for a total contribution rate of 11.14%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 8.64%.

Budget Revision Instructions for the May budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show.

Prior to May 15 of the budget year, districts must make all of the revisions described in these instructions that would result in a decrease in budget limits and districts may make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), Soft Capital Allocation (SCA), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), Soft Capital Allocation Limit (SCAL) and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7 and 8 of the latest revised budget. Therefore, if the net change to any of these budget limits is a decrease, the district must reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an increase, the district may choose to revise budgeted expenditures in the related fund.

Yes

Page	Reference	Revision Instructions	
Budget Revision Continued	Districts sponsoring charter schools <u>must</u> revise their budgets, as necessary, to reflect actual charter school FY 2013 100th-day average daily membership (ADM).	Yes	
	Districts may revise their budgets to reflect the ADM, as reported on the final FY 2012 ADMS46-1 Report, which may have been updated to include FY 2012 ADM corrections. Do not revise the FY 2013 budget to include the 100th-Day ADM from the FY 2013 ADMS46-1 report.		
	An e-mail will be issued by ADE before May budget revisions are due including the dates of specific ADMS and APOR reports that should be used to complete the revisions.		
Cover	District Tax Rates	District tax rates for FY 2012 should be the actual tax rates set by the County Board of Supervisors in August 2011. Tax rates for FY 2013 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 2013. This amount should also be included on page 7, line 8(k).	
1	Line 9	<p>May Budget Revision</p> <p>Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.</p>	Yes
1	Line 26	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, are not required to be budgeted for separately. Therefore, districts should budget for those expenditures on the applicable lines for the M&O and UCO Funds.	
1	Line 27	A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2013 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.	

Page	Reference	Revision Instructions
1	Line 28	<p>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.</p> <p>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.</p>
1	Line 29	<p>Districts should budget for K-3 Reading Program expenditures on this line. Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this support level weight <u>only</u> after the district’s K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211, as added by Laws 2012, Ch. 300, §2</p>
2	Spec. Ed.by Type	<p>All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (e.g., state equalization assistance and 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.</p>
2	Lines 18 and 19	<p>Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to ELL. See Supplement Page 3 instructions for more information on ELL.</p>
2	Line 22 Total	<p>Program 200 Budget FY column total should agree to page 1, line 23.</p>
2	FTE Certified Employees	<p>Include all certified employees filling certified positions at the district.</p>
2	SCA Budgeted for Special Education	<p>Enter the total amount budgeted in the SCA Fund for Special Education Program 200 expenditures for programs listed in A.R.S. §15-761. Do not include these SCA Fund amounts in Current FY or Budget FY amounts in the Special Education Programs by Type table on page 2 as that table is only for the M&O Fund.</p>
2	Audit Services	<p>Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from all funds.</p>

Page	Reference	Revision Instructions
2	<p>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 2013 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.</p> <p>May Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	Yes
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> <p>In accordance with Laws 2011, Ch. 344, §22, districts that used sources other than classroom site fund monies for teacher compensation in FY 2012 as a result of the adjustment for prior year shortfalls in the FY 2012 per pupil CSF amount are not required to maintain this higher level of spending for teacher compensation from other sources in FY 2013.</p> <p>However, for FY 2013, districts must 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.</p>	
3	<p>Lines 13, 26, and 39 Include amounts budgeted for registered warrant expense in the Other Interest column. Districts should budget up to the Classroom Site Fund Budget Limit (CSFBL) as calculated on page 8, line C.7.</p>	
3	<p>Line 40 and Footnote 1 The total amount budgeted on line 40 and footnote (1) cannot exceed the CSFBL on page 8, Line C.7. The total amount budgeted in FY 2013 will affect the next year's CSFBL. See A.R.S. §15-978 and calculation on page 8. The amount in footnote (1) cannot exceed the CSFBL for payments to charter school as recorded in that column on the table on the bottom of page 8.</p>	
4	<p>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 2013 will affect the next year's UCBL. See A.R.S. §15- 947(D) and calculation on page 8.</p>	
4	<p>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 2013 will affect the next year's SCAL. See A.R.S. §15-947(E) and calculation on page 8.</p>	

Page	Reference	Revision Instructions
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 2013 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.	Yes
	<p>May Budget Revision</p> <p>Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the UCO and SCA Funds on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	
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's guidelines to be purchased from the Building Renewal Fund is coded to functions 1000-4000, based on its purpose.	
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 Impact Aid Fund 378. 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 Supplement, page 3 for additional information.	
6	Other Funds, Line 31 Accounts for capital investment monies, energy-related rebate or grant monies, and monies from other funding sources 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	Internal Service Funds, Line 2 Include all expenditures for Intergovernmental Agreements (IGAs) in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line.	

Page	Reference	Revision Instructions
7	<p data-bbox="326 268 1273 415">General For budget adoption, districts may apportion amounts on this page between the M&O and UCO Funds. After original adoption, and prior to May 15 of the budget year, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions.</p> <p data-bbox="326 453 1273 541">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).</p> <p data-bbox="451 579 686 606">May Budget Revision</p> <p data-bbox="451 611 1273 695">When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. After the May 15 budget revision, amounts cannot be reallocated between M&O and UCO.</p>	Yes
7	<p data-bbox="326 753 1273 932">Lines 1(a) and (d) After completing the Work Sheet for FY 2013 District Support Level and Revenue Control Limit (Work Sheet E), and the Work Sheet for FY 2013 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). The amount recorded on line 1(a) should also be recorded on line 1(d) for budget adoption.</p>	See Below
7	<p data-bbox="326 982 1273 1012">Line 1(b) For budget adoption, no amount should be recorded on line 1(b).</p> <p data-bbox="451 1045 686 1073">May Budget Revision</p> <p data-bbox="451 1077 1273 1224">If the district qualifies for the sudden growth adjustment, the RCL may be adjusted. The district may calculate its growth adjustment using the work sheet available on ADE’s Web site or it may use the growth amount calculated by ADE School Finance on the district’s FY 2013 APOR55-2 Report. The work sheet can be found at the link below.</p> <p data-bbox="451 1255 898 1283">http://www.azed.gov/finance/growth-forms/</p>	Yes
7	<p data-bbox="326 1297 1273 1327">Line 1(c) For budget adoption, no amounts should be recorded on line 1(c).</p> <p data-bbox="451 1360 686 1388">May Budget Revision</p> <p data-bbox="451 1392 1273 1455">A common school district not within a high school district (Type 03) reporting an adjustment for actual tuition should:</p> <ul data-bbox="451 1459 1273 1696" style="list-style-type: none"> • Revise Work Sheet O using the district’s final tuition billing statements. Work Sheet E should not be revised. • Obtain the most recent FY 2013 APOR55-1 Report, available on the district’s page of ADE’s Web site. • Compare the “Tuition Out for High School Students (Type 03)” amount reported in the “Calculation for RCL” section from page 4 of the APOR55-1 Report, to the amount on line 13 of the revised Work Sheet O to determine whether the amount must be reduced or may be increased. <p data-bbox="451 1734 1273 1818">See instructions for line 8(b) regarding revisions to the excess debt service portion of actual tuition as described in A.R.S. §§15-910(L) and 15-951(A) and (G), if applicable.</p>	Yes

Page	Reference	Revision Instructions
7	Line 2(b) Laws 2012, Ch. 300, §§17 and 18 require ADE to reduce CORL for FY 2013. See the instructions for Work Sheet H.	See Below
7	Lines 2(a)- (b) May Budget Revision Compare the amounts on lines 2(a) and (b) to the applicable amounts calculated by ADE on page 1 of the most recent FY 2013 BUDG25 Report. Districts that include a reduction greater than the amount calculated by ADE on line (b), will reduce their budget capacity by that amount.	Yes
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.	See Below
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 2013, 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 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.	See Below
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 2012 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 2013, as Impact Aid monies are accounted for in the Impact Aid Fund.	

Page	Reference	Revision Instructions
7	Line 3(a) Continued	The maximum amount a district may request for an M&O budget override is 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, districts that held an election on March 9, 2010 in accordance with Laws 2010, Ch. 179, §5, and received voter approval to do so may budget an override of up to 17% of the RCL.
7	Line 3(b)	<p>See Line 3 Instructions above.</p> <p>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 2012 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 2013, as Impact Aid monies are accounted for in the Impact Aid Fund.</p> <p>The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15-481(AA)</p>
7	Line 3(c)	<p>See Line 3 Instructions above.</p> <p>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.</p>
7	Line 3(c) Continued	<p>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(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 2013, as Impact Aid monies are accounted for in the Impact Aid Fund.</p>

Page	Reference	Revision Instructions
7	Lines 3(a)- (c) May Budget Revision	Yes
	If the RCL or CORL originally reported on line 1(d) or line 2(c), respectively, was reduced after budget adoption, the district must recalculate the maximum M&O, UCO, and Special Program override amounts in accordance with the instructions above. Arizona Attorney General Opinion I90-020 prohibits districts from recalculating overrides based on an increase in the RCL after secondary taxes have been levied for the applicable year. The amounts reported on lines 3(a) through (c) may not exceed the lesser of the original or recalculated maximum override amounts.	
7	Line 4	Yes
	<p>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 <u>not</u> include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.</p> <p>May Budget Revision If the district received approval from the county board of supervisors to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption, include the revised amount on this line.</p>	
7	Line 5	Yes
	<p>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).</p> <p>May Budget Revision Districts should compare actual tuition revenues received or expected to be received by June 30 to the amounts reported on lines 5(a) through (d) to determine whether the amounts must be decreased or may be increased.</p> <p>The debt service portion of tuition revenues should not be included on lines 5(a) through (d); as those revenues should be reported in the Debt Service Fund (700).</p>	
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	Revision Instructions
7	<p>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.</p> <p>May Budget Revision Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2013 ADMS540-1. The work sheets are available on ADE’s Web site at the link below.</p> <p>http://www.azed.gov/finance/certificates-of-educational-convenience/</p>	Yes
7	<p>Line 7 Districts should <u>not</u> include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>May Budget Revision If the June 30, 2012, actual cash balance for the M&O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised Work Sheet S, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2012 actual cash balance for the M&O Fund was accurate, accommodation schools may recalculate Work Sheet S for other changes.</p> <p>In completing line I.A of Work Sheet S, use the lesser of the revised District Support Level or RCL from page 4 of the most recent FY 2013 APOR55-1 Report. Record the district’s actual cash balance for the M&O Fund at June 30, 2012, on line II.A.1. On line II.A.2, record the “Allowed Budget Balance Carry Forward” as reported on page 2 of the most recent FY 2012 BUDG75 Report. Finally, districts should recalculate lines II.B.2 and 3 based on the RCL included on the APOR55-1 Report.</p> <p>Districts should compare the recalculated amount on line II.B.5 of Work Sheet S to line 7 to determine whether the amount must be decreased or may be increased.</p>	Yes
7	<p>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 <u>not</u> include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.</p>	
7	<p>Line 8(b) Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>May Budget Revision A common school district not within a high school district (Type 03) reporting an adjustment for the excess debt service portion of actual tuition, as described in A.R.S. §§15-910(L) and 15-951(A) and (G), as calculated on revised Work Sheet O, should:</p> <ul style="list-style-type: none"> • Compare the amount on this line to line 7 of the revised Work Sheet O to determine whether the amount must be decreased or may be increased. [See instructions for Page 7, line 1(c) for instructions on revising Work Sheet O.] 	Yes

Page	Reference	Revision Instructions
7	<p>Line 8(c) Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that have overexpended in the FY 2012 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.</p> <p>Districts that have not overexpended should complete the Work Sheet for Calculation of the FY 2013 Maintenance and Operation Fund Budget Balance Carryforward (Work Sheet M). The actual allowable budget balance carryforward may not exceed 4% of the FY 2012 RCL. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2012 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.</p> <p>May Budget Revision Districts should compare the amount on line 8(c) to the applicable amount on the FY 2012 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amount reported on page 2 of the BUDG75 Report.</p>	Yes
7	<p>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 2013 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.</p>	
7	<p>Line 8(e) For budget revisions, School Finance will notify districts if Assistance for Education monies will be available for FY 2013 and will provide information on revising the Budget if necessary.</p>	
7	<p>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 2013 RCL, if both of the following conditions apply:</p> <p>--The County Treasurer pooled all school district monies for investment during FY 2011 as provided in A.R.S. §15-996.</p> <p>--For those districts that received state aid in FY 2011, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15-973.</p> <p>Note: Districts should not include amounts reported as interest expense incurred for FY 2011 due to delayed/deferred state aid payments added to the GBL in prior years.</p>	

Page	Reference	Revision Instructions
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 approval prior to including an amount here. The district <u>must</u> notify the State Board of Education before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. This provision does not apply to joint technical education districts established pursuant to A.R.S. §15-392.	
7	Line 8(j) Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here.	
7	Lines 8(h), (i), and (j) May Budget Revision Districts should compare the amount on these lines to the applicable amounts on the FY 2012 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amounts reported on page 2 of the BUDG75 Report.	Yes
7	Line 8(k) Record the amount of any judgments expected to be paid in FY 2013 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 or type of adjustment is recorded on any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts that include a reduction on any of these lines that is greater than the amount calculated by ADE, will reduce their budget capacity by that amount. Districts that need assistance with the adjustments should contact ADE's budget team. May Budget Revision Districts should compare the amounts in the detailed table to the right of line 9 to the applicable amounts on page 2 of the most recent FY 2013 BUDG25, to determine if the amounts should be revised.	Yes
8	Line A.2 May Budget Revision Line A.2, if required, should agree to the most recent FY 2012 BUDG75 Report, page 2, "Adjustment, from page 7 of 8, to be included on FY13 Expenditure Budget (UNR), page 8 of 8, line A2." Contact ADE School Finance to reconcile any differences.	Yes
8	Lines A.3 May Budget Revision Line A.3 should agree to the most recent FY 2012 BUDG75 Report, page 3 "Unrestricted Capital Available for FY12." Contact ADE School Finance to reconcile any differences.	Yes

Page	Reference	Revision Instructions
8	<p>Line A.6 May Budget Revision This line should reflect total actual UCO Fund 610 expenditures as reported on the district's FY 2012 AFR on page 5, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2012 UCO budget (budget page 4, line 10).</p>	Yes
8	<p>Line A.8 May Budget Revision Line A.8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2012 AFR on page 1 for the UCO Fund.</p>	Yes
8	<p>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.</p>	Yes
	<p>May Budget Revision Enter the amount of money, if any, received or expected to be received, by fiscal year end.</p>	Yes
8	<p>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 or type of adjustment is recorded for any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts that include a reduction on any of these lines that is greater than the amount calculated by ADE, will reduce their budget capacity by that amount. Districts that need assistance with the adjustments should contact ADE's budget team.</p>	Yes
	<p>May Budget Revision Districts should compare the amounts in the table to the applicable amounts on page 3 of the most recent FY 2013 BUDG25, to determine if the amounts should be revised. Additionally, districts including an adjustment for growth related to exceeding the 4% RCL budget balance carryforward limit, should use the individual growth amount found at the bottom of page 2 of the district's FY 2012 BUDG75 Report, "Increase to FY13 Unrestricted Capital Due to Greater Than Anticipated Growth."</p>	Yes
8	<p>Line B.2 May Budget Revision Line B.2, if required, should agree to the most recent FY 2012 BUDG75 Report, page 3, "Soft Capital Allocation Limit Adjustment for Prior Years." Contact ADE School Finance to reconcile any differences.</p>	Yes
8	<p>Line B.3 May Budget Revision Line B.3 should agree to the most recent FY 2012 BUDG75 Report, page 3, "Soft Capital Allocation Limit for FY12." Contact ADE School Finance to reconcile any differences.</p>	Yes
8	<p>Line B.6 May Budget Revision This line should reflect total actual SCA Fund 625 expenditures as reported on the district's FY 2012 AFR, page 5.</p>	Yes

Page	Reference	Revision Instructions
8	<p>Line B.8 May Budget Revision Line B.8 should agree to the actual amount of interest earned on investments as reported on the FY 2012 AFR on page 1 for the SCA Fund.</p>	Yes
8	<p>Line B.9 May Budget Revision The amount on this line cannot exceed the “District Equalization Base Soft Capital” from page 5 of the most recent FY 2013 APOR55-1 Report. Contact ADE School Finance to reconcile any differences. Note: A district that sponsors a charter school should recompute the SCA on Work Sheet I, section V, for the actual charter school student count before comparing amounts to the APOR report.</p>	Yes
8	<p>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.</p> <p>May Budget Revision Districts approved for a Capital Transportation Adjustment may record an amount on this line equal to the “Soft Capital Allocation Adjustment” from page 5 of the most recent FY 2013 APOR55-1 Report.</p>	Yes
8	<p>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 or type of adjustment is recorded for any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Districts that include a reduction on any of these lines that is greater than the amounts calculated by ADE, will reduce their budget capacity by that amount. Districts that need assistance with the adjustments should contact ADE’s budget team.</p>	Yes
Table to the right of line B.11, line 3	<p>The amount for this line will pull from Work Sheet I. This line will be used to reduce FY 2013 SCAL as required by Laws 2012, Ch. 300, §§13 and 18. Districts that have questions on the reduction should contact ADE’s payment team.</p> <p>May Budget Revision Districts should compare the amounts in the table to the applicable amounts on page 3 of the most recent FY 2013 BUDG25, to determine if the amounts should be revised.</p>	Yes
8	<p>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.</p>	Yes
8	<p>Line C.2 May Budget Revision Line C.2 should reflect total actual CSF expenditures as reported on the district’s FY 2012 AFR, page 4 including the amount in footnote (1) on that page.</p>	Yes

Page	Reference	Revision Instructions
8	Line C.4 May Budget Revision	Yes
This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2012 AFR on page 4, for all three CSFs.		
8	Line C.5 Enter the FY 2013 allocation for the district, based on the district’s weighted student count multiplied by \$227. 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 2013 CSF estimates will be available on ADE’s Web site at the link below. www.azed.gov/schoolfinance/forms/budgets	
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.	
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 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 UCO Fund on page 4 of the Budget.
Suppl 3	ELL General	<p>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.</p> <p>A.R.S. §15-756.11 defined compensatory instruction 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.</p>
Suppl 3	ELL General Continued	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 2013.

Page	Reference	Revision Instructions
Suppl 3	ELL General Continued	In accordance with A.R.S. §15-756.11, 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 2013, 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.
Suppl 3	ELL General Continued	In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved SEI model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction.
Suppl 3	ELL General Continued	Districts may have ELL costs, in funds other than Structured English Immersion Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved SEI model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160.
Summary	Page 2	Include Classroom Site Funds 011, 012, and 013 from Budget, page 3, on the line for the Classroom Site Fund 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.
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.

Page	Reference	Revision Instructions
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 2013 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. 255 and A.R.S. §15-905.01 for further requirements.</p> <p>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 following year's truth in taxation calculation.</p>
Truth in Taxation Work Sheet	Line 6	<p>If a district budgeted for Desegregation, Dropout Prevention, Joint Career and Technical Education and Vocational Education Center, or a Small School Adjustment in FY 2012, but no longer qualifies to make such expenditures in FY 2013 or such expenditures will be made in the Impact Aid Fund for the first time in FY 2013, the Truth in Taxation Base Limit must be reduced. Enter the amount of expenditures budgeted in FY 2012 and included on lines 2 through 5 for the discontinued program(s).</p>
Truth in Taxation Work Sheet	Line 7	<p>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 2011, the total amount of the difference will be included on this line to adjust the truth in taxation base limit.</p>
Truth in Taxation Work Sheet	Line 10	<p>Use actual expenditures to date plus estimated amounts for the remainder of FY 2012.</p>