



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

Proposed

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2010 was

Proposed June 23, 2009

Adopted _____

Revised _____

Date

SIGNED

SIGNED

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

Superintendent Business Manager

District Contact Employee: Betsy Parker

Telephone: 928/753-0747 E-mail: bparker@mcss.k12.az.us

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

1. Total Budgeted Revenues for Fiscal Year 2009 \$ 2,796,820

2. Estimated Revenues by Source for Fiscal Year 2010 (excluding property taxes)

Local	1000	\$	_____
Intermediate	2000	\$	_____
State	3000	\$	<u>1,543,543</u>
Federal	4000	\$	_____
TOTAL		\$	<u><u>1,543,543</u></u>

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

	Current FY 2009	Est. Budget FY 2010
Primary Tax Rate:	<input type="text"/>	<input type="text"/>
Secondary Tax Rates:		
M&O Override	<input type="text"/>	<input type="text"/>
K-3 Override	<input type="text"/>	<input type="text"/>
Capital Override	<input type="text"/>	<input type="text"/>
Class A Bonds	<input type="text"/>	<input type="text"/>
Class B Bonds	<input type="text"/>	<input type="text"/>
JTED	<input type="text"/>	<u>0.0500</u>
Total Secondary Tax Rate	<u>0.0000</u>	<u>0.0500</u>

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

1. General Budget Limit (from Budget, page 7, line 11)	\$	<u>2,375,193</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.17)	\$	<u>0</u>
3. Soft Capital Allocation Limit (from Budget, page 8, line B.12)	\$	<u>18,934</u>
4. Subtotal (line A.1 + A.2 + A.3)	\$	<u>2,394,127</u>
5. Federal Projects (from Budget, page 6, line 16)	\$	<u>0</u>
6. Total Aggregate School District Budget Limit (line A.4 + A.5)	\$	<u><u>2,394,127</u></u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 31)	\$	<u>2,375,193</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>219,405</u>
3. Soft Capital Allocation (from Budget, page 4, line 19)	\$	<u>18,934</u>
4. State Board Approval to Budget for Construction, Building Renovation, or Soft Capital (A.R.S. §15-962.F) (from Budget, page 8, line A.13)	\$	<u>0</u>
5. Revenue Control Limit and Capital Outlay Revenue Limit used for Capital Purposes (from Budget, page 8, line A.15)	\$	<u>219,405</u>
6. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3 - B.4 - B.5) (This line cannot exceed line A.4.)	\$	<u><u>2,394,127</u></u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION FUND

Expenditures	No. of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
	Current FY	Budget FY						Current FY 2009	Budget FY 2010	
	100 Regular Education									
1000 Classroom Instruction	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%
5000 Debt Service (1)	10.							0	0	0.0%
610 School-Sponsored Cocurricular Activities	11.	0.00						0	0	0.0%
620 School-Sponsored Athletics	12.	0.00						0	0	0.0%
630, 700, 800, 900 Other Programs	13.	0.00						0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	0.00	0.00	0	0	0	0	0	0	0.0%
200 Special Education										
1000 Classroom Instruction	15.	0.00			2,134,673			0	2,134,673	--
2000 Support Services										
2100 Students	16.	0.00						0	0	0.0%
2200 Instructional Staff	17.	0.00			15,000			0	15,000	--
2300 General Administration	18.	0.00	2.00	117,000	21,000	16,800	5,000	0	159,800	--
2400 School Administration	19.	0.00						0	0	0.0%
2500 Central Services	20.	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00						0	0	0.0%
2900 Other	22.	0.00					65,720	0	65,720	--
3000 Operation of Noninstructional Services	23.	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	0.00	2.00	117,000	21,000	2,166,473	5,000	65,720	2,375,193	--
300 Special Education Disability Title 8 PL 103-382 Add-On (from Supplement, page 1, line 10)	25.	0.00	0.00	0	0	0	0	0	0	0.0%
400 Pupil Transportation										
2700 Student Transportation	26.	0.00						0	0	0.0%
510 Desegregation (from Desegregation Supplement-Districtwide, page 2, line 44)	27.	0.00	0.00	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	29.	0.00						0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 30)	30.	0.00	0.00	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 11)	31.	0.00	2.00	117,000	21,000	2,166,473	5,000	65,720	2,375,193	--

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

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

(A.R.S. §15-761)

	Current FY	Budget FY
1. Autism	0	
2. Emotional Disability	0	
3. Hearing Impairment	0	
4. Other Health Impairments	0	
5. Specific Learning Disability	0	
6. Mild, Moderate or Severe Mental Retard.	0	
7. Multiple Disabilities	0	
8. Multiple Disabilities with S.S.I.*	0	
9. Orthopedic Impairment	0	
10. Preschool Moderate Delay	0	
11. Preschool Severe Delay	0	
12. Preschool Speech/Language Delay	0	
13. Speech/Language Impairment	0	
14. Traumatic Brain Injury	0	
15. Visual Impairment	0	
16. Subtotal (lines 1 through 15)	0	0
17. Gifted Education	0	
18. Remedial Education	0	
19. ELL Incremental Costs	0	
20. ELL Compensatory Instruction	0	
21. Vocational and Technological Education	0	2,375,193
22. Career Education	0	
23. Total (lines 16 through 22. Must equal total of lines 24 & 25, page 1)	0	2,375,193

* Severe Sensory Impairment

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to	<u>0</u>
Staff-Pupil 1 to	<u>0</u>

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
0.00	

M&O DETAIL BY OBJECT CODE

		Utilities 6411, 6421, 6531, 6621-25	Tuition Out Debt Svc. 6565	Audit Services 6350	
1. Regular Education	*				1.
2. Special Education	200				2.
3. Spec. Ed. Dis. Title 8 PL 103-382 Add-On	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. Center	540				8.
9. Subtotal (lines 1-8)		0	0	0	9.
10. School Plant Lease over 1 yr. Fund	500				10.
11. School Plant Lease 1 yr. or less Fund	505				11.
12. Total (lines 9-11)		0	0	0	12.

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

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

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

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

Average Daily Membership

A. FY 2009 Average Daily Membership: Resident	<u>561.000</u>	Attending	<u>561.000</u>
B. FY 2008 Average Daily Membership: Resident	<u>0.000</u>	Attending	<u>0.000</u>

Rapid Decline (A.R.S. §15-903.E.3) (2)

Actual Percent Decline in Student Count (from Work Sheet A, line VI)	K-8	<u>0.0%</u>	9-12	<u>0.0%</u>
Additional Allowable Exp. for Rapid Decline (from Work Sheet A, line IX.G)		<u>0</u>		<u>0</u>

(2) This section must be completed for a district to receive Rapid Decline in ADE's apportionment calculations (APOR 55-1).

Expenditures Budgeted in the M&O Fund for Food Service

Enter the amount budgeted in M&O for Food Service (Fund 001, Function 3100) _____
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Estimated Transportation Revenues for FY 2010

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

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850 (2)	Totals		% Increase/ Decrease
						Current FY 2009	Budget FY 2010	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	0	0				0	0	0.0%
200 Special Education								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	0	0				0	0	0.0%
Other Programs (Specify) _____								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	0	0				0	0	0.0%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	0	0				0	0	0.0%
200 Special Education								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	0	0				0	0	0.0%
Other Programs (Specify) _____								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	0	0				0	0	0.0%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	0	0	0	0		0	0	0.0%
200 Special Education								
1000 Classroom Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff			73,316			0	73,316	-
Program 200 Subtotal (lines 31-33)	0	0	73,316	0		0	73,316	-
530 Dropout Prevention Programs								
1000 Classroom Instruction						0	0	0.0%
Other Programs (Specify) _____								
1000 Classroom Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	0	0	73,316	0		0	73,316	-
Total Classroom Site Funds (lines 13, 26, and 39)	0	0	73,316	0	0	0	73,316	-

(1) For FY 2010, 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.

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

FUNDS 610 AND 625

UNRESTRICTED CAPITAL OUTLAY AND SOFT CAPITAL ALLOCATION FUNDS

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6830	Interest (4) 6840, 6850	All Other Object Codes	Totals		% Increase/ Decrease
								Current FY 2009	Budget FY 2010	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610										
1000 Instruction	2.		206,405					0	206,405	--
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.							0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.			13,000				0	13,000	--
2600 Operation & Maintenance of Plant	5.							0	0	0.0%
2700 Student Transportation	6.							0	0	0.0%
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.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	206,405	13,000	0	0	0	0	219,405	--
Soft Capital Allocation Fund 625										
1000 Instruction	11.		18,934					0	18,934	--
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	18,934	0	0	0	0	0	18,934	--

(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.

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

Unrestricted
Capital Outlay

Soft Capital
Allocation

(2) Detail by object code:

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
6641 Library Books		
6642 Textbooks		18,934
6643 Instructional Aids	73,405	
6731 Furniture and Equipment	133,000	
6734 Vehicles		
6737 Tech Hardware & Software	13,000	

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

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

FUNDS 630, 690, and 695

BOND BUILDING AND CAPITAL FUNDS

Expenditures	Salaries 6100	Employee Benefits 6200	Property (1) 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes	Totals		% Increase/ Decrease	Renovation (2)	New Construction (2)
							Current FY 2009	Budget FY 2010			
Bond Building Fund 630											
1000 Instruction 1.							0	0	0.0%		
2000 Support Services											
2100, 2200 Students and Instructional Staff 2.							0	0	0.0%		
2300, 2400, 2500, 2900 Administration 3.							0	0	0.0%		
2600 Operation & Maintenance of Plant 4.							0	0	0.0%		
2700 Student Transportation 5.							0	0	0.0%		
3000 Operation of Noninstructional Services 6.							0	0	0.0%		
4000 Facilities Acquisition and Construction 7.							0	0	0.0%		
5000 Debt Service 8.							0	0	0.0%		
Total Bond Building Fund Expenditures (lines 1-8) 9.	0	0	0	0	0	0	0	0	0.0%		
Building Renewal Fund 690											
1000 Instruction 10.							0	0	0.0%		
2000 Support Services											
2100, 2200 Students and Instructional Staff 11.							0	0	0.0%		
2300, 2400, 2500, 2900 Administration 12.							0	0	0.0%		
2600 Operation & Maintenance of Plant 13.							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.							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%		

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

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

**CALCULATION OF FY 2010 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 2010 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line IV)	\$ <u>2,405,193</u>		
* (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	\$ <u>2,405,193</u>	\$ <u>2,375,193</u>	\$ <u>30,000</u>
2. FY 2010 Capital Outlay Revenue Limit (CORL) (A.R.S. §15-961) (from Work Sheet H, line VII.G)	\$ <u>189,405</u>		<u>189,405</u>
3. FY 2010 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation (2)			
(b) Unrestricted Capital Outlay			
* (c) Special K-3 Program (2) (3)			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2) (4)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Private			
(b) Other Arizona Districts			
(c) Out-of-State Districts			
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)			
*7. Allowable Budget Increase for Title 8 PL 103-382 Districts			
(a) Add-on for Children with Disabilities and Indian Students (A.R.S. §15-905.K and .O) (from Work Sheet P, line III)			
(b) Add-on for Children in Military Reservation Accomodation Schools (A.R.S. §15-905.K) (5)			
(c) Administrative Costs (from Work Sheet L, line VI) (A.R.S. §15-905.P)		0	
*8. Increase Authorized by County School Superintendent for Accommodation Schools (from Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
9. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K) (6)			
(b) Tuition Out Debt Service (from all Work Sheets O, line VI) (A.R.S. §15-910.L)			
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)		0	
(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) Interest Expense Incurred for FY 2009 and 2010 due to Delayed/Deferred State Aid Payments (Laws 2008, Ch. 287, §48 and Laws 2009, Ch. 6)		0	0
(g) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2008 (A.R.S. §15-910.M)			
* (h) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (i) FY 2009 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-918.04.C)		0	
* (j) FY 2009 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-919.04)		0	
* (k) FY 2009 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.i) (A.R.S. §15-920)		0	
(l) Excess Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214) (7)			
*10. Adjustment to the General Budget Limit (A.R.S. §15-905.M and 15-272) (Do not use this line as a subtotal)		0	
11. FY 2010 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 31 cannot exceed this amount)		\$ <u><u>2,375,193</u></u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 9) (A.R.S. §15-905.F) (to page 8, line A.12)			\$ <u><u>219,405</u></u>

* Subject to adjustment prior to May 15 as allowed by A.R.S. and described in the budget revision memo to be issued in April 2010.

- (1) For budget adoption, this line should be left blank.
- (2) District sponsored charter school pupils may not be included in the district's student count for the purpose of computing the RCL used to determine the maximum allowable override unless the charter school is located within the boundaries of the school district (A.R.S. §15-185.A.6). For purposes of computing the override limitations, the RCL should exclude Type 03 tuition cost (A.R.S. §15-951.B). If the RCL is reduced after budget adoption, the M&O and Special K-3 Program override amounts may also need to be reduced
- (3) In accordance with A.R.S. §15-482.B, the maximum amount of Special K-3 Program override authorized by an election shall not exceed 5% of the RCL attributable to the weighted student count in preschool programs for children with disabilities, kindergarten, and grades 1-8.
- (4) Small school districts budgeting pursuant to A.R.S. §15-949.A must include an amount on this line to ensure that page 1, line 31 does not exceed the GBL for M&O.
- (5) The GBL may be increased for children residing within the boundaries of an accomodation school that is located on a military reservation and that is classified as a heavily impacted district, as described in A.R.S. §15-905.K.
- (6) Laws 2008, Ch. 287, §51, required that the total amount of desegregation expenditures budgeted in the M&O and UCO Funds cannot exceed the amount budgeted in the previous year adjusted for student growth and inflation, as calculated in the table on Desegregation Supplement-Districtwide, page 2. **A restriction may remain in the final budget forms if legislation is enacted for FY 2010.**
- (7) Excess property tax valuation judgments per A.R.S. §§42-16213 and 42-16214 should also be included on page 1, line 10.

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

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. Total Amount Available for FY 2009 Capital Expenditures (from FY 2009 latest revised Budget, page 8, line A.14)	\$ <u>0</u>
2. Total Unrestricted Capital Budget Limit (UCBL) Adjustment for prior years as notified by ADE on BUDG 75 report (For budget adoption, use zero. Show negative amount in parentheses.) (1)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2009 Capital Expenditures (line A.1 + A.2)	\$ <u>0</u>
4. Amount Budgeted in Fund 610 in FY 2009 (from FY 2009 latest revised Budget, page 4, line 10)	\$ <u>0</u>
5. Lesser of lines A.3 or A.4	\$ <u>0</u>
6. FY 2009 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through the end of the fiscal year.)	\$ <u>0</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses. --	\$ <u>0</u>
8. Interest Earned in Fund 610 in FY 2009	\$ <u>0</u>
9. Federal Impact Adjustment (from Work Sheet R, line V) (A.R.S. §15-964) Do not use this line if line A.13 is used.	\$ <u>0</u>
10. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u>0</u>
11. Adjustment to UCBL for FY 2010 (A.R.S. §15-905.M) Explanation _____	\$ <u>0</u>
12. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>219,405</u>
13. FY 2010 State Board Approval to Budget and Accumulate Cash Balance for Construction, Building Renovation, or Soft Capital (A.R.S. §15-962.F) Do not use this line if line A.9 is used. (2)	\$ <u>0</u>
14. Amount Available to be Spent in Unrestricted Capital Outlay Fund in FY 2010 (Add lines A.7 through A.13) (3)	\$ <u>219,405</u>
15. Less RCL and CORL to be Used for Capital Purposes [from page 7, Col. B, lines 1(d) and 2]	<u>219,405</u>
16. Less FY 2010 State Board approval to budget and accumulate cash balance (from line A.13)	<u>0</u>
17. FY 2010 Unrestricted Capital Budget Limit (line A.14 minus A.15 and A.16)	\$ <u><u>0</u></u>

CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

B. 1. FY 2009 Soft Capital Allocation Limit (SCAL) (from FY 2009 latest revised Budget, page 8, line B.12)	\$ <u>0</u>
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG 75 report (For budget adoption, use zero. Show negative amount in parentheses.) (1)	\$ <u>0</u>
3. Adjusted FY 2009 SCAL (line B.1 + B.2)	\$ <u>0</u>
4. Amount Budgeted in Fund 625 in FY 2009 (from FY 2009 latest revised Budget, page 4, line 19)	\$ <u>0</u>
5. Lesser of lines B.3 or B.4	\$ <u>0</u>
6. FY 2009 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>0</u>
7. Unexpended Budget Balance in Fund 625 (line B.5 minus B.6) If negative, use zero in calculation, but show negative amount here in parentheses. --	\$ <u>0</u>
8. Interest Earned in Fund 625 in FY 2009	\$ <u>0</u>
9. Soft Capital Allocation (from Work Sheet I, line V.G)	\$ <u>126,225</u>
10. Capital Transportation Adjustment Approved by State Board of Education (A.R.S. §15-963.B)	\$ <u>0</u>
11. Adjustment to SCAL for FY 2010 (A.R.S. §15-905.M) Explanation <u>BUDGET REDUCTION</u>	\$ <u>(107,291)</u>
12. FY 2010 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$ <u><u>18,934</u></u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

C. 1. FY 2009 Classroom Site Fund Budget Limit (from FY 2009 latest revised Budget, page 8, line C.7)	\$ <u>0</u>
2. FY 2009 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>0</u>
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$ <u>0</u>
4. Interest Earned in the Classroom Site Fund in FY 2009	\$ <u>0</u>
5. FY 2010 Classroom Site Fund Allocation (provided by ADE, based on \$244)	\$ <u>183,288</u>
6. Adjustments to FY 2010 Classroom Site Fund Budget Limit (5)	\$ <u>0</u>
7. FY 2010 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$ <u><u>183,288</u></u>

- (1) Amounts included on these lines must be negative. Positive adjustments approved by ADE in accordance with A.R.S. §15-915 should be included on line A.11 for the Unrestricted Capital Outlay Fund and on line B.11 for the Soft Capital Allocation Fund.
- (2) This amount cannot exceed the lesser of the FY 2009 Federal Impact Aid (Title 8 PL 103-382) Entitlement or the M&O Fund ending cash balance at June 30, 2009, after encumbrances, less any amount used to fund nonlevy overrides or budget balance carryforward.
- (3) The amount budgeted on page 4, line 10 cannot exceed this amount
- (4) The amount budgeted on page 4, line 19 cannot exceed this amount
- (5) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years. This amount should not exceed the difference as noted by ADE on the FY 2010 BUDGCSF Report for the FY 2009 Classroom Site Fund Budget
- (6) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount

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 2009 Classroom Site Fund Budget Limit (from FY 2009 latest revised Budget, page 8, line 7 of the table)	0	0	0	0	0
2. FY 2009 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through the end of the fiscal year.)					0
3. Unexpended Budget Balance (line 1 minus 2)	0	0	0	0	0
4. Interest Earned in FY 2009					0
5. FY 2010 Classroom Site Fund Allocation (provided by ADE, based on \$244) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	36,658	73,316	73,316		183,288
6. Adjustments to FY 2010 Classroom Site Fund Budget Limit *					0
7. FY 2010 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	36,658	73,316	73,316	0	183,288

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

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

DISTRICT NAME WESTERN ARIZONA VOCATIONAL EDUCATION

COUNTY MOHAVE & LAPAZ **CTD NUMBER** 080850000

VERSION Proposed

FY 2010
STATE OF ARIZONA



SUPPLEMENT
TO
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
FOR

SPECIAL EDUCATION DISABILITY TITLE 8 PL 103-382 ADD-ON

SPECIAL K-3 PROGRAM OVERRIDE (A.R.S. §15-482)

JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (A.R.S. §15-910.01)

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

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 2009	Budget FY 2010	
300 Special Education Disability Title 8 PL 103-382 Add-On										
Expenditures										
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 25)	10.	0.00	0.00	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
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%
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 30)	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	Totals		% Increase/ Decrease
							Current FY 2009	Budget FY 2010	
Expenditures									
300 Special Education Disability Title 8 PL 103-382 Add-On									
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 2009	Budget FY 2010	
Expenditures											
Structured English Immersion Fund 071											
1000 Classroom Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 4)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072											
1000 Classroom Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 5)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 080850000

VERSION Proposed

I certify that the Budget of Western Arizona Vocational Education District, Mohave/LaPaz County for fiscal year 2010 was officially proposed by the Governing Board on June 23, 2009, and that the complete Proposed Expenditure Budget may be reviewed by contacting Betsy Parker at the District Office, telephone 928/753-0747 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. §15-101.21 and Joint Technological Education Districts per A.R.S. §15-393.F.
	FY 2009 Current Yr. 2008 ADM	FY 2010 Budget Yr. 2009 ADM		Current FY	Estimated Budget FY	
Resident	0.000	561.000	Primary Rate	0.0000	0.0000	
Attending	0.000	561.000	Secondary Rate*	0.0000	0.0500	

3. The Maintenance and Operation, Classroom Site, Unrestricted Capital Outlay, and Soft Capital Allocation budgets cannot exceed their respective budget limits.				4. Rapid Decline Information:			
Maintenance & Operation	2,375,193	GBL	2,375,193	Actual % Decline in Student Count: K-8	0.0%		
Classroom Site	73,316	CSFBL	183,288	Actual % Decline in Student Count: 9-12	0.0%		
Unrestricted Capital Outlay	219,405	Max for Unrestricted Capital †	219,405	Additional Allowable Expenditures: K-8	0		
Soft Capital Allocation	18,934	Soft Capital Allocation Limit	18,934	Additional Allowable Expenditures: 9-12	0		

† Includes UCBL, Capital portion of RCL & CORL, and A.R.S. §15-962.F State Board approved accumulation.

	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	0	0	0	0	0	0	0.0%
2000 Support Services							
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
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%
5000 Debt Service			0	0	0	0	0.0%
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	0	0	0	0	0	0	0.0%
200 Special Education							
1000 Classroom Instruction	0	0	0	2,134,673	0	2,134,673	--
2000 Support Services							
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	15,000	0	15,000	--
2300, 2400, 2500 Administration	0	138,000	0	21,800	0	159,800	--
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	65,720	0	65,720	--
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	0	138,000	0	2,237,193	0	2,375,193	--
300 Spec. Ed. Title 8 PL 103-382 Add-On	0	0	0	0	0	0	0.0%
400 Pupil Transportation	0	0	0	0	0	0	0.0%
510 Desegregation	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	0	138,000	0	2,237,193	0	2,375,193	--

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	0	2,375,193	2,375,193	--
Instructional Improvement	0	0	0	0.0%
Full-Day Kindergarten	0	0	0	0.0%
Full-Day K Capital	0	0	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	0	73,316	73,316	--
Federal Projects	0	0	0	0.0%
State Projects	0	0	0	0.0%
Unrestricted Capital Outlay	0	219,405	219,405	--
Soft Capital Allocation	0	18,934	18,934	--
Building Renewal	0	0	0	0.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Funds	0	0	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	0	0	0	0.0%
Other	0	0	0	0.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §15-761)	Current FY	Budget FY
Autism	0	0
Emotional Disability	0	0
Hearing Impairment	0	0
Other Health Impairments	0	0
Specific Learning Disability	0	0
Mild, Moderate or Severe Mental Retardation	0	0
Multiple Disabilities	0	0
Multiple Disabilities with S.S.I.	0	0
Orthopedic Impairment	0	0
Preschool Moderate Delay	0	0
Preschool Severe Delay	0	0
Preschool Speech/Language Delay	0	0
Speech/Language Impairment	0	0
Traumatic Brain Injury	0	0
Visual Impairment	0	0
Subtotal	0	0
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technological Education	0	2,375,193
Career Education	0	0
TOTAL	0	2,375,193

PROPOSED STAFFING SUMMARY		
Staff Type	No. of Employees	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators		1 to
Teachers		1 to
Other		1 to
Subtotal	0	1 to
Classified --		
Managers, Supervisors, Directors		1 to
Teachers Aides		1 to
Other		1 to
Subtotal	0	1 to
TOTAL	0	1 to
Special Education --		
Teacher		1 to
Staff		1 to

FY 2010 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2009 Truth in Taxation Base Limit (from FY 2009 TNT work sheet line 10)	\$	<u>0</u>	
	FY 2009 Budgeted Expenditures			Primary Property Tax Rate
	(from FY 2009 original adopted budget)			Related to Budgeted
				Expenditures
2.	Desegregation (from Desegregation Supplement-Districtwide 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.	Excess Utilities (from page 2, M&O Detail by Object Code, line 9)		<u> </u>	<u> </u>
5.	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>
6.	Small School Adjustment (from page 7, line 4, columns A and B)		<u> </u>	<u> </u>
7.	Deduction for Discontinued Programs in FY 2009 (1)	-	<u> </u>	<u> </u>
8.	Changes made after original adoption of FY 2008 budget (from FY 2009 TNT Work Sheet, lines 13 and 15) (2)	+	<u> </u>	<u> </u>
9.	Preliminary FY 2010 Truth in Taxation Base Limit (total of lines 2-8)	\$	<u>0</u>	
10.	FY 2010 Truth in Taxation Base Limit (Greater of line 1 or 9)	\$	<u>0</u>	
11.	Total actual expenditures for FY 2009 for items 2-5 above (3) \$		<u> </u>	
12.	Sum of lines 2 through 5		<u>0</u>	
13.	Expenditures over/(under) original budget (line 11 minus line 12)	\$	<u>0</u>	
14.	FY 2009 final budget for Small School Adjustment		<u>0</u>	
15.	Amount over/(under) budget on line 6 above (line 14 minus line 6)	\$	<u>0</u>	
	FY 2010 Budgeted Expenditures			
	(from FY 2010 budget)			
16.	Desegregation (from Desegregation Supplement-Districtwide page 2, line 44 and page 3, line 70)		<u> </u>	<u> </u>
17.	Dropout Prevention (from page 1, line 29)		<u>0</u>	<u> </u>
18.	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>
19.	Small School Adjustment (from page 7, line 4, columns A and B)		<u>0</u>	<u> </u>
20.	Total (add lines 13, 15, and 16 through 19)	\$	<u>0</u>	<u> </u>
21.	Excess over Truth in Taxation Limit (4) (Line 20 minus line 10. If negative, enter zero.)	\$	<u>0</u>	<u> </u>
22.	Amount to be Levied in FY 2010 for Adjacent Ways pursuant to A.R.S. §15-995 (4)	\$	<u> </u>	<u> </u>
23.	Amount to be Levied in FY 2010 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (4)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 21, 22, and 23	\$	<u>0</u>
B.1.	Current Assessed Value	\$	<u> </u>
B.2.	(Line 10 divided by line B.1) x \$10,000	\$	<u> </u> (5)
C.1.	Sum of lines 10, 21, 22, and 23	\$	<u>0</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u> </u> (5)

- (1) If a district budgeted for Desegregation, Dropout Prevention, Excess Utilities, Joint Career and Technical Education and Vocational Education Center, or a Small School Adjustment in FY 2009, but no longer qualifies to make such expenditures in FY 2010, the Truth in Taxation Base Limit must be reduced. Enter the amount of expenditures budgeted in FY 2009 and included on lines 2-6 for the discontinued program(s).
- (2) If a district revised the amount budgeted for a Small School Adjustment, or amounts expended differed from the adopted budgets for Desegregation, Dropout Prevention, Excess Utilities, or Joint Career and Technical Education and Vocational Education Center in FY 2008, the total amount of the difference will be included on this line to adjust the truth in taxation base limit.
- (3) Use actual expenditures to date plus estimated amounts for the remainder of FY 2009.
- (4) If an amount on line 21, 22, or 23 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (5) \$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.