



FY 2016  
STATE OF ARIZONA  
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET  
DISTRICTWIDE BUDGET

Adopted

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2016 was

Proposed June 23, 2015

Adopted July 14, 2015

Revised \_\_\_\_\_

Date

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The budget file(s) for FY 2016 sent to the Arizona Department of Education, via the internet, on \_\_\_\_\_ contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Dr. David Schauer

Jeremy Calles

Superintendent Name

Business Manager Name

District Contact Employee: Jeremy Calles, Chief Financial Officer

Telephone: 480-541-1115

E-mail: [jcalles@kyrene.org](mailto:jcalles@kyrene.org)

REVENUES AND PROPERTY TAXATION

|   |      |    |                   |
|---|------|----|-------------------|
| 1. Total Budgeted Revenues for Fiscal Year 2015                                 |      | \$ | <u>66,434,767</u> |
| 2. Estimated Revenues by Source for Fiscal Year 2016 (excluding property taxes) |      |    |                   |
| Local   | 1000 | \$ | <u>10,941,940</u> |
| Intermediate  | 2000 | \$ | <u>4,387,847</u>  |
| State   | 3000 | \$ | <u>46,554,799</u> |
| Federal   | 4000 | \$ | <u>10,692,738</u> |
| TOTAL   |      | \$ | <u>72,577,324</u> |

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

|                              | Prior FY 2015 | Est. Budget FY 2016 |
|------------------------------|---------------|---------------------|
| Primary Tax Rate:            | <u>2.2522</u> | <u>2.1745</u>       |
| Secondary Tax Rates:         |               |                     |
| M&O Override                 | <u>0.6494</u> | <u>0.6595</u>       |
| Special K-3 Program Override |               |                     |
| Special Program Override     |               |                     |
| Capital Override             | <u>0.3722</u> | <u>0.3705</u>       |
| Class A Bonds                | <u>0.0758</u> | <u>0.0435</u>       |
| Class B Bonds                | <u>0.6866</u> | <u>0.7642</u>       |
| JTED                         |               |                     |
| Total Secondary Tax Rate     | <u>1.7840</u> | <u>1.8377</u>       |

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

|   |    |                    |
|---|----|--------------------|
| 1. General Budget Limit (from Budget, page 7, line 10)                    | \$ | <u>97,553,636</u>  |
| 2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)     | \$ | <u>9,303,440</u>   |
| 3. Subtotal (line A.1 + A.2)  | \$ | <u>106,857,076</u> |
| 4. Federal Projects (from Budget, page 6, Federal Projects, line 18)      | \$ | <u>6,660,000</u>   |
| 5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16) | \$ | <u>0</u>           |
| 6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)    | \$ | <u>113,517,076</u> |

B. BUDGETED EXPENDITURES

|  |    |                    |
|--|----|--------------------|
| 1. Maintenance and Operation (from Budget, page 1, line 31)                                      | \$ | <u>97,553,636</u>  |
| 2. Unrestricted Capital Outlay (from Budget, page 4, line 10)                                    | \$ | <u>9,303,440</u>   |
| 3. Total Budget Subject to Budget Limits (line B.1 + B.2)<br>(This line cannot exceed line A.3.) | \$ | <u>106,857,076</u> |

C. BUDGETED CURRENT EXPENDITURES BY FUNCTION

|   | Percentages  |
|---|--------------|
| 1. Function 1000 - Instruction                    | <u>61.8%</u> |
| 2. Function 2100 - Support Services — Students    | <u>7.5%</u>  |
| 3. Function 2200 - Support Services — Instruction | <u>4.7%</u>  |
| 4. Total  | <u>74.0%</u> |

**FUND 001 (M&O)**

**MAINTENANCE AND OPERATION (M&O) FUND**

| Expenditures  |     | FTE                   |              | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Other<br>6800 | Totals              |                      | %<br>Increase/<br>Decrease |     |
|---|-----|-----------------------|--------------|------------------|------------------------------|--|------------------|---------------|---------------------|----------------------|----------------------------|-----|
|   |     | Prior<br>FY           | Budget<br>FY |                  |                              |  |                  |               | Prior<br>FY<br>2015 | Budget<br>FY<br>2016 |                            |     |
|   |     | 100 Regular Education |              |                  |                              |  |                  |               |                     |                      |                            |     |
| 1000 Instruction  | 1.  | 810.00                | 798.48       | 37,188,029       | 10,437,667                   | 507,632                                      | 373,901          | 3,265         | 46,872,431          | 48,510,494           | 3.5%                       | 1.  |
| 2000 Support Services   |     |                       |              |                  |                              |  |                  |               |                     |                      |                            |     |
| 2100 Students   | 2.  | 39.20                 | 41.63        | 2,233,901        | 663,874                      | 13,621                                       | 5,067            | 130           | 2,950,826           | 2,916,593            | -1.2%                      | 2.  |
| 2200 Instructional Staff  | 3.  | 57.30                 | 53.94        | 2,924,340        | 764,632                      | 292,395                                      | 28,633           |               | 4,101,871           | 4,010,000            | -2.2%                      | 3.  |
| 2300 General Administration   | 4.  | 4.75                  | 12.00        | 1,060,136        | 179,216                      | 135,106                                      | 500              | 29,625        | 927,569             | 1,404,583            | 51.4%                      | 4.  |
| 2400 School Administration  | 5.  | 38.00                 | 37.00        | 3,141,498        | 765,724                      | 160,294                                      |                  |               | 4,113,585           | 4,067,516            | -1.1%                      | 5.  |
| 2500 Central Services   | 6.  | 32.50                 | 27.48        | 1,478,365        | 334,245                      | 262,500                                      | 35,470           | 42,180        | 3,170,378           | 2,152,760            | -32.1%                     | 6.  |
| 2600 Operation & Maintenance of Plant   | 7.  | 83.22                 | 84.89        | 2,638,903        | 838,972                      | 4,750,121                                    | 3,233,221        | 6,124         | 12,198,281          | 11,467,341           | -6.0%                      | 7.  |
| 2900 Other  | 8.  | 0.00                  |              |                  |                              |  |                  |               | 0                   | 0                    | 0.0%                       | 8.  |
| 3000 Operation of Noninstructional Services   | 9.  | 7.15                  |              |                  |                              |  | 9,000            |               | 181,794             | 9,000                | -95.0%                     | 9.  |
| 610 School-Sponsored Cocurricular Activities  | 10. | 0.00                  |              | 12,000           | 2,334                        |  |                  |               | 14,614              | 14,334               | -1.9%                      | 10. |
| 620 School-Sponsored Athletics  | 11. | 0.00                  |              |                  |                              |  |                  |               | 0                   | 0                    | 0.0%                       | 11. |
| 630 Other Instructional Programs  | 12. |                       |              |                  |                              |  |                  |               |                     | 0                    | 0.0%                       | 12. |
| 700, 800, 900 Other Programs  | 13. |                       |              |                  |                              |  |                  |               |                     | 0                    | 0.0%                       | 13. |
| Regular Education Subsection Subtotal (lines 1-13)  | 14. | 1,072.12              | 1,055.42     | 50,677,172       | 13,986,664                   | 6,121,669                                    | 3,685,792        | 81,324        | 74,531,349          | 74,552,621           | 0.0%                       | 14. |
| 200 Special Education   |     |                       |              |                  |                              |  |                  |               |                     |                      |                            |     |
| 1000 Instruction  | 15. | 203.97                | 201.10       | 6,867,450        | 2,161,712                    | 655,478                                      | 32,680           |               | 9,612,323           | 9,717,320            | 1.1%                       | 15. |
| 2000 Support Services   |     |                       |              |                  |                              |  |                  |               |                     |                      |                            |     |
| 2100 Students   | 16. | 61.00                 | 60.45        | 3,380,039        | 884,814                      | 685,144                                      | 6,850            | 10,840        | 5,001,253           | 4,967,687            | -0.7%                      | 16. |
| 2200 Instructional Staff  | 17. | 7.85                  | 7.90         | 496,204          | 124,298                      | 17,150                                       | 2,811            | 1,668         | 833,521             | 642,131              | -23.0%                     | 17. |
| 2300 General Administration   | 18. | 0.00                  | 0.00         | 2,500            | 777                          | 28,000                                       |                  |               | 34,225              | 31,277               | -8.6%                      | 18. |
| 2400 School Administration  | 19. | 0.00                  | 0.00         |                  |                              |  |                  |               | 0                   | 0                    | 0.0%                       | 19. |
| 2500 Central Services   | 20. | 0.00                  |              |                  |                              | 2,200  |                  |               | 22,935              | 2,200                | -90.4%                     | 20. |
| 2600 Operation & Maintenance of Plant   | 21. | 0.00                  |              |                  |                              | 2,626  |                  |               | 6,250               | 2,626                | -58.0%                     | 21. |
| 2900 Other  | 22. | 0.00                  |              |                  |                              |  |                  |               | 0                   | 0                    | 0.0%                       | 22. |
| 3000 Operation of Noninstructional Services   | 23. | 0.00                  |              |                  |                              |  |                  |               | 0                   | 0                    | 0.0%                       | 23. |
| Subtotal (lines 15-23)  | 24. | 272.82                | 269.45       | 10,746,193       | 3,171,601                    | 1,390,598                                    | 42,341           | 12,508        | 15,510,507          | 15,363,241           | -0.9%                      | 24. |
| 400 Pupil Transportation  | 25. | 95.88                 | 104.86       | 2,849,260        | 951,037                      | 1,401,925                                    | 985,405          |               | 6,057,625           | 6,187,627            | 2.1%                       | 25. |
| 510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)                                 | 26. | 0.00                  | 0.00         | 0                | 0                            | 0  | 0                | 0             | 0                   | 0                    | 0.0%                       | 26. |
| 520 Special K-3 Program Override (from Supplement, page 1, line 10)   | 27. | 0.00                  | 0.00         | 0                | 0                            | 0  | 0                | 0             | 0                   | 0                    | 0.0%                       | 27. |
| 530 Dropout Prevention Programs   | 28. | 0.00                  |              |                  |                              |  |                  |               | 0                   | 0                    | 0.0%                       | 28. |
| 540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20) | 29. | 0.00                  | 0.00         | 0                | 0                            | 0  | 0                | 0             | 0                   | 0                    | 0.0%                       | 29. |
| 550 K-3 Reading Program   | 30. | 24.50                 | 25.94        | 1,131,754        | 318,393                      |  |                  |               | 1,294,806           | 1,450,147            | 12.0%                      | 30. |
| Total Expenditures (lines 14, and 24-30)<br>(Cannot exceed page 7, line 10)                                 | 31. | 1,465.32              | 1,455.67     | 65,404,379       | 18,427,695                   | 8,914,192                                    | 4,713,538        | 93,832        | 97,394,287          | 97,553,636           | 0.2%                       | 31. |

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

**SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Program 200)**

(A.R.S. §§15-761 and 15-903)

|  | Prior FY   | Budget FY  |     |
|--|------------|------------|-----|
| 1. Autism  | 1,425,713  | 1,307,624  | 1.  |
| 2. Emotional Disability  | 1,617,614  | 1,483,630  | 2.  |
| 3. Hearing Impairment  | 223,855    | 205,313    | 3.  |
| 4. Other Health Impairments  | 778,131    | 713,680    | 4.  |
| 5. Specific Learning Disability                                      | 3,994,278  | 3,663,440  | 5.  |
| 6. Mild, Moderate or Severe Intellectual Disability                  | 1,198,966  | 1,099,658  | 6.  |
| 7. Multiple Disabilities   | 611,534    | 560,881    | 7.  |
| 8. Multiple Disabilities with Severe Sensory Impairment              | 191,463    | 175,604    | 8.  |
| 9. Orthopedic Impairment   | 546,923    | 501,623    | 9.  |
| 10. Developmental Delay  | 700,062    | 642,077    | 10. |
| 11. Preschool Severe Delay   | 1,014,199  | 930,195    | 11. |
| 12. Speech/Language Impairment                                       | 2,445,299  | 2,242,760  | 12. |
| 13. Traumatic Brain Injury   | 38,096     | 34,940     | 13. |
| 14. Visual Impairment  | 127,157    | 116,625    | 14. |
| 15. Subtotal (lines 1 through 14)                                    | 14,913,290 | 13,678,050 | 15. |
| 16. Gifted Education   | 123,233    | 1,176,844  | 16. |
| 17. Remedial Education   | 0          | 0          | 17. |
| 18. ELL Incremental Costs  | 473,984    | 508,347    | 18. |
| 19. ELL Compensatory Instruction                                     | 0          |            | 19. |
| 20. Vocational and Technical Education                               | 0          |            | 20. |
| 21. Career Education   | 0          |            | 21. |
| 22. Total (lines 15 through 21. Must equal total of line 24, page 1) | 15,510,507 | 15,363,241 | 22. |

**Expenditures Budgeted for Audit Services**

|                       |      |           |
|-----------------------|------|-----------|
| M&O Fund - Nonfederal | 6350 | \$ 42,000 |
| All Funds - Federal   | 6330 | 2,776     |

**FY 2016 Performance Pay (A.R.S. §15-920)**

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -  
 Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

**Expenditures Budgeted in the M&O Fund for Food Service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 9,000  
 (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)]

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 7  
 Staff-Pupil 1 to 9

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

| Prior FY | Budget FY |
|----------|-----------|
| 1,122.20 | 1,122.80  |

| Expenditures  |     | Salaries<br>6100 | Employee Benefits<br>6200 | Purchased Services<br>6300, 6400,<br>6500 (1) | Supplies<br>6600 | Interest on<br>Short-Term Debt<br>6850 | Totals           |                   | %<br>Increase/<br>Decrease |
|---|-----|------------------|---------------------------|---|------------------|--|------------------|-------------------|----------------------------|
|   |     |                  |                           |   |                  |  | Prior FY<br>2015 | Budget FY<br>2016 |                            |
| <b>Classroom Site Fund 011 - Base Salary</b>            |     |                  |                           |   |                  |  |                  |                   |                            |
| 100 Regular Education                                   |     |                  |                           |   |                  |  |                  |                   |                            |
| 1000 Instruction  | 1.  | 1,745,154        | 338,917                   |   |                  |  | 1,551,587        | 2,084,071         | 34.3%                      |
| 2100 Support Services - Students                        | 2.  |                  |                           |   |                  |  | 0                | 0                 | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 3.  | 13,036           | 2,534                     |   |                  |  | 7,818            | 15,570            | 99.2%                      |
| Program 100 Subtotal (lines 1-3)                        | 4.  | 1,758,190        | 341,451                   |   |                  |  | 1,559,405        | 2,099,641         | 34.6%                      |
| 200 Special Education                                   |     |                  |                           |   |                  |  |                  |                   |                            |
| 1000 Instruction  | 5.  | 214,884          | 41,744                    |   |                  |  | 427,388          | 256,628           | -40.0%                     |
| 2100 Support Services - Students                        | 6.  |                  |                           |   |                  |  | 0                | 0                 | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 7.  |                  |                           |   |                  |  | 0                | 0                 | 0.0%                       |
| Program 200 Subtotal (lines 5-7)                        | 8.  | 214,884          | 41,744                    |   |                  |  | 427,388          | 256,628           | -40.0%                     |
| Other Programs (Specify) _____                          |     |                  |                           |   |                  |  |                  |                   |                            |
| 1000 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. | 1,973,074        | 383,195                   |   |                  |  | 1,986,793        | 2,356,269         | 18.6%                      |
| <b>Classroom Site Fund 012 - Performance Pay</b>        |     |                  |                           |   |                  |  |                  |                   |                            |
| 100 Regular Education                                   |     |                  |                           |   |                  |  |                  |                   |                            |
| 1000 Instruction  | 14. | 2,933,050        | 569,598                   |   |                  |  | 2,390,703        | 3,502,648         | 46.5%                      |
| 2100 Support Services - Students                        | 15. |                  |                           |   |                  |  | 0                | 0                 | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 16. | 5,757            | 1,118                     |   |                  |  | 3,366            | 6,875             | 104.2%                     |
| Program 100 Subtotal (lines 14-16)                      | 17. | 2,938,807        | 570,716                   |   |                  |  | 2,394,069        | 3,509,523         | 46.6%                      |
| 200 Special Education                                   |     |                  |                           |   |                  |  |                  |                   |                            |
| 1000 Instruction  | 18. | 423,678          | 82,278                    |   |                  |  | 1,041,247        | 505,956           | -51.4%                     |
| 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. | 423,678          | 82,278                    |   |                  |  | 1,041,247        | 505,956           | -51.4%                     |
| Other Programs (Specify) _____                          |     |                  |                           |   |                  |  |                  |                   |                            |
| 1000 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. | 3,362,485        | 652,994                   |   |                  |  | 3,435,316        | 4,015,479         | 16.9%                      |
| <b>Classroom Site Fund 013 - Other</b>                  |     |                  |                           |   |                  |  |                  |                   |                            |
| 100 Regular Education                                   |     |                  |                           |   |                  |  |                  |                   |                            |
| 1000 Instruction  | 27. | 4,023,431        | 670,480                   | 25,679  | 200,801          |  | 3,725,561        | 4,920,391         | 32.1%                      |
| 2100 Support Services - Students                        | 28. |                  |                           |   |                  |  | 0                | 0                 | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 29. | 13,160           | 2,558                     | 196,404                                       |                  |  | 60,911           | 212,122           | 248.2%                     |
| Program 100 Subtotal (lines 27-29)                      | 30. | 4,036,591        | 673,038                   | 222,083                                       | 200,801          |  | 3,786,472        | 5,132,513         | 35.5%                      |
| 200 Special Education                                   |     |                  |                           |   |                  |  |                  |                   |                            |
| 1000 Instruction  | 31. | 217,042          | 42,226                    |   |                  |  | 637,412          | 259,268           | -59.3%                     |
| 2100 Support Services - Students                        | 32. |                  |                           |   |                  |  | 0                | 0                 | 0.0%                       |
| 2200 Support Services - Instructional Staff             | 33. |                  |                           |   |                  |  | 0                | 0                 | 0.0%                       |
| Program 200 Subtotal (lines 31-33)                      | 34. | 217,042          | 42,226                    | 0   | 0                |  | 637,412          | 259,268           | -59.3%                     |
| 530 Dropout Prevention Programs                         |     |                  |                           |   |                  |  |                  |                   |                            |
| 1000 Instruction  | 35. |                  |                           |   |                  |  | 0                | 0                 | 0.0%                       |
| Other Programs (Specify) _____                          |     |                  |                           |   |                  |  |                  |                   |                            |
| 1000 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. | 4,253,633        | 715,264                   | 222,083                                       | 200,801          |  | 4,423,884        | 5,391,781         | 21.9%                      |
| Total Classroom Site Funds (lines 13, 26, and 39)       | 40. | 9,589,192        | 1,751,453                 | 222,083                                       | 200,801          | 0                                      | 9,845,993        | 11,763,529        | 19.5%                      |

(1) For FY 2016, 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.

The district has budgeted an amount in Fund 011 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 012 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

**FUND 610**

**UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

| Expenditures                                       |     | Library Books, Textbooks, & Instructional Aids (2)<br>6641-6643 | Property (2)<br>6700 | Redemption of Principal (3)<br>6831, 6832 | Interest (4)<br>6841, 6842, 6850 | All Other Object Codes (excluding 6900) | Totals        |                | % Increase/Decrease |        |     |
|--|-----|---|----------------------|---|----------------------------------|---|---------------|----------------|---------------------|--------|-----|
|  |     |   |                      |   |                                  |   | Prior FY 2015 | Budget FY 2016 |                     |        |     |
| <b>Unrestricted Capital Outlay Override (1)</b>    | 1.  | 981,600   | 5,615,400            |   |                                  | 237,000                                 | 7,807,238     | 6,834,000      | -12.5%              | 1.     |     |
| <b>Unrestricted Capital Outlay Fund 610 (6)</b>    |     |   |                      |   |                                  |   |               |                |                     |        |     |
| 1000 Instruction                                   | 2.  | 1,987,834   | 3,551,000            |   |                                  |   | 7,049,684     | 5,538,834      | -21.4%              | 2.     |     |
| 2000 Support Services                              |     |   |                      |   |                                  |   |               |                |                     |        |     |
| 2100, 2200 Students and Instructional Staff        | 3.  | 315,950   | 1,100,000            |   |                                  |   | 1,684,397     | 1,415,950      | -15.9%              | 3.     |     |
| 2300, 2400, 2500, 2900 Administration              | 4.  |   | 1,647,256            |   |                                  |   | 1,188,059     | 1,647,256      | 38.7%               | 4.     |     |
| 2600 Operation & Maintenance of Plant              | 5.  |   | 185,000              |   |                                  |   | 521,079       | 185,000        | -64.5%              | 5.     |     |
| 2700 Student Transportation                        | 6.  |   | 229,400              |   |                                  |   | 270,000       | 229,400        | -15.0%              | 6.     |     |
| 3000 Operation of Noninstructional Services (5)    | 7.  |   | 50,000               |   |                                  |   | 66,000        | 50,000         | -24.2%              | 7.     |     |
| 4000 Facilities Acquisition and Construction       | 8.  |   |                      |   |                                  | 237,000                                 | 608,350       | 237,000        | -61.0%              | 8.     |     |
| 5000 Debt Service                                  | 9.  |   |                      |   |                                  |   | 0             | 0              | 0.0%                | 9.     |     |
| Total Unrestricted Capital Outlay Fund (lines 2-9) | 10. | 0   | 2,303,784            | 6,762,656                                 | 0                                | 0                                       | 237,000       | 11,387,569     | 9,303,440           | -18.3% | 10. |

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(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) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] \$ 50,000

(2) Detail by object code:

|                               | Unrestricted Capital Outlay |
|-------------------------------|-----------------------------|
| 6641 Library Books            | \$ 315,950                  |
| 6642 Textbooks                | 1,191,901                   |
| 6643 Instructional Aids       | 795,933                     |
| 6731 Furniture and Equipment  | 1,001,256                   |
| 6734 Vehicles                 | 159,000                     |
| 6737 Tech Hardware & Software | 5,602,400                   |

(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. \$ 200,000

(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 \$ - .

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

| Expenditures                                    |     | UNRESTRICTED CAPITAL OUTLAY |           | BOND BUILDING |            | NEW SCHOOL FACILITIES |           |     |
|---|-----|-----------------------------|-----------|---------------|------------|-----------------------|-----------|-----|
|   |     | Fund 610                    |           | Fund 630      |            | Fund 695              |           |     |
|   |     | Prior FY                    | Budget FY | Prior FY      | Budget FY  | Prior FY              | Budget FY |     |
| <b>Total Fund Expenditures</b>                  | 1.  | 11,387,569                  | 9,303,440 | 41,433,361    | 49,860,070 | 0                     | 0         | 1.  |
| <b>Select Object Codes Detail (1)</b>           |     |                             |           |               |            |                       |           |     |
| 6150 Classified Salaries                        | 2.  | 0                           | 0         | 155,731       | 160,712    | 0                     |           | 2.  |
| 6200 Employee Benefits                          | 3.  | 0                           | 0         | 45,060        | 41,670     | 0                     |           | 3.  |
| 6450 Construction Services                      | 4.  | 577,350                     | 237,000   | 27,052,570    | 39,557,618 | 0                     |           | 4.  |
| 6710 Land and Improvements                      | 5.  | 0                           | 0         | 0             |            | 0                     |           | 5.  |
| 6720 Buildings and Improvements                 | 6.  | 0                           | 0         | 0             |            | 0                     |           | 6.  |
| 6731 Furniture and Equipment                    | 7.  | 1,115,461                   | 1,001,256 | 0             |            | 0                     |           | 7.  |
| 6734 Vehicles                                   | 8.  | 361,953                     | 159,000   | 14,150,000    | 10,000,000 | 0                     |           | 8.  |
| 6737 Technology Hardware & Software             | 9.  | 6,383,359                   | 5,602,400 | 0             |            | 0                     |           | 9.  |
| 6831, 6832 Redemption of Principal              | 10. | 0                           |           | 0             |            | 0                     |           | 10. |
| 6841, 6842, 6850 Interest                       | 11. | 0                           |           | 0             |            | 0                     |           | 11. |
| <b>Total (lines 2-11)</b>                       | 12. | 8,438,123                   | 6,999,656 | 41,403,361    | 49,760,000 | 0                     | 0         | 12. |
| Total amounts reported on lines 2-11 above for: |     |                             |           |               |            |                       |           |     |
| Renovation                                      | 13. | 577,350                     | 237,000   | 27,052,570    | 39,557,618 |                       |           | 13. |
| New Construction                                | 14. | 0                           |           | 0             |            | 0                     |           | 14. |
| Other   | 15. | 7,860,773                   | 6,762,656 | 14,350,791    | 10,202,382 | 0                     |           | 15. |
| <b>Total (lines 13-15, must equal line 12)</b>  | 16. | 8,438,123                   | 6,999,656 | 41,403,361    | 49,760,000 | 0                     | 0         | 16. |

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

**SPECIAL PROJECTS**

**FEDERAL PROJECTS**

|     |  | FTE      |           | TOTAL ALL FUNCTIONS |           |           |     |
|-----|--|----------|-----------|---------------------|-----------|-----------|-----|
|     |  | Prior FY | Budget FY | Prior FY            | Budget FY |           |     |
| 1.  | 100-130 ESEA Title I - Helping Disadvantaged Children        | 6000     | 19.25     | 17.15               | 1,710,000 | 1,200,000 | 1.  |
| 2.  | 140-150 ESEA Title II - Prof. Dev. and Technology            | 6000     | 1.31      | 1.15                | 365,000   | 300,000   | 2.  |
| 3.  | 160 ESEA Title IV - 21st Century Schools                     | 6000     | 0.00      |                     | 0         | 0         | 3.  |
| 4.  | 170-180 ESEA Title V - Promote Informed Parent Choice        | 6000     | 0.00      |                     | 0         | 0         | 4.  |
| 5.  | 190 ESEA Title III - Limited Eng. & Immigrant Students       | 6000     | 1.80      | 1.40                | 105,000   | 85,000    | 5.  |
| 6.  | 200 ESEA Title VII - Indian Education                        | 6000     | 2.68      | 1.12                | 125,000   | 125,000   | 6.  |
| 7.  | 210 ESEA Title VI - Flexibility and Accountability           | 6000     | 0.00      |                     | 0         | 0         | 7.  |
| 8.  | 220 IDEA Part B  | 6000     | 59.38     | 52.39               | 3,010,000 | 2,900,000 | 8.  |
| 9.  | 230 Johnson-O'Malley   | 6000     | 0.00      |                     | 0         | 0         | 9.  |
| 10. | 240 Workforce Investment Act                                 | 6000     | 0.00      |                     | 0         | 0         | 10. |
| 11. | 250 AEA - Adult Education                                    | 6000     | 0.00      |                     | 0         | 0         | 11. |
| 12. | 260-270 Vocational Education - Basic Grants                  | 6000     | 0.00      |                     | 0         | 0         | 12. |
| 13. | 280 ESEA Title X - Homeless Education                        | 6000     | 0.00      |                     | 0         | 0         | 13. |
| 14. | 290 Medicaid Reimbursement                                   | 6000     | 20.79     | 26.00               | 2,000,000 | 1,700,000 | 14. |
| 15. | 374 E-Rate   | 6000     | 0.00      |                     | 350,000   | 350,000   | 15. |
| 16. | 378 Impact Aid   | 6000     | 0.00      |                     | 0         | 0         | 16. |
| 17. | 300-399 Other Federal Projects (Besides E-Rate & Impact Aid) | 6000     | 0.00      |                     | 225,000   | 0         | 17. |
| 18. | Total Federal Project Funds (lines 1-17)                     |          | 105.21    | 99.21               | 7,890,000 | 6,660,000 | 18. |

**STATE PROJECTS**

|     |  |      |        |       |           |           |     |
|-----|--|------|--------|-------|-----------|-----------|-----|
| 19. | 400 Vocational Education                       | 6000 | 0.00   |       | 0         | 0         | 19. |
| 20. | 410 Early Childhood Block Grant                | 6000 | 0.00   |       | 0         | 0         | 20. |
| 21. | 420 Ext. School Yr. - Pupils with Disabilities | 6000 | 0.00   |       | 0         | 0         | 21. |
| 22. | 425 Adult Basic Education                      | 6000 | 0.00   |       | 0         | 0         | 22. |
| 23. | 430 Chemical Abuse Prevention Programs         | 6000 | 0.00   |       | 0         | 0         | 23. |
| 24. | 435 Academic Contests                          | 6000 | 0.00   |       | 1,475     | 1,475     | 24. |
| 25. | 450 Gifted Education                           | 6000 | 0.00   |       | 0         | 0         | 25. |
| 26. | 460 Environmental Special Plate                | 6000 | 0.00   |       | 0         | 0         | 26. |
| 27. | 465-499 Other State Projects                   | 6000 | 0.00   | 0.50  | 685,150   | 685,200   | 27. |
| 28. | Total State Project Funds (lines 19-27)        |      | 0.00   | 0.50  | 686,625   | 686,675   | 28. |
| 29. | Total Special Projects (lines 18 and 28)       |      | 105.21 | 99.71 | 8,576,625 | 7,346,675 | 29. |

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

|    |   | Prior FY | Budget FY |         |    |
|----|---|----------|-----------|---------|----|
| 1. | Teacher Compensation Increases                    | 6000     | 275,000   | 275,000 | 1. |
| 2. | Class Size Reduction                              | 6000     | 0         | 0       | 2. |
| 3. | Dropout Prevention Programs (M&O purposes)        | 6000     | 0         | 0       | 3. |
| 4. | Instructional Improvement Programs (M&O purposes) | 6000     | 450,000   | 450,000 | 4. |
| 5. | Total Instructional Improvement Fund (lines 1-4)  |          | 725,000   | 725,000 | 5. |

**OTHER FUNDS (DO NOT Add to Aggregate)**

|                                       |  |      | Prior FY   | Budget FY  |     |
|---------------------------------------|--|------|------------|------------|-----|
| 1.                                    | 050 County, City, and Town Grants              | 6000 | 30,000     | 30,000     | 1.  |
| 2.                                    | 071 Structured English Immersion (1)           | 6000 | 0          | 0          | 2.  |
| 3.                                    | 072 Compensatory Instruction (1)               | 6000 | 0          | 0          | 3.  |
| 4.                                    | 500 School Plant (Lease over 1 year) (2)       | 6000 | 650,000    | 400,000    | 4.  |
| 5.                                    | 505 School Plant (Lease 1 year or less)        | 6000 | 0          | 0          | 5.  |
| 6.                                    | 506 School Plant (Sale)                        | 6000 | 2,000,000  | 4,100,000  | 6.  |
| 7.                                    | 510 Food Service                               | 6000 | 6,100,000  | 5,600,000  | 7.  |
| 8.                                    | 515 Civic Center                               | 6000 | 1,100,000  | 1,100,000  | 8.  |
| 9.                                    | 520 Community School                           | 6000 | 12,800,000 | 12,800,000 | 9.  |
| 10.                                   | 525 Auxiliary Operations                       | 6000 | 1,700,000  | 1,700,000  | 10. |
| 11.                                   | 526 Extracurricular Activities Fees Tax Credit | 6000 | 1,500,000  | 1,500,000  | 11. |
| 12.                                   | 530 Gifts and Donations                        | 6000 | 600,000    | 550,000    | 12. |
| 13.                                   | 535 Career & Tech. Ed. & Voc. Ed. Projects     | 6000 | 0          | 0          | 13. |
| 14.                                   | 540 Fingerprint                                | 6000 | 10,000     | 11,500     | 14. |
| 15.                                   | 545 School Opening                             | 6000 | 0          | 0          | 15. |
| 16.                                   | 550 Insurance Proceeds                         | 6000 | 370,000    | 350,000    | 16. |
| 17.                                   | 555 Textbooks                                  | 6000 | 70,000     | 60,000     | 17. |
| 18.                                   | 565 Litigation Recovery                        | 6000 | 100,000    | 100,000    | 18. |
| 19.                                   | 570 Indirect Costs                             | 6000 | 1,050,000  | 750,000    | 19. |
| 20.                                   | 575 Unemployment Insurance                     | 6000 | 210,000    | 175,000    | 20. |
| 21.                                   | 580 Teacherage                                 | 6000 | 0          | 0          | 21. |
| 22.                                   | 585 Insurance Refund                           | 6000 | 0          | 0          | 22. |
| 23.                                   | 590 Grants and Gifts to Teachers               | 6000 | 700        | 5,000      | 23. |
| 24.                                   | 595 Advertisement                              | 6000 | 50,000     | 50,000     | 24. |
| 25.                                   | 596 Joint Technical Education                  | 6000 | 0          | 0          | 25. |
| 26.                                   | 620 Adjacent Ways                              | 6000 | 800,000    | 1,600,000  | 26. |
| 27.                                   | 639 Impact Aid Revenue Bond Building           | 6000 | 0          | 0          | 27. |
| 28.                                   | 640 School Plant - Special Construction        | 6000 | 0          | 0          | 28. |
| 29.                                   | 650 Gifts and Donations-Capital                | 6000 | 130,000    | 130,000    | 29. |
| 30.                                   | 660 Condemnation                               | 6000 | 2,385      | 2,365      | 30. |
| 31.                                   | 665 Energy and Water Savings                   | 6000 | 0          | 0          | 31. |
| 32.                                   | 686 Emergency Deficiencies Correction          | 6000 | 0          | 0          | 32. |
| 33.                                   | 691 Building Renewal Grant                     | 6000 | 150,000    | 0          | 33. |
| 34.                                   | 700 Debt Service                               | 6000 | 30,000,000 | 18,370,000 | 34. |
| 35.                                   | 720 Impact Aid Revenue Bond Debt Service       | 6000 | 0          | 0          | 35. |
| 36.                                   | Other - Student Activities                     | 6000 | 819,154    | 500,000    | 36. |
| <b>INTERNAL SERVICE FUNDS 950-989</b> |  |      |            |            |     |
| 1.                                    | 9__ Self-Insurance                             | 6000 | 13,600,000 | 13,600,000 | 1.  |
| 2.                                    | 955 Intergovernmental Agreements               | 6000 | 230,100    | 230,000    | 2.  |
| 3.                                    | 9__ OPEB                                       | 6000 | 0          | 0          | 3.  |
| 4.                                    | 950, 957 Printing                              | 6000 | 1,700,000  | 1,700,000  | 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 2016 GENERAL BUDGET LIMIT  
(A.R.S. §15-947.C)**

|   |               | <u>A.</u><br><u>Maintenance<br/>and Operation</u> | <u>B.</u><br><u>Unrestricted<br/>Capital Outlay</u> |
|---|---------------|---|---|
| 1. (a) FY 2016 Revenue Control Limit (RCL)<br>(from Work Sheet E, line VIII, or Work Sheet F, line III)   | \$ 81,098,220 |   |   |
| * (b) Plus Adjustment for Growth (1)  | _____         |   |   |
| * (c) Increase or (Decrease) in 03 District High School Tuition<br>Payments (A.R.S. §15-905.J) (1)  | _____         |   |   |
| (d) Adjusted RCL  | \$ 81,098,220 | \$ 81,072,139                                     | \$ 26,081   |
| 2. (a) FY 2016 District Additional Assistance (DAA) (from Work<br>Sheet H, lines VII.E.1 and VII.F.1)   | \$ 7,393,025  |   |   |
| * (b) DAA Reduction for State Budget Adjustments (from Work<br>Sheet H, lines VII.E.2 and VII.F.2)  | 6,247,106     |   |   |
| (c) Adjusted DAA  | \$ 1,145,919  | 1,145,919   | 0   |
| 3. FY 2016 Override Authorization (A.R.S. §§15-481 and 15-482)  |               |   |   |
| * (a) Maintenance and Operation   |               | 12,164,733  |   |
| * (b) Unrestricted Capital Outlay   |               |   | 6,834,000   |
| * (c) Special Program   |               |   |   |
| *4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or<br>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<br>(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)  |               | 3,170,845   |   |
| (d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)  |               |   |   |
| (e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in<br>FY 2014 (A.R.S. §15-910.M)  |               |   |   |
| * (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)  |               |   |   |
| * (g) FY 2015 Performance Pay Unexpended Budget Carryforward (from Work<br>Sheet M, line 6.h) (A.R.S. §15-920)  |               | 0   |   |
| (h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)   |               |   |   |
| * (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)   |               |   |   |
| *9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-<br>915) Include year(s) and descriptions, as applicable.                                |               |   |   |
| (a) Prior Year Over Expenditures/Resolutions:   |               |   |   |
| (b) Decrease for Transfer from M&O to Energy and Water Savings Fund   |               |   |   |
| (c) Increase for Energy and Water Savings Fund Transfer to M&O  |               |   |   |
| (d) JTED Reduction  |               |   |   |
| (e) Noncompliance Adjustment  |               |   |   |
| (f) ADM Audit Adjustment  |               |   |   |
| (g) Other:  |               |   |   |
| 10. FY 2016 General Budget Limit (column A, lines 1 through 9)<br>(A.R.S. §15-905.F) (page 1, line 31 cannot exceed this amount)  |               | \$ 97,553,636                                     |   |
| 11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8)<br>(A.R.S. §15-905.F) (to page 8, line A.11)   |               |   | \$ 6,860,081  |

\* 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.



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

**CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT**

|  |                      |
|--|----------------------|
| A. 1. FY 2015 Unrestricted Capital Budget Limit (UCBL)<br>(from FY 2015 latest revised Budget, page 8, line A.12)                                  | \$ <u>11,387,569</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 2015 Capital Expenditures (line A.1 + A.2)   | \$ <u>11,387,569</u> |
| 4. Amount Budgeted in Fund 610 in FY 2015<br>(from FY 2015 latest revised Budget, page 4, line 10)   | \$ <u>11,387,569</u> |
| 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2   | \$ <u>11,387,569</u> |
| 6. FY 2015 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ <u>8,953,015</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>2,434,554</u>  |
| 8. Interest Earned in Fund 610 in FY 2015  | \$ <u>8,805</u>      |
| 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 2016 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.   |                      |
| (a) Prior Year Over Expenditures/Resolutions:  | \$ _____             |
| (b) Increase to UCBL Due to Greater than Anticipated Growth (from FY2015 BUDG75)   | \$ _____             |
| (c) JTED Reduction   | \$ _____             |
| (d) ADM Audit Adjustment   | \$ _____             |
| (e) Other:   | \$ _____             |
| 11. Amount to be Used for Capital Expenditures (from page 7, line 11)  | \$ <u>6,860,081</u>  |
| 12. FY 2016 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)   | \$ <u>9,303,440</u>  |

**CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT**

|  | Fund 011  | Fund 012  | Fund 013  | Payments to Charter Schools | Total Fund 010 |
|--|-----------|-----------|-----------|-----------------------------|----------------|
| B. 1. FY 2015 Classroom Site Fund Budget Limit (from FY 2015 latest revised Budget, page 8, line 7 of detailed table)  | 1,986,793 | 3,435,316 | 4,423,885 | 0                           | 9,845,994      |
| 2. FY 2015 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)  | 878,150   | 1,915,009 | 1,527,276 |                             | 4,320,435      |
| 3. Unexpended Budget Balance (line B.1 minus B.2)  | 1,108,643 | 1,520,307 | 2,896,609 | 0                           | 5,525,559      |
| 4. Interest Earned in the Classroom Site Fund in FY 2015   | 4,000     | 7,921     | 7,921     |                             | 19,842         |
| 5. FY 2016 Classroom Site Fund Allocation (provided by ADE, based on \$327) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate. | 1,243,626 | 2,487,251 | 2,487,251 |                             | 6,218,127      |
| 6. Adjustments to FY 2016 Classroom Site Fund Budget Limit (2)   |           |           |           |                             | 0              |
| 7. FY 2016 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)   | 2,356,269 | 4,015,479 | 5,391,781 | 0                           | 11,763,528     |

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, 40, and footnote (1) on that page, cannot exceed the respective amounts on this line.

I certify that the Budget of Kyrene Elementary School District, Maricopa County for fiscal year 2016 was officially proposed by the Governing Board on June 23, 2015, and that the complete Proposed Expenditure Budget may be reviewed by contacting Jeremy Calles at the District Office, telephone 480-541-1115 during normal business hours.

\_\_\_\_\_  
President of the Governing Board

|                          |                           |                            |                      |                 |                            |  |
|--------------------------|---------------------------|----------------------------|----------------------|-----------------|----------------------------|--|
| <b>1. Student Count:</b> | <b>FY 2015</b>            | <b>FY 2016</b>             | <b>2. Tax Rates:</b> |                 |                            | * 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). |
|                          | <b>Prior Yr. 2014 ADM</b> | <b>Budget Yr. 2015 ADM</b> |                      | <b>Prior FY</b> | <b>Estimated Budget FY</b> |  |
|                          | Attending                 | 16,485,834                 |                      | 16,528,900      | Primary Rate               |  |
|                          |                           |                            | Secondary Rate*      | 1.7840          | 1.8377                     |  |

|  |            |       |            |
|--|------------|-------|------------|
| <b>3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.</b> |            |       |            |
| Maintenance & Operation  | 97,553,636 | GBL   | 97,553,636 |
| Classroom Site   | 11,763,529 | CSFBL | 11,763,528 |
| Unrestricted Capital Outlay  | 9,303,440  | UCBL  | 9,303,440  |

|  | MAINTENANCE AND OPERATION EXPENDITURES |            |            |            |            |            | % Inc./(Decr.) from Prior FY |
|--|--|------------|------------|------------|------------|------------|------------------------------|
|  | Salaries and Benefits                  |            | Other      |            | TOTAL      |            |                              |
|  | Prior FY                               | Budget FY  | Prior FY   | Budget FY  | Prior FY   | Budget FY  |                              |
| <b>100 Regular Education</b>   |  |            |            |            |            |            |                              |
| 1000 Instruction   | 45,682,782                             | 47,625,696 | 1,189,649  | 884,798    | 46,872,431 | 48,510,494 | 3.5%                         |
| <b>2000 Support Services</b>   |  |            |            |            |            |            |                              |
| 2100 Students  | 2,918,783                              | 2,897,775  | 32,043     | 18,818     | 2,950,826  | 2,916,593  | -1.2%                        |
| 2200 Instructional Staff   | 3,848,620                              | 3,688,972  | 253,251    | 321,028    | 4,101,871  | 4,010,000  | -2.2%                        |
| 2300, 2400, 2500 Administration  | 7,239,726                              | 6,959,184  | 971,806    | 665,675    | 8,211,532  | 7,624,859  | -7.1%                        |
| 2600 Oper./Maint. of Plant   | 3,286,337                              | 3,477,875  | 8,911,944  | 7,989,466  | 12,198,281 | 11,467,341 | -6.0%                        |
| 2900 Other   | 0                                      | 0          | 0          | 0          | 0          | 0          | 0.0%                         |
| 3000 Oper. of Noninstructional Services                                  | 126,134                                | 0          | 55,660     | 9,000      | 181,794    | 9,000      | -95.0%                       |
| <b>610 School-Sponsored Cocurric. Activities</b>                         | 14,614                                 | 14,334     | 0          | 0          | 14,614     | 14,334     | -1.9%                        |
| <b>620 School-Sponsored Athletics</b>                                    | 0                                      | 0          | 0          | 0          | 0          | 0          | 0.0%                         |
| <b>630, 700, 800, 900 Other Programs</b>                                 | 0                                      | 0          | 0          | 0          | 0          | 0          | 0.0%                         |
| <b>Regular Education Subsection Subtotal</b>                             | 63,116,996                             | 64,663,836 | 11,414,353 | 9,888,785  | 74,531,349 | 74,552,621 | 0.0%                         |
| <b>200 Special Education</b>   |  |            |            |            |            |            |                              |
| 1000 Instruction   | 9,127,795                              | 9,029,162  | 484,528    | 688,158    | 9,612,323  | 9,717,320  | 1.1%                         |
| <b>2000 Support Services</b>   |  |            |            |            |            |            |                              |
| 2100 Students  | 4,308,112                              | 4,264,853  | 693,141    | 702,834    | 5,001,253  | 4,967,687  | -0.7%                        |
| 2200 Instructional Staff   | 809,726                                | 620,502    | 23,795     | 21,629     | 833,521    | 642,131    | -23.0%                       |
| 2300, 2400, 2500 Administration  | 0                                      | 3,277      | 57,160     | 30,200     | 57,160     | 33,477     | -41.4%                       |
| 2600 Oper./Maint. of Plant   | 0                                      | 0          | 6,250      | 2,626      | 6,250      | 2,626      | -58.0%                       |
| 2900 Other   | 0                                      | 0          | 0          | 0          | 0          | 0          | 0.0%                         |
| 3000 Oper. of Noninstructional Services                                  | 0                                      | 0          | 0          | 0          | 0          | 0          | 0.0%                         |
| <b>Special Education Subsection Subtotal</b>                             | 14,245,633                             | 13,917,794 | 1,264,874  | 1,445,447  | 15,510,507 | 15,363,241 | -0.9%                        |
| <b>400 Pupil Transportation</b>  | 3,507,079                              | 3,800,297  | 2,550,546  | 2,387,330  | 6,057,625  | 6,187,627  | 2.1%                         |
| 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%                         |
| 550 K-3 Reading Program  | 1,221,514                              | 1,450,147  | 73,292     | 0          | 1,294,806  | 1,450,147  | 12.0%                        |
| <b>TOTAL EXPENDITURES</b>  | 82,091,222                             | 83,832,074 | 15,303,065 | 13,721,562 | 97,394,287 | 97,553,636 | 0.2%                         |

| TOTAL EXPENDITURES BY FUND   |                       |            |  |   |
|------------------------------|-----------------------|------------|--|---|
| Fund                         | Budgeted Expenditures |            | \$ Increase/<br>(Decrease)<br>from<br>Prior FY | % Increase/<br>(Decrease)<br>from<br>Prior FY |
|                              | Prior FY              | Budget FY  |  |   |
| Maintenance & Operation      | 97,394,287            | 97,553,636 | 159,349  | 0.2%  |
| Instructional Improvement    | 725,000               | 725,000    | 0  | 0.0%  |
| Structured English Immersion | 0                     | 0          | 0  | 0.0%  |
| Compensatory Instruction     | 0                     | 0          | 0  | 0.0%  |
| Classroom Site               | 9,845,993             | 11,763,529 | 1,917,536                                      | 19.5%   |
| Federal Projects             | 7,890,000             | 6,660,000  | (1,230,000)                                    | -15.6%  |
| State Projects               | 686,625               | 686,675    | 50   | 0.0%  |
| Unrestricted Capital Outlay  | 11,387,569            | 9,303,440  | (2,084,129)                                    | -18.3%  |
| New School Facilities        | 0                     | 0          | 0  | 0.0%  |
| Adjacent Ways                | 800,000               | 1,600,000  | 800,000  | 100.0%  |
| Debt Service                 | 30,000,000            | 18,370,000 | (11,630,000)                                   | -38.8%  |
| School Plant Funds           | 2,650,000             | 4,500,000  | 1,850,000                                      | 69.8%   |
| Auxiliary Operations         | 1,700,000             | 1,700,000  | 0  | 0.0%  |
| Bond Building                | 41,433,361            | 49,860,070 | 8,426,709                                      | 20.3%   |
| Food Service                 | 6,100,000             | 5,600,000  | (500,000)                                      | -8.2%   |
| Other                        | 34,522,339            | 33,643,865 | (878,474)                                      | -2.5%   |

| M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE      |            |            |
|--|------------|------------|
| Program (A.R.S. §§15-761 and 15-903)             | Prior FY   | Budget FY  |
| Autism   | 1,425,713  | 1,307,624  |
| Emotional Disability                             | 1,617,614  | 1,483,630  |
| Hearing Impairment                               | 223,855    | 205,313    |
| Other Health Impairments                         | 778,131    | 713,680    |
| Specific Learning Disability                     | 3,994,278  | 3,663,440  |
| Mild, Moderate or Severe Intellectual Disability | 1,198,966  | 1,099,658  |
| Multiple Disabilities                            | 611,534    | 560,881    |
| Multiple Disabilities with S.S.I.                | 191,463    | 175,604    |
| Orthopedic Impairment                            | 546,923    | 501,623    |
| Developmental Delay                              | 700,062    | 642,077    |
| Preschool Severe Delay                           | 1,014,199  | 930,195    |
| Speech/Language Impairment                       | 2,445,299  | 2,242,760  |
| Traumatic Brain Injury                           | 38,096     | 34,940     |
| Visual Impairment                                | 127,157    | 116,625    |
| Subtotal   | 14,913,290 | 13,678,050 |
| Gifted Education                                 | 123,233    | 1,176,844  |
| Remedial Education                               | 0          | 0          |
| ELL Incremental Costs                            | 473,984    | 508,347    |
| ELL Compensatory Instruction                     | 0          | 0          |
| Vocational and Technical Education               | 0          | 0          |
| Career Education                                 | 0          | 0          |
| TOTAL  | 15,510,507 | 15,363,241 |

| PROPOSED STAFFING SUMMARY                           |       |                   |
|---|-------|-------------------|
| Staff Type  | FTE   | Staff-Pupil Ratio |
| Certified --  |       |                   |
| Superintendent, Principals,<br>Other Administrators | 35    | 1 to 472.3        |
| Teachers  | 1,050 | 1 to 15.7         |
| Other   | 37    | 1 to 446.7        |
| Subtotal  | 1,122 | 1 to 14.7         |
| Classified --                                       |       |                   |
| Managers, Supervisors, Directors                    | 19    | 1 to 869.9        |
| Teachers Aides                                      | 721   | 1 to 22.9         |
| Other   | 41    | 1 to 403.1        |
| Subtotal  | 781   | 1 to 21.2         |
| TOTAL   | 1,903 | 1 to 8.7          |
| Special Education --                                |       |                   |
| Teacher   | 173   | 1 to 7.0          |
| Staff   | 140   | 1 to 9.0          |

**FY 2016 Truth in Taxation Work Sheet (A.R.S. §15-905.01)**

|    |  |              |  |
|----|--|--------------|--|
| 1. | FY 2016 Truth in Taxation Base Limit (from FY 2015 TNT work sheet, line 3 + line 11) | \$ 1,387,260 |  |
| 2. | Deduction for discontinued programs  | 1,387,260    |  |
| 3. | Adjusted FY 2016 TNT Base Limit  | <u>0</u>     |  |

**Primary Property Tax Rate  
Related to Budgeted  
Expenditures**

**FY 2016 Budgeted Expenditures**

|    |   |      |               |
|----|---|------|---------------|
| 4. | Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)  | \$ 0 | <u>0.0000</u> |
| 5. | Dropout Prevention (from page 1, line 28)   | 0    | <u>0.0000</u> |
| 6. | Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 20 and Supplement page 2, line 32) | 0    | <u>0.0000</u> |
| 7. | Small School Adjustment (from page 7, line 4, columns A and B)  | \$ 0 | <u>0.0000</u> |

**Adjustments for FY 2015 Expenditures**

|     |   |            |               |
|-----|---|------------|---------------|
| 8.  | Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center       |            |               |
| a.  | FY 2015 Total Actual Expenditures for programs above  | \$ 0       |               |
| b.  | Sum of FY 2015 original budget amounts for programs above (from FY 2015 TNT work sheet, sum of lines 4, 5, and 6) | <u>0</u>   |               |
| c.  | Expenditures over/(under) original budget (line 8.a minus line 8.b)   | \$ 0       |               |
| 9.  | Small School Adjustment   |            |               |
| a.  | FY 2015 final budget for Small School Adjustment  | \$         |               |
| b.  | FY 2015 original budget for Small School Adjustment (from FY 2015 TNT work sheet, line 7)                         | <u>0</u>   |               |
| c.  | Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)                                  | \$ 0       |               |
| 10. | Total (add lines 4 through 7 and line 8.c. and line 9.c.)   | \$ 0       |               |
| 11. | Excess over Truth in Taxation Limit (1)<br>(Line 10 minus line 3. If negative, enter zero.)                       | <u>0</u>   |               |
| 12. | Amount to be Levied in FY 2016 for Adjacent Ways pursuant to A.R.S. §15-995 (1)                                   | \$ 800,000 | <u>0.0004</u> |
| 13. | Amount to be Levied in FY 2016 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)             | \$         | <u>0.0000</u> |

**Calculations for Truth in Taxation Notice**

|      |   |                  |  |
|------|---|------------------|--|
| A.   | Sum of lines 11, 12, and 13               | \$ 800,000       |  |
| B.1. | Current Assessed Value                    | \$ 1,782,453,770 |  |
| B.2. | (Line 3 divided by line B.1) x \$10,000   | \$ 0.0000 (2)    |  |
| C.1. | Sum of lines 3, 11, 12, and 13            | \$ 800,000       |  |
| C.2. | (Line C.1 divided by line B.1) x \$10,000 | \$ 4.4882 (2)    |  |

- (1) If an amount on line 11, 12, or 13 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.