



FY 2015
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 2015 was

Proposed June 24, 2014

Adopted _____

Revised _____

Date

SIGNED

SIGNED

The budget file(s) for FY 2015 sent to the Arizona Department of Education, via the internet, on _____ contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

District Contact Employee: Jeremy Calles, Chief Financial Officer

Telephone: 480-541-1115

E-mail: jcalles@kyrene.org

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

1. Total Budgeted Revenues for Fiscal Year 2014		\$	<u>71,906,448</u>
2. Estimated Revenues by Source for Fiscal Year 2015 (excluding property taxes)			
Local	1000	\$	<u>10,462,216</u>
Intermediate	2000	\$	<u>4,665,069</u>
State	3000	\$	<u>43,345,855</u>
Federal	4000	\$	<u>7,961,627</u>
TOTAL		\$	<u>66,434,767</u>

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

	Prior FY 2014	Est. Budget FY 2015
Primary Tax Rate:	<u>2.2198</u>	<u>2.2380</u>
Secondary Tax Rates:		
M&O Override	<u>0.7194</u>	<u>0.6494</u>
Special K-3 Program Override		
Special Program Override		
Capital Override	<u>0.4033</u>	<u>0.3722</u>
Class A Bonds	<u>0.0761</u>	<u>0.3129</u>
Class B Bonds	<u>0.8651</u>	<u>0.4176</u>
JTED		
Total Secondary Tax Rate	<u>2.0639</u>	<u>1.7521</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>97,509,538</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>10,743,638</u>
3. Subtotal (line A.1 + A.2)	\$	<u>108,253,176</u>
4. Federal Projects (from Budget, page 6, line 18)	\$	<u>7,175,000</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>115,428,176</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>97,509,538</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>10,743,638</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>108,253,176</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2014	Budget FY 2015	
100 Regular Education											
1000 Instruction	1.	804.03	810.00	38,430,072	8,520,030	677,311	567,594	3,100	50,573,548	48,198,107	-4.7%
2000 Support Services											
2100 Students	2.	86.61	39.20	2,136,909	466,634	16,700	11,243	500	4,087,386	2,631,986	-35.6%
2200 Instructional Staff	3.	60.36	57.30	3,167,873	682,060	268,275	33,988	0	4,129,300	4,152,196	0.6%
2300 General Administration	4.	4.75	4.75	513,654	98,126	166,888	1,600	42,742	1,073,289	823,010	-23.3%
2400 School Administration	5.	63.49	38.00	3,129,393	668,030	79,625	0	0	5,200,151	3,877,048	-25.4%
2500 Central Services	6.	42.00	32.50	1,805,238	397,114	472,495	48,245	13,845	3,271,896	2,736,937	-16.4%
2600 Operation & Maintenance of Plant	7.	88.00	83.22	2,602,114	657,471	5,778,577	3,913,586	6,754	13,712,160	12,958,502	-5.5%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	7.75	7.15	100,000	26,134		55,660		217,314	181,794	-16.3%
610 School-Sponsored Cocurricular Activities	10.	0.00		4,800	936				14,566	5,736	-60.6%
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%
630, 700, 800, 900 Other Programs	12.	0.00							6,290	0	-100.0%
Regular Education Subsection Subtotal (lines 1-12)	13.	1,156.99	1,072.12	51,890,053	11,516,535	7,459,871	4,631,916	66,941	82,285,900	75,565,316	-8.2%
200 Special Education											
1000 Instruction	14.	204.61	203.97	7,229,627	1,452,277	445,959	26,500		10,156,342	9,154,363	-9.9%
2000 Support Services											
2100 Students	15.	49.44	61.00	3,318,699	711,473	695,976	2,590	11,111	4,308,414	4,739,849	10.0%
2200 Instructional Staff	16.	5.33	7.85	447,720	94,685	17,105	3,684	3,870	528,555	567,064	7.3%
2300 General Administration	17.	0.00				11,500			8,750	11,500	31.4%
2400 School Administration	18.	0.00							0	0	0.0%
2500 Central Services	19.	0.00				22,230			1,000	22,230	2123.0%
2600 Operation & Maintenance of Plant	20.	0.00				11,250			6,955	11,250	61.8%
2900 Other	21.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%
Subtotal (lines 14-22)	23.	259.38	272.82	10,996,046	2,258,435	1,204,020	32,774	14,981	15,010,016	14,506,256	-3.4%
400 Pupil Transportation	24.	94.88	95.88	3,083,942	791,980	1,081,532	1,111,526		6,060,503	6,068,980	0.1%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	16.33	24.50	958,577	186,983	80,580	142,846		1,075,695	1,368,986	27.3%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	1,527.58	1,465.32	66,928,618	14,753,933	9,826,003	5,919,062	81,922	104,432,114	97,509,538	-6.6%

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

(A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY	
1. Autism	1,230,967	1,197,147	1.
2. Emotional Disability	1,396,655	1,358,283	2.
3. Hearing Impairment	193,277	187,967	3.
4. Other Health Impairments	671,842	653,384	4.
5. Specific Learning Disability	3,448,677	3,353,929	5.
6. Mild, Moderate or Severe Intellectual Disability	1,035,193	1,006,752	6.
7. Multiple Disabilities	528,001	513,495	7.
8. Multiple Disabilities with Severe Sensory Impairment	165,310	160,768	8.
9. Orthopedic Impairment	472,216	459,242	9.
10. Developmental Delay	604,437	587,831	10.
11. Preschool Severe Delay	875,664	851,606	11.
12. Speech/Language Impairment	2,111,282	2,053,277	12.
13. Traumatic Brain Injury	32,892	31,988	13.
14. Visual Impairment	109,788	106,772	14.
15. Subtotal (lines 1 through 14)	12,876,201	12,522,441	15.
16. Gifted Education	1,430,186	1,430,186	16.
17. Remedial Education	300,000	150,000	17.
18. ELL Incremental Costs	403,629	403,629	18.
19. ELL Compensatory Instruction	0		19.
20. Vocational and Technological Education	0		20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	15,010,016	14,506,256	22.

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
1,126.00	1,122.20

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$	40,608
All Funds - Federal	6330		<u>3,000</u>

FY 2015 Performance Pay (A.R.S. §15-920)

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

Average Daily Membership

A. FY 2014 Average Daily Membership:	Resident	<u>16,336.486</u>	Attending	<u>16,484.546</u>
B. FY 2013 Average Daily Membership:	Resident	<u>16,737.085</u>	Attending	<u>16,868.775</u>

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 171,910
 (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 2015

Estimated transportation revenues (object code 1400) to be received _____

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2014	Budget FY 2015	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	1,456,825	284,809				1,261,572	1,741,634	38.1%
2100 Support Services - Students	2.	52,454	10,255				43,590	62,709	43.9%
2200 Support Services - Instructional Staff	3.	38,266	7,481				28,692	45,747	59.4%
Program 100 Subtotal (lines 1-3)	4.	1,547,545	302,545				1,333,854	1,850,090	38.7%
200 Special Education									
1000 Instruction	5.	201,968	39,485				199,048	241,453	21.3%
2100 Support Services - Students	6.	6,393	1,250				2,500	7,643	205.7%
2200 Support Services - Instructional Staff	7.	7,236	1,415				2,900	8,651	198.3%
Program 200 Subtotal (lines 5-7)	8.	215,597	42,150				204,448	257,747	26.1%
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.	1,763,142	344,695				1,538,302	2,107,837	37.0%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	2,349,096	459,248				2,584,755	2,808,344	8.7%
2100 Support Services - Students	15.	69,505	13,588				67,186	83,093	23.7%
2200 Support Services - Instructional Staff	16.	164,440	32,148				179,011	196,588	9.8%
Program 100 Subtotal (lines 14-16)	17.	2,583,041	504,984				2,830,952	3,088,025	9.1%
200 Special Education									
1000 Instruction	18.	382,434	74,766				494,476	457,200	-7.5%
2100 Support Services - Students	19.	97,349	19,032				70,054	116,381	66.1%
2200 Support Services - Instructional Staff	20.	15,936	3,115				11,671	19,051	63.2%
Program 200 Subtotal (lines 18-20)	21.	495,719	96,913				576,201	592,632	2.9%
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.	3,078,760	601,897				3,407,153	3,680,657	8.0%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	2,841,710	1,294,650		262,511		3,072,332	4,398,871	43.2%
2100 Support Services - Students	28.						28,552	0	-100.0%
2200 Support Services - Instructional Staff	29.	17,933	3,506				310,261	21,439	-93.1%
Program 100 Subtotal (lines 27-29)	30.	2,859,643	1,298,156	0	262,511		3,411,145	4,420,310	29.6%
200 Special Education									
1000 Instruction	31.	184,242	36,019				117,602	220,261	87.3%
2100 Support Services - Students	32.	6,621	1,294				2,900	7,915	172.9%
2200 Support Services - Instructional Staff	33.	6,602	1,291				2,900	7,893	172.2%
Program 200 Subtotal (lines 31-33)	34.	197,465	38,604	0	0		123,402	236,069	91.3%
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.	3,057,108	1,336,760	0	262,511		3,534,547	4,656,379	31.7%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	7,899,010	2,283,352	0	262,511	0	8,480,002	10,444,873	23.2%

(1) For FY 2015, the district has budgeted \$ _____ 0 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.

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease	
							Prior FY 2014	Budget FY 2015		
Unrestricted Capital Outlay Override (1)	1.	650,000	6,727,015			279,205	8,224,294	7,656,220	-6.9%	
Unrestricted Capital Outlay Fund 610 (6)	2.									
1000 Instruction	2.	1,964,314	4,256,147				8,093,863	6,220,461	-23.1%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	289,676	1,389,246			279,205	1,577,684	1,958,127	24.1%	
2300, 2400, 2500, 2900 Administration	4.		1,690,421				1,559,258	1,690,421	8.4%	
2600 Operation & Maintenance of Plant	5.		521,079				989,423	521,079	-47.3%	
2700 Student Transportation	6.						149,875	0	-100.0%	
3000 Operation of Noninstructional Services (5)	7.		50,000				65,707	50,000	-23.9%	
4000 Facilities Acquisition and Construction	8.					303,550	542,323	303,550	-44.0%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,253,990	7,906,893	0	0	582,755	12,978,133	10,743,638	-17.2%

(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	\$ <u>231,626</u>
6642 Textbooks	<u>848,171</u>
6643 Instructional Aids	<u>1,174,193</u>
6731 Furniture and Equipment	<u>988,878</u>
6734 Vehicles	<u>321,079</u>
6737 Tech Hardware & Software	<u>6,596,936</u>

(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.

\$ 150,000

(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	
Total Fund Expenditures	1.	12,978,133	10,743,638	44,723,079	28,976,734	0	0	1.
Select Object Codes Detail (1)								
6150 Classified Salaries	2.	0	18,309	0	155,731	0		2.
6200 Employee Benefits	3.	37,202	59,335	0	45,060	0		3.
6450 Construction Services	4.	525,189	303,550	28,623,079	16,940,063	0		4.
6710 Land and Improvements	5.	0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		6.
6731 Furniture and Equipment	7.	2,421,718	988,878	0		0		7.
6734 Vehicles	8.	318,131	321,079	15,000,000	11,835,880	0		8.
6737 Technology Hardware & Software	9.	6,494,629	6,596,936	50,000	0	0		9.
6831, 6832 Redemption of Principal	10.							10.
6841, 6842, 6850 Interest	11.							11.
Total amounts reported on lines 2-11 above for:								
Renovation	12.	525,189	303,550	28,623,079	16,940,063			12.
New Construction	13.	0		0		0		13.
Other	14.	9,271,680	7,984,537	15,050,000	12,036,671	0		14.
Total (lines 12-14)	15.	9,796,869	8,288,087	43,673,079	28,976,734	0	0	15.

(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	19.93	21.41	1,670,000	1,670,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	1.50	1.50	300,000	300,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		0		3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	3.13	1.50	105,000	105,000	5.
6.	200 ESEA Title VII - Indian Education	6000	2.15	2.15	125,000	125,000	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	63.43	59.38	3,000,000	3,000,000	8.
9.	230 Johnson-O'Malley	6000	0.00		0		9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0		12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14.	290 Medicaid Reimbursement	6000	6.21	18.30	800,000	1,400,000	14.
15.	374 E-Rate	6000	0.00		350,000	350,000	15.
16.	378 Impact Aid	6000	0.00		0		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		225,000	225,000	17.
18.	Total Federal Project Funds (lines 1-17)		96.35	104.24	6,575,000	7,175,000	18.
19.	400 Vocational Education	6000	0.00		0		19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		1,463	1,463	24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	460 Environmental Special Plate	6000	0.00		0		26.
27.	465-499 Other State Projects	6000	0.00		443,243	443,243	27.
28.	Total State Project Funds (lines 19-27)		0.00	0.00	444,706	444,706	28.
29.	Total Special Projects (lines 18 and 28)		96.35	104.24	7,019,706	7,619,706	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		2.
3.	Dropout Prevention Programs (M&O purposes)	6000	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	18,000	15,000	1.
2.	071 Structured English Immersion (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	080 Student Success	6000		310,000	4.
5.	500 School Plant (Lease over 1 year) (2)	6000	750,000	650,000	5.
6.	505 School Plant (Lease 1 year or less)	6000	0		6.
7.	506 School Plant (Sale)	6000	370,000	370,000	7.
8.	510 Food Service	6000	6,186,110	6,186,110	8.
9.	515 Civic Center	6000	1,000,000	1,000,000	9.
10.	520 Community School	6000	11,002,000	12,800,000	10.
11.	525 Auxiliary Operations	6000	1,500,000	1,500,150	11.
12.	526 Extracurricular Activities Fees Tax Credit	6000	1,500,000	1,500,000	12.
13.	530 Gifts and Donations	6000	500,000	500,000	13.
14.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0		14.
15.	540 Fingerprint	6000	10,000	10,000	15.
16.	545 School Opening	6000	0		16.
17.	550 Insurance Proceeds	6000	340,100	340,100	17.
18.	555 Textbooks	6000	60,000	60,000	18.
19.	565 Litigation Recovery	6000	100,000	100,000	19.
20.	570 Indirect Costs	6000	1,050,000	1,000,000	20.
21.	575 Unemployment Insurance	6000	210,000	210,000	21.
22.	580 Teacherage	6000	0		22.
23.	585 Insurance Refund	6000	0		23.
24.	590 Grants and Gifts to Teachers	6000	7,000	7,000	24.
25.	595 Advertisement	6000	50,000	50,000	25.
26.	596 Joint Technical Education	6000	0		26.
27.	620 Adjacent Ways	6000	250,000	800,000	27.
28.	639 Impact Aid Revenue Bond Building	6000	0		28.
29.	640 School Plant - Special Construction	6000	0		29.
30.	650 Gifts and Donations-Capital	6000	130,000	130,000	30.
31.	660 Condemnation	6000	2,365	2,365	31.
32.	665 Energy and Water Savings	6000	0		32.
33.	686 Emergency Deficiencies Correction	6000	0		33.
34.	691 Building Renewal Grant	6000	150,000	150,000	34.
35.	700 Debt Service	6000	18,500,000	18,500,000	35.
36.	720 Impact Aid Revenue Bond Debt Service	6000	0		36.
37.	Other ___850 Student Activities_	6000	500,000	500,000	37.

INTERNAL SERVICE FUNDS 950-989

1.	952, 970 Self-Insurance	6000	13,600,000	13,600,000	1.
2.	955 Intergovernmental Agreements	6000	247,851	230,043	2.
3.	9__ OPEB	6000	0		3.
4.	950, 957 Print Shop/Screen Print	6000	1,500,000	1,500,000	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 2015 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 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ <u>79,487,759</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>79,487,759</u>	\$ <u>79,337,759</u>	\$ <u>150,000</u>
2. (a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>7,368,103</u>		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>4,476,341</u>		
(c) Adjusted DAA	\$ <u>2,891,762</u>	<u>2,891,762</u>	<u>0</u>
3. FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		<u>11,923,164</u>	
* (b) Unrestricted Capital Outlay			<u>6,834,000</u>
* (c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)		<u>3,222,462</u>	
(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 FY 2013 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2014 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		<u>134,391</u>	
* (h) FY 2014 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		<u>0</u>	
* (i) FY 2014 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		<u>0</u>	
(j) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (k) 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- 915) (Do not use this line as a subtotal) (2)		<u>0</u>	
10. FY 2015 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u><u>97,509,538</u></u>	
11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u><u>6,984,000</u></u>

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

- (1) For budget adoption, this line should be left blank.
 (2) This line can be used to adjust the FY 2015 GBL for any of the following: (1) reductions for (a) exceeding the prior year(s) GBL, (b) exceeding the prior year(s) M&O section of the Budget, or (2) reductions or increases due to (a) ADM Audit Adjustment, (b) Noncompliance Adjustment, (c) transfers to/from the EWS Fund, (d) JTED Reduction, or (e) other adjustments as notified by ADE.

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 2014 Unrestricted Capital Budget Limit (UCBL) (from FY 2014 latest revised Budget, page 8, line A.12)	\$ 12,978,133
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2014 Capital Expenditures (line A.1 + A.2)	\$ 12,978,133
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$ 12,978,133
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 12,978,133
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 9,225,649
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses. --	\$ 3,752,484
8. Interest Earned in Fund 610 in FY 2014	\$ 7,154
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ 0
10. Adjustment to UCBL for FY 2015 (A.R.S. §15-905.M) (1)	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 6,984,000
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ 10,743,638

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

B. 1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line C.7)	\$ 8,480,002
2. FY 2014 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 4,248,467
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$ 4,231,535
4. Interest Earned in the Classroom Site Fund in FY 2014	\$ 12,070
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$ 6,201,266
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit	\$ 0
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (4)	\$ 10,444,871

- (1) This line can be used to adjust the FY 2015 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL or (b) exceeding the prior year(s) UCO section of the Budget, or (2) increases due to greater than anticipated growth from FY 2014, or (3) JTED reduction, or (4) reductions or increases due to other adjustments as notified by ADE.
- (2) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (3) In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation.
- (4) 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 B. 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 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line 7 of the table)	1,538,302	3,407,153	3,534,547	0	8,480,002
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	673,133	2,211,831	1,363,503		4,248,467
3. Unexpended Budget Balance (line 1 minus 2)	865,169	1,195,322	2,171,044	0	4,231,535
4. Interest Earned in FY 2014	2,414	4,828	4,828		12,070
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	1,240,254	2,480,507	2,480,507		6,201,266
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit *					0
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	2,107,837	3,680,657	4,656,379	0	10,444,871

* This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

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

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070428000
VERSION Proposed

I certify that the Budget of Kyrene School District, Maricopa County for fiscal year 2015 was officially proposed by the Governing Board on June 24, 2014, and that the complete Proposed Expenditure Budget may be reviewed by contacting Jeremy Calles at the District Office, telephone 480-541-1120 during normal business hours.

President of the Governing Board

1. Student Count			2. Tax Rates:			* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).
	FY 2014 Prior Yr. 2013 ADM	FY 2015 Budget Yr. 2014 ADM		Prior FY	Estimated Budget FY	
Resident	16,737.085	16,336.486	Primary Rate	2.2198	2.2380	
Attending	16,868.775	16,484.546	Secondary Rate*	2.0639	1.7521	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	97,509,538	GBL	97,509,538
Classroom Site	10,444,873	CSFBL	10,444,871
Unrestricted Capital Outlay	10,743,638	UCBL	10,743,638

	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	
100 Regular Education							
1000 Instruction	49,598,920	46,950,102	974,628	1,248,005	50,573,548	48,198,107	-4.7%
2000 Support Services							
2100 Students	4,052,980	2,603,543	34,406	28,443	4,087,386	2,631,986	-35.6%
2200 Instructional Staff	3,876,609	3,849,933	252,691	302,263	4,129,300	4,152,196	0.6%
2300, 2400, 2500 Administration	8,607,196	6,611,555	938,140	825,440	9,545,336	7,436,995	-22.1%
2600 Oper./Maint. of Plant	4,005,411	3,259,585	9,706,749	9,698,917	13,712,160	12,958,502	-5.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	161,654	126,134	55,660	55,660	217,314	181,794	-16.3%
610 School-Sponsored Cocurric. Activities	14,566	5,736	0	0	14,566	5,736	-60.6%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	6,290	0	0	0	6,290	0	-100.0%
Regular Education Subsection Subtotal	70,323,626	63,406,588	11,962,274	12,158,728	82,285,900	75,565,316	-8.2%
200 Special Education							
1000 Instruction	9,762,808	8,681,904	393,534	472,459	10,156,342	9,154,363	-9.9%
2000 Support Services							
2100 Students	3,623,724	4,030,172	684,690	709,677	4,308,414	4,739,849	10.0%
2200 Instructional Staff	500,846	542,405	27,709	24,659	528,555	567,064	7.3%
2300, 2400, 2500 Administration	0	0	9,750	33,730	9,750	33,730	245.9%
2600 Oper./Maint. of Plant	0	0	6,955	11,250	6,955	11,250	61.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	13,887,378	13,254,481	1,122,638	1,251,775	15,010,016	14,506,256	-3.4%
400 Pupil Transportation	3,901,954	3,875,922	2,158,549	2,193,058	6,060,503	6,068,980	0.1%
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	997,995	1,145,560	77,700	223,426	1,075,695	1,368,986	27.3%
TOTAL EXPENDITURES	89,110,953	81,682,551	15,321,161	15,826,987	104,432,114	97,509,538	-6.6%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	104,432,114	97,509,538	(6,922,576)	-6.6%
Instructional Improvement	725,000	725,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Student Success		310,000	310,000	
Classroom Site	8,480,002	10,444,873	1,964,871	23.2%
Federal Projects	6,575,000	7,175,000	600,000	9.1%
State Projects	444,706	444,706	0	0.0%
Unrestricted Capital Outlay	12,978,133	10,743,638	(2,234,495)	-17.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	250,000	800,000	550,000	220.0%
Debt Service	18,500,000	18,500,000	0	0.0%
School Plant Funds	1,120,000	1,020,000	(100,000)	-8.9%
Auxiliary Operations	1,500,000	1,500,150	150	0.0%
Bond Building	44,723,079	28,976,734	(15,746,345)	-35.2%
Food Service	6,186,110	6,186,110	0	0.0%
Other	31,977,316	33,704,508	1,727,192	5.4%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	1,230,967	1,197,147
Emotional Disability	1,396,655	1,358,283
Hearing Impairment	193,277	187,967
Other Health Impairments	671,842	653,384
Specific Learning Disability	3,448,677	3,353,929
Mild, Moderate or Severe Intellectual Disability	1,035,193	1,006,752
Multiple Disabilities	528,001	513,495
Multiple Disabilities with S.S.I.	165,310	160,768
Orthopedic Impairment	472,216	459,242
Developmental Delay	604,437	587,831
Preschool Severe Delay	875,664	851,606
Speech/Language Impairment	2,111,282	2,053,277
Traumatic Brain Injury	32,892	31,988
Visual Impairment	109,788	106,772
Subtotal	12,876,201	12,522,441
Gifted Education	1,430,186	1,430,186
Remedial Education	300,000	150,000
ELL Incremental Costs	403,629	403,629
ELL Compensatory Instruction	0	0
Vocational and Technological Education	0	0
Career Education	0	0
TOTAL	15,010,016	14,506,256

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	35	1 to 471.0
Teachers	1,050	1 to 15.7
Other	37	1 to 445.5
Subtotal	1,122	1 to 14.7
Classified --		
Managers, Supervisors, Directors	19	1 to 867.6
Teachers Aides	721	1 to 22.9
Other	41	1 to 402.1
Subtotal	781	1 to 21.1
TOTAL	1,903	1 to 8.7
Special Education --		
Teacher	173	1 to 7.2
Staff	140	1 to 8.9

FY 2015 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2015 Truth in Taxation Base Limit (from FY 2014 TNT work sheet, line 3 + line 11)	\$ 1,387,260	
2.	Deduction for discontinued programs	1,387,260	
3.	Adjusted FY 2015 TNT Base Limit	<u>0</u>	
FY 2015 Budgeted Expenditures			
4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$ 0	0.0000
5.	Dropout Prevention (from page 1, line 27)	0	0.0000
6.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 20 and Supplement page 2, line 32)	0	0.0000
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ 0	0.0000
Adjustments for FY 2014 Expenditures			
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2014 Total Actual Expenditures for programs above	\$ _____	
b.	Sum of FY 2014 original budget amounts for programs above (from FY 2014 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 2014 final budget for Small School Adjustment	\$ _____	
b.	FY 2014 original budget for Small School Adjustment (from FY 2014 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) (Line 10 minus line 3. If negative, enter zero.)	\$ 0	
12.	Amount to be Levied in FY 2015 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$ 800,000	
13.	Amount to be Levied in FY 2015 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ _____	0.0000
Calculations for Truth in Taxation Notice			
A.	Sum of lines 11, 12, and 13	\$ 800,000	
B.1.	Current Assessed Value	\$ 1,766,143,036	
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	\$ 4.5296 (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.