



FY 2016
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 2016 was

Proposed June 23, 2015

Adopted _____

Revised _____

Date

SIGNED

SIGNED

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

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) (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 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2015	Budget FY 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) (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 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2015	Budget FY 2016	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	1,745,154	338,917				1,551,587	2,084,071	34.3%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	13,036	2,534				7,818	15,570	99.2%
Program 100 Subtotal (lines 1-3)	1,758,190	341,451				1,559,405	2,099,641	34.6%
200 Special Education								
1000 Instruction	214,884	41,744				427,388	256,628	-40.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	214,884	41,744				427,388	256,628	-40.0%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	1,973,074	383,195				1,986,793	2,356,269	18.6%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	2,933,050	569,598				2,390,703	3,502,648	46.5%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	5,757	1,118				3,366	6,875	104.2%
Program 100 Subtotal (lines 14-16)	2,938,807	570,716				2,394,069	3,509,523	46.6%
200 Special Education								
1000 Instruction	423,678	82,278				1,041,247	505,956	-51.4%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	423,678	82,278				1,041,247	505,956	-51.4%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	3,362,485	652,994				3,435,316	4,015,479	16.9%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	4,023,431	670,480	25,679	200,801		3,725,561	4,920,391	32.1%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	13,160	2,558	196,404			60,911	212,122	248.2%
Program 100 Subtotal (lines 27-29)	4,036,591	673,038	222,083	200,801		3,786,472	5,132,513	35.5%
200 Special Education								
1000 Instruction	217,042	42,226				637,412	259,268	-59.3%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 31-33)	217,042	42,226	0	0		637,412	259,268	-59.3%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	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)	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		Rentals 6440	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 2015	Budget FY 2016	
Unrestricted Capital Outlay Override (1)	1.		981,600	5,615,400			237,000	7,807,238	6,834,000	-12.5%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		1,987,834	3,551,000				7,049,684	5,538,834	-21.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		315,950	1,100,000				1,684,397	1,415,950	-15.9%
2300, 2400, 2500, 2900 Administration	4.			1,647,256				1,188,059	1,647,256	38.7%
2600 Operation & Maintenance of Plant	5.			185,000				521,079	185,000	-64.5%
2700 Student Transportation	6.			229,400				270,000	229,400	-15.0%
3000 Operation of Noninstructional Services (5)	7.			50,000				66,000	50,000	-24.2%
4000 Facilities Acquisition and Construction	8.						237,000	608,350	237,000	-61.0%
5000 Debt Service	9.							0	0	0.0%
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%

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		
Total Fund Expenditures	1.	11,387,569	9,303,440	41,433,361	49,860,070	0	0	1.
Select Object Codes Detail (1)								
6150 Classified Salaries	2.	0	0	155,731	160,712	0	0	2.
6200 Employee Benefits	3.	0	0	45,060	41,670	0	0	3.
6450 Construction Services	4.	577,350	237,000	27,052,570	39,557,618	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	6.
6731 Furniture and Equipment	7.	1,115,461	1,001,256	0	0	0	0	7.
6734 Vehicles	8.	361,953	159,000	14,150,000	10,000,000	0	0	8.
6737 Technology Hardware & Software	9.	6,383,359	5,602,400	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	11.
Total (lines 2-11)	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	0	0	0	14.
Other	15.	7,860,773	6,762,656	14,350,791	10,202,382	0	0	15.
Total (lines 13-15, must equal line 12)	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

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.
INTERNAL SERVICE FUNDS 950-989					
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> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2016 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ <u>81,098,220</u>		
* (b) Plus Adjustment for Growth (1)	<u> </u>		
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)	<u> </u>		
(d) Adjusted RCL	\$ <u>81,098,220</u>	\$ <u>81,072,139</u>	\$ <u>26,081</u>
2. (a) FY 2016 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>7,393,025</u>		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>6,247,106</u>		
(c) Adjusted DAA	\$ <u>1,145,919</u>	<u>1,145,919</u>	<u>0</u>
3. FY 2016 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		<u>12,164,733</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>3,170,845</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 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 Sheet M, line 6.h) (A.R.S. §15-920)		<u>0</u>	
(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- 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) (A.R.S. §15-905.F) (page 1, line 31 cannot exceed this amount)		\$ <u><u>97,553,636</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>6,860,081</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.

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) (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 (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.

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070428000

VERSION Proposed

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

1. Student Count:	FY 2015	FY 2016	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).
	Prior Yr.	Budget Yr.		Prior	Estimated	
	2014 ADM	2015 ADM		FY	Budget FY	
Attending	16,485,834	16,528,900	Primary Rate	2.2522	2.1745	
			Secondary Rate*	1.7840	1.8377	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
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	
100 Regular Education							
1000 Instruction	45,682,782	47,625,696	1,189,649	884,798	46,872,431	48,510,494	3.5%
2000 Support Services							
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%
610 School-Sponsored Cocurric. Activities	14,614	14,334	0	0	14,614	14,334	-1.9%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	63,116,996	64,663,836	11,414,353	9,888,785	74,531,349	74,552,621	0.0%
200 Special Education							
1000 Instruction	9,127,795	9,029,162	484,528	688,158	9,612,323	9,717,320	1.1%
2000 Support Services							
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%
Special Education Subsection Subtotal	14,245,633	13,917,794	1,264,874	1,445,447	15,510,507	15,363,241	-0.9%
400 Pupil Transportation	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%
TOTAL EXPENDITURES	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/ (Decrease) from Prior FY	% Increase/ (Decrease) from 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, 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)	0	
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)	\$ 0	
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 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.