



FY 2017  
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 2017 was

Proposed	<u>June 14, 2016</u>
Adopted	<u>July 12, 2016</u>
Revised	<u>                    </u>
	Date

_____	_____
_____	_____
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SIGNED

SIGNED

The budget file(s) for FY 2017 sent to the Arizona Department of Education, via the internet, on  
July 13, 2016 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Mark Knight

Jeremy Calles

Superintendent Name (Typed Name)

Business Manager Name (Typed 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 2016	\$ <u>72,577,324</u>
2. Estimated Revenues by Source for Fiscal Year 2017 (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 2016	Est. Budget FY 2017
Primary Tax Rate:	<u>2.1409</u>	<u>2.2360</u>
Secondary Tax Rates:		
M&O Override	<u>0.6595</u>	<u>0.6571</u>
Special K-3 Program Override	<u>          </u>	<u>          </u>
Special Program Override	<u>          </u>	<u>          </u>
Capital Override	<u>0.3705</u>	<u>0.3551</u>
Class A Bonds	<u>0.3379</u>	<u>0.3247</u>
Class B Bonds	<u>0.4975</u>	<u>0.7783</u>
JTED	<u>          </u>	<u>          </u>
Total Secondary Tax Rate	<u>1.8654</u>	<u>2.1152</u>

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

1. General Budget Limit (from Budget, page 7, line 11)	\$ <u>106,714,303</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$ <u>10,604,622</u>
3. Subtotal (line A.1 + A.2)	\$ <u>117,318,925</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$ <u>6,421,750</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>123,740,675</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 31)	\$ <u>106,714,303</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$ <u>10,604,622</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$ <u>117,318,925</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 2016	Budget FY 2017	
		100 Regular Education									
1000 Instruction	1.	798.48	805.58	42,439,958	12,317,802	861,153	379,354	3,416	50,551,900	56,001,683	10.8%
2000 Support Services											
2100 Students	2.	41.62	42.13	2,217,916	642,284	82,364	15,317	131	3,029,534	2,958,012	-2.4%
2200 Instructional Staff	3.	53.94	56.09	3,030,558	870,661	257,861	31,602	700	3,964,423	4,191,382	5.7%
2300 General Administration	4.	11.00	7.00	557,134	295,406	152,830	2,900	40,150	1,213,200	1,048,420	-13.6%
2400 School Administration	5.	37.00	37.00	3,290,345	829,534				4,002,147	4,119,879	2.9%
2500 Central Services	6.	27.47	27.75	1,460,198	428,166	548,683	45,732	14,000	2,372,138	2,496,779	5.3%
2600 Operation & Maintenance of Plant	7.	84.89	85.78	2,822,227	916,882	5,835,994	3,386,739	7,055	12,801,670	12,968,897	1.3%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00					44,500		44,500	44,500	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	12,000	2,332				14,334	14,332	0.0%
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,054.40	1,061.33	55,830,336	16,303,067	7,738,885	3,906,144	65,452	77,993,846	83,843,884	7.5%
200 Special Education											
1000 Instruction	15.	201.10	214.00	7,339,343	2,567,145	340,143	34,781		9,506,035	10,281,412	8.2%
2000 Support Services											
2100 Students	16.	60.45	62.15	3,415,922	951,884	779,186	45,635	2,340	5,252,328	5,194,967	-1.1%
2200 Instructional Staff	17.	7.90	9.70	633,205	174,282	14,618	7,259	2,714	707,719	832,078	17.6%
2300 General Administration	18.	0.00				48,662			41,662	48,662	16.8%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00		580	107	11,950	249		1,137	12,886	1033.3%
2600 Operation & Maintenance of Plant	21.	0.00				1,626			1,626	1,626	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	269.45	285.85	11,389,050	3,693,418	1,196,185	87,924	5,054	15,510,507	16,371,631	5.6%
400 Pupil Transportation	25.	103.86		2,957,269	1,228,137	415,770	956,672	360	5,691,756	5,558,208	-2.3%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	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)	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	28.	0.00							0	0	0.0%
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%
550 K-3 Reading Program	30.	25.94		751,865	188,715				1,477,196	940,580	-36.3%
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 11)	31.	1,453.65	1,347.18	70,928,520	21,413,337	9,350,840	4,950,740	70,866	100,673,305	106,714,303	6.0%

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)

1. Total All Disability Classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technical Education
7. Career Education
8. Total (lines 1 through 7. Must equal total of line 24, page 1)

	Prior FY	Budget FY	
1.	13,867,185	14,646,973	1.
2.	1,178,689	1,227,913	2.
3.	0		3.
4.	464,633	496,745	4.
5.	0		5.
6.	0		6.
7.	0		7.
8.	15,510,507	16,371,631	8.

**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
1,059.00	1,089.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	\$	<u>45,000</u>
All Funds - Federal	6330		<u>2,600</u>

**FY 2017 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)

(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)]

\$ 44,500

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2016	Budget FY 2017	
<b>Classroom Site Fund 011 - Base Salary</b>									
100 Regular Education									
1000 Instruction	1.	1,958,361	380,512				2,084,602	2,338,873	12.2%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	18,100	3,521				15,570	21,621	38.9%
Program 100 Subtotal (lines 1-3)	4.	1,976,461	384,033				2,100,172	2,360,494	12.4%
200 Special Education									
1000 Instruction	5.	350,614	68,130				256,628	418,744	63.2%
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.	350,614	68,130				256,628	418,744	63.2%
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.	2,327,075	452,163				2,356,800	2,779,238	17.9%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	14.	2,999,275	582,757				3,503,714	3,582,032	2.2%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.	84,509	16,419				6,875	100,928	1368.0%
Program 100 Subtotal (lines 14-16)	17.	3,083,784	599,176				3,510,589	3,682,960	4.9%
200 Special Education									
1000 Instruction	18.	415,230	80,679				505,956	495,909	-2.0%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 Subtotal (lines 18-20)	21.	415,230	80,679				505,956	495,909	-2.0%
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.	3,499,014	679,855				4,016,545	4,178,869	4.0%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	27.	4,718,869	1,231,985		336		4,998,421	5,951,190	19.1%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.	14,110	2,743				143,992	16,853	-88.3%
Program 100 Subtotal (lines 27-29)	30.	4,732,979	1,234,728	0	336		5,142,413	5,968,043	16.1%
200 Special Education									
1000 Instruction	31.	274,435	53,335				259,268	327,770	26.4%
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.	274,435	53,335	0	0		259,268	327,770	26.4%
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.	5,007,414	1,288,063	0	336		5,401,681	6,295,813	16.6%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	10,833,503	2,420,081	0	336	0	11,775,026	13,253,920	12.6%

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 2016	Budget FY 2017	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	1,557,306	7,563,579			20,900	7,080,470	9,141,785	29.1%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.		1,801,931	4,688,527				6,266,706	6,490,458	3.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		1,013,212	1,415,000				1,781,158	2,428,212	36.3%
2300, 2400, 2500, 2900 Administration	4.			972,417				968,306	972,417	0.4%
2600 Operation & Maintenance of Plant	5.			490,135				431,257	490,135	13.7%
2700 Student Transportation	6.			100,000				112,858	100,000	-11.4%
3000 Operation of Noninstructional Services (5)	7.			102,500				128,134	102,500	-20.0%
4000 Facilities Acquisition and Construction	8.						20,900	79,422	20,900	-73.7%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,815,143	7,768,579	0	0	20,900	9,767,841	10,604,622	8.6%

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)] \$ 102,500

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 963,212
6642 Textbooks	906,931
6643 Instructional Aids	945,000
673X Furniture and Equipment	150,000
673X Vehicles	400,135
673X Tech Hardware & Software	7,218,444

(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		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>Total Fund Expenditures</b>	1.	9,767,841	10,604,622	58,070,133	21,841,500	0		800,000	800,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0	0	157,151	128,495	0				2.
6200 Employee Benefits	3.	0	0	44,092	36,225	0				3.
6450 Construction Services	4.	74,587	20,900	41,923,187	16,781,356	0			800,000	4.
6710 Land and Improvements	5.	0	0	0	0	0				5.
6720 Buildings and Improvements	6.	0	0	0		0				6.
673X Furniture and Equipment	7.	244,503	150,000	1,984,090	2,741,500	0				7.
673X Vehicles	8.	405,083	400,135	13,506,673	2,100,000	0				8.
673X Technology Hardware & Software	9.	5,924,340	7,218,444	354,870		0				9.
6831, 6832 Redemption of Principal	10.	0	0	0		0				10.
6841, 6842, 6850 Interest	11.	0	0	0		0				11.
Total (lines 2-11)	12.	6,648,513	7,789,479	57,970,063	21,787,576	0	0		800,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	74,587	20,900	41,943,057	16,781,356				800,000	13.
New Construction	14.	0	0	0	0	0			0	14.
Other	15.	6,573,926	7,768,579	16,027,006	5,006,220	0			0	15.
Total (lines 13-15, must equal line 12)	16.	6,648,513	7,789,479	57,970,063	21,787,576	0	0		800,000	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	20.47	20.47	1,470,817	1,033,450	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	1.30	1.30	306,796	306,800	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	1.40	1.40	112,191	112,200	5.
6.	200 ESEA Title VII - Indian Education	6000	3.66	3.66	131,082	160,000	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	50.18	50.18	2,874,997	2,754,000	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	25.00	25.00	1,705,300	1,705,300	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		17,933	0	17.
18.	Total Federal Project Funds (lines 1-17)		102.01	102.01	6,969,116	6,421,750	18.

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00		0		19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0	1,500	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	0.50	0.50	677,894	677,900	27.
28.	Total State Project Funds (lines 19-27)		0.50	0.50	677,894	679,400	28.
29.	Total Special Projects (lines 18 and 28)		102.51	102.51	7,647,010	7,101,150	29.

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

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

**OTHER FUNDS**

1.	050 County, City, and Town Grants	6000	22,748	22,748	1.
2.	071 Structured English Immersion (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	4,500,000	4,500,000	4.
5.	510 Food Service	6000	5,600,000	5,600,000	5.
6.	515 Civic Center	6000	1,100,000	1,100,000	6.
7.	520 Community School	6000	12,973,070	12,973,070	7.
8.	525 Auxiliary Operations	6000	1,727,000	1,727,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,000,000	1,000,000	9.
10.	530 Gifts and Donations	6000	445,000	445,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	5,000	5,000	11.
12.	540 Fingerprint	6000	11,500	11,500	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	350,000	350,000	14.
15.	555 Textbooks	6000	60,000	60,000	15.
16.	565 Litigation Recovery	6000	100,000	100,000	16.
17.	570 Indirect Costs	6000	750,000	750,000	17.
18.	575 Unemployment Insurance	6000	175,000	175,000	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	0	0	20.
21.	590 Grants and Gifts to Teachers	6000	5,000	5,000	21.
22.	595 Advertisement	6000	50,000	50,000	22.
23.	596 Joint Technical Education	6000	0	0	23.
24.	620 Adjacent Ways	6000	800,000	800,000	24.
25.	639 Impact Aid Revenue Bond Building	6000	0	0	25.
26.	650 Gifts and Donations-Capital	6000	129,688	129,688	26.
27.	660 Condemnation	6000	2,365	2,365	27.
28.	665 Energy and Water Savings	6000	0	0	28.
29.	686 Emergency Deficiencies Correction	6000	0	0	29.
30.	691 Building Renewal Grant	6000	0	0	30.
31.	700 Debt Service	6000	18,370,000	18,370,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	32.
33.	Other	6000	501,013	501,013	33.

**INTERNAL SERVICE FUNDS 950-989**

1.	9__ Self-Insurance	6000	14,100,000	14,100,000	1.
2.	955 Intergovernmental Agreements	6000	230,751	230,751	2.
3.	9__ OPEB	6000	0	0	3.
4.	950, 957 Internal Service Funds	6000	1,560,840	1,560,840	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 2017 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 2017 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 84,316,250		
* (b) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(c) Adjusted RCL	\$ 84,316,250	\$ 84,129,669	\$ 186,581
2. (a) FY 2017 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 7,385,766		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	6,314,830		
(c) Adjusted DAA	\$ 1,070,936	1,070,936	0
3. FY 2017 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		12,647,438	
* (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 less in 9-12 (A.R.S. §15-949) (If phase-down applies, see Work Sheets K and K2)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		8,152,860	
(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 2015 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2016 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (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- 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 [See Work Sheet J, footnote (1) for estimate]			
(e) Noncompliance Adjustment			
(f) ADM/Transportation Audit Adjustment			
(g) Other: <u>Additional Funding Prop.123</u>		713,400	
10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §§2 and 6)			
11. FY 2017 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 31 cannot exceed this amount)		\$ 106,714,303	
12. 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)			\$ 7,020,581

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



**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 2016 Unrestricted Capital Budget Limit (UCBL) (from FY 2016 latest revised Budget, page 8, line A.12)	\$	<u>9,767,841</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>                    </u>
3. Adjusted Amount Available for FY 2016 Capital Expenditures (line A.1 + A.2)	\$	<u>9,767,841</u>
4. Amount Budgeted in Fund 610 in FY 2016 (from FY 2016 latest revised Budget, page 4, line 10)	\$	<u>9,767,841</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>9,767,841</u>
6. FY 2016 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>6,188,528</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>3,579,313</u>
8. Interest Earned in Fund 610 in FY 2016	\$	<u>4,728</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	<u>                    </u>
10. Adjustment to UCBL for FY 2017 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	<u>                    </u>
(b) Increase to UCBL Due to Greater than Anticipated Growth (from FY2016 BUDG75)	\$	<u>                    </u>
(c) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$	<u>                    </u>
(d) ADM/Transportation Audit Adjustment	\$	<u>                    </u>
(e) Other:	\$	<u>                    </u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>7,020,581</u>
12. FY 2017 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u><u>10,604,622</u></u>

**CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT**

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2016 Classroom Site Fund Budget Limit (from FY 2016 latest revised Budget, page 8, line B.7)	2,356,800	4,016,545	5,401,681	11,775,026
2. FY 2016 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	844,156	2,370,864	1,639,056	4,854,076
3. Unexpended Budget Balance (line B.1 minus B.2)	1,512,644	1,645,681	3,762,625	6,920,950
4. Interest Earned in the Classroom Site Fund in FY 2016	4,885	9,771	9,771	24,427
5. FY 2017 Classroom Site Fund Allocation (provided by ADE, based on \$332) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	1,261,709	2,523,417	2,523,417	6,308,542
6. Adjustments to FY 2017 Classroom Site Fund Budget Limit (2)				0
7. FY 2017 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	<u>2,779,238</u>	<u>4,178,869</u>	<u>6,295,813</u>	<u>13,253,919</u>

- (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, and 40 cannot exceed the respective amounts on this line.

I certify that the Budget of Kyrene Elementary School District, Maricopa County for fiscal year 2017 was officially proposed by the Governing Board on June 14, 2016, 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. Average Daily Membership:</b>			<b>2. Tax Rates:</b>		
	<b>2015 ADM</b>	<b>Prior Yr. 2016 ADM</b>	<b>Budget Yr. 2017 ADM</b>		
Attending	16,406.120	16,385.140	14,287.500	<b>Prior FY</b>	<b>Estimated Budget FY</b>
				<b>Primary Rate</b>	2.1409      2.2360
				<b>Secondary Rate*</b>	1.8654      2.1152

\* 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>3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.</b>			
Maintenance & Operation	106,714,303	GBL	106,714,303
Classroom Site	13,253,920	CSFBL	13,253,919
Unrestricted Capital Outlay	10,604,622	UCBL	10,604,622

	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	49,202,184	54,757,760	1,349,716	1,243,923	50,551,900	56,001,683	10.8%
2000 Support Services							
2100 Students	2,997,312	2,860,200	32,222	97,812	3,029,534	2,958,012	-2.4%
2200 Instructional Staff	3,738,447	3,901,219	225,976	290,163	3,964,423	4,191,382	5.7%
2300, 2400, 2500 Administration	6,645,598	6,860,783	941,887	804,295	7,587,485	7,665,078	1.0%
2600 Oper./Maint. of Plant	3,576,231	3,739,109	9,225,439	9,229,788	12,801,670	12,968,897	1.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	44,500	44,500	44,500	44,500	0.0%
610 School-Sponsored Cocurric. Activities	14,334	14,332	0	0	14,334	14,332	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	<b>66,174,106</b>	<b>72,133,403</b>	<b>11,819,740</b>	<b>11,710,481</b>	<b>77,993,846</b>	<b>83,843,884</b>	<b>7.5%</b>
<b>200 Special Education</b>							
1000 Instruction	8,891,251	9,906,488	614,784	374,924	9,506,035	10,281,412	8.2%
2000 Support Services							
2100 Students	4,124,929	4,367,806	1,127,399	827,161	5,252,328	5,194,967	-1.1%
2200 Instructional Staff	682,983	807,487	24,736	24,591	707,719	832,078	17.6%
2300, 2400, 2500 Administration	88	687	42,711	60,861	42,799	61,548	43.8%
2600 Oper./Maint. of Plant	0	0	1,626	1,626	1,626	1,626	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	<b>13,699,251</b>	<b>15,082,468</b>	<b>1,811,256</b>	<b>1,289,163</b>	<b>15,510,507</b>	<b>16,371,631</b>	<b>5.6%</b>
<b>400 Pupil Transportation</b>	<b>4,024,561</b>	<b>4,185,406</b>	<b>1,667,195</b>	<b>1,372,802</b>	<b>5,691,756</b>	<b>5,558,208</b>	<b>-2.3%</b>
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	1,477,196	940,580	0	0	1,477,196	940,580	-36.3%
<b>TOTAL EXPENDITURES</b>	<b>85,375,114</b>	<b>92,341,857</b>	<b>15,298,191</b>	<b>14,372,446</b>	<b>100,673,305</b>	<b>106,714,303</b>	<b>6.0%</b>

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	100,673,305	106,714,303	6,040,998	6.0%
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	11,775,026	13,253,920	1,478,894	12.6%
Federal Projects	6,969,116	6,421,750	(547,366)	-7.9%
State Projects	677,894	679,400	1,506	0.2%
Unrestricted Capital Outlay	9,767,841	10,604,622	836,781	8.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	800,000	800,000	0	0.0%
Debt Service	18,370,000	18,370,000	0	0.0%
School Plant Fund	4,500,000	4,500,000	0	0.0%
Auxiliary Operations	1,727,000	1,727,000	0	0.0%
Bond Building	58,070,133	21,841,500	(36,228,633)	-62.4%
Food Service	5,600,000	5,600,000	0	0.0%
Other	33,571,975	33,571,975	0	0.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	13,867,185	14,646,973
Gifted Education	1,178,689	1,227,913
Remedial Education	0	0
ELL Incremental Costs	464,633	496,745
ELL Compensatory Instruction	0	0
Vocational and Technical Education	0	0
Career Education	0	0
TOTAL	15,510,507	16,371,631

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	35	1 to 408.2
Teachers	1,050	1 to 13.6
Other	37	1 to 386.1
Subtotal	1,122	1 to 12.7
Classified --		
Managers, Supervisors, Directors	19	1 to 752.0
Teachers Aides	721	1 to 19.8
Other	781	1 to 18.3
Subtotal	1,521	1 to 9.4
TOTAL	2,643	1 to 5.4
Special Education --		
Teacher	173	1 to 7.0
Staff	140	1 to 9.0

FY 2017 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2017 Truth in Taxation Base Limit (from FY 2016 TNT work sheet, line 3 + line 11)	\$	<u>1,387,260</u>
2.	Deduction for discontinued programs		<u>1,387,260</u>
3.	Adjusted FY 2017 TNT Base Limit	\$	<u><u>0</u></u>

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

**FY 2017 Budgeted Expenditures**

4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$	<u>0</u>	<u>0.0000</u>
5.	Dropout Prevention (from page 1, line 28)		<u>0</u>	<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)		<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u>0.0000</u>

**Adjustments for FY 2016 Expenditures**

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2016 Total Actual Expenditures for programs above	\$	<u>                    </u>	
b.	Sum of FY 2016 original budget amounts for programs above (from FY 2016 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)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2016 final budget for Small School Adjustment	\$	<u>                    </u>	
b.	FY 2016 original budget for Small School Adjustment (from FY 2016 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2017 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$	<u>800,000</u>	<u>0.0004</u>
13.	Amount to be Levied in FY 2017 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u>                    </u>	<u>0.0000</u>

**Calculations for Truth in Taxation Notice**

A.	Sum of lines 11, 12, and 13	\$	<u>800,000</u>
B.1.	Current Assessed Value	\$	<u>1,865,516,000</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>0.0000 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>800,000</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>4.2884 (2)</u>

- (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.