



FY 2018
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 2018 was

Proposed June 27, 2017

Adopted _____

Revised _____

Date

We further attest that the Budget for Fiscal Year 2018, including the detailed information on Budget page 2, meets the requirements of Laws 2017, Chapter 305, §33, pertaining to the intended 1.06 percent teacher salary increase.

SIGNED SIGNED

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on

June 8, 2017 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Dr. Jan Vesely

Chris Herrmann

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Chris Herrmann

Telephone: 480-541-6820

E-mail: cherrmann@kyrene.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017	\$	<u>75,231,767</u>
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)		
Local	1000 \$	<u>11,439,242</u>
Intermediate	2000 \$	<u>4,486,241</u>
State	3000 \$	<u>42,558,021</u>
Federal	4000 \$	<u>10,066,292</u>
TOTAL	\$	<u>68,549,796</u>

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

	Prior FY 2017	Est. Budget FY 2018
Primary Tax Rate:	<u>2.2419</u>	<u>2.0886</u>
Secondary Tax Rates:		
M&O Override	<u>0.6571</u>	<u>0.6207</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.3551</u>	<u>0.3385</u>
Class A Bonds	<u>0.2326</u>	<u>0.0152</u>
Class B Bonds	<u>0.8978</u>	<u>0.9350</u>
JTED	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>2.1426</u>	<u>1.9094</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>107,491,482</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>11,223,217</u>
3. Subtotal (line A.1 + A.2)	\$	<u>118,714,699</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$	<u>7,406,014</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>126,120,713</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>107,491,482</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>11,223,217</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>118,714,699</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 2017	Budget FY 2018		
		100 Regular Education										
1000 Instruction	1.	782.89	780.04	36,861,187	18,955,249	738,378	575,570	3,650	55,567,611	57,134,034	2.8%	1.
2000 Support Services												
2100 Students	2.	46.43	42.43	2,105,529	550,147	15,476	25,381	131	3,042,912	2,696,664	-11.4%	2.
2200 Instructional Staff	3.	56.60	39.11	2,300,016	558,759	10,000	183,352	10,013	4,070,001	3,062,140	-24.8%	3.
2300 General Administration	4.	9.00	9.00	881,027	206,037	1,150,930	500	23,650	1,253,420	2,262,144	80.5%	4.
2400 School Administration	5.	37.00	52.00	4,266,614	1,011,824	77,115			4,210,979	5,355,553	27.2%	5.
2500 Central Services	6.	30.75	28.75	1,606,085	418,962	387,116	52,264	9,700	2,815,362	2,474,127	-12.1%	6.
2600 Operation & Maintenance of Plant	7.	84.58	83.82	2,583,905	800,862	5,154,827	3,836,977	6,055	13,362,861	12,382,626	-7.3%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00					27,000		47,500	27,000	-43.2%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		12,000	2,334				16,333	14,334	-12.2%	10.
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,047.25	1,035.15	50,616,363	22,504,174	7,533,842	4,701,044	53,199	84,386,979	85,408,622	1.2%	14.
200 and 300 Special Education												
1000 Instruction	15.	225.71	239.18	8,080,391	2,960,168	355,513	35,881		10,274,912	11,431,953	11.3%	15.
2000 Support Services												
2100 Students	16.	60.75	56.58	2,939,569	675,648	731,150	37,635	1,000	5,203,879	4,385,002	-15.7%	16.
2200 Instructional Staff	17.	9.30	7.60	419,349	103,169	4,125	3,222	2,714	854,076	532,579	-37.6%	17.
2300 General Administration	18.	0.00				41,262			43,662	41,262	-5.5%	18.
2400 School Administration	19.	0.00							0	0	0.0%	19.
2500 Central Services	20.	0.00		500	99	800	249		25,786	1,648	-93.6%	20.
2600 Operation & Maintenance of Plant	21.	0.00				1,626			1,626	1,626	0.0%	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.	295.76	303.36	11,439,809	3,739,084	1,134,476	76,987	3,714	16,403,941	16,394,070	-0.1%	24.
400 Pupil Transportation	25.	104.85	103.56	2,906,977	929,762	165,020	667,122	360	5,563,108	4,669,241	-16.1%	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.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	14.58	14.58	795,697	223,852				1,122,408	1,019,549	-9.2%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,462.44	1,456.65	65,758,846	27,396,872	8,833,338	5,445,153	57,273	107,476,436	107,491,482	0.0%	30.

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 Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	14,684,319	15,126,098	1.
2. Gifted Education	1,222,877	1,222,242	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	496,745	45,730	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-JTED)	0	0	6.
7. Career Education	0	0	7.
8. Joint Technical Education (JTED)		0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	16,403,941	16,394,070	9.

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

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
1,119.00	1,117.55

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	44431
All Funds - Federal	6330	<u>1,729</u>

FY 2018 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) \$ 27,000

(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)]

Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Number of teachers eligible for increase (FY 2018 Head Count)	<u>875.00</u>
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>863.03</u>
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increase	<u>\$41,245,691</u>
4. Total FY 2017 eligible teachers' salaries	<u>\$43,377,838</u>
5. 1.06% salary increase (line 4 times 1.06%)	<u>\$459,805</u>
6. Employer share of retirement system expense for increase on line 5	<u>\$52,877</u>
7. Employer share of FICA expense for increase on line 5	<u>\$35,175</u>
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	<u>\$547,857</u>

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 2017	Budget FY 2018	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	2,436,321	460,264				2,339,971	2,896,585	23.8%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	4,705	915				21,621	5,620	-74.0%
Program 100 Subtotal (lines 1-3)	4.	2,441,026	461,179				2,361,592	2,902,205	22.9%
200 Special Education									
1000 Instruction	5.	175,809	22,315				418,744	198,124	-52.7%
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.	175,809	22,316				418,744	198,124	-52.7%
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.	2,616,835	483,495				2,780,336	3,100,330	11.5%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	2,993,813	582,297				3,486,056	3,576,110	2.6%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.	95,402	18,556				100,928	113,958	12.9%
Program 100 Subtotal (lines 14-16)	17.	3,089,215	600,853				3,586,984	3,690,068	2.9%
200 Special Education									
1000 Instruction	18.	496,409	96,552				495,909	592,961	19.6%
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.	496,409	96,552				495,909	592,961	19.6%
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.	3,585,624	697,405				4,082,893	4,283,029	4.9%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	3,430,800	805,669		500,000		5,865,872	4,736,469	-19.3%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.	1,599,578	935	500,000			82,853	2,100,513	2435.2%
Program 100 Subtotal (lines 27-29)	30.	5,030,378	806,604	500,000	500,000		5,948,725	6,836,982	14.9%
200 Special Education									
1000 Instruction	31.	178,374	22,799				327,769	201,173	-38.6%
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.	178,374	22,799	0	0		327,769	201,173	-38.6%
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.	5,208,752	829,403	500,000	500,000		6,276,494	7,038,155	12.1%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	11,411,211	2,010,303	500,000	500,000	0	13,139,723	14,421,514	9.8%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 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 2017	Budget FY 2018		
Unrestricted Capital Outlay Override (1)	1.	1,486,876	8,241,149			41,800	8,869,970	9,769,825	10.1%	
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	1,310,954	5,033,104				6,942,555	6,344,058	-8.6%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	826,961	1,604,424				1,890,415	2,431,385	28.6%	
2300, 2400, 2500, 2900 Administration	4.		1,666,490				1,145,422	1,666,490	45.5%	
2600 Operation & Maintenance of Plant	5.		532,668				513,135	532,668	3.8%	
2700 Student Transportation	6.		101,816				100,000	101,816	1.8%	
3000 Operation of Noninstructional Services (5)	7.		105,000				102,500	105,000	2.4%	
4000 Facilities Acquisition and Construction	8.					41,800	29,233	41,800	43.0%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,137,915	9,043,502	0	0	41,800	10,723,260	11,223,217	4.7%

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)] \$ 105,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 826,961
6642 Textbooks	367,570
6643 Instructional Aids	943,384
673X Furniture and Equipment	150,000
673X Vehicles	414,707
673X Tech Hardware & Software	8,478,795

(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. \$ 200,822

(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 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	10,723,260	11,223,217	65,804,935	43,149,411	0		800,000	809,178	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		256,537	392,036	0		0		2.
6200 Employee Benefits	3.	0		72,753	109,362	0		0		3.
6450 Construction Services	4.	29,233		20,045,312	34,710,013	0		800,000	809,178	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	190,786	150,000	45,394,598	5,338,000	0		0		7.
673X Vehicles	8.	399,718	414,707	20,735	600,000	0		0		8.
673X Technology Hardware & Software	9.	7,346,976	8,478,795	5,000	2,000,000	0		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.	7,966,713	9,043,502	65,794,935	43,149,411	0	0	800,000	809,178	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	29,233	41,800	20,045,312	34,710,013			800000	809,178	13.
New Construction	14.	0		0		0		0		14.
Other	15.	7,937,480	9,001,702	45,749,623	8,439,398	0		0		15.
Total (lines 13-15, must equal line 12)	16.	7,966,713	9,043,502	65,794,935	43,149,411	0	0	800000	809,178	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.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2018 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

INSTRUCTIONAL IMPROVEMENT FUND (020)

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
6000	22.02	22.02	1,624,708	1,350,000	
6000	0.80	0.80	322,017	322,017	
6000	0.00		0		
6000	0.00		0		
6000	2.30	2.30	122,779	12,800	
6000	3.53	3.53	158,807	166,310	
6000	0.00		0		
6000	48.93	48.93	3,163,325	3,038,307	
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	23.50	23.50	1,905,300	1,910,000	
6000	0.00		582,914	590,000	
6000	0.00		0		
6000	0.00		16,580	16,580	
6000	101.08	101.08	7,896,430	7,406,014	
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	0.00		0		
6000	0.50	0.50	674,835	641,930	
6000	0.50	0.50	674,835	641,930	
6000	101.58	101.58	8,571,265	8,047,944	

		Prior FY	Budget FY
6000	275,000	275,000	
6000	0		
6000	0		
6000	460,000	460,000	
6000	735,000	735,000	

OTHER FUNDS

		Prior FY	Budget FY
6000	1. 050 County, City, and Town Grants	23,829	240,000
6000	2. 071 Structured English Immersion (1)	0	238,856
6000	3. 072 Compensatory Instruction (1)	0	0
6000	4. 500 School Plant (2)	4,948,015	2,484,952
6000	5. 510 Food Service	5,600,000	5,600,000
6000	6. 515 Civic Center	1,100,000	1,100,000
6000	7. 520 Community School	13,115,758	13,200,000
6000	8. 525 Auxiliary Operations	1,727,000	1,750,000
6000	9. 526 Extracurricular Activities Fees Tax Credit	1,000,000	1,000,000
6000	10. 530 Gifts and Donations	420,000	430,000
6000	11. 535 Career & Tech. Ed. & Voc. Ed. Projects	0	
6000	12. 540 Fingerprint	8,500	8,500
6000	13. 545 School Opening	0	
6000	14. 550 Insurance Proceeds	350,000	330,000
6000	15. 555 Textbooks	71,000	70,000
6000	16. 565 Litigation Recovery	100,000	100,000
6000	17. 570 Indirect Costs	750,000	750,000
6000	18. 575 Unemployment Insurance	175,000	175,000
6000	19. 580 Teacherage	0	
6000	20. 585 Insurance Refund	0	
6000	21. 590 Grants and Gifts to Teachers	5,000	5,000
6000	22. 595 Advertisement	50,000	31,000
6000	23. 596 Joint Technical Education	0	
6000	24. 639 Impact Aid Revenue Bond Building	0	
6000	25. 650 Gifts and Donations-Capital	129,688	50,000
6000	26. 660 Condemnation	2,365	2,365
6000	27. 665 Energy and Water Savings	0	
6000	28. 686 Emergency Deficiencies Correction	0	
6000	29. 691 Building Renewal Grant	0	
6000	30. 700 Debt Service	18,370,000	19,182,705
6000	31. 720 Impact Aid Revenue Bond Debt Service	0	
6000	32. Other Student Activities	500,000	500,000
INTERNAL SERVICE FUNDS 950-989			
6000	1. 952, 970 Self-Insurance	17,973,000	17,973,000
6000	2. 955 Intergovernmental Agreements	234,022	240,000
6000	3. 9__ OPEB	0	
6000	4. 950 Internal Service Funds	2,700,000	2,750,000

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

**CALCULATION OF FY 2018 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. FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ <u>82,247,435</u>	\$ <u>82,069,435</u>	\$ <u>178,000</u>
*2. (a) FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>7,251,136</u>		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>6,199,722</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>1,051,414</u>	<u>1,051,414</u>	<u>0</u>
*3. FY 2018 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(a) Maintenance and Operation		<u>12,531,171</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) (Up to \$50,000 if no election is chosen for phase down, see Work Sheet K)			
*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 14) (A.R.S. §15-910.L)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		<u>11,130,812</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 2016 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2017 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (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 [See Work Sheet J, footnote (1) for estimate]			
(e) Noncompliance Adjustment			
(f) ADM/Transportation Audit Adjustment			
(g) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>708,650</u>	
11. FY 2018 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>107,491,482</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u>7,012,000</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.

**CALCULATION OF FY 2018 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
 (A.R.S. §15-947.D and A.R.S. §15-978)**

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2017 Unrestricted Capital Budget Limit (UCBL) (from FY 2017 latest revised Budget, page 8, line A.12)	\$ 10,723,260
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 2017 Capital Expenditures (line A.1 + A.2)	\$ 10,723,260
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	\$ 10,723,260
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 10,723,260
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 6,524,243
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.	\$ 4,199,017
8. Interest Earned in Fund 610 in FY 2017	\$ 12,200
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 2018 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$
(b) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$
(c) ADM/Transportation Audit Adjustment	\$
(d) Other:	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 7,012,000
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 11,223,217

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)	2,780,336	4,082,893	6,276,494	13,139,723
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	1,098,129	2,636,112	2,074,587	5,808,828
3. Unexpended Budget Balance (line B.1 minus B.2)	1,682,207	1,446,781	4,201,907	7,330,895
4. Interest Earned in the Classroom Site Fund in FY 2017	6,753	13,507	13,507	33,767
5. FY 2018 Classroom Site Fund Allocation (provided by ADE, based on \$386) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	1,411,370	2,822,741	2,822,741	7,056,852
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)				0
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	3,100,330	4,283,029	7,038,155	14,421,514

- (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.

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2017	Budget FY 2018	
Expenditures											
Structured English Immersion Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00	158,982	67,074	4,800	8,000			0	238,856	--
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	158,982	67,074	4,800	8,000		0	238,856	--
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0.0%

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 2018 was officially proposed by the Governing Board on June 27, 2017, and that the complete Proposed Expenditure Budget may be reviewed by contacting Chris Herrmann at the District Office, telephone 480-541-1115 during normal business hours.

President of the Governing Board

1. Average Daily Membership:				2. Tax Rates:			
	2016 ADM	Prior Yr. 2017 ADM	Budget Yr. 2018 ADM				
Attending	16,383,191.000	16,086.468	15,766.468				
					Prior FY	Estimated Budget FY	
				Primary Rate	2.2419	2.0886	
				Secondary Rate*	2.1426	1.9094	

* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay Fund budgets cannot exceed their respective budget limits (BL).				Technical
Maintenance & Operation	107,491,482	General BL	107,491,482	
Classroom Site	14,421,514	Classroom Site Fund BL	14,421,514	
Unrestricted Capital Outlay	11,223,217	Unrestricted Capital BL	11,223,217	

	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	53,680,780	55,816,436	1,886,831	1,317,598	55,567,611	57,134,034	2.8%
2000 Support Services							
2100 Students	2,900,200	2,655,676	142,712	40,988	3,042,912	2,696,664	-11.4%
2200 Instructional Staff	3,879,554	2,858,775	190,447	203,365	4,070,001	3,062,140	-24.8%
2300, 2400, 2500 Administration	7,286,550	8,390,549	993,211	1,701,275	8,279,761	10,091,824	21.9%
2600 Oper./Maint. of Plant	3,710,110	3,384,767	9,652,751	8,997,859	13,362,861	12,382,626	-7.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	47,500	27,000	47,500	27,000	-43.2%
610 School-Sponsored Cocurric. Activities	14,333	14,334	2,000	0	16,333	14,334	-12.2%
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	71,471,527	73,120,537	12,915,452	12,288,085	84,386,979	85,408,622	1.2%
200 and 300 Special Education							
1000 Instruction	9,899,988	11,040,559	374,924	391,394	10,274,912	11,431,953	11.3%
2000 Support Services							
2100 Students	4,367,806	3,615,217	836,073	769,785	5,203,879	4,385,002	-15.7%
2200 Instructional Staff	811,485	522,518	42,591	10,061	854,076	532,579	-37.6%
2300, 2400, 2500 Administration	687	599	68,761	42,311	69,448	42,910	-38.2%
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%
Special Education Subsection Subtotal	15,079,966	15,178,893	1,323,975	1,215,177	16,403,941	16,394,070	-0.1%
400 Pupil Transportation	4,185,406	3,836,739	1,377,702	832,502	5,563,108	4,669,241	-16.1%
510 Desegregation	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	1,122,408	1,019,549	0	0	1,122,408	1,019,549	-9.2%
TOTAL EXPENDITURES	91,859,307	93,155,718	15,617,129	14,335,764	107,476,436	107,491,482	0.0%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	107,476,436	107,491,482	15,046	0.0%
Instructional Improvement	735,000	735,000	0	0.0%
Structured English Immersion	0	238,856	238,856	--
Compensatory Instruction	0	0	0	0.0%
Classroom Site	13,139,723	14,421,514	1,281,791	9.8%
Federal Projects	7,896,430	7,406,014	(490,416)	-6.2%
State Projects	674,835	641,930	(32,905)	-4.9%
Unrestricted Capital Outlay	10,723,260	11,223,217	499,957	4.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	800,000	809,178	9,178	1.1%
Debt Service	18,370,000	19,182,705	812,705	4.4%
School Plant Fund	4,948,015	2,484,952	(2,463,063)	-49.8%
Auxiliary Operations	1,727,000	1,750,000	23,000	1.3%
Bond Building	65,804,935	43,149,411	(22,655,524)	-34.4%
Food Service	5,600,000	5,600,000	0	0.0%
Other	38,708,162	38,954,865	246,703	0.6%

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	14,684,319	15,126,098
Gifted Education	1,222,877	1,222,242
Remedial Education	0	0
ELL Incremental Costs	496,745	45,730
ELL Compensatory Instruction	0	0
Vocational and Technical Education	0	0
Career Education	0	0
Joint Technical Education		0
TOTAL	16,403,941	16,394,070

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	82	1 to 192.3
Teachers	1,036	1 to 15.2
Other		1 to
Subtotal	1,118	1 to 14.1
Classified --		
Managers, Supervisors, Directors	24	1 to 656.9
Teachers Aides	230	1 to 68.5
Other	548	1 to 28.8
Subtotal	802	1 to 19.7
TOTAL	1,920	1 to 8.2
Special Education --		
Teacher	1,021	1 to 7.0
Staff	167	1 to 9.0

FY 2018 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2018 Truth in Taxation Base Limit (from FY 2017 TNT work sheet, line 3 + line 11)	\$ <u>0</u>
2.	Deduction for discontinued programs	<u> </u>
3.	Adjusted FY 2018 TNT Base Limit	\$ <u><u>0</u></u>

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

FY 2018 Budgeted Expenditures

4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$ <u>0</u>	<u> </u>
5.	Dropout Prevention (from page 1, line 27)	<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u> </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	<u> </u>

Adjustments for FY 2017 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2017 Total Actual Expenditures for programs above	\$ <u> </u>	
b.	Sum of FY 2017 original budget amounts for programs above (from FY 2017 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 2017 final budget for Small School Adjustment	\$ <u> </u>	
b.	FY 2017 original budget for Small School Adjustment (from FY 2017 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 2018 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>0</u>	<u> </u>
13.	Amount to be Levied in FY 2018 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ <u>0</u>
B.1.	Current Assessed Value	\$ <u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u> </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>0</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u> </u> (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.