



FY 2014
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 2014 was

Proposed June 25, 2013

Adopted _____

Revised _____

Date

SIGNED

SIGNED

The budget file(s) for FY 2014 sent to the Arizona Department of Education, via the internet, on _____ contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

District Contact Employee: Jeremy Calles, Chief Financial Officer

Telephone: 480-541-1115

E-mail: jcalles@kyrene.org

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

1. Total Budgeted Revenues for Fiscal Year 2013		\$	<u>69,456,793</u>
2. Estimated Revenues by Source for Fiscal Year 2014 (excluding property taxes)			
Local	1000	\$	<u>9,106,945</u>
Intermediate	2000	\$	<u>4,480,555</u>
State	3000	\$	<u>48,780,933</u>
Federal	4000	\$	<u>9,538,015</u>
TOTAL		\$	<u>71,906,448</u>

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

	Current FY 2013	Est. Budget FY 2014
Primary Tax Rate:	<u>2.1343</u>	<u>2.2813</u>
Secondary Tax Rates:		
M&O Override	<u>0.6874</u>	<u>0.7194</u>
Special K-3 Program Override		
Special Program Override		
Capital Override	<u>0.3696</u>	<u>0.4033</u>
Class A Bonds		
Class B Bonds	<u>0.7347</u>	<u>0.8895</u>
JTED		
Total Secondary Tax Rate	<u>1.7917</u>	<u>2.0122</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>104,437,792</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>12,024,084</u>
3. Line not used	\$	<u>0</u>
4. Subtotal (line A.1 + A.2 + A.3)	\$	<u>116,461,876</u>
5. Federal Projects (from Budget, page 6, line 18)	\$	<u>6,428,500</u>
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	<u>0</u>
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A.6)	\$	<u>122,890,376</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	\$	<u>104,437,792</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>12,024,084</u>
3. Line not used	\$	<u>0</u>
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3) (This line cannot exceed line A.4.)	\$	<u>116,461,876</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
		Current FY	Budget FY						Current FY 2013	Budget FY 2014	
100 Regular Education											
1000 Classroom Instruction	1.	777.39	809.19	38,882,704	11,698,948	561,475	620,108	3,202	49,387,354	51,766,437	4.8%
2000 Support Services											
2100 Students	2.	45.67	48.50	2,690,460	922,650	10,245	7,609	2,625	2,633,734	3,633,589	38.0%
2200 Instructional Staff	3.	49.49	45.87	2,806,109	846,928	292,507	39,061	150	3,165,477	3,984,755	25.9%
2300 General Administration	4.	4.75	4.75	461,290	116,136	443,885	1,600	16,625	828,024	1,039,536	25.5%
2400 School Administration	5.	39.99	39.50	4,006,143	1,071,810	120			4,472,617	5,078,073	13.5%
2500 Central Services	6.	26.98	27.00	2,100,929	669,480	277,140	47,892	19,022	2,297,515	3,114,463	35.6%
2600 Operation & Maintenance of Plant	7.	63.80	90.43	2,834,593	949,392	6,268,797	3,915,613	2,704	13,190,295	13,971,099	5.9%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	7.75	105,000	12,387		50,900		163,183	168,287	3.1%
610 School-Sponsored Cocurricular Activities	10.	0.00		4,800	932				14,280	5,732	-59.9%
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%
630, 700, 800, 900 Other Programs	12.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-12)	13.	1,008.07	1,072.99	53,892,028	16,288,663	7,854,169	4,682,783	44,328	76,152,479	82,761,971	8.7%
200 Special Education											
1000 Classroom Instruction	14.	191.75	200.57	7,261,082	2,442,774	314,010	30,825		9,642,742	10,048,691	4.2%
2000 Support Services											
2100 Students	15.	49.33	52.94	2,645,003	736,368	713,989	1,300	2,840	3,745,360	4,099,500	9.5%
2200 Instructional Staff	16.	2.80	5.48	392,417	93,083	18,450	4,434	4,870	403,332	513,254	27.3%
2300 General Administration	17.	0.00				2,032			2,032	2,032	0.0%
2400 School Administration	18.	0.00							0	0	0.0%
2500 Central Services	19.	0.00				1,000			1,468	1,000	-31.9%
2600 Operation & Maintenance of Plant	20.	0.00				198			5,399	198	-96.3%
2900 Other	21.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%
Subtotal (lines 14-22)	23.	243.88	258.99	10,298,502	3,272,225	1,049,679	36,559	7,710	13,800,333	14,664,675	6.3%
400 Pupil Transportation	24.	95.63		2,575,373	1,047,328	1,061,339	1,047,000	250	5,908,527	5,731,290	-3.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 10)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00		691,520	188,114	77,700	322,522		657,700	1,279,856	94.6%
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	1,347.58	1,331.98	67,457,423	20,796,330	10,042,887	6,088,864	52,288	96,519,039	104,437,792	8.2%

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

(A.R.S. §§15-761 and 15-903)

	Current FY	Budget FY	
1. Autism	1,133,637	1,198,063	1.
2. Emotional Disability	1,286,224	1,359,321	2.
3. Hearing Impairment	177,995	188,111	3.
4. Other Health Impairments	618,721	653,883	4.
5. Specific Learning Disability	3,175,997	3,356,492	5.
6. Mild, Moderate or Severe Intellectual Disability	953,342	1,007,521	6.
7. Multiple Disabilities	486,253	513,887	7.
8. Multiple Disabilities with Severe Sensory Impairment	152,239	160,891	8.
9. Orthopedic Impairment	434,879	459,594	9.
10. Developmental Delay	556,645	588,280	10.
11. Preschool Severe Delay	806,427	852,257	11.
12. Speech/Language Impairment	1,944,347	2,054,845	12.
13. Traumatic Brain Injury	30,291	32,012	13.
14. Visual Impairment	101,107	106,853	14.
15. Subtotal (lines 1 through 14)	11,858,104	12,532,010	15.
16. Gifted Education	1,242,191	1,420,783	16.
17. Remedial Education	300,000	300,000	17.
18. ELL Incremental Costs	400,038	411,882	18.
19. ELL Compensatory Instruction	0		19.
20. Vocational and Technological Education	0		20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 23, page 1)	13,800,333	14,664,675	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to	<u>10</u>
Staff-Pupil 1 to	<u>4</u>

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Current FY	Budget FY
1,071.50	1,126.00

Special Education Budgeted in SCA Fund

Amount budgeted in SCA Fund for Special Education

(Only include programs listed in A.R.S. §15-761 (shown on lines 1-14 in the table to the left.)

NOTE: Do not include SCA Fund amounts in the Current FY or Budget FY columns in the table to the left.

Current FY	Budget FY
156,500	0

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$	39,615
All Funds - Federal	6330		<u>1,535</u>

FY 2014 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Average Daily Membership

A. FY 2013 Average Daily Membership:	Resident	<u>16,733.233</u>	Attending	<u>16,864.503</u>
B. FY 2012 Average Daily Membership:	Resident	<u>16,792.525</u>	Attending	<u>16,902.560</u>

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)]

\$ 120,000

Estimated Transportation Revenues for FY 2014

Estimated transportation revenues (object code 1400) to be received

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Current FY 2013	Budget FY 2014	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Classroom Instruction	1.	1,055,619	205,496				721,675	1,261,115	74.7%
2100 Support Services - Students	2.	38,604	7,486				40,406	46,090	14.1%
2200 Support Services - Instructional Staff	3.	26,461	5,131				45,846	31,592	-31.1%
Program 100 Subtotal (lines 1-3)	4.	1,120,684	218,113				807,927	1,338,797	65.7%
200 Special Education									
1000 Classroom Instruction	5.	166,720	32,328				177,869	199,048	11.9%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						523	0	-100.0%
Program 200 Subtotal (lines 5-7)	8.	166,720	32,328				178,392	199,048	11.6%
Other Programs (Specify)									
1000 Classroom Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	1,287,404	250,441				986,319	1,537,845	55.9%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Classroom Instruction	14.	2,162,631	420,947				1,784,850	2,583,578	44.8%
2100 Support Services - Students	15.	57,280	11,106				78,534	68,386	-12.9%
2200 Support Services - Instructional Staff	16.	151,446	29,365				103,522	180,811	74.7%
Program 100 Subtotal (lines 14-16)	17.	2,371,357	461,418				1,966,906	2,832,775	44.0%
200 Special Education									
1000 Classroom Instruction	18.	414,169	80,307				375,758	494,476	31.6%
2100 Support Services - Students	19.	57,671	11,183				99,952	68,854	-31.1%
2200 Support Services - Instructional Staff	20.	8,268	1,603				24,292	9,871	-59.4%
Program 200 Subtotal (lines 18-20)	21.	480,108	93,093				500,002	573,201	14.6%
Other Programs (Specify)									
1000 Classroom 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.	2,851,465	554,511				2,466,908	3,405,976	38.1%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Classroom Instruction	27.	2,375,431	504,691		265,959		2,207,056	3,146,081	42.5%
2100 Support Services - Students	28.	23,909	4,643				18,769	28,552	52.1%
2200 Support Services - Instructional Staff	29.	16,379	3,191	203,191			96,474	222,761	130.9%
Program 100 Subtotal (lines 27-29)	30.	2,415,719	512,525	203,191	265,959		2,322,299	3,397,394	46.3%
200 Special Education									
1000 Classroom Instruction	31.	103,364	20,038				97,222	123,402	26.9%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						537	0	-100.0%
Program 200 Subtotal (lines 31-33)	34.	103,364	20,038	0	0		97,759	123,402	26.2%
530 Dropout Prevention Programs									
1000 Classroom Instruction	35.						0	0	0.0%
Other Programs (Specify)									
1000 Classroom 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.	2,519,083	532,563	203,191	265,959		2,420,058	3,520,796	45.5%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	6,657,952	1,337,515	203,191	265,959	0	5,873,285	8,464,617	44.1%

(1) For FY 2014, the district has budgeted \$ _____ 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

FUNDS 610 AND 625

UNRESTRICTED CAPITAL OUTLAY (UCO) AND SOFT CAPITAL ALLOCATION (SCA) FUNDS

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 (UCO-type excluding 6900)	All Other Object Codes (M&O-type excluding 6900)	Totals		% Increase/ Decrease
								Current FY 2013	Budget FY 2014	
Unrestricted Capital Outlay Override (1)		534,564	6,299,436					7,517,498	6,834,000	-9.1%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		2,408,023	5,282,435					3,859,789	7,690,458	99.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff		285,265	938,770					2,405,432	1,224,035	-49.1%
2300, 2400, 2500, 2900 Administration			1,672,676					1,749,912	1,672,676	-4.4%
2600 Operation & Maintenance of Plant			741,440					1,084,099	741,440	-31.6%
2700 Student Transportation			149,475					127,520	149,475	17.2%
3000 Operation of Noninstructional Services (5)			46,000					5,000	46,000	820.0%
4000 Facilities Acquisition and Construction						500,000		3,352,846	500,000	-85.1%
5000 Debt Service								0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	2,693,288	8,830,796	0	0	500,000		12,584,598	12,024,084	-4.5%
Soft Capital Allocation Fund 625										
1000 Instruction								4,431,840	0	-100.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff								330,954	0	-100.0%
2300, 2400, 2500, 2900 Administration								480,000	0	-100.0%
2600 Operation & Maintenance of Plant								20,000	0	-100.0%
2700 Student Transportation								0	0	0.0%
3000 Operation of Noninstructional Services (5)								21,000	0	-100.0%
4000 Facilities Acquisition and Construction								25,000	0	-100.0%
5000 Debt Service								0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	0	0	0	0	0	0	0	5,308,794	0	-100.0%

(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.

(2) Detail by object code:

	Unrestricted Capital Outlay	Soft Capital Allocation
6641 Library Books	\$ 190,555	0
6642 Textbooks	1,830,520	0
6643 Instructional Aids	672,213	0
6731 Furniture and Equipment	2,175,635	0
6734 Vehicles	159,000	0
6737 Tech Hardware & Software	6,496,161	0

(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 \$ - .

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) and Soft Capital Allocation (SCA) Funds for Food Service

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

Unrestricted Capital Outlay	Soft Capital Allocation
\$ 46,000	0

(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.

\$ -

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		BUILDING RENEWAL		NEW SCHOOL FACILITIES		
	Fund 610		Fund 630		Fund 690		Fund 695		
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
Total Fund Expenditures	1.	12,584,598	12,024,084	6,297,364		262,200		0	1.
Select Object Codes Detail (1)									
6150 Classified Salaries	2.								2.
6200 Employee Benefits	3.								3.
6450 Construction Services	4.		500,000		4,161,104				4.
6710 Land and Improvements	5.								5.
6720 Buildings and Improvements	6.								6.
6731 Furniture and Equipment	7.		2,175,635						7.
6734 Vehicles	8.		159,000		23,216				8.
6737 Technology Hardware & Software	9.		6,496,161		635,175				9.
6830 Redemption of Principal	10.								10.
6842, 6850 Interest	11.								11.
Total amounts reported on lines 2-11 above for:									
Renovation	12.				4,161,104				12.
New Construction	13.								13.
Other	14.		9,330,796		658,391				14.
Total (lines 12-14)	15.		9,330,796		4,819,495		0	0	15.

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

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS		
		Current FY	Budget FY	Current FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	27.82	19.93	1,925,000	1,732,500
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	1.50	1.50	360,000	324,000
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		0	
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	3.10	3.13	130,000	117,000
6.	200 ESEA Title VII - Indian Education	6000	1.90	2.15	125,000	125,000
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	
8.	220 IDEA Part B	6000	79.51	63.43	3,200,000	2,880,000
9.	230 Johnson-O'Malley	6000	0.00		0	
10.	240 Workforce Investment Act	6000	0.00		0	
11.	250 AEA - Adult Education	6000	0.00		0	
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0	
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	
14.	290 Medicaid Reimbursement	6000	6.11	6.21	600,000	800,000
15.	374 E-Rate	6000	0.00		350,000	350,000
16.	378 Impact Aid	6000	0.00		0	
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	2.16		285,000	100,000
18.	Total Federal Project Funds (lines 1-17)		122.10	96.35	6,975,000	6,428,500

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		0	
20.	410 Early Childhood Block Grant	6000	0.00		0	
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	
22.	425 Adult Basic Education	6000	0.00		0	
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	
24.	435 Academic Contests	6000	0.00		1,463	1,465
25.	450 Gifted Education	6000	0.00		0	
26.	455 Family Literacy Program	6000	0.00		0	
27.	460 Environmental Special Plate	6000	0.00		0	
28.	465-499 Other State Projects	6000	0.00		351,000	351,000
29.	Total State Project Funds (lines 19-28)		0.00	0.00	352,463	352,465
30.	Total Special Projects (lines 18 and 29)		122.10	96.35	7,327,463	6,780,965

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Current FY	Budget FY	
1.	Teacher Compensation Increases	6000	275,000	275,000
2.	Class Size Reduction	6000	0	
3.	Dropout Prevention Programs (M&O purposes)	6000	0	
4.	Instructional Improvement Programs (M&O purposes)	6000	795,000	450,000
5.	Total Instructional Improvement Fund (lines 1-4)		1,070,000	725,000

OTHER FUNDS (DO NOT Add to Aggregate)

		Current FY	Budget FY	
1.	050 County, City, and Town Grants	6000	18,000	18,000
2.	071 Structured English Immersion (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (Lease over 1 year) (2)	6000	650,000	650,000
5.	505 School Plant (Lease 1 year or less)	6000	0	
6.	506 School Plant (Sale)	6000	320,000	330,000
7.	510 Food Service	6000	6,700,000	6,200,000
8.	515 Civic Center	6000	1,000,000	1,000,000
9.	520 Community School	6000	11,000,000	11,000,000
10.	525 Auxiliary Operations	6000	1,500,000	1,500,000
11.	526 Extracurricular Activities Fees Tax Credit	6000	1,500,000	1,500,000
12.	530 Gifts and Donations	6000	500,000	500,000
13.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	
14.	540 Fingerprint	6000	10,000	10,000
15.	545 School Opening	6000	0	
16.	550 Insurance Proceeds	6000	350,000	350,000
17.	555 Textbooks	6000	60,000	60,000
18.	565 Litigation Recovery	6000	100,000	10,000
19.	570 Indirect Costs	6000	1,000,000	1,000,000
20.	575 Unemployment Insurance	6000	210,000	210,000
21.	580 Teacherage	6000	0	
22.	585 Insurance Refund	6000	0	
23.	590 Grants and Gifts to Teachers	6000	7,000	7,000
24.	595 Advertisement	6000	50,000	50,000
25.	596 Joint Technical Education	6000	0	
26.	620 Adjacent Ways	6000	250,609	248,947
27.	639 Impact Aid Revenue Bond Building	6000	0	
28.	640 School Plant - Special Construction	6000	0	
29.	650 Gifts and Donations-Capital	6000	130,000	130,000
30.	660 Condemnation	6000	2,365	2,365
31.	665 Energy and Water Savings	6000	0	
32.	686 Emergency Deficiencies Correction	6000	0	
33.	691 Building Renewal Grant	6000	0	
34.	700 Debt Service	6000	17,296,300	18,500,000
35.	720 Impact Aid Revenue Bond Debt Service	6000	0	
36.	750 Permanent	6000	0	
37.	Other _____	6000	5,000	5,000

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	13,600,000	13,600,000
2.	955 Intergovernmental Agreements	6000	353,682	247,900
3.	9__ OPEB	6000	0	
4.	9__ _____	6000	1,380,000	1,200,000

(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 2014 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 2014 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 81,260,824		
* (b) Plus Adjustment for Growth (1)			
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(d) Adjusted RCL	\$ 81,260,824	\$ 81,260,824	\$ 0
2. (a) FY 2014 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 7,545,870		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	4,592,623		
(c) Adjusted DAA	\$ 2,953,247	2,953,247	0
3. FY 2014 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		12,189,124	
* (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 12) (A.R.S. §15-943.01)		3,199,169	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
* (e) Assistance for Education (A.R.S. §15-973.01) (1)			
(f) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2012 (A.R.S. §15-910.M)			
* (g) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (h) FY 2013 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		252,102	
* (i) FY 2013 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (j) FY 2013 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		0	
(k) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) (Do not use this line as a subtotal) (2)		4,583,326	
10. FY 2014 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 104,437,792	
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)			\$ 6,834,000

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

- (1) For budget adoption, this line should be left blank.
- (2) This line can be used to adjust the FY 2014 GBL for any of the following: (1) reductions for (a) exceeding the prior year(s) GBL, (b) exceeding the prior year(s) M&O section of the Budget, or (2) reductions or increases due to (a) transfers to/from the EWS Fund, (b) SCA Transfer or (c) other adjustments as notified by ADE.

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

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2013 Unrestricted Capital Budget Limit (UCBL) (from FY 2013 latest revised Budget, page 8, line A.12)	\$	12,584,598
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 2013 Capital Expenditures (line A.1 + A.2)	\$	12,584,598
4. Amount Budgeted in Fund 610 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 10)	\$	12,584,598
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	12,584,598
6. FY 2013 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	7,394,514
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.	\$	5,190,084
8. Interest Earned in Fund 610 in FY 2013	\$	
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 2014 (A.R.S. §15-905.M) (1)	\$	0
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$	6,834,000
12. FY 2014 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$	12,024,084

CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT

B. 1. FY 2013 Soft Capital Allocation Limit (SCAL) (from FY 2013 latest revised Budget, page 8, line B.12)	\$	5,308,794
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	
3. Adjusted FY 2013 SCAL (line B.1 + B.2)	\$	5,308,794
4. Amount Budgeted in Fund 625 in FY 2013 (from FY 2013 latest revised Budget, page 4, line 19)	\$	5,308,794
5. Lesser of line B.3 or the sum of line B.4 and any positive adjustment on line B.2	\$	5,308,794
6. FY 2013 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	755,468
7. Unexpended Budget Balance in Fund 625 (line B.5 minus B.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	4,553,326
8. Interest Earned in Fund 625 in FY 2013	\$	30,000
9. Line not used	\$	0
10. Line not used	\$	0
11. Adjustment to SCAL for FY 2014 (A.R.S. §15-905.M) (3)	\$	(4,583,326)
12. FY 2014 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$	0

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

C. 1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line C.7)	\$	5,873,285
2. FY 2013 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	3,429,242
3. Unexpended Budget Balance in Classroom Site Fund (line C.1 minus C.2)	\$	2,444,043
4. Interest Earned in the Classroom Site Fund in FY 2013	\$	4,500
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) (5)	\$	6,016,074
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit	\$	0
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$	8,464,617

- (1) This line can be used to adjust the FY 2014 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL or (b) exceeding the prior year(s) UCO section of the Budget, or (2) increases due to greater than anticipated growth from FY 2013, or SCA Transfer, or (3) reductions or increases due to other adjustments as notified by ADE.
- (2) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (3) This line can be used to record the SCA Transfer of capacity to the M&O and/or UCO Funds and reductions or increases due to other adjustments as notified by ADE.
- (4) The amount budgeted on page 4, line 19 cannot exceed this amount.
- (5) In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation.
- (6) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount.

Use the table below to calculate the amounts for Page 8, section C. These calculations need not be printed as an official part of the budget forms.

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
1. FY 2013 Classroom Site Fund Budget Limit (from FY 2013 latest revised Budget, page 8, line 7 of the table)	986,319	2,466,908	2,420,058	0	5,873,285
2. FY 2013 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	652,589	1,469,161	1,307,492		3,429,242
3. Unexpended Budget Balance (line 1 minus 2)	333,730	997,747	1,112,566	0	2,444,043
4. Interest Earned in FY 2013	900	1,800	1,800		4,500
5. FY 2014 Classroom Site Fund Allocation (provided by ADE, based on \$310) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	1,203,215	2,406,429	2,406,430		6,016,074
6. Adjustments to FY 2014 Classroom Site Fund Budget Limit *					0
7. FY 2014 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	1,537,845	3,405,976	3,520,796	0	8,464,617

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

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

I certify that the Budget of Kyrene Elementary School District, Maricopa County for fiscal year 2014 was officially proposed by the Governing Board on June 25, 2013, 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			2. Tax Rates:			* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).
	FY 2013 Current Yr. 2012 ADM	FY 2014 Budget Yr. 2013 ADM		Current FY	Estimated Budget FY	
Resident	16,792,525	16,733,233	Primary Rate	2.1343	2.2813	
Attending	16,902,560	16,864,503	Secondary Rate*	1.7917	2.0122	

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	104,437,792	GBL	104,437,792
Classroom Site	8,464,617	CSFBL	8,464,617
Unrestricted Capital Outlay	12,024,084	UCBL	12,024,084

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Current FY
	Salaries and Benefits		Other		TOTAL		
	Current FY	Budget FY	Current FY	Budget FY	Current FY	Budget FY	
100 Regular Education							
1000 Classroom Instruction	47,879,431	50,581,652	1,507,923	1,184,785	49,387,354	51,766,437	4.8%
2000 Support Services							
2100 Students	2,585,866	3,613,110	47,868	20,479	2,633,734	3,633,589	38.0%
2200 Instructional Staff	2,796,012	3,653,037	369,465	331,718	3,165,477	3,984,755	25.9%
2300, 2400, 2500 Administration	6,918,998	8,425,788	679,158	806,284	7,598,156	9,232,072	21.5%
2600 Oper./Maint. of Plant	3,133,961	3,783,985	10,056,334	10,187,114	13,190,295	13,971,099	5.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	113,495	117,387	49,688	50,900	163,183	168,287	3.1%
610 School-Sponsored Cocurr. Activities	14,280	5,732	0	0	14,280	5,732	-59.9%
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	63,442,043	70,180,691	12,710,436	12,581,280	76,152,479	82,761,971	8.7%
200 Special Education							
1000 Classroom Instruction	9,254,304	9,703,856	388,438	344,835	9,642,742	10,048,691	4.2%
2000 Support Services							
2100 Students	3,033,756	3,381,371	711,604	718,129	3,745,360	4,099,500	9.5%
2200 Instructional Staff	369,290	485,500	34,042	27,754	403,332	513,254	27.3%
2300, 2400, 2500 Administration	0	0	3,500	3,032	3,500	3,032	-13.4%
2600 Oper./Maint. of Plant	0	0	5,399	198	5,399	198	-96.3%
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	12,657,350	13,570,727	1,142,983	1,093,948	13,800,333	14,664,675	6.3%
400 Pupil Transportation	3,810,870	3,622,701	2,097,657	2,108,589	5,908,527	5,731,290	-3.0%
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	580,000	879,634	77,700	400,222	657,700	1,279,856	94.6%
TOTAL EXPENDITURES	80,490,263	88,253,753	16,028,776	16,184,039	96,519,039	104,437,792	8.2%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Current FY	% Increase/ (Decrease) from Current FY
	Current FY	Budget FY		
Maintenance & Operation	96,519,039	104,437,792	7,918,753	8.2%
Instructional Improvement	1,070,000	725,000	(345,000)	-32.2%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	5,873,285	8,464,617	2,591,332	44.1%
Federal Projects	6,975,000	6,428,500	(546,500)	-7.8%
State Projects	352,463	352,465	2	0.0%
Unrestricted Capital Outlay	12,584,598	12,024,084	(560,514)	-4.5%
Soft Capital Allocation	5,308,794	0	(5,308,794)	-100.0%
Building Renewal	262,200	0	(262,200)	-100.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	250,609	248,947	(1,662)	-0.7%
Debt Service	17,296,300	18,500,000	1,203,700	7.0%
School Plant Funds	970,000	980,000	10,000	1.0%
Auxiliary Operations	1,500,000	1,500,000	0	0.0%
Bond Building	6,297,364	0	(6,297,364)	-100.0%
Food Service	6,700,000	6,200,000	(500,000)	-7.5%
Other	31,276,047	30,900,265	(375,782)	-1.2%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Current FY	Budget FY
Autism	1,133,637	1,198,063
Emotional Disability	1,286,224	1,359,321
Hearing Impairment	177,995	188,111
Other Health Impairments	618,721	653,883
Specific Learning Disability	3,175,997	3,356,492
Mild, Moderate or Severe Intellectual Disability	953,342	1,007,521
Multiple Disabilities	486,253	513,887
Multiple Disabilities with S.S.I.	152,239	160,891
Orthopedic Impairment	434,879	459,594
Developmental Delay	556,645	588,280
Preschool Severe Delay	806,427	852,257
Speech/Language Impairment	1,944,347	2,054,845
Traumatic Brain Injury	30,291	32,012
Visual Impairment	101,107	106,853
Subtotal	11,858,104	12,532,010
Gifted Education	1,242,191	1,420,783
Remedial Education	300,000	300,000
ELL Incremental Costs	400,038	411,882
ELL Compensatory Instruction	0	0
Vocational and Technological Education	0	0
Career Education	0	0
TOTAL	13,800,333	14,664,675

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	53	1 to 318.2
Teachers	962	1 to 17.5
Other	111	1 to 151.9
Subtotal	1,126	1 to 15.0
Classified --		
Managers, Supervisors, Directors	19	1 to 887.6
Teachers Aides	183	1 to 92.2
Other	560	1 to 30.1
Subtotal	762	1 to 22.1
TOTAL	1,888	1 to 8.9
Special Education --		
Teacher	147	1 to 9.8
Staff	337	1 to 4.3