



FY 2016
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #3

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2016 was

Proposed	<u>June 22, 2015</u>
Adopted	<u>July 7, 2015</u>
Revised	<u>June 9, 2016</u>
	Date

_____	Dan Blackson, President
_____	Bernadette Delacruz, Clerk
_____	Paul Roetto, Member
_____	James Keith, Member
_____	Amy Cruz, Member

SIGNED	SIGNED

The budget file(s) for FY 2016 sent to the Arizona Department of Education, via the internet, on
July 8, 2015 contain(s) the data for the budget described above.

Date

Superintendent Signature

Business Manager Signature

Mark Joraanstad

Anna-Marie Perry

Superintendent Name

Business Manager Name

District Contact Employee:

Anna-Marie Perry

Telephone: 623-474-5110

E-mail: annamarie.perry@smusd90.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2015	\$	<u>11,685,241</u>
2. Estimated Revenues by Source for Fiscal Year 2016 (excluding property taxes)		
Local	1000 \$	<u>2,096,980</u>
Intermediate	2000 \$	<u>0</u>
State	3000 \$	<u>1,728,946</u>
Federal	4000 \$	<u>1,143,323</u>
TOTAL	\$	<u>4,969,249</u>

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

	Prior FY 2015	Est. Budget FY 2016
Primary Tax Rate:	<u>0.9160</u>	<u>1.0007</u>
Secondary Tax Rates:		
M&O Override	<u>0.0859</u>	<u>0.0643</u>
Special K-3 Program Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.3450</u>	<u>0.2219</u>
JTED	<u>0.0500</u>	<u>0.0500</u>
Total Secondary Tax Rate	<u>0.4809</u>	<u>0.3362</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>9,446,410</u>
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	<u>555,779</u>
3. Subtotal (line A.1 + A.2)	\$	<u>10,002,189</u>
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	\$	<u>1,798,880</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>11,801,069</u>

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 31)	\$	<u>9,446,410</u>
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	\$	<u>555,779</u>
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	\$	<u>10,002,189</u>

C. BUDGETED CURRENT EXPENDITURES BY FUNCTION

	Percentages
1. Function 1000 - Instruction	<u>56.0%</u>
2. Function 2100 - Support Services — Students	<u>6.7%</u>
3. Function 2200 - Support Services — Instruction	<u>4.3%</u>
4. Total	<u>67.0%</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2015	Budget FY 2016		
		100 Regular Education										
1000 Instruction	1.	53.88	56.00	2,593,954	980,070	44,391	95,595	20,000	3,369,057	3,734,010	10.8%	1.
2000 Support Services												
2100 Students	2.	4.25	5.25	157,570	38,354	7,000	1,700	1,000	195,900	205,624	5.0%	2.
2200 Instructional Staff	3.	1.30	1.25	86,959	20,000	11,000	1,500	1,000	155,930	120,459	-22.7%	3.
2300 General Administration	4.	2.50	2.00	175,000	43,750	40,000	400	20,000	254,107	279,150	9.9%	4.
2400 School Administration	5.	6.83	6.83	405,000	115,000	1,500	2,400	2,200	527,277	526,100	-0.2%	5.
2500 Central Services	6.	4.50	5.00	250,000	120,000	160,000	25,000	3,000	394,394	558,000	41.5%	6.
2600 Operation & Maintenance of Plant	7.	11.00	11.00	289,600	140,045	460,000	579,828	12,000	1,800,898	1,481,473	-17.7%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00							7,300	0	-100.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	8,300	2,230				4,500	10,530	134.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	72,000	19,000	16,000	20,000	7,500	130,650	134,500	2.9%	11.
630 Other Instructional Programs	12.									0	0.0%	12.
700, 800, 900 Other Programs	13.									0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	84.26	87.33	4,038,383	1,478,449	739,891	726,423	66,700	6,840,013	7,049,846	3.1%	14.
200 Special Education												
1000 Instruction	15.	26.19	26.50	700,000	250,000	250,684	100		1,126,072	1,200,784	6.6%	15.
2000 Support Services												
2100 Students	16.	3.00	3.00	187,000	50,000	105,000	300	500	350,800	342,800	-2.3%	16.
2200 Instructional Staff	17.	1.50	1.38	80,000	20,000	2,100	100	135	119,047	102,335	-14.0%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	0.00							0	0	0.0%	19.
2500 Central Services	20.	0.00							0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00							0	0	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.	30.69	30.88	967,000	320,000	357,784	500	635	1,595,919	1,645,919	3.1%	24.
400 Pupil Transportation	25.	19.00	15.00	325,000	135,000	25,000	205,000	5,000	825,253	695,000	-15.8%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
520 Special K-3 Program Override (from Supplement, page 1, line 10)	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
530 Dropout Prevention Programs	28.	0.00							0	0	0.0%	28.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%	29.
550 K-3 Reading Program	30.	1.00	1.00	44,515	11,130				54,060	55,645	2.9%	30.
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 10)	31.	134.95	134.21	5,374,898	1,944,579	1,122,675	931,923	72,335	9,315,245	9,446,410	1.4%	31.

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

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

(A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY	
1. Autism	355,465	355,465	1.
2. Emotional Disability	104,376	154,376	2.
3. Hearing Impairment	22,401	22,401	3.
4. Other Health Impairments	61,604	61,604	4.
5. Specific Learning Disability	269,257	269,257	5.
6. Mild, Moderate or Severe Intellectual Disability	111,977	111,977	6.
7. Multiple Disabilities	196,014	196,014	7.
8. Multiple Disabilities with Severe Sensory Impairment	39,202	39,202	8.
9. Orthopedic Impairment	15,957	15,957	9.
10. Developmental Delay	33,935	33,935	10.
11. Preschool Severe Delay	64,867	64,867	11.
12. Speech/Language Impairment	112,817	112,817	12.
13. Traumatic Brain Injury	0	0	13.
14. Visual Impairment	27,999	27,999	14.
15. Subtotal (lines 1 through 14)	1,415,871	1,465,871	15.
16. Gifted Education	2,048	2,048	16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	8,000	8,000	18.
19. ELL Compensatory Instruction	0		19.
20. Vocational and Technical Education	170,000	170,000	20.
21. Career Education	0		21.
22. Total (lines 15 through 21. Must equal total of line 24, page 1)	1,595,919	1,645,919	22.

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 28,100
All Funds - Federal	6330	

FY 2016 Performance Pay (A.R.S. §15-920)

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

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100)

\$ -

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20
 Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
77.00	80.00

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2015	Budget FY 2016	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	103,644	32,000				169,707	135,644	-20.1%
2100 Support Services - Students	5,000	500				3,750	5,500	46.7%
2200 Support Services - Instructional Staff						3,750	0	-100.0%
Program 100 Subtotal (lines 1-3)	108,644	32,500				177,207	141,144	-20.4%
200 Special Education								
1000 Instruction	20,000	5,000				13,750	25,000	81.8%
2100 Support Services - Students	6,000	2,000				0	8,000	--
2200 Support Services - Instructional Staff	1,500	387				0	1,887	--
Program 200 Subtotal (lines 5-7)	27,500	7,387				13,750	34,887	153.7%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	136,144	39,887				190,957	176,031	-7.8%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	148,617	50,000				286,831	198,617	-30.8%
2100 Support Services - Students	2,750	1,000				7,500	3,750	-50.0%
2200 Support Services - Instructional Staff	8,500	3,000				7,500	11,500	53.3%
Program 100 Subtotal (lines 14-16)	159,867	54,000				301,831	213,867	-29.1%
200 Special Education								
1000 Instruction	29,268	6,000				27,500	35,268	28.2%
2100 Support Services - Students	8,500	3,000				0	11,500	--
2200 Support Services - Instructional Staff	2,750	1,000				0	3,750	--
Program 200 Subtotal (lines 18-20)	40,518	10,000				27,500	50,518	83.7%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	200,385	64,000				329,331	264,385	-19.7%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	276,008	197,409				354,864	473,417	33.4%
2100 Support Services - Students	3,000	600				15,000	3,600	-76.0%
2200 Support Services - Instructional Staff	8,500	2,000	9,297			15,000	19,797	32.0%
Program 100 Subtotal (lines 27-29)	287,508	200,009	9,297	0		384,864	496,814	29.1%
200 Special Education								
1000 Instruction	40,000	9,000				27,500	49,000	78.2%
2100 Support Services - Students	8,500	2,000				0	10,500	--
2200 Support Services - Instructional Staff	3,000	600				3,125	3,600	15.2%
Program 200 Subtotal (lines 31-33)	51,500	11,600	0	0		30,625	63,100	106.0%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) _____								
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	339,008	211,609	9,297	0		415,489	559,914	34.8%
Total Classroom Site Funds (lines 13, 26, and 39)	675,537	315,496	9,297	0	0	935,777	1,000,330	6.9%

(1) For FY 2016, the district has budgeted \$ _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2015	Budget FY 2016	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	130,332	60,000			20,000	110,948	210,332	89.6%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.						33,275	0	-100.0%
2300, 2400, 2500, 2900 Administration	4.						25,000	0	-100.0%
2600 Operation & Maintenance of Plant	5.		20,000				35,000	20,000	-42.9%
2700 Student Transportation	6.		20,000			275,447	251,013	295,447	17.7%
3000 Operation of Noninstructional Services (5)	7.						10,000	0	-100.0%
4000 Facilities Acquisition and Construction	8.						0	0	0.0%
5000 Debt Service	9.			25,000	5,000		0	30,000	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	130,332	100,000	25,000	5,000	465,236	555,779	19.5%

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)] \$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ -
6642 Textbooks	10,000
6643 Instructional Aids	10,000
6731 Furniture and Equipment	10,000
6734 Vehicles	
6737 Tech Hardware & Software	50,000

(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. \$ -

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ _____, and principal on bonds of \$ 2,235,000 .

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ _____, and interest on bonds of \$ 951,769 .

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		
		Fund 610		Fund 630		Fund 695		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	465,236	555,779	12,820,369	5,637,559	0		1.
Select Object Codes Detail (1)								
6150 Classified Salaries	2.	0		40,000	70,000	0		2.
6200 Employee Benefits	3.	0		10,000	17,500	0		3.
6450 Construction Services	4.	0		2,500,000	6,620,436	0		4.
6710 Land and Improvements	5.	0				0		5.
6720 Buildings and Improvements	6.	63,526				0		6.
6731 Furniture and Equipment	7.	138,275	100,000			0		7.
6734 Vehicles	8.	35,000	0		60,000	0		8.
6737 Technology Hardware & Software	9.	50,000	50,000	1,800,000	740,000	0		9.
6831, 6832 Redemption of Principal	10.	0	25,000	0		0		10.
6841, 6842, 6850 Interest	11.	0	5,000	0		0		11.
Total (lines 2-11)	12.	286,801	180,000	4,350,000	7,507,936	0	0	12.
Total amounts reported on lines 2-11 above for:								
Renovation	13.	0		0				13.
New Construction	14.	0		2,500,000	6,620,436	0		14.
Other	15.	316,801	180,000	1,850,000	887,500	0		15.
Total (lines 13-15, must equal line 12)	16.	316,801	180,000	4,350,000	7,507,936	0	0	16.

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

SPECIAL PROJECTS

FEDERAL PROJECTS

1. 100-130 ESEA Title I - Helping Disadvantaged Children
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)

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
6000	11.50	0.00	1,191,295	1,331,939	
6000	0.00	0.00	39,899	46,285	
6000	0.00		0		
6000	0.00		0		
6000	0.00	0.00	56,917	3,664	
6000	0.00		0		
6000	0.00		0		
6000	2.50	0.00	265,612	109,137	
6000	0.00		0		
6000	0.00		0		
6000	0.00	0.00	19,678	22,855	
6000	0.00		0		
6000	0.00	0.00	175,000	175,000	
6000	0.00	0.00	75,000	110,000	
6000	0.00		0		
6000	0.00		0		
6000	14.00	0.00	1,823,401	1,798,880	
6000	0.00	0.00	16,448	9,679	
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	0.00	0.00	16,448	9,679	
6000	14.00	0.00	1,839,849	1,808,559	

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. 460 Environmental Special Plate
27. 465-499 Other State Projects
28. Total State Project Funds (lines 19-27)
29. Total Special Projects (lines 18 and 28)

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)

		Prior FY	Budget FY
6000	50,000	35,000	
6000	50,000	50,000	
6000	25,000	25,000	
6000	50,000	50,000	
6000	175,000	160,000	

OTHER FUNDS (DO NOT Add to Aggregate)

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

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 9__ _____

		Prior FY	Budget FY
6000			
6000	20,000	0	
6000	0	0	
6000	200	160	
6000	200	200	
6000	2,400	2,370	
6000	850,000	800,000	
6000	60,000	60,000	
6000	5,000	5,000	
6000	100,000	100,000	
6000	50,000	50,000	
6000	575,000	575,000	
6000	50,000	50,000	
6000	0	200	
6000	0	0	
6000	25,000	125,000	
6000	4,500	4,500	
6000	11,700	11,750	
6000	125,000	125,000	
6000	0	0	
6000	0	0	
6000	21,500	21,000	
6000	35,000	35,000	
6000	0	0	
6000	100,000	100,000	
6000	0	0	
6000	0	0	
6000	0	0	
6000	0	0	
6000	0	0	
6000	32,000	32,000	
6000	0	0	
6000	100,000	50,000	
6000	10,000,000	3,200,000	
6000	0		
6000	2,527,474	2,500,000	
6000	0	0	
6000	10,000	12,500	
6000	0	0	
6000	0	0	

(1) From Supplement, page 3, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

**CALCULATION OF FY 2016 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
1. (a) FY 2016 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 8,440,834		
* (b) Plus Adjustment for Growth (1)	<u>220,595</u>		
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)	<u>0</u>		
(d) Adjusted RCL	\$ <u>8,661,429</u>	\$ 8,511,429	\$ 150,000
2. (a) FY 2016 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>813,255</u>		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>725,463</u>		
(c) Adjusted DAA	\$ <u>87,792</u>		87,792
3. FY 2016 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		<u>549,478</u>	
* (b) Unrestricted Capital Outlay			
* (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)			
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (A.R.S. §15-943.01)		<u>319,703</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2014 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2015 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)			
(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: Apply 14/15 excess budget capacity \$245,288 (per Lyle)			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) JTED Reduction			
(e) Noncompliance Adjustment			
(f) ADM Audit Adjustment			
(g) Other: <u>Additional funding</u>		<u>65,800</u>	
10. FY 2016 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 31 cannot exceed this amount)		\$ <u><u>9,446,410</u></u>	
11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u><u>237,792</u></u>

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

(1) For budget adoption, this line should be left blank.

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

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2015 Unrestricted Capital Budget Limit (UCBL) (from FY 2015 latest revised Budget, page 8, line A.12)	\$ 492,989
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (1,433)
3. Adjusted Amount Available for FY 2015 Capital Expenditures (line A.1 + A.2)	\$ 491,556
4. Amount Budgeted in Fund 610 in FY 2015 (from FY 2015 latest revised Budget, page 4, line 10)	\$ 492,989
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 491,556
6. FY 2015 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 175,687
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.	\$ 315,869
8. Interest Earned in Fund 610 in FY 2015	\$ 2,118
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$
10. Adjustment to UCBL for FY 2016 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$
(b) Increase to UCBL Due to Greater than Anticipated Growth (from FY2015 BUDG75)	\$
(c) JTED Reduction	\$
(d) ADM Audit Adjustment	\$
(e) Other:	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ 237,792
12. FY 2016 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 555,779

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
B. 1. FY 2015 Classroom Site Fund Budget Limit (from FY 2015 latest revised Budget, page 8, line 7 of detailed table)	145,104	228,543	552,842	0	926,489
2. FY 2015 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	83,963	193,657	222,877		500,497
3. Unexpended Budget Balance (line B.1 minus B.2)	61,141	34,886	329,965	0	425,992
4. Interest Earned in the Classroom Site Fund in FY 2015	212	143	593		948
5. FY 2016 Classroom Site Fund Allocation (provided by ADE, based on \$327) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	114,678	229,356	229,356		573,390
6. Adjustments to FY 2016 Classroom Site Fund Budget Limit (2)					0
7. FY 2016 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	176,031	264,385	559,914	0	1,000,330

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, 40, and footnote (1) on that page, cannot exceed the respective amounts on this line.

DISTRICT NAME SADDLE MOUNTAIN UNIFIED DISTRICT #90

COUNTY Maricopa

CTD NUMBER 070290000

VERSION Revised #3

FY 2016
STATE OF ARIZONA



SUPPLEMENT
TO
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
FOR DISTRICTS THAT BUDGET FOR:

SPECIAL K-3 PROGRAM OVERRIDE (A.R.S. §15-903.D and Laws 2010, Ch. 179, §4)

JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (A.R.S. §15-910.01)

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

M&O Fund Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2015	Budget FY 2016	
Expenditures										
520 Special K-3 Program Override										
1000 Instruction	1.	0.00						0	0	0.0%
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%
2900 Other	8.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00						0	0	0.0%
Subtotal (lines 1-9) (to Budget, page 1, line 27)	10.	0.00	0.00	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center										
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%
2900 Other	18.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00						0	0	0.0%
Subtotal (lines 11-19) (to Budget, page 1, line 29)	20.	0.00	0.00	0	0	0	0	0	0	0.0%

Unrestricted Capital Outlay Fund Supplement	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2015	Budget FY 2016	
Expenditures									
520 Special K-3 Program Override									
1000 Instruction	21.						0	0	0.0%
2000 Support Services	22.						0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0.0%
4000 Facilities Acquisition & Construction	24.						0	0	0.0%
5000 Debt Service	25.						0	0	0.0%
Subtotal (lines 21-25)	26.	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center									
1000 Instruction	27.						0	0	0.0%
2000 Support Services	28.						0	0	0.0%
3000 Operation of Noninstructional Services	29.						0	0	0.0%
4000 Facilities Acquisition & Construction	30.						0	0	0.0%
5000 Debt Service	31.						0	0	0.0%
Subtotal (lines 27-31)	32.	0	0	0	0	0	0	0	0.0%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9)	33.	0	0	0	0	0	0	0	0.0%

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 2015	Budget FY 2016	
	Expenditures										
Structured English Immersion Fund 071											
1000 Instruction	1.	0.00							20,000	0	-100.0%
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	0	0	0	0	0	20,000	0	-100.0%
Compensatory Instruction Fund 072											
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	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070290000

VERSION Revised #3

I certify that the Budget of Saddle Mountain Unified District, Maricopa County for fiscal year 2016 was officially proposed by the Governing Board on December 8, 2015, and that the complete Proposed Expenditure Budget may be reviewed by contacting Sandra Wilkins, Business Mgr. at the District Office, telephone (623) 474-5110 during normal business hours.

President of the Governing Board

1. Student Count:	FY 2015	FY 2016	2. Tax Rates:	* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).	
	Prior Yr. 2014 ADM	Budget Yr. 2015 ADM			
Attending	1,364,908	1,382,821	Prior FY	Estimated Budget FY	
			Primary Rate	0.9160	1.0007
			Secondary Rate*	0.4309	0.3362

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	9,446,410	GBL	9,446,410
Classroom Site	1,000,330	CSFBL	1,000,330
Unrestricted Capital Outlay	555,779	UCBL	555,779

	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	3,120,057	3,574,024	249,000	159,986	3,369,057	3,734,010	10.8%
2000 Support Services							
2100 Students	185,800	195,924	10,100	9,700	195,900	205,624	5.0%
2200 Instructional Staff	142,030	106,959	13,900	13,500	155,930	120,459	-22.7%
2300, 2400, 2500 Administration	945,628	1,108,750	230,150	254,500	1,175,778	1,363,250	15.9%
2600 Oper./Maint. of Plant	465,949	429,645	1,334,949	1,051,828	1,800,898	1,481,473	-17.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	7,300	0	7,300	0	-100.0%
610 School-Sponsored Cocurric. Activities	4,500	10,530	0	0	4,500	10,530	134.0%
620 School-Sponsored Athletics	106,250	91,000	24,400	43,500	130,650	134,500	2.9%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	4,970,214	5,516,832	1,869,799	1,533,014	6,840,013	7,049,846	3.1%
200 Special Education							
1000 Instruction	881,172	950,000	244,900	250,784	1,126,072	1,200,784	6.6%
2000 Support Services							
2100 Students	240,000	237,000	110,800	105,800	350,800	342,800	-2.3%
2200 Instructional Staff	116,412	100,000	2,635	2,335	119,047	102,335	-14.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	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	1,237,584	1,287,000	358,335	358,919	1,595,919	1,645,919	3.1%
400 Pupil Transportation	549,753	460,000	275,500	235,000	825,253	695,000	-15.8%
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	54,060	55,645	0	0	54,060	55,645	2.9%
TOTAL EXPENDITURES	6,811,611	7,319,477	2,503,634	2,126,933	9,315,245	9,446,410	1.4%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	9,315,245	9,446,410	131,165	1.4%
Instructional Improvement	175,000	160,000	(15,000)	-8.6%
Structured English Immersion	20,000	0	(20,000)	-100.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	935,777	1,000,330	64,553	6.9%
Federal Projects	1,823,401	1,798,880	(24,521)	-1.3%
State Projects	16,448	9,679	(6,769)	-41.2%
Unrestricted Capital Outlay	465,236	555,779	90,543	19.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	10,000,000	3,200,000	(6,800,000)	-68.0%
School Plant Funds	2,800	2,730	(70)	-2.5%
Auxiliary Operations	100,000	100,000	0	0.0%
Bond Building	12,820,369	5,637,559	(7,182,810)	-56.0%
Food Service	850,000	800,000	(50,000)	-5.9%
Other	3,732,174	3,756,950	24,776	0.7%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	355,465	355,465
Emotional Disability	104,376	154,376
Hearing Impairment	22,401	22,401
Other Health Impairments	61,604	61,604
Specific Learning Disability	269,257	269,257
Mild, Moderate or Severe Intellectual Disability	111,977	111,977
Multiple Disabilities	196,014	196,014
Multiple Disabilities with S.S.I.	39,202	39,202
Orthopedic Impairment	15,957	15,957
Developmental Delay	33,935	33,935
Preschool Severe Delay	64,867	64,867
Speech/Language Impairment	112,817	112,817
Traumatic Brain Injury	0	0
Visual Impairment	27,999	27,999
Subtotal	1,415,871	1,465,871
Gifted Education	2,048	2,048
Remedial Education	0	0
ELL Incremental Costs	8,000	8,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education	170,000	170,000
Career Education	0	0
TOTAL	1,595,919	1,645,919

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	6	1 to 230.5
Teachers	73	1 to 18.9
Other	3	1 to 460.9
Subtotal	82	1 to 16.9
Classified --		
Managers, Supervisors, Directors	3	1 to 460.9
Teachers Aides	11	1 to 125.7
Other	50	1 to 27.7
Subtotal	64	1 to 21.6
TOTAL	146	1 to 9.5
Special Education --		
Teacher	11	1 to 20.0
Staff	18	1 to 8.0

FY 2016 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2016 Truth in Taxation Base Limit (from FY 2015 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	\$ <u>0</u>	
3.	Adjusted FY 2016 TNT Base Limit	\$ <u>0</u>	
			Primary Property Tax Rate
			Related to Budgeted
			Expenditures
FY 2016 Budgeted Expenditures			
4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$ <u>0</u>	<u> </u>
5.	Dropout Prevention (from page 1, line 28)	\$ <u>0</u>	<u> </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> </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	<u> </u>
Adjustments for FY 2015 Expenditures			
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2015 Total Actual Expenditures for programs above	\$ <u>0</u>	
b.	Sum of FY 2015 original budget amounts for programs above (from FY 2015 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 2015 final budget for Small School Adjustment	\$ <u>0</u>	
b.	FY 2015 original budget for Small School Adjustment (from FY 2015 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>0</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u>0</u>	
12.	Amount to be Levied in FY 2016 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$ <u>0</u>	<u> </u>
13.	Amount to be Levied in FY 2016 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u>0</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.