



FY 2017
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revision #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2017 was

Proposed June 8, 2016
Adopted July 6, 2016
Revised May 3, 2017
Date

Signatures of governing board members with 'SIGNED' labels.

The budget file(s) for FY 2017 sent to the Arizona Department of Education, via the internet, on 5/9/17 contain(s) the data for the budget described above.

Date

Jonathan Truschke (Superintendent Signature and Name)
Rick Walter (Business Manager Signature and Name)

District Contact Employee: Rick Walter

Telephone: (520) 845-2275 E-mail: rwalter@sansimon.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Item, Amount. Includes Total Budgeted Revenues for Fiscal Year 2016 (\$1,849,876) and Estimated Revenues by Source for Fiscal Year 2017 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Tax Rate Category, Prior FY 2016, Est. Budget FY 2017. Includes Primary Tax Rate (8.9393) and various Secondary Tax Rates (M&O Override, Special K-3 Program Override, etc.).

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

Table with 2 columns: Item, Amount. Includes General Budget Limit, Unrestricted Capital Budget Limit, Subtotal, Federal Projects, Title VIII-Impact Aid, and Total Aggregate School District Budget Limit (\$3,324,026).

B. BUDGETED EXPENDITURES

Table with 2 columns: Item, Amount. Includes Maintenance and Operation, Unrestricted Capital Outlay, and Total Budget Subject to Budget Limits (\$3,202,197).

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 May-16	Budget FY 2017	
100 Regular Education											
1000 Instruction	1.	10.50	8.70	426,345	130,429	0	0	598	592,513	557,372	-5.9%
2000 Support Services											
2100 Students	2.	0.50	0.40	19,308	5,975	170	50	268	23,399	25,771	10.1%
2200 Instructional Staff	3.	0.00	0.00	0	0	78	0	0	1,240	78	-93.7%
2300 General Administration	4.	1.00	1.80	96,173	40,439	26,180	1,500	1,500	171,469	165,792	-3.3%
2400 School Administration	5.	1.00		0	0	0	0	0	66	0	-100.0%
2500 Central Services	6.	1.70	1.70	84,378	28,713	2,320	90	2,530	139,832	118,031	-15.6%
2600 Operation & Maintenance of Plant	7.	4.30	3.70	101,332	43,924	39,225	83,546	0	360,674	268,027	-25.7%
2900 Other	8.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	2.00	1.70	37,068	20,456	0	0	200	58,238	57,724	-0.9%
610 School-Sponsored Cocurricular Activities	10.	0.00		0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0.00		23,687	5,372	3,275	3,559	5,100	44,408	40,993	-7.7%
630 Other Instructional Programs	12.			0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.			0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	21.00	18.00	788,291	275,308	71,248	88,745	10,196	1,391,839	1,233,788	-11.4%
200 Special Education											
1000 Instruction	15.	3.00	2.30	69,809	31,322	0	400	250	101,693	101,781	0.1%
2000 Support Services											
2100 Students	16.	0.00		8,465	4,886	10,653	0	0	33,460	24,004	-28.3%
2200 Instructional Staff	17.	0.50	0.70	10,404	4,932	0	0	0	18,832	15,336	-18.6%
2300 General Administration	18.	0.00		0	0	0	0	0	0	0	0.0%
2400 School Administratic	19.	0.00	0.00	15,750	6,451	0	0	0	21,705	22,201	2.3%
2500 Central Services	20.	0.00		0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00		0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00		0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	3.50	3.00	104,428	47,591	10,653	400	250	175,690	163,322	-7.0%
400 Pupil Transportation	25.	1.45	1.40	36,431	16,458	19,579	49,951	400	121,641	122,819	1.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 10)	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	28.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocati Education Center (from Supplement, page 1, line 2)	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	30.	0.00							0	0	0.0%
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 11)	31.	25.95	22.40	929,150	339,357	101,480	139,096	10,846	1,689,170	1,519,929	-10.0%

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

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

(A.R.S. §§ 15-761 and 15-903)

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

Prior FY	Budget FY
115,365	102,177
2,196	1,796
58,129	59,349
0	0
175,690	163,322

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
 Staff-Pupil 1 to 15

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
	11.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 20,000
All Funds - Federal	6330	

FY 2017 Performance Pay (A.R.S. §15-920)

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

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

Expenditures Budgeted in the M&O Fund for Food Service

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

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

\$ 57,651

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 5600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2016	Budget FY 2017	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	0	27,257				21,617	27,257	26.1%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	0	27,257				21,617	27,257	26.1%
200 Special Education								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 5-7)	0	0				0	0	0.0%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	0	27,257				21,617	27,257	26.1%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	15,000	6,280				28,879	21,280	-26.3%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 14-16)	15,000	6,280				28,879	21,280	-26.3%
200 Special Education								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 18-20)	0	0				0	0	0.0%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	15,000	6,280				28,879	21,280	-26.3%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	19,000	5,110	20,000			27,829	44,110	58.5%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 27-29)	19,000	5,110	20,000	0		27,829	44,110	58.5%
200 Special Education								
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 Subtotal (lines 31-33)	0	0	0	0		0	0	0.0%
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)	19,000	5,110	20,000	0		27,829	44,110	58.5%
Total Classroom Site Funds (lines 13, 26, and 39)	34,000	38,647	20,000	0	0	78,325	92,647	18.3%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2016	Budget FY 2017	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		20,310	3,850			1,629,618	991,251	1,653,778	66.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			1,200				0	1,200	--
2300, 2400, 2500, 2900 Administration	4.			19,965			2,500	13,000	22,465	72.8%
2600 Operation & Maintenance of Plant	5.	2,500		2,325			0	6,368	4,825	-24.2%
2700 Student Transportation	6.							0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.						0	0	0	0.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	2,500	20,310	27,340	0	0	1,632,118	1,010,619	1,682,268	66.5%

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	800
6643 Instructional Aids	18,810
673X Furniture and Equipment	3,700
673X Vehicles	
673X Tech Hardware & Software	24,190

(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 _____.

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

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	1,010,619	1,682,268	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.			0		0				2.
6200 Employee Benefits	3.			0		0				3.
6450 Construction Services	4.			0		0				4.
6710 Land and Improvements	5.			0		0				5.
6720 Buildings and Improvements	6.			0		0				6.
673X Furniture and Equipment	7.	17,561	850	0		0				7.
673X Vehicles	8.	0	0	0		0				8.
673X Technology Hardware & Software	9.	16,275	24,190	0		0				9.
6831, 6832 Redemption of Principal	10.			0		0				10.
6841, 6842, 6850 Interest	11.			0		0				11.
Total (lines 2-11)	12.	33,836	25,040	0	0	0	0		0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.			0						13.
New Construction	14.			0		0				14.
Other	15.	33,836	25,040	0		0				15.
Total (lines 13-15, must equal line 12)	16.	33,836	25,040	0	0	0	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.

CALCULATION OF FY 2017 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2017 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 899,054		
* (b) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(c) Adjusted RCL	\$ 899,054	\$ 899,054	\$ 0
2. (a) FY 2017 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 64,500		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	19,124		
(c) Adjusted DAA	\$ 45,376		45,376
3. FY 2017 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation			
* (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)		447,394	676,273
*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			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (A.R.S. §15-910.L)		0	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		167,243	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2015 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2016 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]			
(e) Noncompliance Adjustment			
(f) ADM/Transportation Audit Adjustment			
(g) Other:			
10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §§2 and 6)		6,238	
11. FY 2017 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 31 cannot exceed this amount)		\$ 1,519,929	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ 721,649

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

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

CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2016 Unrestricted Capital Budget Limit (UCBL) (from FY 2016 latest revised Budget, page 8, line A.12)	\$	<u>1,010,619</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u> </u>
3. Adjusted Amount Available for FY 2016 Capital Expenditures (line A.1 + A.2)	\$	<u>1,010,619</u>
4. Amount Budgeted in Fund 610 in FY 2016 (from FY 2016 latest revised Budget, page 4, line 10)	\$	<u>1,010,619</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>1,010,619</u>
6. FY 2016 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>50,000</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	<u>960,619</u>
8. Interest Earned in Fund 610 in FY 2016	\$	<u>0</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	<u>0</u>
10. Adjustment to UCBL for FY 2017 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:	\$	<u> </u>
(b) Increase to UCBL Due to Greater than Anticipated Growth (from FY2016 BUDG75)	\$	<u> </u>
(c) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$	<u> </u>
(d) ADM/Transportation Audit Adjustment	\$	<u> </u>
(e) Other:	\$	<u> </u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>721,649</u>
12. FY 2017 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u><u>1,682,268</u></u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2016 Classroom Site Fund Budget Limit (from FY 2016 latest revised Budget, page 8, line B.7)	21,617	28,879	27,830	78,326
2. FY 2016 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	5,000	28,879	5,000	38,879
3. Unexpended Budget Balance (line B.1 minus B.2)	16,617	0	22,830	39,447
4. Interest Earned in the Classroom Site Fund in FY 2016	0	0	0	0
5. FY 2017 Classroom Site Fund Allocation (provided by ADE, based on \$332) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate. Student count worksheet c Line II 160.24	10,640	21,280	21,280	53,200
6. Adjustments to FY 2017 Classroom Site Fund Budget Limit (2)	0	0	0	0
7. FY 2017 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	27,257	21,280	44,110	92,647

- (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.