



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

Revised #1
Version

BY THE GOVERNING BOARD

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

Proposed June 21, 2016
Adopted July 12, 2016
Revised May 3, 2017
Date

KPaetz
SAMUEL RICHTER
Ken Nye
Maxine Rattke
SIGNED _____ SIGNED _____

The budget file(s) for FY 2017 sent to the Arizona Department of Education, via the internet, on
5-10-17 contain(s) the data for the budget described above.

Date 5-10-17
Colleen Toscano
Superintendent Signature Business Manager Signature

Patricia Tate Colleen Toscano
Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Colleen Toscano

Telephone: 602-707-2022 E-mail: ctoscano@osbornsd.org

REVENUES AND PROPERTY TAXATION

- 1. Total Budgeted Revenues for Fiscal Year 2016 \$ 17,930,000
- 2. Estimated Revenues by Source for Fiscal Year 2017 (excluding property taxes)
Local 1000 \$ 500,000
Intermediate 2000 \$ 600,000
State 3000 \$ 7,865,000
Federal 4000 \$ 8,965,000
TOTAL \$ 17,930,000

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

Prior FY 2016 2.2370
Est. Budget FY 2017 2.1132

Primary Tax Rate: 0.5566
Secondary Tax Rates: 0.0000
M&O Override: 0.0000
Special K-3 Program Override: 0.0000
Special Program Override: 0.0000
Capital Override: 0.0000
Class A Bonds: 1.2236
Class B Bonds: 0.0000
JTED: 1.7802
Total Secondary Tax Rate: 1.7765

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

- 1. General Budget Limit (from Budget, page 7, line 11) \$ 17,940,467
- 2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12) \$ 1,048,282
- 3. Subtotal (line A.1 + A.2) \$ 18,988,749
- 4. Federal Projects (from Budget, page 6, Federal Projects, line 18) \$ 5,421,000
- 5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16) \$ 0
- 6. Total Aggregate School District Budget Limit (line A.3 + A.4 + A.5) \$ 24,409,749

B. BUDGETED EXPENDITURES

- 1. Maintenance and Operation (from Budget, page 1, line 31) \$ 17,940,467
 - 2. Unrestricted Capital Outlay (from Budget, page 4, line 10) \$ 1,048,282
 - 3. Total Budget Subject to Budget Limits (line B.1 + B.2) \$ 18,988,749
- (This line cannot exceed line A.3.)

FUND 001 (M&O) MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY						Prior FY 2016	Budget FY 2017	
100 Regular Education	117.25	127.50	4,891,121	1,462,000	147,200	104,000	19,000	6,258,139	6,623,321	5.8%
1000 Instruction										
2000 Support Services	12.00	12.00	246,000	99,000	65,000	39,500	0	419,637	449,500	7.1%
2100 Students	14.00	15.00	374,000	109,000	18,750	8,500	2,000	621,882	512,230	-17.6%
2200 Instructional Staff	2.00	2.00	216,000	51,000	45,020	1,000	22,000	337,497	335,020	-0.7%
2300 General Administration	11.00	11.00	655,000	192,000	0	2,000	2,000	826,674	851,000	2.9%
2400 School Administration	8.50	8.50	410,000	125,000	160,000	25,000	9,000	775,504	729,000	-6.0%
2500 Central Services	31.00	34.00	780,000	310,000	854,000	967,000	5,500	2,510,237	2,916,500	16.2%
2600 Operation & Maintenance of Plant	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	0.00	0.00	31,300	7,000	75,000	0	0	75,000	113,300	51.1%
3000 Operation of Noninstructional Services	0.00	0.00	0	0	0	0	0	0	0	0.0%
610 School-Sponsored Co-curricular Activities	0.00	0.00	13,000	2,500	5,500	0	600	20,256	21,600	6.6%
620 School-Sponsored Athletics	0.00	0.00	0	0	0	0	0	0	0	0.0%
630 Other Instructional Programs	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	195.75	210.00	7,616,421	2,357,500	1,370,450	1,147,000	60,100	11,844,846	12,551,471	6.0%
200 Special Education										
1000 Instruction	62.00	60.00	1,438,000	482,000	713,000	6,000	0	2,911,417	2,639,000	-9.4%
2000 Support Services										
2100 Students	12.50	14.50	863,000	240,000	105,000	26,000	1,000	1,017,577	1,235,000	21.4%
2200 Instructional Staff	2.00	2.40	168,000	40,000	3,000	3,000	0	281,303	215,000	-23.6%
2300 General Administration	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	0.00	0.00	0	0	4,000	0	0	2,000	4,000	100.0%
2600 Operation & Maintenance of Plant	0.00	0.00	0	0	500	0	0	500	500	0.0%
2900 Other	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	76.50	76.90	2,469,000	762,000	825,500	35,000	2,000	4,212,797	4,093,500	-2.8%
400 Pupil Transportation	26.00	30.88	645,000	242,000	111,000	114,000	8,000	803,850	1,120,000	39.3%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	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)	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	5.10	5.10	131,496	44,000	0	0	0	177,635	175,496	-1.2%
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 11)	303.35	322.88	10,861,917	3,405,500	2,306,950	1,296,000	70,100	17,039,128	17,940,467	5.3%

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. Total All Disability Classifications	4,051,000	3,802,400
2. Gifted Education	152,500	288,500
3. Remedial Education	0	0
4. ELL Incremental Costs	9,297	2,500
5. ELL Compensatory Instruction	0	0
6. Vocational and Technical Education	0	0
7. Career Education	0	0
8. Total (lines 1 through 7. Must equal total of line 24, page 1)	4,212,797	4,093,500

Proposed Ratios for Special Education
(A.R.S. §§15-903.E.1 and 1.5-764.A.5)

Teacher-Pupil 1 to 13
Staff-Pupil 1 to 9

Estimated FTE Certified Employees
(A.R.S. §15-903.E.2)

Prior FY	Budget FY
175.00	175.00

Expenditures Budgeted for Audit Services
M&O Fund - Nonfederal 6350 \$ 25,000
All Funds - Federal 6330 0

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) \$ 113,300
(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))

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2016	Budget FY 2017	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	195,000	42,000				191,973	237,000	23.5%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	10,000	4,000				7,150	14,000	95.8%
Program 100 Subtotal (lines 1-3)	205,000	46,000				199,123	251,000	26.1%
200 Special Education								
1000 Instruction	50,000	16,048				56,860	66,048	16.2%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Program 200 Subtotal (lines 5-7)	50,000	16,048				56,860	66,048	16.2%
Other Programs (Specify)								
1000 Instruction	0	0				0	0	0.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	255,000	62,048				255,983	317,048	23.9%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	620,000	122,994				1,052,499	742,994	-29.4%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	40,000	8,000				50,017	48,000	-4.0%
Program 100 Subtotal (lines 14-16)	660,000	130,994				1,102,516	790,994	-28.3%
200 Special Education								
1000 Instruction	75,000	15,000				82,953	90,000	8.5%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	75,000	15,000				82,953	90,000	8.5%
Other Programs (Specify)								
1000 Instruction	0	0				0	0	0.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	735,000	145,994				1,185,469	880,994	-25.7%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	575,000	140,740				822,839	715,740	-13.1%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	25,000	8,000				34,244	31,000	-9.5%
Program 100 Subtotal (lines 27-29)	598,000	148,740				858,083	746,740	-13.0%
200 Special Education								
1000 Instruction	50,000	15,000				74,715	65,000	-13.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Program 200 Subtotal (lines 31-33)	50,000	15,000				74,715	65,000	-13.0%
530 Dropout Prevention Programs								
1000 Instruction	0	0				0	0	0.0%
Other Programs (Specify)								
1000 Instruction	0	0				0	0	0.0%
2100 Support Serv. Students & Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 36-37)	0	0				0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	648,000	163,740				932,198	811,740	-13.0%
Total Classroom Site Funds (lines 13, 26, and 39)	1,638,000	371,782				2,374,250	2,009,782	-15.4%

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	
1. Unrestricted Capital Outlay Override (1)							0	0	0.0%
2. Unrestricted Capital Outlay Fund 610 (6)			300,000				549,847	600,000	9.1%
2000 Instruction		300,000							
2000 Support Services									
2100, 2200 Students and Instructional Staff		35,000	63,282				80,286	98,282	21.4%
2300, 2400, 2500, 2900 Administration			50,000				250,000	50,000	-80.0%
2600 Operation & Maintenance of Plant			100,000				105,000	100,000	-4.8%
2700 Student Transportation			125,000				135,000	125,000	-7.4%
3000 Operation of Noninstructional Services (5)			0				0	0	0.0%
4000 Facilities Acquisition and Construction			75,000				75,000	75,000	0.0%
5000 Debt Service							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	335,000	713,282	0	0	0	1,195,833	1,048,282	-12.3%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(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)]

(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.

Unrestricted Capital Outlay	
6641 Library Books	\$ 35,000
6642 Textbooks	100,000
6643 Instructional Aids	200,000
673X Furniture and Equipment	300,000
673X Vehicles	125,000
673X Tech Hardware & Software	213,282

(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 _____

(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:

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1,195,833	1,046,282	0	0	0	0	0	0
Select Object Codes Detail (1)								
6130 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	0	0	0	0	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	0	0	0	0	0	0	0	0
673X Vehicles	335,986	300,000	0	0	0	0	0	0
673X Technology Hardware & Software	155,000	125,000	0	0	0	0	0	0
6831, 6832 Redemption of Principal	350,000	213,282	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	820,986	638,282	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:								
Renovation	0	0	0	0	0	0	0	0
New Construction	0	0	0	0	0	0	0	0
Other	820,986	638,282	0	0	0	0	0	0
Total (lines 13-15, must equal line 12)	820,986	638,282	0	0	0	0	0	0

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

- STATE PROJECTS**
- 400 Vocational Education
 - 410 Early Childhood Block Grant
 - 420 Ext. School Yr. - Pupils with Disabilities
 - 425 Adult Basic Education
 - 430 Chemical Abuse Prevention Programs
 - 435 Academic Contests
 - 450 Gifted Education
 - 460 Environmental Special Plate
 - 465-499 Other State Projects
 - Total State Project Funds (lines 19-27)
 - Total Special Projects (lines 18 and 28)

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
6000	25.00	25.00	2,500,000	2,125,000
6000	0.00	0.00	275,000	240,000
6000	1.00	1.00	450,000	300,000
6000	0.00	0.00	0	0
6000	2.00	2.00	150,000	96,000
6000	0.50	0.50	30,000	30,000
6000	0.00	0.00	0	0
6000	15.00	15.00	750,000	706,000
6000	0.50	0.50	10,000	18,000
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.00	0.00	0	0
6000	0.75	0.75	50,000	41,000
6000	1.00	1.00	300,000	600,000
6000	0.00	0.00	700,000	700,000
6000	0.00	0.00	0	0
6000	15.00	15.00	1,000,000	565,000
6000	60.75	60.75	6,215,000	5,421,000

- OTHER FUNDS**
- 050 County, City, and Town Grants
 - 071 Structured English Immersion (1)
 - 072 Compensatory Instruction (1)
 - 500 School Plant (2)
 - 510 Food Service
 - 515 Civic Center
 - 520 Community School
 - 525 Auxiliary Operations
 - 526 Extracurricular Activities Fees Tax Credit
 - 530 Gifts and Donations
 - 535 Career & Tech. Ed. & Voc. Ed. Projects
 - 540 Fingerprint
 - 545 School Opening
 - 550 Insurance Proceeds
 - 555 Textbooks
 - 565 Litigation Recovery
 - 570 Indirect Costs
 - 575 Unemployment Insurance
 - 580 Teacherage
 - 585 Insurance Refund
 - 590 Grants and Gifts to Teachers
 - 595 Advertisement
 - 596 Joint Technical Education
 - 620 Adjacent Ways
 - 639 Impact Aid Revenue Bond Building
 - 650 Gifts and Donations-Capital
 - 660 Condemnation
 - 665 Energy and Water Savings
 - 686 Emergency Deficiencies Correction
 - 691 Building Renewal Grant
 - 700 Debt Service
 - 720 Impact Aid Revenue Bond Debt Service
 - Other

	Prior FY	Budget FY
6000	25,000	25,000
6000	0	0
6000	0	0
6000	500,000	580,000
6000	2,750,000	2,750,000
6000	40,000	122,000
6000	35,000	25,000
6000	375,000	35,000
6000	135,000	450,000
6000	0	135,000
6000	10,000	10,000
6000	0	0
6000	25,000	10,000
6000	13,000	13,000
6000	25,000	3,000
6000	350,000	400,000
6000	50,000	100,000
6000	0	0
6000	30,000	0
6000	0	0
6000	0	0
6000	0	0
6000	0	0
6000	0	0
6000	55,000	48,000
6000	0	0
6000	0	0
6000	4,517,068	4,518,919
6000	0	0
6000	0	0
6000	0	0

- INTERNAL SERVICE FUNDS 950-989**
- 9 Self-Insurance
 - 955 Intergovernmental Agreements
 - 9 OPEB
 - 9

	Prior FY	Budget FY
6000	0	0
6000	100,000	0
6000	0	0
6000	0	0

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
6000	230,000	230,000	230,000	230,000
6000	0	0	0	0
6000	40,000	40,000	40,000	40,000
6000	230,000	230,000	230,000	230,000
6000	500,000	500,000	500,000	500,000

- INSTRUCTIONAL IMPROVEMENT FUND (020)**
- Teacher Compensation Increases
 - Class Size Reduction
 - Dropout Prevention Programs (M&O purposes)
 - Instructional Improvement Programs (M&O purposes)
 - Total Instructional Improvement Fund (lines 1-4)

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

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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
1. (a) FY 2017 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ <u>14,545,460</u>		
* (b) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(c) Adjusted RCL	\$ <u>14,545,460</u>	\$ <u>14,545,460</u>	\$ <u>0</u>
2. (a) FY 2017 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ <u>1,251,264</u>		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	<u>1,086,552</u>		
(c) Adjusted DAA	\$ <u>164,712</u>	<u>100,000</u>	<u>64,712</u>
3. FY 2017 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		<u>2,184,447</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		<u>7,000</u>	
(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)		<u>0</u>	
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		<u>983,403</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 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)		<u>0</u>	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15- 915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) JTED Reduction [See Work Sheet J, footnote (1) for estimate]			
(e) Noncompliance Adjustment			
(f) ADM/Transportation Audit Adjustment			
(g) Other:			
10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §§2 and 6)		<u>120,157</u>	
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)		\$ <u>17,940,467</u>	
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)			\$ <u>64,712</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.

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>1,195,833</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>1,195,833</u>
4. Amount Budgeted in Fund 610 in FY 2016 (from FY 2016 latest revised Budget, page 4, line 10)	\$	<u>1,195,833</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>1,195,833</u>
6. FY 2016 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>218,029</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>977,804</u>
8. Interest Earned in Fund 610 in FY 2016	\$	<u>5,766</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	<u> </u>
10. Adjustment to UCBL for FY 2017 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable: (a) Prior Year Over Expenditures/Resolutions:	\$	<u> </u>
(b) Increase to UCBL Due to Greater than Anticipated Growth (from FY2016 BUDG75)	\$	<u> </u>
(c) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	\$	<u> </u>
(d) ADM/Transportation Audit Adjustment	\$	<u> </u>
(e) Other:	\$	<u> </u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>64,712</u>
12. FY 2017 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u><u>1,048,282</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)	255,983	1,185,469	932,800	2,374,252
2. FY 2016 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	152,059	733,750	550,000	1,435,809
3. Unexpended Budget Balance (line B.1 minus B.2)	103,924	451,719	382,800	938,443
4. Interest Earned in the Classroom Site Fund in FY 2016	0	3,027	2,692	5,719
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.	213,124	426,248	426,248	1,065,619
6. Adjustments to FY 2017 Classroom Site Fund Budget Limit (2)				0
7. FY 2017 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	317,048	880,994	811,740	2,009,781

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.
 Rev. 5/16-FY 2017

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070408000
VERSION Revised #1

I certify that the Budget of Osborn School District District, Maricopa County for fiscal year 2017 was officially proposed by the Governing Board on June 21, 2016, and that the complete Proposed Expenditure Budget may be reviewed by contacting Colleen Toscano at the District Office, telephone 602-707-2022 during normal business hours.

President of the Governing Board

1. Average Daily Membership:				2. Tax Rates:			
	2015 ADM	Prior Yr. 2016 ADM	Budget Yr. 2017 ADM			Prior FY	Estimated Budget FY
Attending	2,712.198	2,775.898	2,777.799	Primary Rate		2.2370	2.1132
				Secondary Rate*		1.7802	1.7765

* 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).

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	17,940,467	GBL	17,940,467
Classroom Site	2,009,782	CSFBL	2,009,781
Unrestricted Capital Outlay	1,048,282	UCBL	1,048,282

	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	6,086,268	6,353,121	171,871	270,200	6,258,139	6,623,321	5.8%
2000 Support Services							
2100 Students	370,637	345,000	49,000	104,500	419,637	449,500	7.1%
2200 Instructional Staff	610,382	483,000	11,500	29,230	621,882	512,230	-17.6%
2300, 2400, 2500 Administration	1,666,875	1,649,000	272,800	266,020	1,939,675	1,915,020	-1.3%
2600 Oper./Maint. of Plant	1,007,035	1,090,000	1,503,222	1,826,500	2,510,257	2,916,500	16.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	38,300	75,000	75,000	75,000	113,300	51.1%
610 School-Sponsored Coœurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	14,906	15,500	5,350	6,100	20,256	21,600	6.6%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	9,756,103	9,973,921	2,088,743	2,577,550	11,844,846	12,551,471	6.0%
200 Special Education							
1000 Instruction	2,651,917	1,920,000	259,500	719,000	2,911,417	2,639,000	-9.4%
2000 Support Services							
2100 Students	708,077	1,103,000	309,500	132,000	1,017,577	1,235,000	21.4%
2200 Instructional Staff	259,303	208,000	22,000	7,000	281,303	215,000	-23.6%
2300, 2400, 2500 Administration	0	0	2,000	4,000	2,000	4,000	100.0%
2600 Oper./Maint. of Plant	0	0	500	500	500	500	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	3,619,297	3,231,000	593,500	862,500	4,212,797	4,093,500	-2.8%
400 Pupil Transportation	650,052	887,000	153,798	233,000	803,850	1,120,000	39.3%
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	177,635	175,496	0	0	177,635	175,496	-1.2%
TOTAL EXPENDITURES	14,203,087	14,267,417	2,836,041	3,673,050	17,039,128	17,940,467	5.3%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	17,039,128	17,940,467	901,339	5.3%
Instructional Improvement	500,000	500,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,374,250	2,009,782	(364,468)	-15.4%
Federal Projects	6,215,000	5,421,000	(794,000)	-12.8%
State Projects	400,000	200,000	(200,000)	-50.0%
Unrestricted Capital Outlay	1,195,833	1,048,282	(147,551)	-12.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	4,517,068	4,518,919	1,851	0.0%
School Plant Fund	500,000	580,000	80,000	16.0%
Auxiliary Operations	35,000	35,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	2,750,000	2,750,000	0	0.0%
Other	1,268,000	1,341,000	73,000	5.8%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	4,051,000	3,802,400
Gifted Education	152,500	288,600
Remedial Education	0	0
ELL Incremental Costs	9,297	2,500
ELL Compensatory Instruction	0	0
Vocational and Technical Education	0	0
Career Education	0	0
TOTAL	4,212,797	4,093,500

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	10	1 to 277.8
Teachers	170	1 to 16.3
Other	15	1 to 185.2
Subtotal	195	1 to 14.2
Classified --		
Managers, Supervisors, Directors	5	1 to 555.6
Teachers Aides	48	1 to 57.9
Other	135	1 to 20.6
Subtotal	188	1 to 14.8
TOTAL	383	1 to 7.3
Special Education --		
Teacher	31	1 to 13.0
Staff	41	1 to 9.0