



FY 2015
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Adopted

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2015 was

Proposed June 10, 2014
Adopted July 8, 2014
Revised Date

Mrs. Sandi Nielson, President
Mr. Mike Pineda, Vice President
Mrs. Kathy Reyes, Member
Mrs. Amy Soucinek, Member
Mrs. Erika Thomas, Member
SIGNED SIGNED

The budget file(s) for FY 2015 sent to the Arizona Department of Education, via the internet, on June 13, 2014 contain(s) the data for the budget described above. Date

Superintendent Signature Business Manager Signature

District Contact Employee: Phyllis Kinder
Telephone: 623-478-5610 E-mail: kinder.phyllis@littletonaz.org

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

Table with 3 columns: Item, Quantity, Amount. Includes Total Budgeted Revenues for Fiscal Year 2014 (\$35,269,285) and Estimated Revenues by Source for Fiscal Year 2015 (Local, Intermediate, State, Federal, TOTAL).

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 2014, Est. Budget FY 2015. Includes Primary Tax Rate, Secondary Tax Rates (M&O Override, Special K-3 Program Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, JTED), and Total Secondary Tax Rate.

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

Table with 2 columns: Item, Amount. Lists General Budget Limit, Unrestricted Capital Budget Limit, Subtotal, Federal Projects, Title VIII-Impact Aid, and Total Aggregate School District Budget Limit.

BUDGETED EXPENDITURES

Table with 2 columns: Item, Amount. Lists Maintenance and Operation, Unrestricted Capital Outlay, and Total Budget Subject to Budget Limits.

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 2014	Budget FY 2015		
		100 Regular Education										
1000 Instruction	1.	257.10	262.10	11,038,375	2,899,081	25,200	174,720	175,000	13,624,432	14,312,376	5.0%	1.
2000 Support Services												
2100 Students	2.	23.75	23.75	666,329	168,195	35,000	15,052	0	866,004	884,576	2.1%	2.
2200 Instructional Staff	3.	22.75	22.75	959,284	233,600	2,800	12,700	17,700	1,214,273	1,226,084	1.0%	3.
2300 General Administration	4.	2.00	2.00	267,650	57,640	118,100	3,300	23,500	466,965	470,190	0.7%	4.
2400 School Administration	5.	18.00	18.00	1,136,375	314,413	0	18,866	5,000	1,456,071	1,474,654	1.3%	5.
2500 Central Services	6.	13.80	13.80	818,028	191,720	331,150	43,656	83,676	1,458,233	1,468,230	0.7%	6.
2600 Operation & Maintenance of Plant	7.	40.50	40.50	1,106,485	231,568	988,000	957,750	4,400	3,210,680	3,288,203	2.4%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	1.00	21,295	5,870		4,700		30,821	31,865	3.4%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		15,000	3,000				18,000	18,000	0.0%	10.
620 School-Sponsored Athletics	11.	0.00		95,968	17,145	39,000			152,113	152,113	0.0%	11.
630, 700, 800, 900 Other Programs	12.	0.00							0	0	0.0%	12.
Regular Education Subsection Subtotal (lines 1-12)	13.	378.90	383.90	16,124,789	4,122,232	1,539,250	1,230,744	309,276	22,497,592	23,326,291	3.7%	13.
200 Special Education												
1000 Instruction	14.	82.25	84.25	2,642,293	815,878	159,279	7,500		3,459,103	3,624,950	4.8%	14.
2000 Support Services												
2100 Students	15.	25.25	25.25	760,879	166,891	1,117,000		1,000	2,027,579	2,045,770	0.9%	15.
2200 Instructional Staff	16.	1.00	1.00	98,980	28,129	2,390	3,000		131,240	132,499	1.0%	16.
2300 General Administration	17.	0.00							0	0	0.0%	17.
2400 School Administration	18.	0.00							0	0	0.0%	18.
2500 Central Services	19.	0.00							0	0	0.0%	19.
2600 Operation & Maintenance of Plant	20.	0.00							0	0	0.0%	20.
2900 Other	21.	0.00							0	0	0.0%	21.
3000 Operation of Noninstructional Services	22.	0.00							0	0	0.0%	22.
Subtotal (lines 14-22)	23.	108.50	110.50	3,502,152	1,010,898	1,278,669	10,500	1,000	5,617,922	5,803,219	3.3%	23.
400 Pupil Transportation	24.	30.60	30.60	846,172	234,458	70,400	229,500	325	1,339,292	1,380,855	3.1%	24.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%	25.
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%	26.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	27.
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%	28.
550 K-3 Reading Program	29.	2.50	2.50	234,659	57,903		12,190		284,609	304,752	7.1%	29.
Total Expenditures (lines 13, and 23-29) (Cannot exceed page 7, line 10)	30.	520.50	527.50	20,707,772	5,425,491	2,888,319	1,482,934	310,601	29,739,415	30,815,117	3.6%	30.

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

(A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY	
1. Autism	811,739	858,786	1.
2. Emotional Disability	45,226	45,226	2.
3. Hearing Impairment	0		3.
4. Other Health Impairments	0		4.
5. Specific Learning Disability	2,740,535	2,824,718	5.
6. Mild, Moderate or Severe Intellectual Disability	684,068	690,463	6.
7. Multiple Disabilities	398,536	426,755	7.
8. Multiple Disabilities with Severe Sensory Impairment	131,739	139,457	8.
9. Orthopedic Impairment	62,447	67,432	9.
10. Developmental Delay	311,794	317,372	10.
11. Preschool Severe Delay	0		11.
12. Speech/Language Impairment	0		12.
13. Traumatic Brain Injury	0		13.
14. Visual Impairment	14,666	15,837	14.
15. Subtotal (lines 1 through 14)	5,200,750	5,386,046	15.
16. Gifted Education	368,963	368,963	16.
17. Remedial Education	0		17.
18. ELL Incremental Costs	48,209	48,210	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)	5,617,922	5,803,219	22.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to	<u>16</u>
Staff-Pupil 1 to	<u>14</u>

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
311.40	346.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$	54,000
All Funds - Federal	6330		

FY 2015 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 2014 Average Daily Membership:	Resident	<u>5,172.338</u>	Attending	<u>5,183.293</u>
B. FY 2013 Average Daily Membership:	Resident	<u>5,020.541</u>	Attending	<u>5,034.856</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)]

\$ 31,865

Estimated Transportation Revenues for FY 2015

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
							Prior FY 2014	Budget FY 2015	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	350,860	59,365				352,225	410,225	16.5%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	29,750	4,800				14,550	34,550	137.5%
Program 100 Subtotal (lines 1-3)	4.	380,610	64,165				366,775	444,775	21.3%
200 Special Education									
1000 Instruction	5.						56,050	0	-100.0%
2100 Support Services - Students	6.	44,500	22,220				0	66,720	--
2200 Support Services - Instructional Staff	7.	8,500	600				9,100	9,100	0.0%
Program 200 Subtotal (lines 5-7)	8.	53,000	22,820				65,150	75,820	16.4%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	433,610	86,985				431,925	520,595	20.5%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	1,000,000	101,777				851,777	1,101,777	29.4%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.	20,000	8,200				28,200	28,200	0.0%
Program 100 Subtotal (lines 14-16)	17.	1,020,000	109,977				879,977	1,129,977	28.4%
200 Special Education									
1000 Instruction	18.	200,000	49,324				123,229	249,324	102.3%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.	6,000	300				6,300	6,300	0.0%
Program 200 Subtotal (lines 18-20)	21.	206,000	49,624				129,529	255,624	97.3%
Other Programs (Specify) _____									
1000 Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	1,226,000	159,601				1,009,506	1,385,601	37.3%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	700,908	74,634				666,364	775,542	16.4%
2100 Support Services - Students	28.	7,800					7,800	7,800	0.0%
2200 Support Services - Instructional Staff	29.	34,000	13,500				47,500	47,500	0.0%
Program 100 Subtotal (lines 27-29)	30.	742,708	88,134	0	0		721,664	830,842	15.1%
200 Special Education									
1000 Instruction	31.	232,967	36,230				169,197	269,197	59.1%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.	299					300	299	-0.3%
Program 200 Subtotal (lines 31-33)	34.	233,266	36,230	0	0		169,497	269,496	59.0%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	975,974	124,364	0	0		891,161	1,100,338	23.5%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	2,635,584	370,950	0	0	0	2,332,592	3,006,534	28.9%

(1) For FY 2015, 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.

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 2014	Budget FY 2015	
Unrestricted Capital Outlay Override (1)	1.	0	605,000	1,225,000			299,500	1,950,629	2,129,500	9.2%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		576,242	1,194,306				1,443,145	1,770,548	22.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		121,500					450,000	121,500	-73.0%
2300, 2400, 2500, 2900 Administration	4.			447,000				405,000	447,000	10.4%
2600 Operation & Maintenance of Plant	5.			140,000				116,000	140,000	20.7%
2700 Student Transportation	6.			150,000				157,500	150,000	-4.8%
3000 Operation of Noninstructional Services (5)	7.			175,000				175,000	175,000	0.0%
4000 Facilities Acquisition and Construction	8.						299,500	182,129	299,500	64.4%
5000 Debt Service	9.				225,000	95,000		320,000	320,000	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	697,742	2,106,306	225,000	95,000	299,500	3,248,774	3,423,548	5.4%

(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)] \$ 175,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 121,500
6642 Textbooks	200,000
6643 Instructional Aids	376,242
6731 Furniture and Equipment	911,306
6734 Vehicles	150,000
6737 Tech Hardware & Software	1,045,000

(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. \$ 74,742

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 225,000, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 95,000, 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		
	Fund 610		Fund 630		Fund 695		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	3,248,774	3,423,548	1,645,623	0	0	1.
Select Object Codes Detail (1)							
6150 Classified Salaries	2.	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	3.
6450 Construction Services	4.	182,129	299,500	505,000	0	0	4.
6710 Land and Improvements	5.	0	0	1,140,623	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	6.
6731 Furniture and Equipment	7.	901,403	911,306	0	0	0	7.
6734 Vehicles	8.	150,000	150,000	0	0	0	8.
6737 Technology Hardware & Software	9.	882,500	1,045,000	0	0	0	9.
6831, 6832 Redemption of Principal	10.						10.
6841, 6842, 6850 Interest	11.						11.
Total amounts reported on lines 2-11 above for:							
Renovation	12.	182,129	182,129	505,000	0		12.
New Construction	13.	0		0	0	0	13.
Other	14.	2,253,903	2,223,677	1,140,623	0	0	14.
Total (lines 12-14)	15.	2,436,032	2,405,806	1,645,623	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			
		Prior FY	Budget FY	Prior FY	Budget FY		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	6.00	6.00	987,823	980,750	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	2.00	2.00	112,282	78,597	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		0		3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	1.75	1.75	211,783	176,783	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		0		6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	7.60	7.60	724,696	715,900	8.
9.	230 Johnson-O'Malley	6000	0.00		0		9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0		12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		26,951	25,000	13.
14.	290 Medicaid Reimbursement	6000	0.00		609,925	615,495	14.
15.	374 E-Rate	6000	0.00		230,000	200,500	15.
16.	378 Impact Aid	6000	0.00		0		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		1,276,572	1,023,422	17.
18.	Total Federal Project Funds (lines 1-17)		17.35	17.35	4,180,032	3,816,447	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		0		19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	460 Environmental Special Plate	6000	0.00		36,000	36,000	26.
27.	465-499 Other State Projects	6000	0.00		241,571	0	27.
28.	Total State Project Funds (lines 19-27)		0.00	0.00	277,571	36,000	28.
29.	Total Special Projects (lines 18 and 28)		17.35	17.35	4,457,603	3,852,447	29.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	0	1.	
2.	Class Size Reduction	6000	0	2.	
3.	Dropout Prevention Programs (M&O purposes)	6000	0	3.	
4.	Instructional Improvement Programs (M&O purposes)	6000	220,671	307,786	4.
5.	Total Instructional Improvement Fund (lines 1-4)		220,671	307,786	5.

OTHER FUNDS (DO NOT Add to Aggregate)

1.	050 County, City, and Town Grants	6000	12,000	12,000	1.
2.	071 Structured English Immersion (1)	6000	178,279	25,434	2.
3.	072 Compensatory Instruction (1)	6000	585	0	3.
4.	080 Student Success	6000			4.
5.	500 School Plant (Lease over 1 year) (2)	6000	8,000	10,000	5.
6.	505 School Plant (Lease 1 year or less)	6000	2,000	2,000	6.
7.	506 School Plant (Sale)	6000	0	0	7.
8.	510 Food Service	6000	3,433,858	3,535,900	8.
9.	515 Civic Center	6000	190,000	195,000	9.
10.	520 Community School	6000	35,000	35,000	10.
11.	525 Auxiliary Operations	6000	110,000	110,000	11.
12.	526 Extracurricular Activities Fees Tax Credit	6000	32,000	38,000	12.
13.	530 Gifts and Donations	6000	50,000	50,000	13.
14.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0		14.
15.	540 Fingerprint	6000	6,000	5,000	15.
16.	545 School Opening	6000	0	0	16.
17.	550 Insurance Proceeds	6000	35,000	25,000	17.
18.	555 Textbooks	6000	12,000	15,000	18.
19.	565 Litigation Recovery	6000	30,000	30,000	19.
20.	570 Indirect Costs	6000	950,000	550,000	20.
21.	575 Unemployment Insurance	6000	125,000	125,000	21.
22.	580 Teacherage	6000	0		22.
23.	585 Insurance Refund	6000	10,000	10,000	23.
24.	590 Grants and Gifts to Teachers	6000	0	0	24.
25.	595 Advertisement	6000	0	0	25.
26.	596 Joint Technical Education	6000	0	0	26.
27.	620 Adjacent Ways	6000	900,000	1,000,000	27.
28.	639 Impact Aid Revenue Bond Building	6000	0		28.
29.	640 School Plant - Special Construction	6000	0		29.
30.	650 Gifts and Donations-Capital	6000	85,000	85,000	30.
31.	660 Condemnation	6000	0		31.
32.	665 Energy and Water Savings	6000	0		32.
33.	686 Emergency Deficiencies Correction	6000	0		33.
34.	691 Building Renewal Grant	6000	0		34.
35.	700 Debt Service	6000	2,995,000	3,000,000	35.
36.	720 Impact Aid Revenue Bond Debt Service	6000	0		36.
37.	850 Student Activities	6000	55,000	55,000	37.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0		1.
2.	955 Intergovernmental Agreements	6000	58,200	58,200	2.
3.	9__ OPEB	6000	0		3.
4.	9__ _____	6000	0		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 2015 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 2015 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 25,515,251		
* (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	\$ 25,515,251	\$ 25,515,251	\$ 0
2. (a) FY 2015 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,336,107		
* (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,385,516		
(c) Adjusted DAA	\$ 950,591	679,380	271,211
3. FY 2015 Override Authorization (A.R.S. §§15-481 and 15-482)			
* (a) Maintenance and Operation		3,827,288	
* (b) Unrestricted Capital Outlay			1,950,629
* (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)		793,198	
(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 2013 (A.R.S. §15-910.M)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2014 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-918.04.C)		0	
* (h) FY 2014 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (A.R.S. §15-919.04)		0	
* (i) FY 2014 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (A.R.S. §15-920)		0	
(j) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (k) 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)		0	
10. FY 2015 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 30,815,117	
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)			\$ 2,221,840

* 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 2015 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) ADM Audit Adjustment, (b) Noncompliance Adjustment, (c) transfers to/from the EWS Fund, (d) JTED Reduction, or (e) other adjustments as notified by ADE.

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 2014 Unrestricted Capital Budget Limit (UCBL) (from FY 2014 latest revised Budget, page 8, line A.12)	\$ <u>3,248,774</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 2014 Capital Expenditures (line A.1 + A.2)	\$ <u>3,248,774</u>
4. Amount Budgeted in Fund 610 in FY 2014 (from FY 2014 latest revised Budget, page 4, line 10)	\$ <u>3,248,774</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>3,248,774</u>
6. FY 2014 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,050,374</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>1,198,400</u>
8. Interest Earned in Fund 610 in FY 2014	\$ <u>3,308</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 2015 (A.R.S. §15-905.M) (1)	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>2,221,840</u>
12. FY 2015 Unrestricted Capital Budget Limit (lines A.7 through A.11) (2)	\$ <u><u>3,423,548</u></u>

CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT

B. 1. FY 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line C.7)	\$ <u>2,332,592</u>
2. FY 2014 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,099,347</u>
3. Unexpended Budget Balance in Classroom Site Fund (line B.1 minus B.2)	\$ <u>1,233,245</u>
4. Interest Earned in the Classroom Site Fund in FY 2014	\$ <u>0</u>
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) (3)	\$ <u>1,773,289</u>
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit	\$ <u>0</u>
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (4)	\$ <u><u>3,006,534</u></u>

- (1) This line can be used to adjust the FY 2015 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 2014, or (3) JTED reduction, or (4) 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) 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.
- (4) 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 B. 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 2014 Classroom Site Fund Budget Limit (from FY 2014 latest revised Budget, page 8, line 7 of the table)	431,925	1,009,506	891,161	0	2,332,592
2. FY 2014 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	265,988	333,221	500,138		1,099,347
3. Unexpended Budget Balance (line 1 minus 2)	165,937	676,285	391,023	0	1,233,245
4. Interest Earned in FY 2014					0
5. FY 2015 Classroom Site Fund Allocation (provided by ADE, based on \$295) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	354,658	709,316	709,316		1,773,289
6. Adjustments to FY 2015 Classroom Site Fund Budget Limit *					0
7. FY 2015 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) **	520,595	1,385,601	1,100,339	0	3,006,534

* 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.

DISTRICT NAME Littleton Elementary School District

COUNTY Maricopa

CTD NUMBER 070465000

VERSION Adopted

FY 2015
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 2014	Budget FY 2015	
	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 26)	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 28)	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 2014	Budget FY 2015	
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	0.0%
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	0.0%
Total (lines 26 & 32) (Include in Fund 610 Budget, page 4, lines 2-9) 33.	0	0	0	0	0	0	0	0	0.0%

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 2014	Budget FY 2015	
Expenditures											
Structured English Immersion Fund 071											
1000 Instruction	1.	3.00	0.50	20,347	5,087				178,279	25,434	-85.7%
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.	3.00	0.50	20,347	5,087	0	0	0	178,279	25,434	-85.7%
Compensatory Instruction Fund 072											
1000 Instruction	11.	0.00							585	0	-100.0%
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	585	0	-100.0%

I certify that the Budget of Littleton Elementary School District, Maricopa County for fiscal year 2015 was officially proposed by the Governing Board on June 10, 2014, and that the complete Proposed Expenditure Budget may be reviewed by contacting Phyllis Kinder at the District Office, telephone 623-478-5610 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 2014 Prior Yr. 2013 ADM	FY 2015 Budget Yr. 2014 ADM	Prior FY	Estimated Budget FY		
Resident	5,020,541	5,172,338	2.4238	2.6692		
Attending	5,034,856	5,183,293	3.5518	3.3167		

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay budgets cannot exceed their respective budget limits.			
Maintenance & Operation	30,815,117	GBL	30,815,117
Classroom Site	3,006,534	CSFBL	3,006,534
Unrestricted Capital Outlay	3,423,548	UCBL	3,423,548

	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	13,250,323	13,937,456	374,109	374,920	13,624,432	14,312,376	5.0%
2000 Support Services							
2100 Students	819,730	834,524	46,274	50,052	866,004	884,576	2.1%
2200 Instructional Staff	1,181,073	1,192,884	33,200	33,200	1,214,273	1,226,084	1.0%
2300, 2400, 2500 Administration	2,758,240	2,785,826	623,029	627,248	3,381,269	3,413,074	0.9%
2600 Oper./Maint. of Plant	1,330,530	1,338,053	1,880,150	1,950,150	3,210,680	3,288,203	2.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	26,121	27,165	4,700	4,700	30,821	31,865	3.4%
610 School-Sponsored Cocurric. Activities	18,000	18,000	0	0	18,000	18,000	0.0%
620 School-Sponsored Athletics	113,113	113,113	39,000	39,000	152,113	152,113	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	19,497,130	20,247,021	3,000,462	3,079,270	22,497,592	23,326,291	3.7%
200 Special Education							
1000 Instruction	3,292,324	3,458,171	166,779	166,779	3,459,103	3,624,950	4.8%
2000 Support Services							
2100 Students	909,579	927,770	1,118,000	1,118,000	2,027,579	2,045,770	0.9%
2200 Instructional Staff	125,850	127,109	5,390	5,390	131,240	132,499	1.0%
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	4,327,753	4,513,050	1,290,169	1,290,169	5,617,922	5,803,219	3.3%
400 Pupil Transportation	1,039,067	1,080,630	300,225	300,225	1,339,292	1,380,855	3.1%
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	272,400	292,562	12,209	12,190	284,609	304,752	7.1%
TOTAL EXPENDITURES	25,136,350	26,133,263	4,603,065	4,681,854	29,739,415	30,815,117	3.6%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	29,739,415	30,815,117	1,075,702	3.6%
Instructional Improvement	220,671	307,786	87,115	39.5%
Structured English Immersion	178,279	25,434	(152,845)	-85.7%
Compensatory Instruction	585	0	(585)	-100.0%
Student Success		0	0	
Classroom Site	2,332,592	3,006,534	673,942	28.9%
Federal Projects	4,180,032	3,816,447	(363,585)	-8.7%
State Projects	277,571	36,000	(241,571)	-87.0%
Unrestricted Capital Outlay	3,248,774	3,423,548	174,774	5.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	900,000	1,000,000	100,000	11.1%
Debt Service	2,995,000	3,000,000	5,000	0.2%
School Plant Funds	10,000	12,000	2,000	20.0%
Auxiliary Operations	110,000	110,000	0	0.0%
Bond Building	1,645,623	0	(1,645,623)	-100.0%
Food Service	3,433,858	3,535,900	102,042	3.0%
Other	1,685,200	1,288,200	(397,000)	-23.6%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Autism	811,739	858,786
Emotional Disability	45,226	45,226
Hearing Impairment	0	0
Other Health Impairments	0	0
Specific Learning Disability	2,740,535	2,824,718
Mild, Moderate or Severe Intellectual Disability	684,068	690,463
Multiple Disabilities	398,536	426,755
Multiple Disabilities with S.S.I.	131,739	139,457
Orthopedic Impairment	62,447	67,432
Developmental Delay	311,794	317,372
Preschool Severe Delay	0	0
Speech/Language Impairment	0	0
Traumatic Brain Injury	0	0
Visual Impairment	14,666	15,837
Subtotal	5,200,750	5,386,046
Gifted Education	368,963	368,963
Remedial Education	0	0
ELL Incremental Costs	48,209	48,210
ELL Compensatory Instruction	0	0
Vocational and Technological Education	0	0
Career Education	0	0
TOTAL	5,617,922	5,803,219

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators		1 to
Teachers		1 to
Other		1 to
Subtotal	0	1 to
Classified --		
Managers, Supervisors, Directors		1 to
Teachers Aides		1 to
Other		1 to
Subtotal	0	1 to
TOTAL	0	1 to
Special Education --		
Teacher		1 to 16.0
Staff		1 to 14.0

FY 2015 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2015 Truth in Taxation Base Limit (from FY 2014 TNT work sheet, line 3 + line 11)	\$ 194,576	
2.	Deduction for discontinued programs	194,576	
3.	Adjusted FY 2015 TNT Base Limit	<u>0</u>	

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

FY 2015 Budgeted Expenditures

4.	Desegregation (from Districtwide Desegregation Budget page 2, line 44 and page 3, line 70)	\$ 0	<u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)	0	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center (from Supplement page 1, line 20 and Supplement page 2, line 32)	0	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ 0	<u>0.0000</u>

Adjustments for FY 2014 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2014 Total Actual Expenditures for programs above	\$ _____	
b.	Sum of FY 2014 original budget amounts for programs above (from FY 2014 TNT work sheet, line 8.b)	<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 2014 final budget for Small School Adjustment	\$ _____	
b.	FY 2014 original budget for Small School Adjustment (from FY 2014 TNT work sheet, line 9.b)	\$ <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 2015 for Adjacent Ways pursuant to A.R.S. §15-995 (1)	\$ 362,399	<u>0.0017</u>
13.	Amount to be Levied in FY 2015 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ _____	<u>0.0000</u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ 362,399	
B.1.	Current Assessed Value	\$ 207,640,486	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ 0.0000 (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ 362,399	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ 17.4532 (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.