

2017  
Revised Budget  
Summary

Governing Board  
Meeting

May 9, 2017

Lake Havasu Unified School District #1

## Purpose

As per Arizona Revised Statute – Title 15, school districts must revise their adopted expenditure budget and obtain Governing Board approval before May 15<sup>th</sup> of each year

# Resources

## ADE Reports

BUDG25

ADMS46-1

CSF-RPT02

ELLS28-1

SPED28-1

TRANS55-1

APOR55-1

# At A Glance

## Adopted vs. Revised

<u>Description</u>	<u>Adopted</u>	<u>Revised</u>	<u>Gain/(Loss)</u>
Weighted Student Count (ADM) APOR55-1	6815.560 <u>x \$3681.09</u> \$25,088,690	6864.201 <u>x \$3681.09</u> \$25,267,742	<b>48.641</b>  <b>\$179,052</b>
Budget Balance Carryforward BUDG25	\$1,099,456	\$1,878,398	<b>\$778,942</b>
Prop 123 (adopted = estimate) BUDG25	\$251,363	\$244,218	<b>(\$7,145)</b>

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
1. (a) FY 2017 Revenue Control Limit (RCL) (from Work Sheet E, line VIII, or Work Sheet F, line III)	\$ 26,458,712		
• (b) Increase or (Decrease) in 03 District High School Tuition Payments (A.R.S. §15-905.J) (1)			
(c) Adjusted RCL	\$ 26,458,712	\$ 26,458,712	\$ 0
2. (a) FY 2017 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,567,853		
• (b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	2,230,498		
(c) Adjusted DAA	\$ 337,355		337,355
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			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources	0		
(b) Other Arizona Districts	12,000		
(c) Out-of-State Districts and Other Governments	5,465		
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and			
*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)	0		
• (b) Tuition Out Debt Service (from Work Sheet D, line 7) (A.R.S. §15-910.L)	0		
• (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943)	1,878,398		
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, C	0		
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2015 (A.R.S. §15-910.M)	0		
• (f) Joint Career and Technical Education and Vocational Education Center (A.R.S.			
• (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	1,200		
*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, §	244,218		
*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)	\$ 28,599,993		
*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)			\$ 337,355

Includes:  
- Base Support  
(revised ADM)  
- Transportation  
- T.E.I.

Carryforward

Prop 123

General Budget  
Limit

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

DISTRICT NAME Lake Havasu Unified School Dist. #1

COUNTY Mohave

CTD NUMBER 080201000

VERSION Revised #1

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	Instructions	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											
1000 Instruction	1.	202.50	206.50	7,552,074	3,973,061	94,701	115,500	4,206	11,685,997	11,739,542	0.5%
2000 Support Services											
2100 Students	2.	18.50	18.50	584,011	365,780	30,558	35,300	220	937,445	1,015,869	8.4%
2200 Instructional Staff	3.	21.50	19.25	384,677	307,230	175,277	35,500	609	902,551	903,293	0.1%
2300 General Administration	4.	2.50	2.50	220,007	313,106	119,800	2,100	15,096	613,707	670,109	9.2%
2400 School Administration	5.	24.00	24.50	1,214,777	453,073	115,122	3,238	1,353	1,592,702	1,787,365	12.2%
2500 Central Services	6.	18.00	18.00	750,069	322,204	493,250	10,600	22,683	1,274,848	1,598,808	25.4%
2600 Operation & Maintenance of Plant	7.	50.00	50.50	1,321,154	812,107	692,005	1,779,146	44,650	4,537,548	4,649,062	2.5%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	29,588	15,586	0	57,000	0	96,881	102,174	5.5%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	80,900	15,093	0	0	378	108,989	96,371	-11.6%
620 School-Sponsored Athletics	11.	1.50	1.00	90,859	29,184	0	0	0	133,597	120,043	-10.1%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	339.50	341.75	12,228,116	6,606,424	1,720,713	2,038,384	89,199	21,884,265	22,682,836	3.6%
200 Special Education											
1000 Instruction	15.	82.00	73.50	2,199,347	907,049	84,044	6,721	0	3,351,587	3,197,161	-4.6%
2000 Support Services											
2100 Students	16.	9.00	12.50	522,651	245,350	360,622	11,750	30,686	1,054,965	1,171,059	11.0%
2200 Instructional Staff	17.	1.00	2.00	83,701	30,290	6,398	1,715	1,800	133,432	123,904	-7.1%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	3,749	0	0	400	3,749	837.3%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	92.00	88.00	2,805,699	1,182,689	454,813	20,186	32,486	4,540,384	4,495,873	-1.0%
400 Pupil Transportation	25.	26.00	23.00	548,721	367,486	31,545	267,160	3,050	1,062,939	1,217,962	14.6%
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	0.00	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)	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	30.	4.00	4.00	144,690	58,632	0	0	0	202,127	203,322	0.6%
Total Expenditures (lines 14, and 24-30) (Cannot exceed page 7, line 11)	31.	461.50	456.75	15,727,226	8,215,231	2,207,071	2,325,730	124,735	27,689,715	28,599,993	3.3%

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

# Prop 123

## Description

May 2016 –			
- Prop 123 passed by voters	\$3,524.56	\$3,645.00	
- Increase Base Level Amount	<u>x 6,966.675</u>	<u>x 6,966.675</u>	
	\$24,554,464	\$25,393,530	<b>\$839,066</b>
June 2016 –			
- FY16 payment			<b>\$251,362.55</b>
December 2016 –			
- FY17 (1 <sup>st</sup> payment)			<b>\$122,108.77</b>
		<b>Total</b>	<b>\$1,212,537.32</b>