

District Budgets

Sonoita Elementary School District
#25

2017-2018



Major Budget Issues

- Enrollment
 - Projected verses Actual
 - Decline verses Growth
- Inflation Factor
- Fixed Costs (Increases)
 - Utilities
 - Benefits (e.g., Insurance, Arizona State Retirement)
- Variable Cost Increases
 - Staffing
 - Contracted Services
 - Special Education
- Salary & Benefits (Increases)

Budget Variables

- Average Daily Membership (ADM)
- No Decrease in Classroom Site Fund
 - 011 Classroom Site Fund – Base Salary
 - 012 Performance Pay
 - 013 Classroom Site – Professional Development
- Staffing – Increases / Reduction in Force
- Special Education Services
- Tuition Students
- Transportation Costs



Fixed Costs Increases

- Benefits Increase (e.g., ARS, Medical Dental and Vision)
- Increased Fuel Costs
- Increases in Utility Costs
- Obsolete and Deteriorating Equipment and Facilities
- Increases in subscriptions, fees, & supplies



Variable Cost Increases

- Special Education
 - Contracted Services (e.g., Psychologist, Occupational Therapist, Physical Therapist, Instructional Support, Accommodations)
 - Transportation Costs
- English Language Learners
 - Staffing
 - Supplemental



Staffing Requirements

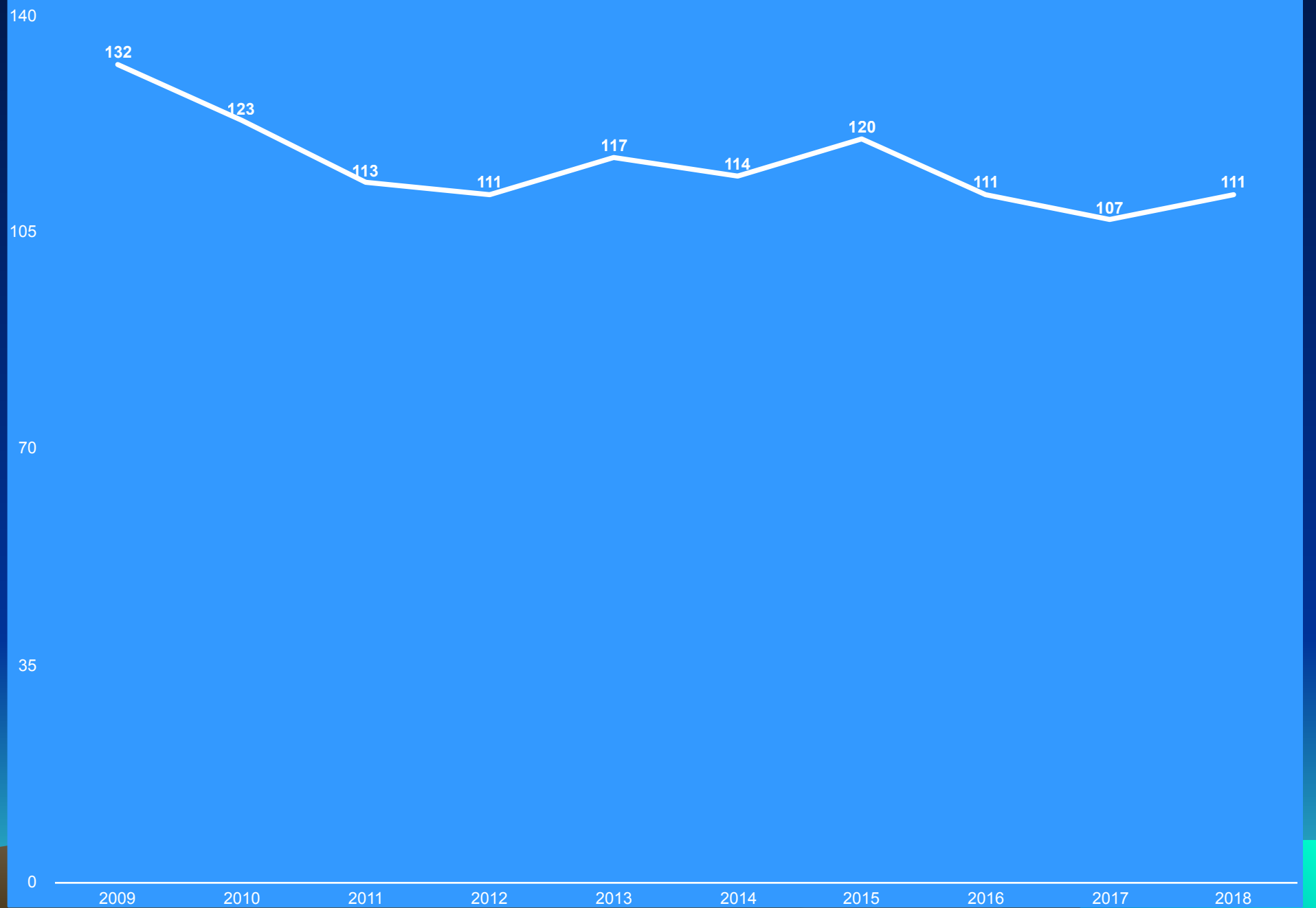
- Highly Qualified / Appropriately Certified Teachers
 - Grades K-5
 - Middle School
 - Mathematics
 - Science
 - Social Studies
 - English / Language Arts
- Special Education
 - Support Services
 - Accommodations
- Title 1



Enrollment History

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Kinder	11	12	13	11	10	13	14	12	9	10
First	11	10	10	10	15	13	11	10	8	12
Second	10	10	10	17	13	14	9	11	12	12
Third	10	17	19	14	16	14	11	14	11	12
Fourth	17	10	10	15	12	12	16	10	11	14
Fifth	8	15	14	13	12	10	11	11	17	12
Sixth	14	12	12	13	10	17	13	17	9	18
Seventh	10	12	13	11	15	10	13	11	17	24
Eighth	13	9	10	15	10	13	12	16	28	17
Homebound	0	0	0	1	1	1	1	1	1	1
Total	111	107	111	120	114	117	111	113	123	132

Enrollment trends



Average Daily Membership (ADM) and Average Daily Attendance (ADA)

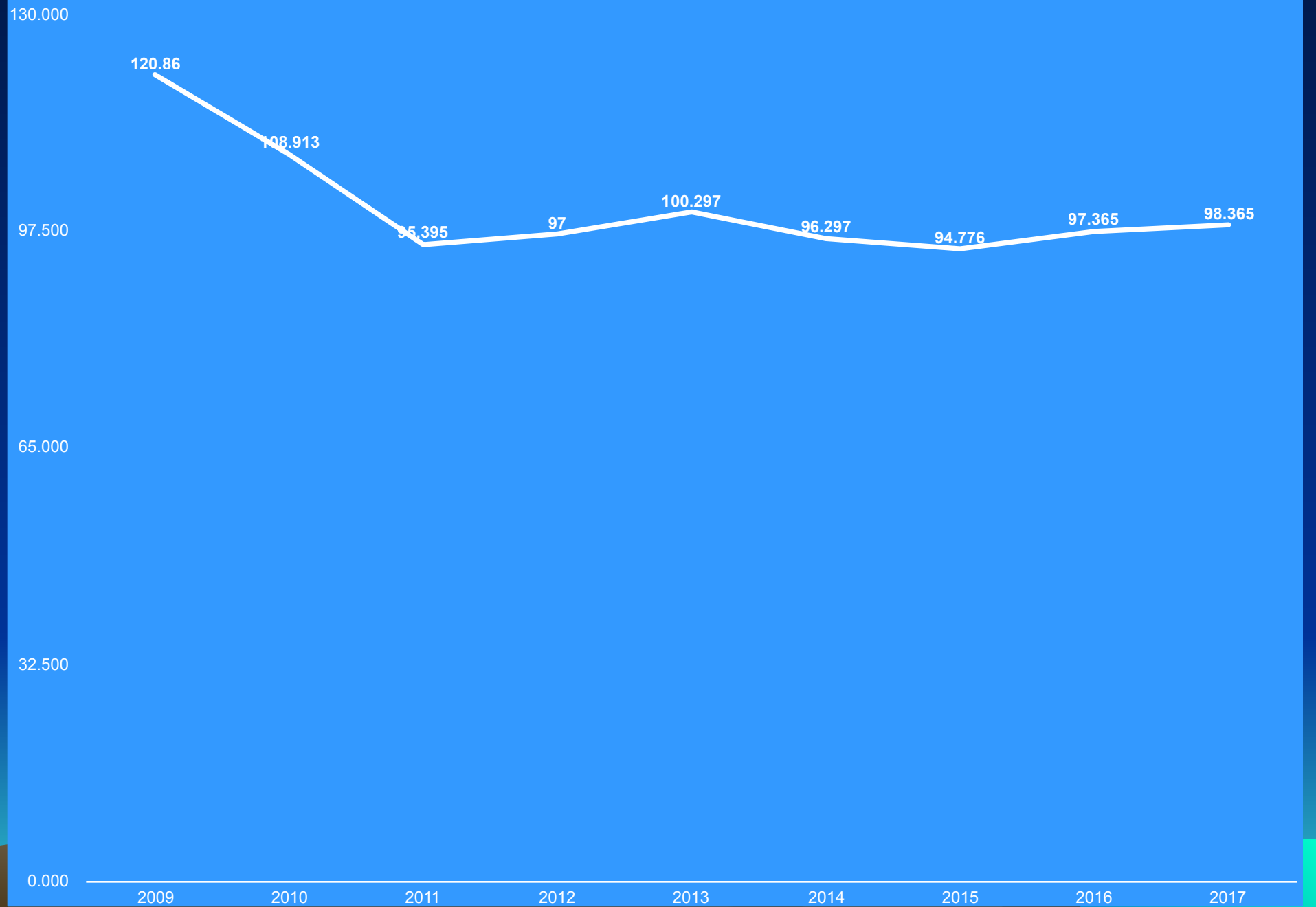
Total	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2011	2008-2009
ADM	98.365	97.365	94.776	96.297	100.297	97	95.395	108.913	120.86
ADA	***	***	***	***	***	89.195	89.82	102.528	114.075

ADA 2017-18	ADA 2016-17	ADA 2015-16	ADA 2014-15	ADA 2013-14	ADA 2012-13	ADA 2011-12	ADA 2010-11	ADA 2009-10
\$3,729.31	\$3,469.57	\$3,415.27	\$3,368.12	\$3,308.57	\$3,308.57	\$3,308.57	\$3,308.57	\$3,241.91

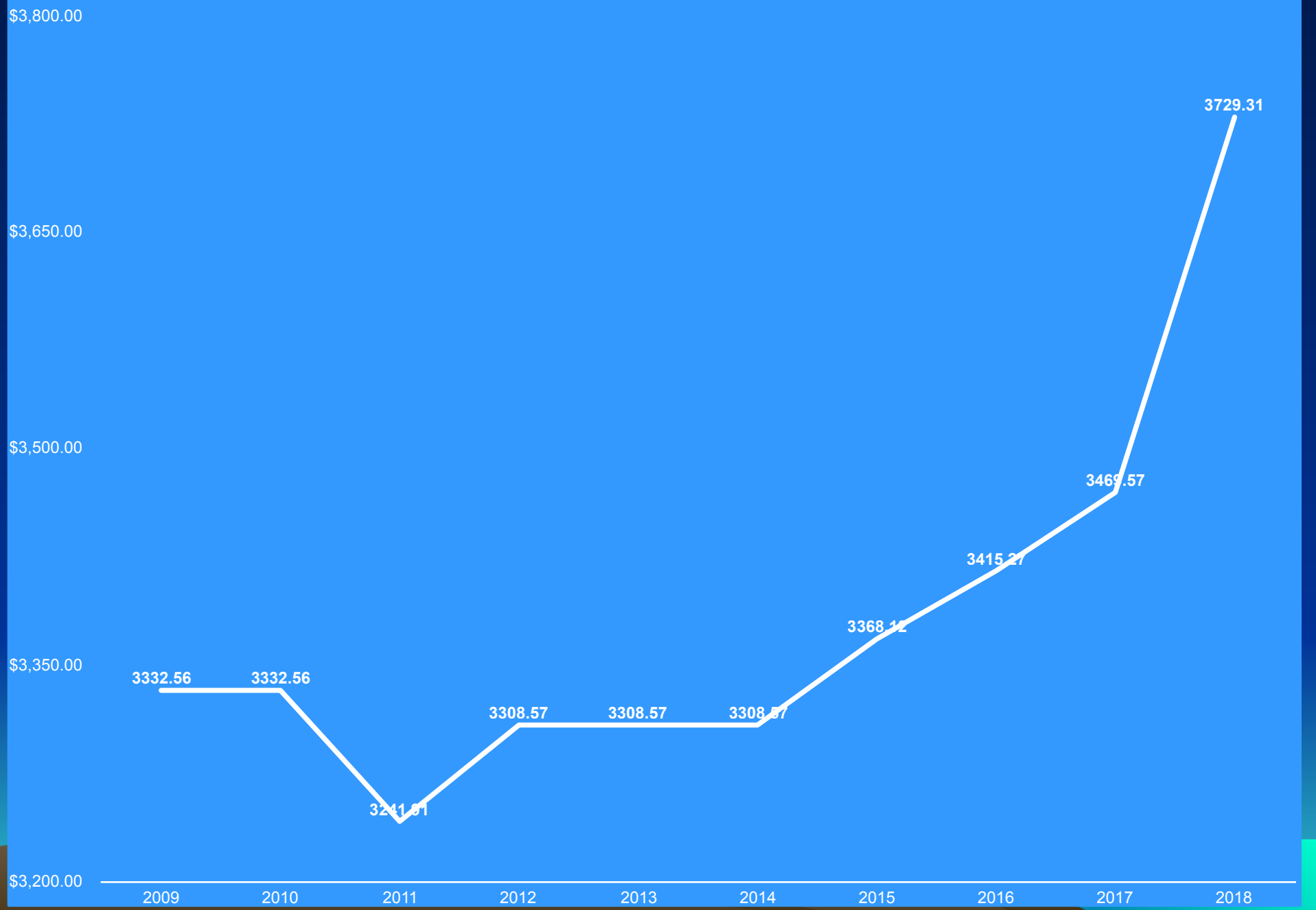
Per Pupil 2016-17	Per Pupil 2015-16	Per Pupil 2014-15	Per Pupil 2013-14	Per Pupil 2012-13	Per Pupil 2011-12	Per Pupil 2010-11	Per Pupil 2009-10	Per Pupil 2008-09
***	\$20,724	\$19,514	\$16,975	\$17,139	\$19,057	\$18,799	\$17,418	\$15,876



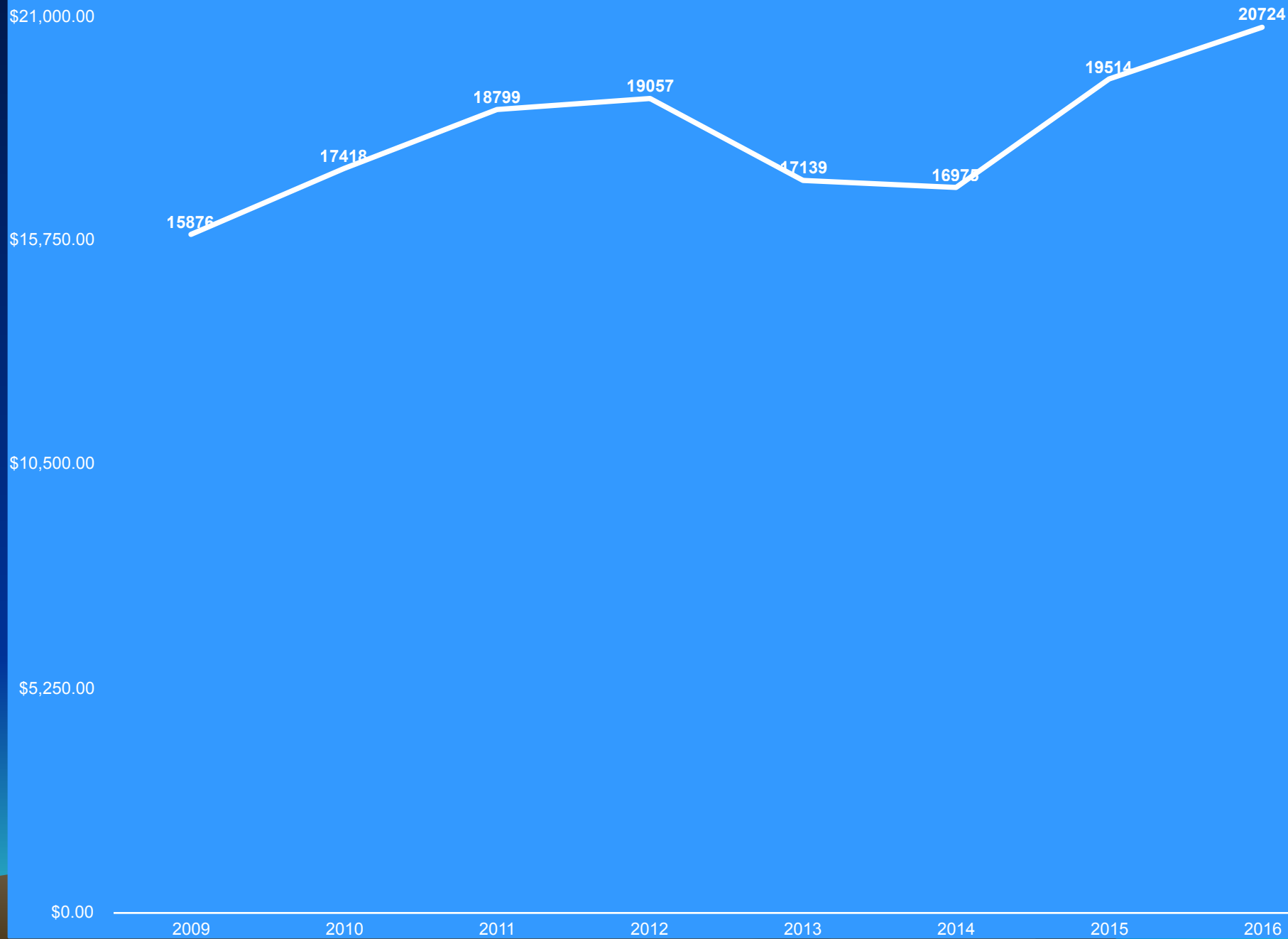
Average Daily Membership (ADM)



State funding CCapacity



Per Pupil Expenditure



Other Considerations

- Increase / Decrease in Students Paying Tuition
- Mid year state and federal budget cuts
- Real Time Funding



Staffing 2017-2018

- 1 Administrator
- 14 Certified Teachers
 - Kindergarten
 - Special Education
 - Student Achievement Coach
- 9.5 Support Staff
 - Paraprofessionals
 - Facilities, Operations, Technology
 - Business Manager
 - Food Service
 - Title 1 Director



Salary Schedule

- Mandatory 1% Raise for Teachers
- No Raises for Professional Non-Teaching
- Healthcare costs increased 16%
- Reduction in Force (1.5 employees)
- Last Year Increase Prop



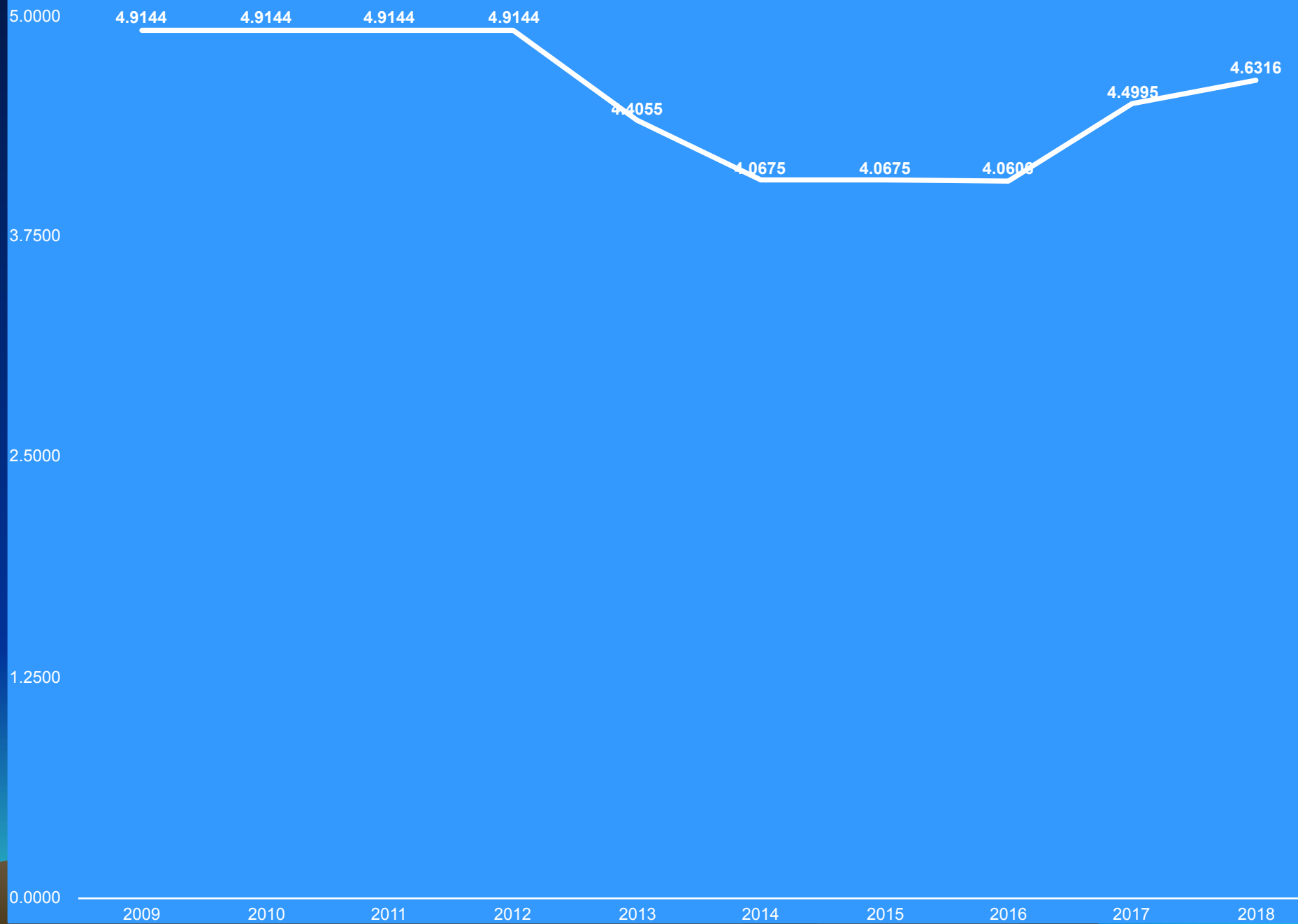
Tax Rate History

	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09
Tax Rate	4.6316	4.4995	4.0606	4.0668	4.0675	4.0675	4.4055	4.9144	4.9144	5.9340
	\$1,450,790	\$1,333,158	\$1,331,686	\$1,402,971	\$1,402,974	\$1,402,973	\$1,564,916			

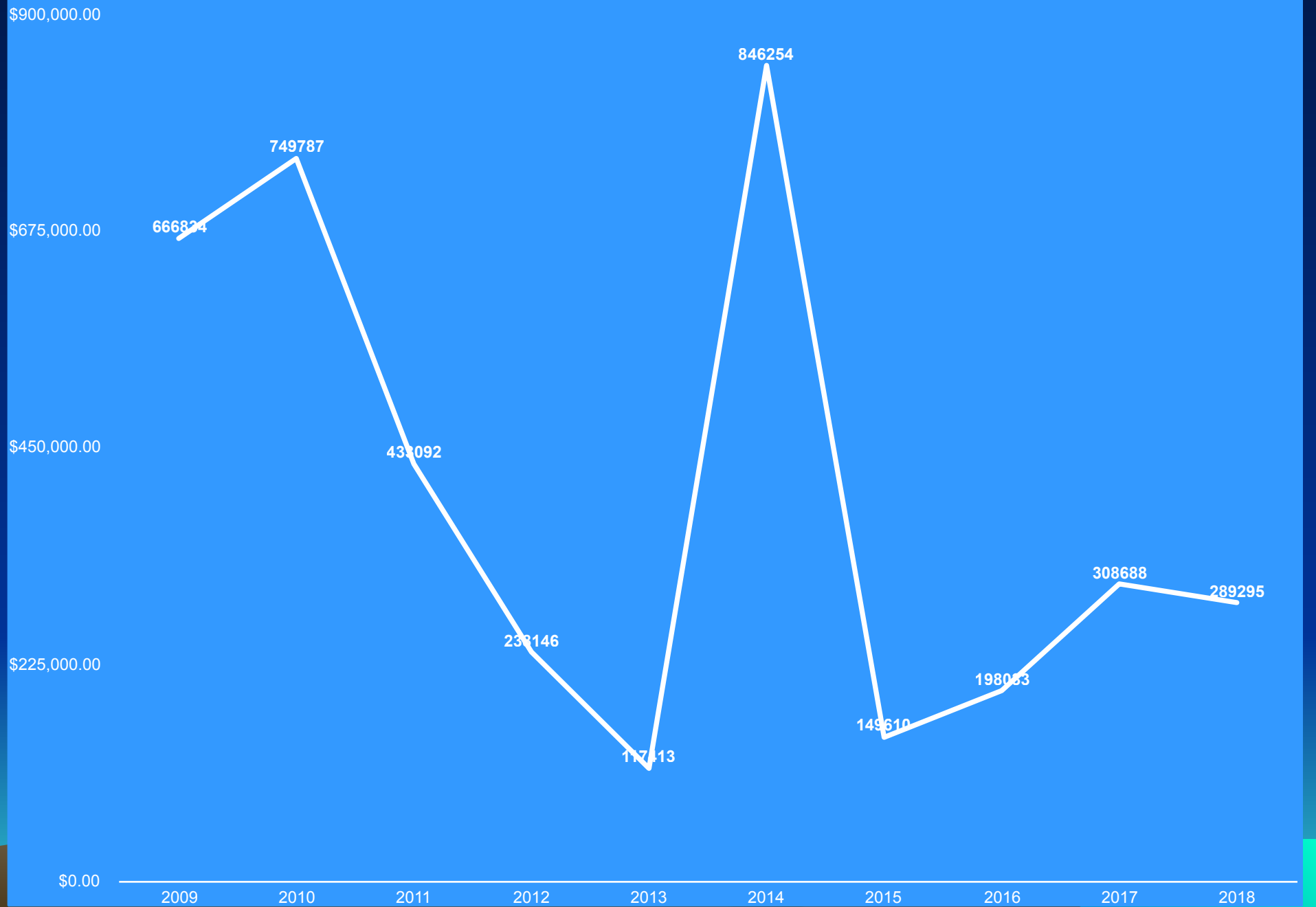
	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09
Equalization Rate	\$289,295	\$308,688	\$198,033	\$149,610	\$846,254	\$238,146	\$749,787	\$433,092	\$749,787	666,834
(+/-)	-\$19,393	+\$110,655	+\$48,423	-\$696,644	+\$728,841	-\$120,733	-\$194,946	-\$316,695	\$82,953	***

	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09
Small School Adj.	\$543,841	\$582,634	\$660,000	\$699,000	\$699,000	\$699,000	\$699,000	\$699,000	\$699,000	\$922,790
(+/-)	-\$38,793	-\$77,366	-\$39,000	0	0	0	0	0	-\$223,790	***

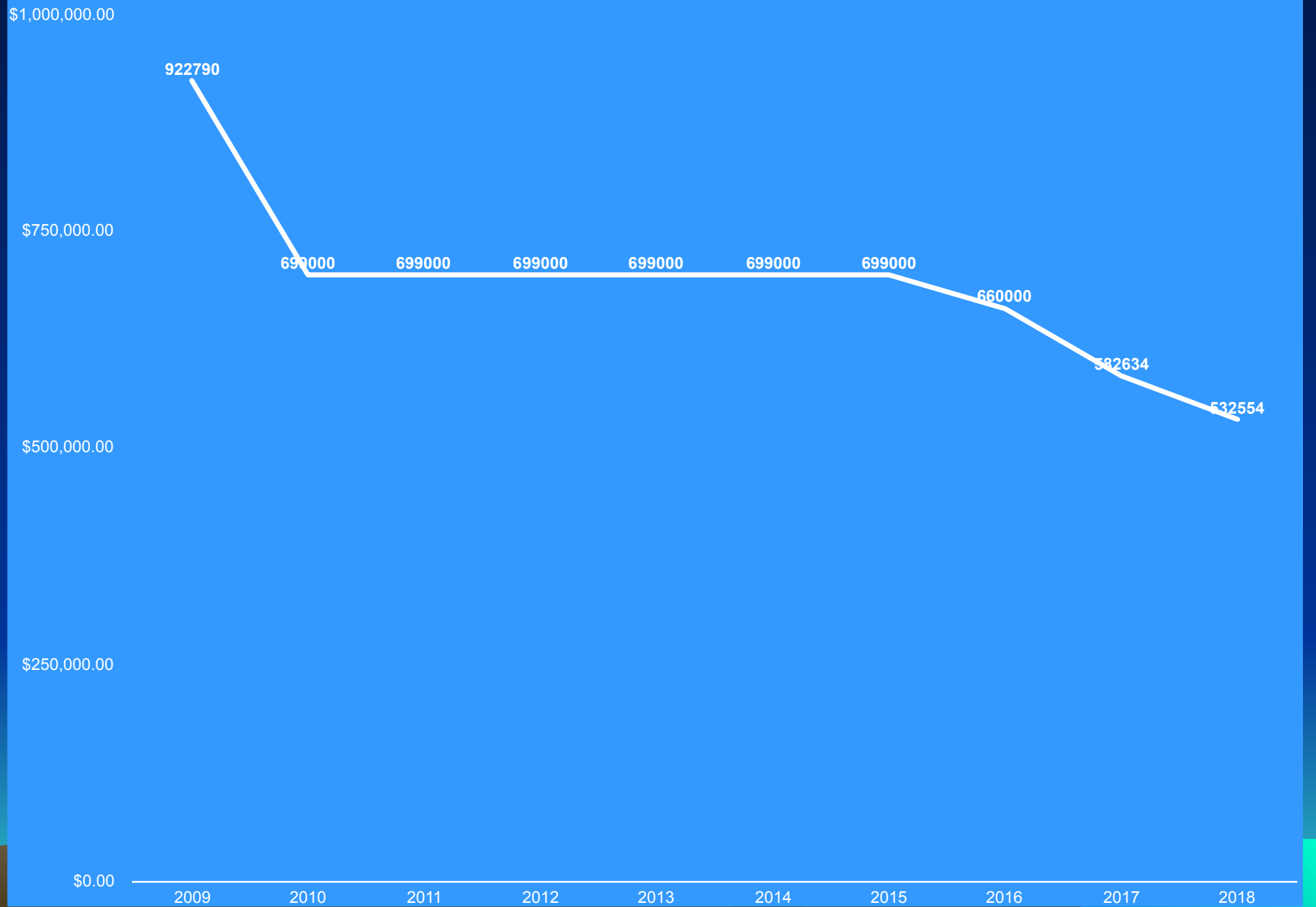
Tax Rate



State equalization



SMALL SCHOOL ADJUSTMENT



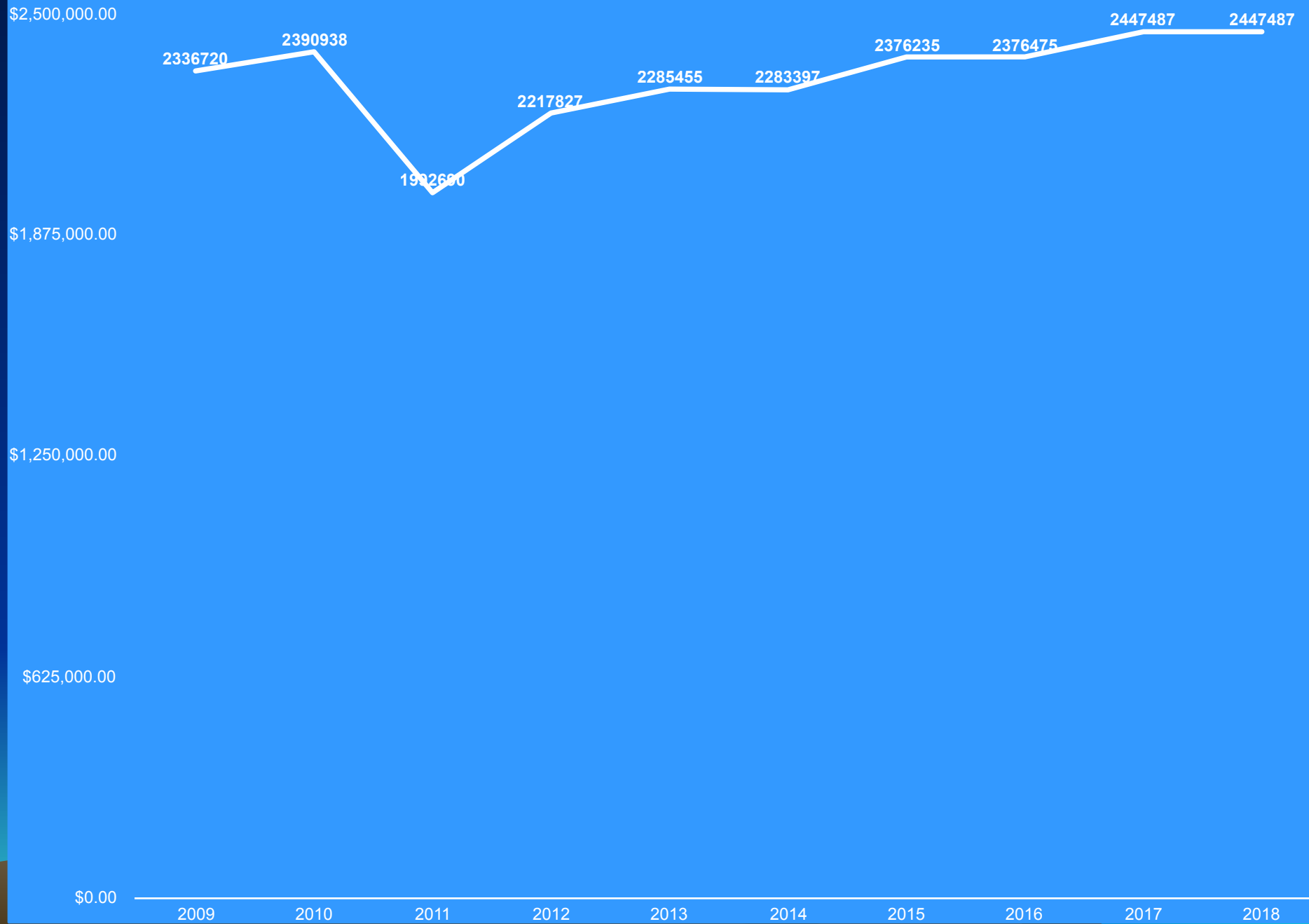
Budget

	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2012-11	2011-10	2009-10	2008-09
OVERALL Budget	\$2,447,487	\$2,447,487	\$2,376,475	\$2,283,397	\$2,285,455	\$2,285,455	\$2,217,827	\$1,992,690	\$2,390,938	\$2,336,720
+/-	0	+71,012	+240	+\$92,838	-\$2,058	+67,628	+\$225,137	-\$398,248	+\$54,218	***

	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2012-11	2011-10	2009-10	2008-09
M&O Budget	1,992,088	\$1,992,088	\$1,921,812	\$1,864,686	\$1,888,881	\$1,797,095	\$1,818,926	1,907,656	1,961,456	\$1,961,455
+/-	0	+\$70,276	+\$57,126	-\$24,195	+\$91,786	-\$21,831	-\$88,730	-\$53,800	-\$1.00	***

	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2012-11	2011-10	2009-10	2008-09
CAPITAL BUDGET	\$485,399	\$485,399	\$460,755	\$511,549	\$424,495	\$374,316	\$360,093	\$64,557	\$427,038	\$313,993
+/-	0	+\$24,644	-\$50,794	+\$87,054	+\$50,179	+\$14,223	+\$295,536	-\$362,481	+\$113,045	***

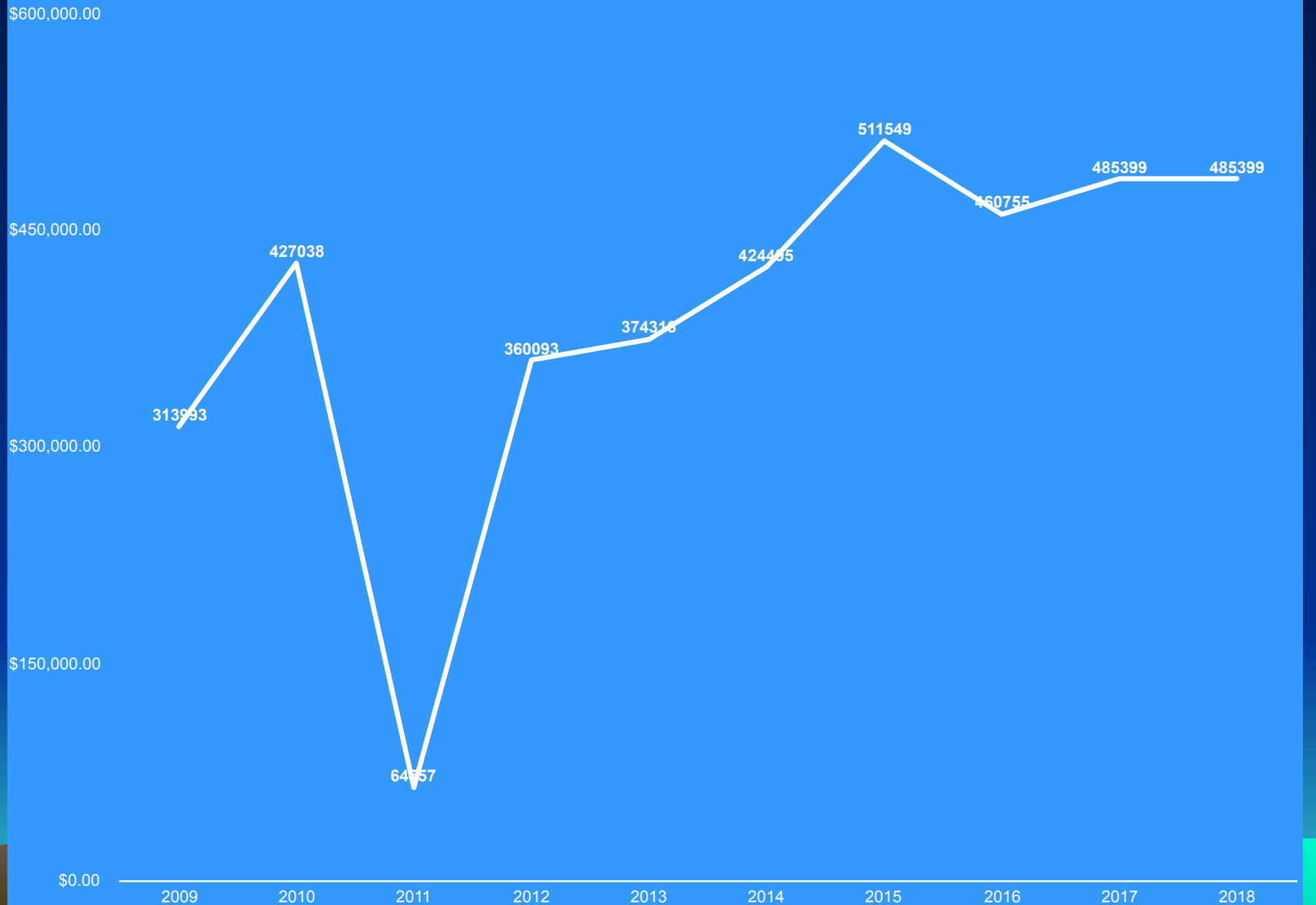
OVERALL BUDGET



MAINTENANCE AND OPERATIONS BUDGET (M&O)



CAPITAL BUDGET



Projections / Tax Rate

- Projected Enrollment (111)
- Transportation Costs (\$2.59)
- Primary Assessed Valuation of Property increased \$635,946
 - FY 2014-2015 \$32,795,665
 - FY 2015-2016 \$32,916,110
 - FY 2015-2016 \$30,868,878
 - FY 2017-2018 \$31,504,824



ASSESSED VALUATION

