



FY 2020
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2020 was

Proposed	<u>June 27, 2019</u>
Adopted	<u>July 11, 2019</u>
Revised	<u>May 28, 2020</u>
	Date

SIGNED

SIGNED

The FY 2020 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by June 1, 2020.

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Paul Stanton

Cathy Thompson

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: David Velazquez

Telephone: 602-347-3506 Email: david.velazquez@wesdschools.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2019		\$	<u>320,113,680</u>
2. Estimated Revenues by Source for Fiscal Year 2020 (excluding property taxes)			
Local	1000	\$	<u>30,500,000</u>
Intermediate	2000	\$	<u>9,400,000</u>
State	3000	\$	<u>130,000,000</u>
Federal	4000	\$	<u>42,800,000</u>
TOTAL		\$	<u>212,700,000</u>

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

	Prior FY 2019	Est. Budget FY 2020
Primary Tax Rate:	<u>2.1048</u>	<u>2.4618</u>
Secondary Tax Rates:		
M&O Override	<u>1.4423</u>	<u>1.4154</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>1.1482</u>	<u>1.0643</u>
CTED		
Desegregation	<u>0.4112</u>	<u>0.3680</u>
Total Secondary Tax Rate	<u>3.0017</u>	<u>2.8477</u>

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>167,571,430</u>	\$ <u>167,571,430</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>14,403,992</u>	\$ <u>14,403,992</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$	\$ <u>38,503,370</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>220,478,792</u>

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2020 (budget year)	\$	<u>50,632</u>
2. Average salary of all teachers employed in FY 2019 (prior year)	\$	<u>49,265</u>
3. Increase in average teacher salary from the prior year	\$	<u>1,367</u>
4. Percentage increase		<u>3%</u>

Comments on average salary calculation (Optional): Base salary for employees on the teacher pay table. Does not include stipends, performance pay or incentives. Ongoing employees receive 5% or greater salary increase for FY 2020. Average salary placement of new hires is lower in FY2020 than the average salary of the employee who resigned at the end of FY2019.

5. Average salary of all teachers employed in FY 2018	\$	<u>42,771</u>
6. Total percentage increase in average teacher salary since FY 2018	\$	<u>18%</u>

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 2019	Budget FY 2020			
	100 Regular Education											
1000 Instruction	1.	1,006.02	984.60	47,723,914	15,633,801	345,129	962,320	0	63,789,658	64,665,164	1.4%	1.
2000 Support Services												
2100 Students	2.	79.98	78.58	3,064,074	1,119,736	82,553	322,880	243	4,158,000	4,589,486	10.4%	2.
2200 Instructional Staff	3.	61.21	65.91	3,211,153	1,004,603	413,724	27,540	500	4,061,000	4,657,520	14.7%	3.
2300 General Administration	4.	16.30	16.30	1,055,911	326,066	381,079	9,300	16,235	1,733,000	1,788,591	3.2%	4.
2400 School Administration	5.	124.48	126.63	6,732,964	2,156,056	218,231	27,573	1,069	9,139,000	9,135,893	0.0%	5.
2500 Central Services	6.	55.60	56.60	3,111,101	1,053,870	515,142	74,690	17,305	4,627,000	4,772,108	3.1%	6.
2600 Operation & Maintenance of Plant	7.	228.52	232.43	7,757,539	2,842,070	5,296,884	6,416,703	15,100	21,355,000	22,328,296	4.6%	7.
2900 Other	8.	0.00	0.00	5,650	1,162	0	0	0	5,000	6,812	36.2%	8.
3000 Operation of Noninstructional Services	9.	8.75	8.50	335,898	123,214	10,220	5,000	0	523,000	474,332	-9.3%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	229,329	47,178	0	2,400	0	273,000	278,907	2.2%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	142,644	27,683	0	0	0	9,000	170,327	1792.5%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,580.86	1,569.55	73,370,177	24,335,439	7,262,962	7,848,406	50,452	109,672,658	112,867,436	2.9%	14.
200 and 300 Special Education												
1000 Instruction	15.	393.50	396.27	13,203,982	5,332,798	6,589,923	82,031	0	24,521,500	25,208,734	2.8%	15.
2000 Support Services												
2100 Students	16.	136.97	150.10	9,288,169	2,886,691	761,000	120,000	0	12,250,000	13,055,860	6.6%	16.
2200 Instructional Staff	17.	7.75	9.50	592,982	182,441	38,100	7,500	1,050	732,500	822,073	12.2%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	538.22	555.87	23,085,133	8,401,930	7,389,023	209,531	1,050	37,504,000	39,086,667	4.2%	24.
400 Pupil Transportation	25.	207.73	200.31	5,277,691	2,176,307	593,974	1,162,250	5,500	8,437,000	9,215,722	9.2%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	99.27	81.77	3,667,952	1,286,963	27,385	17,700	0	5,300,000	5,000,000	-5.7%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	24.19	25.26	1,162,579	239,026	0	0	0	1,337,653	1,401,605	4.8%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,450.27	2,432.76	106,563,532	36,439,665	15,273,344	9,237,887	57,002	162,251,311	167,571,430	3.3%	30.

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 Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	35,641,000	36,997,265	1.
2. Gifted Education	1,767,000	1,990,691	2.
3. Remedial Education	96,000	98,711	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	37,504,000	39,086,667	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 11
 Staff-Pupil 1 to 9

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	1,556.08	1,540.38
Number of FTE - Certified Purchased Services Personnel		9.90

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	50000
All Funds - Federal	6330	0

FY 2020 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) \$ 474,332

(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 2019	Budget FY 2020	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	1,490,544	305,911				1,667,224	1,796,455	7.8%
2100 Support Services - Students	2.	6,521	1,341				10,780	7,862	-27.1%
2200 Support Services - Instructional Staff	3.	9,585	1,971				10,523	11,556	9.8%
Program 100 Subtotal (lines 1-3)	4.	1,506,650	309,223				1,688,527	1,815,873	7.5%
200 and 300 Special Education									
1000 Instruction	5.	279,773	57,521				322,500	337,294	4.6%
2100 Support Services - Students	6.	10,536	2,166				12,800	12,702	-0.8%
2200 Support Services - Instructional Staff	7.	2,205	453				3,800	2,658	-30.1%
Program 200 and 300 Subtotal (lines 5-7)	8.	292,514	60,140				339,100	352,654	4.0%
Other Programs (Specify) ___ 510 deseg _____									
1000 Instruction	9.	105,045	21,597				131,357	126,642	-3.6%
2100 Support Services - Students	10.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	11.	0	0				1,500	0	-100.0%
Other Programs Subtotal (lines 9-11)	12.	105,045	21,597				132,857	126,642	-4.7%
Total Expenditures (lines 4, 8, and 12)	13.	1,904,209	390,960			0	2,165,255	2,295,169	6.0%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	2,783,500	572,206				3,368,844	3,355,706	-0.4%
2100 Support Services - Students	15.	11,200	2,303				17,500	13,503	-22.8%
2200 Support Services - Instructional Staff	16.	88,200	18,134				97,500	106,334	9.1%
Program 100 Subtotal (lines 14-16)	17.	2,882,900	592,643				3,483,844	3,475,543	-0.2%
200 and 300 Special Education									
1000 Instruction	18.	647,640	133,155				743,600	780,795	5.0%
2100 Support Services - Students	19.	18,480	3,799				25,000	22,279	-10.9%
2200 Support Services - Instructional Staff	20.	4,200	864				10,000	5,064	-49.4%
Program 200 and 300 Subtotal (lines 18-20)	21.	670,320	137,818				778,600	808,138	3.8%
Other Programs (Specify) ___ 510 DESEG _____									
1000 Instruction	22.	194,600	40,010				245,500	234,610	-4.4%
2100 Support Services - Students	23.	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	24.	0	0				1,500	0	-100.0%
Other Programs Subtotal (lines 22-24)	25.	194,600	40,010				247,000	234,610	-5.0%
Total Expenditures (lines 17, 21, and 25)	26.	3,747,820	770,471			0	4,509,444	4,518,291	0.2%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	2,981,089	611,881	0	0		3,343,492	3,592,970	7.5%
2100 Support Services - Students	28.	13,042	2,681	0	0		22,400	15,723	-29.8%
2200 Support Services - Instructional Staff	29.	19,169	3,941	0	0		22,700	23,110	1.8%
Program 100 Subtotal (lines 27-29)	30.	3,013,300	618,503	0	0		3,388,592	3,631,803	7.2%
200 and 300 Special Education									
1000 Instruction	31.	559,546	115,043	0	0		643,700	674,589	4.8%
2100 Support Services - Students	32.	21,072	4,332	0	0		26,400	25,404	-3.8%
2200 Support Services - Instructional Staff	33.	4,410	907	0	0		7,800	5,317	-31.8%
Program 200 and 300 Subtotal (lines 31-33)	34.	585,028	120,282	0	0		677,900	705,310	4.0%
530 Dropout Prevention Programs									
1000 Instruction	35.	0	0	0	0		0	0	0.0%
Other Programs (Specify) ___ 510 DESEG _____									
1000 Instruction	36.	210,089	43,194	0	0		262,500	253,283	-3.5%
2100, 2200 Support Serv. Students & Instructional Staff	37.	0	0	0	0		1,500	0	-100.0%
Other Programs Subtotal (lines 36-37)	38.	210,089	43,194	0	0		264,000	253,283	-4.1%
Total Expenditures (lines 30, 34, 35, and 38)	39.	3,808,417	781,979	0	0	0	4,330,492	4,590,396	6.0%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	9,460,446	1,943,410	0	0	0	11,000,420	11,403,856	3.7%

The district has budgeted greater in Fund 011 than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$8,856.

The district has budgeted greater in Fund 012 than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$43,870.

The district has budgeted an amount in Fund 013 which is less than the Classroom Site Fund Budget Limit as calculated on Page 8 of 8 by \$152,843.

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 2019	Budget FY 2020	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	1,300,000	5,283,368			0	3,913,794	6,583,368	68.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	20,000	100,000			0	30,000	120,000	300.0%
2300, 2400, 2500, 2900 Administration	4.	0		650,000		0	0	500,000	650,000	30.0%
2600 Operation & Maintenance of Plant	5.	0		1,150,000			0	910,000	1,150,000	26.4%
2700 Student Transportation	6.	0		1,000,000			0	4,175,692	1,000,000	-76.1%
3000 Operation of Noninstructional Services (5)	7.	0		50,000			0	0	50,000	--
4000 Facilities Acquisition and Construction	8.	0		240,000			4,227,921	869,000	4,467,921	414.1%
5000 Debt Service	9.				343,580	39,123		382,800	382,703	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,320,000	8,473,368	343,580	39,123	4,227,921	10,781,286	14,403,992	33.6%

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	\$ 20,000
6642 Textbooks	1,180,000
6643 Instructional Aids	120,000
673X Furniture and Equipment	5,958,644
673X Vehicles	1,115,427
673X Tech Hardware & Software	1,399,297

(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 \$ 343,580 , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ 39,123 , 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 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	10,781,286	14,403,992	87,728,756	69,411,162	0	0	466,080	1,216,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	772,000	454,858	72,603,000	60,711,040	0	0	466,080	1,216,000	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	1,136,000	5,958,644	2,145,000	2,049,235	0	0	0	0	7.
673X Vehicles	8.	2,250,000	1,115,427	4,726,000	3,555,306	0	0	0	0	8.
673X Technology Hardware & Software	9.	280,000	1,399,297	4,422,000	1,500,606	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	331,500	343,580	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	51,300	39,123	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	4,820,800	9,310,929	83,896,000	67,816,187	0	0	466,080	1,216,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	869,000	546,460	23,170,000	19,897,335			466,080	1,216,000	13.
New Construction	14.	0	0	54,863,000	44,141,563	0	0	0	0	14.
Other	15.	3,951,800	8,764,469	5,863,000	3,777,289	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	4,820,800	9,310,929	83,896,000	67,816,187	0	0	466,080	1,216,000	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.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2020 \$ 750,000

SPECIAL PROJECTS

FEDERAL PROJECTS

Table with 4 columns: Line Item, Description, FTE, Budget FY. Includes items 1-18 such as '100-130 ESEA Title I - Helping Disadvantaged Children'.

STATE PROJECTS

Table with 4 columns: Line Item, Description, FTE, Budget FY. Includes items 19-31 such as '400 Vocational Education'.

INSTRUCTIONAL IMPROVEMENT FUND (020)

Table with 4 columns: Line Item, Description, Prior FY, Budget FY. Includes items 1-5 such as 'Teacher Compensation Increases'.

Main summary table with 4 columns: FTE, Budget FY, Prior FY, Budget FY. Includes sub-totals for Federal, State, and Instructional Improvement Funds.

OTHER FUNDS

Table with 4 columns: Line Item, Description, Prior FY, Budget FY. Includes items 1-32 such as '050 County, City, and Town Grants'.

Table with 4 columns: Line Item, Description, Prior FY, Budget FY. Continuation of Other Funds table.

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

**CALCULATION OF FY 2020 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. FY 2020 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 128,443,675	\$ 126,143,675	\$ 2,300,000
*2. (a) FY 2020 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 9,710,850		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	3,135,365		
(c) Total DAA (line 2.a minus 2.b)	\$ 6,575,485	659,262	5,916,223
*3. FY 2020 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		19,231,731	
(b) Unrestricted Capital Outlay			0
(c) Special Program		0	0
*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) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		0	0
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources		0	0
(b) Other Arizona Districts		0	0
(c) Out-of-State Districts and Other Governments		0	0
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	0
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	0
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		5,000,000	0
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		16,350,434	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	0
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2018 (A.R.S. §15-910.N)		0	0
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2019 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		0	
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		0	
*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:		0	
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		(725,000)	
(c) Increase for Energy and Water Savings Fund Transfer to M&O		0	
(d) Noncompliance Adjustment		0	
(e) ADM/Transportation Audit Adjustment		0	
(f) Other:		0	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		911,328	3,457
11. FY 2020 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 167,571,430	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ 8,219,680

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

**CALCULATION OF FY 2020 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
(A.R.S. §15-947.D and A.R.S. §15-978)**

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2019 Unrestricted Capital Budget Limit (UCBL) (from FY 2019 latest revised Budget, page 8, line A.12)	\$	10,781,286
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	0
3. Adjusted Amount Available for FY 2019 Capital Expenditures (line A.1 + A.2)	\$	10,781,286
4. Amount Budgeted in Fund 610 in FY 2019 (from FY 2019 latest revised Budget, page 4, line 10)	\$	10,781,286
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	10,781,286
6. FY 2019 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	4,736,213
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.	\$	6,045,073
8. Interest Earned in Fund 610 in FY 2019	\$	139,239
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	0
10. Adjustment to UCBL for FY 2020 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions: (b) ADM/Transportation Audit Adjustment (c) Other:	\$	0
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	8,219,680
12. FY 2020 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	14,403,992

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2019 Classroom Site Fund Budget Limit (from FY 2019 latest revised Budget, page 8, line B.7)	2,165,255	4,509,444	4,330,492	11,005,191
2. FY 2019 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	2,053,664	4,356,889	3,936,696	10,347,249
3. Unexpended Budget Balance (line B.1 minus B.2)	111,591	152,555	393,796	657,942
4. Interest Earned in the Classroom Site Fund in FY 2019	21,998	16,418	43,995	82,411
5. FY 2020 Classroom Site Fund Allocation (provided by ADE, based on \$434) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	2,152,723.77	4,305,447.54	4,305,447.54	10,763,618.85
6. Adjustments to FY 2020 Classroom Site Fund Budget Limit (2)	0	0	0	0
7. FY 2020 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	2,286,313	4,474,421	4,743,239	11,503,972

- (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.

Districtwide Desegregation Budget, Fiscal Year 2020 [A.R.S. §15-910(J), (K), and (L)]

								Number of individual school budgets		32	
Maintenance and Operation (M&O) Fund	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
Expenditures											
511 Desegregation - Regular Education											
1000 Classroom Instruction	1.	31.27	30.52	986,671	409,984	0	14,500	0	1,322,491	1,411,155	6.7%
2000 Support Services											
2100 Students	2.	0.00	0.00	60,000	12,336	10,300	0	0	82,450	82,636	0.2%
2200 Instructional Staff	3.	6.00	7.00	318,834	110,149	17,085	3,200	0	343,459	449,268	30.8%
2300 General Administration	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	1.00	1.00	56,488	17,985	0	0	0	81,600	74,473	-8.7%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 1-9)	10.	38.27	38.52	1,421,993	550,454	27,385	17,700	0	1,830,000	2,017,532	10.2%
512 Desegregation - Special Education											
1000 Classroom Instruction	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	14.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	15.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	16.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 11-19)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
513 Desegregation - Pupil Transportation	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
514 Desegregation - ELL Incremental Costs											
1000 Classroom Instruction	22.	61.00	43.25	2,245,959	736,509	0	0	0	3,470,000	2,982,468	-14.0%
2000 Support Services											
2100 Students	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	24.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	25.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	30.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	31.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 22-31)	32.	61.00	43.25	2,245,959	736,509	0	0	0	3,470,000	2,982,468	-14.0%

Districtwide Desegregation Budget, Fiscal Year 2020 [A.R.S. §15-910(J), (K), and (L)]

M&O Fund (Concluded)	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY	Budget FY		
Expenditures											
515 Desegregation - ELL Compensatory Instruction											
1000 Classroom Instruction	33.	0.00	0.00	0	0	0	0	0	0	0.0%	
2000 Support Services											
2100 Students	34.	0.00	0.00	0	0	0	0	0	0	0.0%	
2200 Instructional Staff	35.	0.00	0.00	0	0	0	0	0	0	0.0%	
2300 General Administration	36.	0.00	0.00	0	0	0	0	0	0	0.0%	
2400 School Administration	37.	0.00	0.00	0	0	0	0	0	0	0.0%	
2500 Central Services	38.	0.00	0.00	0	0	0	0	0	0	0.0%	
2600 Operation & Maintenance of Plant	39.	0.00	0.00	0	0	0	0	0	0	0.0%	
2700 Student Transportation	40.	0.00	0.00	0	0	0	0	0	0	0.0%	
2900 Other	41.	0.00	0.00	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	42.	0.00	0.00	0	0	0	0	0	0	0.0%	
Subtotal (lines 33-42)	43.	0.00	0.00	0	0	0	0	0	0	0.0%	
Total M&O Fund Desegregation (lines 10, 20, 21, 32, & 43) (to Budget, page 1, line 26) (1)	44.	99.27	81.77	3,667,952	1,286,963	27,385	17,700	0	5,300,000	5,000,000	-5.7%

(1) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

Desegregation Revenues A.R.S. §15-910(J)(3)(a), (h) & (j):

Tax Levy:	\$ 5,000,000
Other (description): _____	\$ _____
Other (description): _____	\$ _____
Other (description): _____	\$ _____

Employees needed to conduct Desegregation activities

Teachers	Administrators	Others	Total
63	-	27	90

1. The date that the school district was determined to be out of compliance with Title VI of the Civil Rights Act of 1964 (42 United States Code Section 2000d) and the basis for that determination. A.R.S. §15-910(J)(3)(c) 10/31/1986

2. The initial date that the school district began to levy property taxes to provide funding for desegregation expenses. A.R.S. §15-910(J) (3)(d) 1997-1998

3. An estimate of when the school district will be in compliance with the court order or administrative agreement. A.R.S. §15-910(J)(3)(r) see below

The District has been in compliance since the implementation of the administrative

Districtwide Desegregation Budget, Fiscal Year 2020 [A.R.S. §15-910(J), (K), and (L)]

agreements.

Unrestricted Capital Outlay (UCO) Fund	Expenditures	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	Budget FY	
511 Desegregation - Regular Education										
1000 Classroom Instruction	45.	0	0	0			0	0	0	0.0%
2000 Support Services	46.	0	0	0		0	0	0	0	0.0%
3000 Operation of Noninstructional Services	47.	0		0		0	0	0	0	0.0%
4000 Facilities Acquisition & Construction	48.	0		0		0	0	0	0	0.0%
5000 Debt Service	49.				0	0		0	0	0.0%
Subtotal (lines 45-49)	50.	0	0	0	0	0	0	0	0	0.0%
512 Desegregation - Special Education										
1000 Classroom Instruction	51.	0	0	0			0	0	0	0.0%
2000 Support Services	52.	0	0	0		0	0	0	0	0.0%
3000 Operation of Noninstructional Services	53.	0		0		0	0	0	0	0.0%
4000 Facilities Acquisition & Construction	54.	0		0		0	0	0	0	0.0%
5000 Debt Service	55.				0	0		0	0	0.0%
Subtotal (lines 51-55)	56.	0	0	0	0	0	0	0	0	0.0%
513 Desegregation - Pupil Transportation	57.	0	0	0	0	0	0	0	0	0.0%
514 Desegregation - ELL Incremental Costs										
1000 Classroom Instruction	58.									
2000 Support Services	59.									
3000 Operation of Noninstructional Services	60.									
4000 Facilities Acquisition & Construction	61.									
5000 Debt Service	62.									
Subtotal (lines 58-62)	63.									
515 Desegregation - ELL Compensatory Instruction										
1000 Classroom Instruction	64.	0	0	0			0	0	0	0.0%
2000 Support Services	65.	0	0	0		0	0	0	0	0.0%
3000 Operation of Noninstructional Services	66.	0		0		0	0	0	0	0.0%
4000 Facilities Acquisition & Construction	67.	0		0		0	0	0	0	0.0%
5000 Debt Service	68.				0	0		0	0	0.0%
Subtotal (lines 64-68)	69.	0	0	0	0	0	0	0	0	0.0%
Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 610 Budget page 4, lines 2-9) (2)	70.	0	0	0	0	0	0	0	0	0.0%

(2) In accordance with A.R.S. §15-910(K), the total amount budgeted for desegregation expenditures in the M&O, UCO, and IA Funds cannot exceed the amount budgeted in FY 2009.

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070406000
VERSION Revised #2

I certify that the Budget of Washington Elementary School District, Maricopa County for fiscal year 2020 was officially revised by the Governing Board on December 5, 2019, and that the complete Revised Expenditure Budget may be reviewed by contacting David Velazquez at the District Office, telephone 602-347-3506 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year 2019 ADM	Budget Year 2020 ADM	4. Average Teacher Salaries (A.R.S. §15-903.E)	
Attending	2018 ADM	21,543,283	21,254,190	1. Average salary of all teachers employed in FY 2020 (budget year)	50,632
	21,909,928			2. Average salary of all teachers employed in FY 2019 (prior year)	49,265
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	1,367
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.1048	2.4618	4. Percentage increase	3%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		3.0017	2.8477	Comments on average salary calculation (Optional): Base salary for employees on the teacher pay table. Does not include stipends, performance pay or incentives. Ongoing employees receive 5% or greater salary increase for FY 2020. Average salary placement of new hires is lower in FY2020 than the average salary of the employee who resigned at the end of FY2019.	
3. Budgeted Expenditures and Budget Limits:		Budgeted		5. Average salary of all teachers employed in FY 2018	42,771
		Expenditures	Budget Limit	6. Total percentage increase in average teacher salary since FY 2018	18%
Maintenance & Operation Fund		167,571,430	167,571,430		
Classroom Site Fund		11,403,856	11,503,972		
Unrestricted Capital Outlay Fund		14,403,992	14,403,992		

	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	62,472,658	63,357,715	1,317,000	1,307,449	63,789,658	64,665,164	1.4%
2000 Support Services							
2100 Students	4,098,000	4,183,810	60,000	405,676	4,158,000	4,589,486	10.4%
2200 Instructional Staff	3,542,000	4,215,756	519,000	441,764	4,061,000	4,657,520	14.7%
2300, 2400, 2500 Administration	14,336,000	14,435,968	1,163,000	1,260,624	15,499,000	15,696,592	1.3%
2600 Oper./Maint. of Plant	10,081,000	10,599,609	11,274,000	11,728,687	21,355,000	22,328,296	4.6%
2900 Other	5,000	6,812	0	0	5,000	6,812	36.2%
3000 Oper. of Noninstructional Services	508,000	459,112	15,000	15,220	523,000	474,332	-9.3%
610 School-Sponsored Cocurr. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	270,000	276,507	3,000	2,400	273,000	278,907	2.2%
630, 700, 800, 900 Other Programs	9,000	170,327	0	0	9,000	170,327	1792.5%
Regular Education Subsection Subtotal	95,321,658	97,705,616	14,351,000	15,161,820	109,672,658	112,867,436	2.9%
200 and 300 Special Education							
1000 Instruction	15,941,000	18,536,780	8,580,500	6,671,954	24,521,500	25,208,734	2.8%
2000 Support Services							
2100 Students	10,681,000	12,174,860	1,569,000	881,000	12,250,000	13,055,860	6.6%
2200 Instructional Staff	679,000	775,423	53,500	46,650	732,500	822,073	12.2%
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	27,301,000	31,487,063	10,203,000	7,599,604	37,504,000	39,086,667	4.2%
400 Pupil Transportation	7,000,000	7,453,998	1,437,000	1,761,724	8,437,000	9,215,722	9.2%
510 Desegregation	5,254,900	4,954,915	45,100	45,085	5,300,000	5,000,000	-5.7%
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	1,337,653	1,401,605	0	0	1,337,653	1,401,605	4.8%
TOTAL EXPENDITURES	136,215,211	143,003,197	26,036,100	24,568,233	162,251,311	167,571,430	3.3%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 070406000
 VERSION Revised #2

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	162,251,311	167,571,430	5,320,119	3.3%
Instructional Improvement	2,145,000	1,744,230	(400,770)	-18.7%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	11,000,420	11,403,856	403,436	3.7%
Federal Projects	29,323,000	38,503,370	9,180,370	31.3%
State Projects	4,988,000	8,646,080	3,658,080	73.3%
Unrestricted Capital Outlay	10,781,286	14,403,992	3,622,706	33.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	466,080	1,216,000	749,920	160.9%
Debt Service	16,000,000	16,000,000	0	0.0%
School Plant Fund	588,000	600,000	12,000	2.0%
Auxiliary Operations	1,410,000	1,500,000	90,000	6.4%
Bond Building	87,728,756	69,411,162	(18,317,594)	-20.9%
Food Service	32,156,000	32,751,000	595,000	1.9%
Other	49,492,800	47,465,451	(2,027,349)	-4.1%

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	35,641,000	36,997,265
Gifted Education	1,767,000	1,990,691
Remedial Education	96,000	98,711
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	37,504,000	39,086,667

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	2	60	62	1 to 342.8
Teachers	10	1,428	1,438	1 to 14.8
Other	0	28	28	1 to 759.1
Subtotal	12	1,516	1,528	1 to 13.9
Classified --				
Managers, Supervisors, Directors	0	116	116	1 to 183.2
Teachers Aides	0	450	450	1 to 47.2
Other	13	1,031	1,044	1 to 20.4
Subtotal	13	1,597	1,610	1 to 13.2
TOTAL	25	3,113	3,138	1 to 6.8
Special Education --				
Teacher	1	298	299	1 to 10.7
Staff	5	366	371	1 to 8.7