

WASHINGTON ELEMENTARY SCHOOL DISTRICT #6
Revised Budget_Analysis FY2022 - Revised2.xlsx
FY22 Revision #2

Description of Changes to M&O Budget	Revision #1 FY22	Revision #2 FY22	Increase / (Decrease)
Change in the Total FY 2022 Student Count Decrease in estimated ADM student count for current year funding	18,734	18,727	(7)
Change in the Adjusted Revenue Control Limit: Decreased in December due to lower ADM than estimated - final revision includes Distance Learning Reduction	\$122,473,844	\$123,033,435	\$559,591
DAA Transfer: Based on the IBN commitment to transfer 10% of the additional DAA funding from DAA to M&O.	\$875,037	\$875,295	\$258
Override Authorization: Budget capacity based on estimated student count for prior year ADM	\$18,631,727	\$18,631,727	\$0
Budget Balance Carryforward: Estimated carryforward at adoption is now actual final expenditures from FY21. (\$4 Million of carry over is dedicated to expenses related to IBM and salaries)	\$19,905,076	\$19,905,076	\$0
Estimated Allocation of Additional Funding (Prop 123): Based on calculations provided by Arizona Department of Education	\$1,336,262	\$1,287,302	(\$48,960)
General Budget Limit: (Revision due to item(s) shown above)	\$168,221,946	\$168,732,835	\$510,889

Description of Changes to Capital Budget	Revision #1 FY22	Revision #2 FY22	Increase / (Decrease)
TOTAL District Additional Assistance (DAA): Decrease to budget capacity based on legislative budget reduction calculations provided by ADE	\$8,752,946	\$8,752,946	\$0
DAA Transfer: Based on the IBN commitment to transfer 10% of the additional DAA funding from DAA to M&O.	-\$875,295	-\$875,295	\$0
Estimated Allocation of Additional Funding (Prop 123): Transfer to DAA Revised allocation provided by ADE.	\$0	\$0	\$0
Budget Balance Carryforward: Estimated carryforward at adoption is now actual final expenditures from FY19	\$13,305,142	\$13,305,142	\$0
Interest Earned: Estimated interest at adoption is now actual final interest earned from FY20	\$69,908	\$69,908	\$0
Total Amount to be used for Capital Expenditures	\$21,252,701	\$21,252,701	\$0



FY 2022
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 2022 was

Proposed	<u>June 24, 2021</u>
Adopted	<u>July 8, 2021</u>
Revised	<u>May 12, 2022</u>
	Date

_____	_____
_____	_____
_____	_____
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_____	_____
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SIGNED

SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by May 12, 2022.

Type the Date as MM/DD/YYYY

Superintendent Signature	Business Manager Signature
Paul Stanton	Daniel O'Brien
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Daniel O'Brien

Telephone: 602-347-2615 Email: daniel.obrien@wesdschools.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2021	\$ <u>217,400,000</u>
2. Estimated Revenues by Source for Fiscal Year 2022 (excluding property taxes)	
Local	1000 \$ <u>30,000,000</u>
Intermediate	2000 \$ <u>9,400,000</u>
State	3000 \$ <u>132,000,000</u>
Federal	4000 \$ <u>144,000,000</u>
TOTAL	\$ <u>315,400,000</u>

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

	Prior FY 2021	Est. Budget FY 2022
Primary Tax Rate:	1.9963	2.1230
Secondary Tax Rates:		
M&O Override	1.3608	1.2337
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.9822	0.8738
CTED		
Desegregation	0.3532	0.3326
Total Secondary Tax Rate	2.6962	2.4401

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>168,732,835</u>	\$ <u>168,732,835</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>21,252,701</u>	\$ <u>21,252,701</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>95,526,577</u>	\$ <u>95,526,577</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>285,512,113</u>	\$ <u>285,512,113</u>

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

1. Average salary of all teachers employed in FY 2022 (budget year)	\$ <u>52,161</u>
2. Average salary of all teachers employed in FY 2021 (prior year)	\$ <u>52,161</u>
3. Increase in average teacher salary from the prior year	\$ <u>0</u>
4. Percentage increase	0%

Comments on average salary calculation (Optional):

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>22%</u>

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Paul	Stanton	paul.stanton@wesdschools.org	602-347-2602	
Executive Assistant to Superintendent	Ms.	Amy	Fernandez	amy.fernandez@wesdschools.org	602-347-2602	
Chief Financial Officer	Mr.	Daniel	O'Brien	daniel.obrien@wesdschools.org	602-347-2615	
Business Manager 1	Mr.	Daniel	O'Brien	daniel.obrien@wesdschools.org	602-347-2615	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Mr.	Thomas	Hancock	thomas.hancock@wesdschools.org	602-347-6895	
SPED Data Reporting Coordinator	Mr.	Jonathan	Damron	jonathaqn.damron@wesdschools.org	602-896-6959	
AzEDS/ADM Data Coordinator	Mr.	Jonathan	Damron	jonathan.damron@wesdschools.org	602-896-6959	
Transportation Data Reporting Coordinator	Mr.	James	Spellman	james.spellman@wesdschools.org	602-896-5284	
CTE Coordinator						
Poverty Coordinator	Ms.	Dorothy	Watkins	dorothy.watkins@wesdschools.org	602-347-2636	
Assessments Coordinator	Ms.	Carrie	Giovannone-Jordan	carrie.giovannonejordan@wesdschools.org	602-347-3543	
Curriculum Coordinator	Ms.	Paula	McWhirter	paula.mchirter@wesdschools.org	602-347-3542	
Information Technology (IT) Director	Mr.	Chris	Lieurance	chris.lieurance@wesdschools.org	602-347-5255	
Bookstore Manager						
Governing Board Member	Mr.	Bill	Adams	bill.adams@wesdschools.org	602-347-2602	
Governing Board Member	Ms.	Nikkie	Whaley	nikkie.whaley@wesdschools.org	602-347-2602	
Governing Board Member	Ms.	Jenni	Abbot-Bayardi	jenni.abbot-bayardi@wesdschools.org	602-347-2602	
Governing Board Member	Ms.	Lindsey	Peterson	lindsey.peterson@wesdschools.org	602-347-2602	
Governing Board Member	Ms.	Tee	Lambert	Tee.lambert@wesdschools.org	602-347-2602	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

Bookstore Cash Receipting System

District's website home page address

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 2021	Budget FY 2022			
	100 Regular Education											
1000 Instruction	1.	970.51	957.87	45,786,213	16,165,464	72,060	803,816	0	61,786,015	62,827,553	1.7%	1.
2000 Support Services												
2100 Students	2.	81.48	80.38	3,597,354	1,592,513	14,037	19,089	493	4,702,919	5,223,486	11.1%	2.
2200 Instructional Staff	3.	64.44	74.36	3,059,824	1,157,299	290,565	59,015	400	4,287,786	4,567,103	6.5%	3.
2300 General Administration	4.	16.00	9.70	1,035,489	283,103	247,427	9,300	18,545	1,816,871	1,593,864	-12.3%	4.
2400 School Administration	5.	125.48	125.83	6,820,091	2,270,762	146,806	24,993	1,544	9,041,597	9,264,196	2.5%	5.
2500 Central Services	6.	58.45	58.60	3,368,851	1,162,298	635,592	76,375	58,250	5,121,715	5,301,366	3.5%	6.
2600 Operation & Maintenance of Plant	7.	234.56	234.96	7,008,595	2,766,788	4,430,799	5,753,394	16,200	18,253,023	19,975,776	9.4%	7.
2900 Other	8.	0.00	0.00	0	0	90,000	0	0	90,000	90,000	0.0%	8.
3000 Operation of Noninstructional Services	9.	8.00	8.00	312,354	118,947	2,712	0	0	460,220	434,013	-5.7%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	53,300	5,977	0	0	0	98,056	59,277	-39.5%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	242,660	44,675	2,734	84	0	297,052	290,153	-2.3%	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	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,558.92	1,549.70	71,284,731	25,567,826	5,932,732	6,746,066	95,432	105,955,254	109,626,787	3.5%	14.
200 and 300 Special Education												
1000 Instruction	15.	435.32	511.96	16,584,039	7,162,571	5,715,066	57,793	0	26,561,336	29,519,469	11.1%	15.
2000 Support Services												
2100 Students	16.	149.98	154.83	9,310,714	2,989,814	2,005,851	99,746	0	13,287,883	14,406,125	8.4%	16.
2200 Instructional Staff	17.	11.00	14.50	805,738	271,741	34,342	13,239	2,975	941,480	1,128,035	19.8%	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	480	0	0	0	480	--	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	1,289	97	0	0	1,386	--	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.	596.30	681.29	26,700,491	10,424,126	7,757,028	170,875	2,975	40,790,699	45,055,495	10.5%	24.
400 Pupil Transportation	25.	200.27	200.70	3,542,064	2,456,311	574,216	1,052,250	4,500	7,825,388	7,629,341	-2.5%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	87.24	87.48	3,463,783	1,493,337	27,380	15,500	0	5,000,000	5,000,000	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	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	24.05	24.76	1,173,973	247,239				1,421,213	1,421,212	0.0%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,466.78	2,543.93	106,165,042	40,188,839	14,291,356	7,984,691	102,907	160,992,554	168,732,835	4.8%	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	38,677,210	38,507,632	1.
2. Gifted Education	2,035,089	2,285,974	2.
3. Remedial Education	78,400	0	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)	40,790,699	Invalid	9.
10. IEP required pupil transportation costs coded within Program 400			10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
 Staff-Pupil 1 to 12

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	1,569.31	1,492.92
Number of FTE - Certified Purchased Services Personnel		0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>51600</u>
All Funds - Federal	<i>6330</i>	

FY 2022 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) \$ 595,450
 (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))

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2021	Budget FY 2022	
1000 Instruction	1.	14,582,608	1,871,925					10,835,223	16,454,533	51.9%
2100 Support Services - Students	2.	72,256	14,825					87,081	87,081	0.0%
2200 Support Services - Instructional Staff	3.	157,589	33,535					191,124	191,124	0.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.								0	
5000 Debt Service	8.								0	
Total Expenditures (lines 1-8)	9.	14,812,453	1,920,285	0	0	0	0	11,113,428	16,732,738	50.6%

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

FY 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	11,113,427
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	10911987
Unexpended Budget Balance (line 8 minus 9)	12.	201,440
Interest Earned in the Classroom Site Fund in FY 2021	13.	17000
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	16514298
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.	
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	16732738

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		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 2021	Budget FY 2022		
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%	
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	1,471,697	13,324,443			0	9,430,822	14,796,140	56.9%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	109,232	103,568			0	72,353	212,800	194.1%	
2300, 2400, 2500, 2900 Administration	4.		1,674,904			0	82,633	1,674,904	1926.9%	
2600 Operation & Maintenance of Plant	5.		964,234			0	2,542,632	964,234	-62.1%	
2700 Student Transportation	6.		22,234			0	105,121	22,234	-78.8%	
3000 Operation of Noninstructional Services (5)	7.		0			0	0	0	0.0%	
4000 Facilities Acquisition and Construction	8.		368,593			2,831,094	3,904,009	3,199,687	-18.0%	
5000 Debt Service	9.			369,190	13,512		765,406	382,702	-50.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,580,929	16,457,976	369,190	13,512	2,831,094	16,902,976	21,252,701	25.7%

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	\$ 109,232
6642 Textbooks	953,857
6643 Instructional Aids	517,840
673X Furniture and Equipment	1,275,455
673X Vehicles	500,000
673X Tech Hardware & Software	1,838,706

(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 \$ 329,190, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 13,512, 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.	16,902,976	21,252,701	37,548,080	18,811,685	0		1,428,773	1,914,119	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0	0	0		0		3.
6450 Construction Services	4.	2,671,002	2,272,814	23,586,343	0	0		1,428,773	1,914,119	4.
6710 Land and Improvements	5.	0		0	12,989,266	0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	926,811	1,275,455	2,095,137		0		0		7.
673X Vehicles	8.	350,000	500,000	3,555,306	6,780,445	0		0		8.
673X Technology Hardware & Software	9.	1,241,373	1,838,706	7,049,807	1,855,666	0		0		9.
6831, 6832 Redemption of Principal	10.	725,345	369,190	0	4,083,187	0		0		10.
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	40,061	13,512	0		0		0		11.
Total (lines 2-11)	12.	5,954,592	6,269,677	36,286,593	25,708,564	0	0	1,428,773	1,914,119	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	3,155,373	2,272,814	19,799,981	12,989,266			1,428,773	1,914,119	13.
New Construction	14.	283,910		6,845,066		0		0		14.
Other	15.	2,515,309	1,288,546	9,641,546	12,719,298	0		0		15.
Total (lines 13-15, must equal line 12)	16.	5,954,592	Check line 12	36,286,593	25,708,564	0	0	1,428,773	1,914,119	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 2022 \$ 663,030

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 1.

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	142.94	146.57	11,777,626	10,482,818
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	6.25	7.75	1,318,672	1,062,376
3.	160 ESEA Title IV - 21st Century Schools	6000	3.75	4.50	4,680,172	3,695,215
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	5.00	4.60	860,541	461,578
6.	200 ESEA Title VII - Indian Education	6000	2.54	2.54	193,043	157,754
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0
8.	220 IDEA Part B	6000	79.76	6.30	6,469,292	6,779,343
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	0
13.	280 ESEA Title X - Homeless Education	6000	0.75	0.90	109,343	75,000
14.	290 Medicaid Reimbursement	6000	0.80	0.00	8,860,000	4,188,378
15.	374 E-Rate	6000	0.00	0.00	1,608,615	1,890,297
16.	378 Impact Aid	6000	0.00	0.00	0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	71.63	80.55	52,414,626	66,733,818
18.	Total Federal Project Funds (lines 1-17)		313.42	253.71	88,291,930	95,526,577

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		0	
20.	410 Early Childhood Block Grant	6000	0.00		0	
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	
22.	425 Adult Basic Education	6000	0.00		0	
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	
24.	435 Academic Contests	6000	0.00		0	
25.	450 Gifted Education	6000	0.00		0	
26.	456 College Credit Exam Incentives	6000	0.00		0	
27.	457 Results-based Funding	6000	35.00	38.00	3,371,291	1,688,666
28.	460 Environmental Special Plate	6000	0.00		0	
29.	465-499 Other State Projects	6000	9.98	51.03	4,187,752	5,464,508
30.	Total State Project Funds (lines 19-29)		44.98	89.03	7,559,043	7,153,174
31.	Total Special Projects (lines 18 and 30)		358.40	342.74	95,850,973	102,679,751

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY
1. Teacher Compensation Increases	6000	0
2. Class Size Reduction	6000	0
3. Dropout Prevention Programs (M&O purposes)	6000	532,534
4. Instructional Improvement Programs (M&O purposes)	6000	939,857
5. Total Instructional Improvement Fund (lines 1-4)		1,472,391

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	677	0
2.	071 English Language Learner (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	500,000	500,000
5.	510 Food Service	6000	32,650,000	31,946,000
6.	515 Civic Center	6000	150,000	150,000
7.	520 Community School	6000	2,700,000	3,645,328
8.	525 Auxiliary Operations	6000	1,000,000	1,450,000
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,000,000	1,250,000
10.	530 Gifts and Donations	6000	1,120,000	1,200,000
11.	535 Career & Technical Education Projects	6000	0	0
12.	540 Fingerprint	6000	0	0
13.	545 School Opening	6000	0	0
14.	550 Insurance Proceeds	6000	24,000	36,600
15.	555 Textbooks	6000	45,000	53,000
16.	565 Litigation Recovery	6000	12,800	12,800
17.	570 Indirect Costs	6000	2,250,000	5,713,724
18.	575 Unemployment Insurance	6000	0	
19.	580 Teacherage	6000	0	
20.	585 Insurance Refund	6000	0	
21.	590 Grants and Gifts to Teachers	6000	17,900	32,300
22.	595 Advertisement	6000	15,000	22,275
23.	596 Career Technical Education	6000	0	0
24.	597 Arizona Industry Credentials Incentive	6000	0	0
25.	639 Impact Aid Revenue Bond Building	6000	0	0
26.	650 Gifts and Donations-Capital	6000	0	0
27.	660 Condemnation	6000	0	0
28.	665 Energy and Water Savings	6000	4,265,000	1,226,000
29.	686 Emergency Deficiencies Correction	6000	0	0
30.	691 Building Renewal Grant	6000	3,061,447	1,697,021
31.	700 Debt Service	6000	15,300,000	15,300,000
32.	720 Impact Aid Revenue Bond Debt Service	6000	0	0
33.	850 Student Activities	6000	170,000	262,000
34.	Other	6000	435,000	418,188

INTERNAL SERVICE FUNDS 950-989

1.	951, 952, 953__ Self-Insurance	6000	32,500,000	32,500,000
2.	955 Intergovernmental Agreements	6000	0	
3.	9__ OPEB	6000	0	
4.	954 Print Shop	6000	880,000	880,000

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

**CALCULATION OF FY 2022 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 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 123,033,435	\$ 123,033,435	\$ 0
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 8,752,946		
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 8,752,946	875,295	7,877,651
*3. FY 2022 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		18,631,727	
(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) (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)			
*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			
(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 amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		5,000,000	
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		19,905,076	
(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 2020 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2021 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 Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		1,287,302	
11. FY 2022 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 168,732,835	
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)			\$ 7,877,651

* 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 2022 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

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$ <u>16,895,526</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>3</u>
3. Adjusted Amount Available for FY 2021 Capital Expenditures (line A.1 + A.2)	\$ <u>16,895,526</u>
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$ <u>16,902,976</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>16,895,526</u>
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>3,590,384</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>13,305,142</u>
8. Interest Earned in Fund 610 in FY 2021	\$ <u>69,908</u>
9. Monies deposited in Fund 610 from Divison of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2022 (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: _____	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>7,877,651</u>
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u><u>21,252,701</u></u>

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

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 2021	Budget FY 2022	
	Expenditures										
English Language Learner Fund 071 (A.R.S. §15-756.04)											
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%
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.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
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%
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	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070402000
 VERSION Revised #2

I certify that the Budget of Washington Elementary School District, Maricopa County for fiscal year 2022 was officially revised by the Governing Board on, May 12, 2022, and that the complete Revised Expenditure Budget may be reviewed by contacting Daniel O'Brien at the District Office, telephone 602-347-2615 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2020 ADM	2021 ADM	2022 ADM	1. Average salary of all teachers employed in FY 2022 (budget year)	52,161
Attending	0.000	19,412.485	20,300.000	2. Average salary of all teachers employed in FY 2021 (prior year)	52,161
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	0
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.9963	2.1230	4. Percentage increase	0%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.6962	2.4401	Comments on average salary calculation (Optional):	
3. Budgeted Expenditures and Budget Limits		Budgeted			
		Expenditures	Budget Limit		
Maintenance & Operation Fund		168,732,835	168,732,835		
Classroom Site Fund		16,732,738	16,732,738	5. Average salary of all teachers employed in FY 2018	42,771
Unrestricted Capital Outlay Fund		21,252,701	21,252,701	6. Total percentage increase in average teacher salary since FY 2018	22%

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./ (Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	59,800,942	61,951,677	1,985,073	875,876	61,786,015	62,827,553	1.7%
2000 Support Services							
2100 Students	4,298,830	5,189,867	404,089	33,619	4,702,919	5,223,486	11.1%
2200 Instructional Staff	3,747,082	4,217,123	540,704	349,980	4,287,786	4,567,103	6.5%
2300, 2400, 2500 Administration	14,606,797	14,940,594	1,373,386	1,218,832	15,980,183	16,159,426	1.1%
2600 Oper./Maint. of Plant	9,491,117	9,775,383	8,761,906	10,200,393	18,253,023	19,975,776	9.4%
2900 Other	90,000	0	0	90,000	90,000	90,000	0.0%
3000 Oper. of Noninstructional Services	449,720	431,301	10,500	2,712	460,220	434,013	-5.7%
610 School-Sponsored Cocurric. Activities	98,056	59,277	0	0	98,056	59,277	-39.5%
620 School-Sponsored Athletics	294,652	287,335	2,400	2,818	297,052	290,153	-2.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	92,877,196	96,852,557	13,078,058	12,774,230	105,955,254	109,626,787	3.5%
200 and 300 Special Education							
1000 Instruction	17,154,831	23,746,610	9,406,505	5,772,859	26,561,336	29,519,469	11.1%
2000 Support Services							
2100 Students	11,647,491	12,300,528	1,640,392	2,105,597	13,287,883	14,406,125	8.4%
2200 Instructional Staff	899,794	1,077,479	41,686	50,556	941,480	1,128,035	19.8%
2300, 2400, 2500 Administration	0	0	0	480	0	480	--
2600 Oper./Maint. of Plant	0	0	0	1,386	0	1,386	--
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	29,702,116	37,124,617	11,088,583	7,930,878	40,790,699	45,055,495	10.5%
400 Pupil Transportation	6,354,488	5,998,375	1,470,900	1,630,966	7,825,388	7,629,341	-2.5%
510 Desegregation	4,895,357	4,957,120	104,644	42,880	5,000,001	5,000,000	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	1,421,213	1,421,212	0	0	1,421,213	1,421,212	0.0%
TOTAL EXPENDITURES	135,250,370	146,353,881	25,742,185	22,378,954	160,992,555	168,732,835	4.8%

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

CTD NUMBER 070402000
 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	160,992,554	168,732,835	7,740,281	4.8%
Instructional Improvement	1,472,391	1,418,846	(53,545)	-3.6%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	11,113,428	16,732,738	5,619,310	50.6%
Federal Projects	88,291,930	95,526,577	7,234,647	8.2%
State Projects	7,559,043	7,153,174	(405,869)	-5.4%
Unrestricted Capital Outlay	16,902,976	21,252,701	4,349,725	25.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,428,773	1,914,119	485,346	34.0%
Debt Service	15,300,000	15,300,000	0	0.0%
School Plant Fund	500,000	500,000	0	0.0%
Auxiliary Operations	1,000,000	1,450,000	450,000	45.0%
Bond Building	37,548,080	18,811,685	(18,736,395)	-49.9%
Food Service	32,650,000	31,946,000	(704,000)	-2.2%
Other	48,646,824	49,099,236	452,412	0.9%

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	38,677,210	38,507,632
Gifted Education	2,035,089	2,285,974
Remedial Education	78,400	0
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	40,790,699	INVALID

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		61	61	1 to 332.8
Teachers		1,305	1,305	1 to 15.6
Other		131	131	1 to 155.0
Subtotal	0	1,497	1,497	1 to 13.6
Classified --				
Managers, Supervisors, Directors		157	157	1 to 129.3
Teachers Aides		478	478	1 to 42.5
Other		963	963	1 to 21.1
Subtotal	0	1,598	1,598	1 to 12.7
TOTAL	0	3,095	3,095	1 to 6.6
Special Education --				
Teacher		211	211	1 to 15.0
Staff		450	450	1 to 12.0