



FY 2022  
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 2022 was

Proposed	<u>June 24, 2021</u>
Adopted	<u>July 8, 2021</u>
Revised	_____
	Date

_____	_____
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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 July 8, 2021.

Type the Date as MM/DD/YYYY

_____ Superintendent Signature	_____ Business Manager Signature
<u>Paul Stanton</u> Superintendent Name (Typed Name)	<u>Daniel O'Brien</u> Business Manager Name (Typed Name)

District Contact Employee: Kimberly Dugdale

Telephone: 602-347-3506 Email: [kimberly.dugdale@wesdschools.org](mailto:kimberly.dugdale@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:	<u>1.9963</u>	<u>2.1214</u>
Secondary Tax Rates:		
M&O Override	<u>1.3608</u>	<u>1.2092</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.9822</u>	<u>0.9195</u>
CTED		
Desegregation	<u>0.3532</u>	<u>0.3349</u>
Total Secondary Tax Rate	<u>2.6962</u>	<u>2.4636</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>173,019,772</u>	\$ <u>173,019,772</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>19,868,048</u>	\$ <u>19,868,048</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>131,197,328</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>324,085,148</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	<u>0%</u>

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	<a href="mailto:paul.stanton@wesdschools.org">paul.stanton@wesdschools.org</a>	602-347-2602	
Executive Assistant to Superintendent	Ms.	Amy	Fernandez	<a href="mailto:amy.fernandez@wesdschools.org">amy.fernandez@wesdschools.org</a>	602-347-2602	
Chief Financial Officer	Mr.	Daniel	O'Brien	<a href="mailto:daniel.obrien@wesdschools.org">daniel.obrien@wesdschools.org</a>	602-347-2615	
Business Manager 1	Ms.	Kimberly	Dugdale	<a href="mailto:kimberly.dugdale@wesdschools.org">kimberly.dugdale@wesdschools.org</a>	602-347-3506	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Mr.	Thomas	Hancock	<a href="mailto:thomas.hancock@wesdschools.org">thomas.hancock@wesdschools.org</a>	602-347-6895	
SPED Data Reporting Coordinator	Mr.	Jonathan	Damron	<a href="mailto:jonathaqn.damron@wesdschools.org">jonathaqn.damron@wesdschools.org</a>	602-896-6959	
AzEDS/ADM Data Coordinator	Mr.	Jonathan	Damron	<a href="mailto:jonathan.damron@wesdschools.org">jonathan.damron@wesdschools.org</a>	602-896-6959	
Transportation Data Reporting Coordinator	Mr.	James	Spellman	<a href="mailto:james.spellman@wesdschools.org">james.spellman@wesdschools.org</a>	602-896-5284	
CTE Coordinator						
Poverty Coordinator	Ms.	Dorothy	Watkins	<a href="mailto:dorothy.watkins@wesdschools.org">dorothy.watkins@wesdschools.org</a>	602-347-2636	
Assessments Coordinator	Ms.	Carrie	Giovannone-Jordan	<a href="mailto:carrie.giovannonejordan@wesdschools.org">carrie.giovannonejordan@wesdschools.org</a>	602-347-3543	
Curriculum Coordinator	Ms.	Paula	McWhirter	<a href="mailto:paula.mchirter@wesdschools.org">paula.mchirter@wesdschools.org</a>	602-347-3542	
Information Technology (IT) Director	Mr.	Chris	Lieurance	<a href="mailto:chris.lieurance@wesdschools.org">chris.lieurance@wesdschools.org</a>	602-347-5255	
Bookstore Manager						
Governing Board Member	Mr.	Bill	Adams	<a href="mailto:bill.adams@wesdschools.org">bill.adams@wesdschools.org</a>	602-347-2602	
Governing Board Member	Ms.	Nikkie	Whaley	<a href="mailto:nikkie.whaley@wesdschools.org">nikkie.whaley@wesdschools.org</a>	602-347-2602	
Governing Board Member	Ms.	Jenni	Abbot-Bayardi	<a href="mailto:jenni.abbot-bayardi@wesdschools.org">jenni.abbot-bayardi@wesdschools.org</a>	602-347-2602	
Governing Board Member	Ms.	Lindsey	Peterson	<a href="mailto:lindsey.peterson@wesdschools.org">lindsey.peterson@wesdschools.org</a>	602-347-2602	
Governing Board Member						
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	50,079,308	17,050,542	68,948	811,091		61,786,015	68,009,889	10.1%	1.
2000 Support Services												
2100 Students	2.	81.48	80.38	3,596,041	1,592,500	14,037	23,142	493	4,702,919	5,226,213	11.1%	2.
2200 Instructional Staff	3.	64.44	74.36	3,082,479	1,145,668	307,154	16,690	400	4,287,786	4,552,391	6.2%	3.
2300 General Administration	4.	16.00	9.70	1,035,489	283,103	447,427	9,300	18,545	1,816,871	1,793,864	-1.3%	4.
2400 School Administration	5.	125.48	125.83	6,818,446	2,277,591	137,004	24,718	1,544	9,041,597	9,259,303	2.4%	5.
2500 Central Services	6.	58.45	58.60	3,368,677	1,102,298	1,001,662	73,175	11,710	5,121,715	5,557,522	8.5%	6.
2600 Operation & Maintenance of Plant	7.	234.56	234.96	7,039,182	2,769,645	5,293,426	5,576,249	14,500	18,253,023	20,693,002	13.4%	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	314,586	119,884	0	0	0	460,220	434,470	-5.6%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	50,000	10,530	0	0	0	98,056	60,530	-38.3%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	243,726	51,329	0	0	0	297,052	295,055	-0.7%	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	75,627,934	26,403,090	7,359,658	6,534,365	47,192	105,955,254	115,972,239	9.5%	14.
200 and 300 Special Education												
1000 Instruction	15.	435.32	511.96	16,739,781	7,215,161	1,998,837	73,643	0	26,561,336	26,027,422	-2.0%	15.
2000 Support Services												
2100 Students	16.	149.98	154.83	9,323,396	3,002,627	1,213,555	88,128	0	13,287,883	13,627,706	2.6%	16.
2200 Instructional Staff	17.	11.00	14.50	830,555	272,123	29,200	5,600	1,000	941,480	1,138,478	20.9%	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.	596.30	681.29	26,893,732	10,489,911	3,241,592	167,371	1,000	40,790,699	40,793,606	0.0%	24.
400 Pupil Transportation	25.	200.27	200.70	5,442,628	2,791,491	506,846	1,079,250	12,500	7,825,388	9,832,715	25.7%	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	112,602,050	41,425,068	11,135,476	7,796,486	60,692	160,992,554	173,019,772	7.5%	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
2. Gifted Education	2,035,089	2,285,974
3. Remedial Education	78,400	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technical Education (non-CTED)	0	0
7. Career Education (non-CTED)	0	0
8. Career Technical Education (CTED)	0	0
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	40,790,699	40,793,606

10. IEP required pupil transportation costs coded within Program 400

		10.
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**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 7

**Estimated FTE Certified Employees**

**Expenditures Budgeted for Audit Services**

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

**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.	10,911,987.00
Unexpended Budget Balance (line 8 minus 9)	12.	201,440
Interest Earned in the Classroom Site Fund in FY 2021	13.	17,000.00
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	16,514,297.95
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.	16,732,737.95

(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		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 2021	Budget FY 2022	
<b>Unrestricted Capital Outlay Override (1)</b>	1.							0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>	2.	0	1,994,358	14,396,807			0	9,430,822	16,391,165	73.8%
1000 Instruction	2.	0	1,994,358	14,396,807			0	9,430,822	16,391,165	73.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	109,735	39,556			0	72,353	149,291	106.3%
2300, 2400, 2500, 2900 Administration	4.	0		69,220			0	82,633	69,220	-16.2%
2600 Operation & Maintenance of Plant	5.	0		569,825			0	2,542,632	569,825	-77.6%
2700 Student Transportation	6.	0		20,000			0	105,121	20,000	-81.0%
3000 Operation of Noninstructional Services (5)	7.	0		0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		3,495			2,282,350	3,904,009	2,285,845	-41.4%
5000 Debt Service	9.				369,190	13,512		765,406	382,702	-50.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,104,093	15,098,903	369,190	13,512	2,282,350	16,902,976	19,868,048	17.5%

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	\$ 109,735
6642 Textbooks	1,121,000
6643 Instructional Aids	873,358
673X Furniture and Equipment	408,743
673X Vehicles	378,000
673X Tech Hardware & Software	119,101

(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		
<b>Total Fund Expenditures</b>	1.	16,902,976	19,868,048	37,548,080	28,811,685	0	0	1,428,773	1,914,119	1.
<b>Select Object Codes Detail (1)</b>										
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.	2,671,002	2,272,814	23,586,343	12,989,266	0	0	1,428,773	1,914,119	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.	926,811	408,743	2,095,137	6,780,445	0	0	0	0	7.
673X Vehicles	8.	350,000	378,000	3,555,306	1,855,666	0	0	0	0	8.
673X Technology Hardware & Software	9.	1,241,373	119,101	7,049,807	4,083,187	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	725,345	369,190	0	0	0	0	0	0	10.
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	40,061	13,512	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	5,954,592	3,561,360	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	0	6,845,066		0	0	0		14.
Other	15.	2,515,309	1,288,546	9,641,546	12,719,298	0	0	0		15.
Total (lines 13-15, must equal line 12)	16.	5,954,592	3,561,360	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

**SPECIAL PROJECTS**

**FEDERAL PROJECTS**

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	142.94	146.57	11,777,626	9,218,995	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	6.25	7.75	1,318,672	1,062,376	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	3.75	4.50	4,680,172	3,030,815	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	5.00	4.60	860,541	461,578	5.
6.	200 ESEA Title VII - Indian Education	6000	2.54	2.54	193,043	193,043	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	79.76	6.30	6,469,292	4,522,960	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	0	12.
13.	280 ESEA Title X - Homeless Education	6000	0.75	0.90	109,343	75,000	13.
14.	290 Medicaid Reimbursement	6000	0.80	0.00	8,860,000	8,860,001	14.
15.	374 E-Rate	6000	0.00	0.00	1,608,615	1,539,785	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	71.63	80.55	52,414,626	102,232,775	17.
18.	Total Federal Project Funds (lines 1-17)		313.42	253.71	88,291,930	131,197,328	18.

**STATE PROJECTS**

19.	400 Vocational Education	6000	0.00	0.00	0	0	19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	6000	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0	23.
24.	435 Academic Contests	6000	0.00	0.00	0	0	24.
25.	450 Gifted Education	6000	0.00	0.00	0	0	25.
26.	456 College Credit Exam Incentives	6000	0.00	0.00	0	0	26.
27.	457 Results-based Funding	6000	35.00	38.00	3,371,291	3,371,291	27.
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0	28.
29.	465-499 Other State Projects	6000	9.98	51.03	4,187,752	7,216,302	29.
30.	Total State Project Funds (lines 19-29)		44.98	89.03	7,559,043	10,587,593	30.
31.	Total Special Projects (lines 18 and 30)		358.40	342.74	95,850,973	141,784,921	31.

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

	Prior FY	Budget FY	
1.	0		1.
2.	0		2.
3.	532,534	420,731	3.
4.	939,857	447,641	4.
5.	1,472,391	868,372	5.

**OTHER FUNDS**

1.	050 County, City, and Town Grants	6000	677	0	1.
2.	071 English Language Learner (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	500,000	500,000	4.
5.	510 Food Service	6000	32,650,000	31,946,000	5.
6.	515 Civic Center	6000	150,000	150,000	6.
7.	520 Community School	6000	2,700,000	3,645,328	7.
8.	525 Auxiliary Operations	6000	1,000,000	1,450,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,000,000	1,250,000	9.
10.	530 Gifts and Donations	6000	1,120,000	1,200,000	10.
11.	535 Career & Technical Education Projects	6000	0	0	11.
12.	540 Fingerprint	6000	0	0	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	24,000	36,600	14.
15.	555 Textbooks	6000	45,000	53,000	15.
16.	565 Litigation Recovery	6000	12,800	12,800	16.
17.	570 Indirect Costs	6000	2,250,000	5,713,724	17.
18.	575 Unemployment Insurance	6000	0		18.
19.	580 Teacherage	6000	0		19.
20.	585 Insurance Refund	6000	0		20.
21.	590 Grants and Gifts to Teachers	6000	17,900	32,300	21.
22.	595 Advertisement	6000	15,000	22,275	22.
23.	596 Career Technical Education	6000	0	0	23.
24.	597 Arizona Industry Credentials Incentive	6000	0	0	24.
25.	639 Impact Aid Revenue Bond Building	6000	0	0	25.
26.	650 Gifts and Donations-Capital	6000	0	0	26.
27.	660 Condemnation	6000	0	0	27.
28.	665 Energy and Water Savings	6000	4,265,000	1,226,000	28.
29.	686 Emergency Deficiencies Correction	6000	0	0	29.
30.	691 Building Renewal Grant	6000	3,061,447	1,697,021	30.
31.	700 Debt Service	6000	15,300,000	15,300,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	32.
33.	850 Student Activities	6000	170,000	262,000	33.
34.	Other ___902 Alt Fuel	6000	435,000	418,188	34.

**INTERNAL SERVICE FUNDS 950-989**

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

(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 and Operation</u>	<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 131,237,427	\$ 131,237,427	\$ 0
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 8,750,372		
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 8,750,372	875,037	7,875,335
*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		18,543,638	
(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 <b>not</b> 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
*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 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)		15,992,554	
(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 2020 (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 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) 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)		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		0	
(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)		1,371,116	0
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)		\$ 173,019,772	
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)			\$ 7,875,335

\* 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>16,902,976</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2021 Capital Expenditures (line A.1 + A.2)	\$ <u>16,902,976</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>16,902,976</u>
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>4,985,263</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>11,917,713</u>
8. Interest Earned in Fund 610 in FY 2021	\$ <u>75,000</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ <u>0</u>
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:	\$ <u>0</u>
(b) ADM/Transportation Audit Adjustment	\$ <u>0</u>
(c) Other:	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>7,875,335</u>
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u><u>19,868,048</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	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
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%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070406000  
VERSION Adopted

I certify that the Budget of Washington Elementary School District, Maricopa County for fiscal year 2022 was officially proposed by the Governing Board on, June 24, 2021, and that the complete Proposed Expenditure Budget may be reviewed by contacting at the District Office, telephone 602-347-2615 during normal business hours.

President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>	
	<b>2020 ADM</b>	<b>2021 ADM</b>	<b>2022 ADM</b>	1. Average salary of all teachers employed in FY 2022 (budget year)	52,161
<b>Attending</b>	21,256.467	19,412.485	20,300.000	2. Average salary of all teachers employed in FY 2021 (prior year)	52,161
<b>2. Tax Rates:</b>				3. Increase in average teacher salary from the prior year	0
		<b>Prior FY</b>	<b>Est. Budget FY</b>	4. Percentage increase	0%
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		1.9963	2.1214	Comments on average salary calculation (Optional):	
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.6962	2.4636		
<b>3. Budgeted Expenditures and Budget Limits</b>		<b>Budgeted</b>			
		<b>Expenditures</b>	<b>Budget Limit</b>		
Maintenance & Operation Fund		173,019,772	173,019,772	5. Average salary of all teachers employed in FY 2018	42,771
Classroom Site Fund		16,732,738	16,732,738	6. Total percentage increase in average teacher salary since FY 2018	22%
Unrestricted Capital Outlay Fund		19,868,048	19,868,048		

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	
<b>100 Regular Education</b>							
1000 Instruction	59,800,942	67,129,850	1,985,073	880,039	61,786,015	68,009,889	10.1%
<b>2000 Support Services</b>							
2100 Students	4,298,830	5,188,541	404,089	37,672	4,702,919	5,226,213	11.1%
2200 Instructional Staff	3,747,082	4,228,147	540,704	324,244	4,287,786	4,552,391	6.2%
2300, 2400, 2500 Administration	14,606,797	14,885,604	1,373,386	1,725,085	15,980,183	16,610,689	3.9%
2600 Oper./Maint. of Plant	9,491,117	9,808,827	8,761,906	10,884,175	18,253,023	20,693,002	13.4%
2900 Other	90,000	0	0	90,000	90,000	90,000	0.0%
3000 Oper. of Noninstructional Services	449,720	434,470	10,500	0	460,220	434,470	-5.6%
610 School-Sponsored Cocurric. Activities	98,056	60,530	0	0	98,056	60,530	-38.3%
620 School-Sponsored Athletics	294,652	295,055	2,400	0	297,052	295,055	-0.7%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	92,877,196	102,031,024	13,078,058	13,941,215	105,955,254	115,972,239	9.5%
<b>200 and 300 Special Education</b>							
1000 Instruction	17,154,831	23,954,942	9,406,505	2,072,480	26,561,336	26,027,422	-2.0%
<b>2000 Support Services</b>							
2100 Students	11,647,491	12,326,023	1,640,392	1,301,683	13,287,883	13,627,706	2.6%
2200 Instructional Staff	899,794	1,102,678	41,686	35,800	941,480	1,138,478	20.9%
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%
<b>Special Education Subsection Subtotal</b>	29,702,116	37,383,643	11,088,583	3,409,963	40,790,699	40,793,606	0.0%
<b>400 Pupil Transportation</b>	6,354,488	8,234,119	1,470,900	1,598,596	7,825,388	9,832,715	25.7%
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%
<b>TOTAL EXPENDITURES</b>	135,250,370	154,027,118	25,742,185	18,992,654	160,992,555	173,019,772	7.5%

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

CTD NUMBER 070406000  
 VERSION Adopted

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	173,019,772	12,027,218	7.5%
Instructional Improvement	1,472,391	868,372	(604,019)	-41.0%
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	131,197,328	42,905,398	48.6%
State Projects	7,559,043	10,587,593	3,028,550	40.1%
Unrestricted Capital Outlay	16,902,976	19,868,048	2,965,072	17.5%
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	28,811,685	(8,736,395)	-23.3%
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	40,793,606

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	0	1,305	1,305	1 to 15.6
Other	0	131	131	1 to 155.0
Subtotal	0	1,497	1,497	1 to 13.6
Classified --				
Managers, Supervisors, Directors	2	157	159	1 to 127.7
Teachers Aides	1	478	479	1 to 42.4
Other	2	963	965	1 to 21.0
Subtotal	5	1,598	1,603	1 to 12.7
TOTAL	5	3,095	3,100	1 to 6.5
Special Education --				
Teacher	0	211	211	1 to 14.8
Staff	1	450	451	1 to 6.9