DISTRICT NAME Washington Elementary School District **COUNTY** Maricopa **CTD NUMBER** 070406000

FY 2023

STATE OF ARIZONA

SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET

DISTRICTWIDE BUDGET

Revised #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed	June 23, 2022
Adopted	July 14, 2022
Revised	December 13, 2022

Date

SIGNED SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by December 13, 2022.

Type the Date as MM/DD/YYYY

Superintendent Signature Business Manager Signature

Dr. Paul Stanton Mr. Daniel O'Brien

Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Mr. Daniel O'Brien

Telephone: 623-347-2615 Email: daniel.obrien@wesdschools.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022 $ 277,400,000
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)

Local	1000	$	30,000,000
Intermediate	2000	$	9,400,000
State	3000	$	171,000,000
Federal	4000	$	67,000,000
TOTAL		$	277,400,000

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

	Prior FY 2022	Est. Budget FY 2023
Primary Tax Rate:	2.1230	1.8986
Secondary Tax Rates:		
M&O Override	1.2337	1.2945
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.8738	0.9119
CTED		
Desegregation	0.3326	0.3197
Total Secondary Tax Rate	2.4401	2.5261

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)	$ 181,486,818	$ 181,486,818
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	$ 24,268,123	$ 24,268,123
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		$ 85,630,895
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		$ 291,385,836

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

1. Average salary of all teachers employed in FY 2023 (budget year)	$ 53,387
2. Average salary of all teachers employed in FY 2022 (prior year)	$ 52,161
3. Increase in average teacher salary from the prior year	$ 1,226
4. Percentage increase	2%

Comments on average salary calculation (Optional):

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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.	Steve	Murosky	steve.Murosky@wesdschools.org	602-347-6895	
SPED Data Reporting Coordinator	Mr.	Jonathan	Damron	jonathaqn.damron@wesdscho	602-896-6959	
AzEDS/ADM Data Coordinator	Mr.	Jonathan	Damron	jonathan.damron@wesdschoo	602-896-6959	
Transportation Data Reporting Coordinator	Mr.	James	Spellman	james.spellman@wesdschools	602-896-5284	
CTE Coordinator						
Poverty Coordinator	Ms.	Dorothy	Watkins	dorothy.watkins@wesdschool	602-347-2636	
Assessments Coordinator	Ms.	Carrie	Giovannone-Jordan	carrie.giovannonejordan@wes	602-347-3543	
Curriculum Coordinator	Ms.	Paula	McWhirter	paula.mchirter@wesdschools.	602-347-3542	
Information Technology (IT) Director	Mr.	Chris	Lieurance	chris.lieurance@wesdschools.	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.c	602-347-2602	
Governing Board Member	Ms.	Jenni	Abbot-Bayardi	jenni.abbot-bayardi@wesdsch	602-347-2602	
Governing Board Member	Ms.	Lindsey	Peterson	lindsey.peterson@wesdschool	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	Edupoint (Synergy)	
Accounting Information System	Munis	
Bookstore Cash Receipting System		
District's website home page address	www.wesdschools.org	

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FUND 001 (M&O) MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2022	Totals Budget FY 2023	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	957.87	873.44	54,047,077	16,390,266	69,800	789,576	0	62,827,553	71,296,719	13.5%	1.
2000 Support Services												
2100 Students	2.	80.38	80.00	4,587,152	1,141,016	14,150	15,075	493	5,223,486	5,757,886	10.2%	2.
2200 Instructional Staff	3.	74.36	60.93	3,580,876	1,118,157	188,156	52,970	400	4,567,103	4,940,559	8.2%	3.
2300 General Administration	4.	9.70	9.70	1,141,728	244,561	367,075	9,300	18,545	1,593,864	1,781,209	11.8%	4.
2400 School Administration	5.	125.83	125.83	7,579,745	1,856,406	113,842	20,450	22,239	9,264,196	9,592,682	3.5%	5.
2500 Central Services	6.	58.60	58.85	3,264,904	1,059,520	1,141,626	76,912	51,650	5,301,366	5,594,612	5.5%	6.
2600 Operation & Maintenance of Plant	7.	234.96	236.61	7,182,374	3,243,099	5,683,076	5,908,291	23,500	19,975,776	22,040,340	10.3%	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	304,245	122,914	7,424	0	0	434,013	434,583	0.1%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	53,000	11,042	0	0	0	59,277	64,042	8.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	243,976	46,634	0	0	0	290,153	290,610	0.2%	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	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,549.70	1,453.36	81,985,077	25,233,615	7,675,149	6,872,574	116,827	109,626,787	121,883,242	11.2%	14.
200 and 300 Special Education												
1000 Instruction	15.	511.96	492.20	17,473,561	7,224,686	4,946,418	95,508	0	29,519,469	29,740,173	0.7%	15.
2000 Support Services												
2100 Students	16.	154.83	157.62	9,862,401	2,726,362	1,713,555	89,215	0	14,406,125	14,391,533	-0.1%	16.
2200 Instructional Staff	17.	14.50	16.16	898,360	280,472	29,200	4,988	1,000	1,128,035	1,214,020	7.6%	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	480	0	-100.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	1,386	0	-100.0%	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.	681.29	665.98	28,234,322	10,231,520	6,689,173	189,711	1,000	45,055,495	45,345,726	0.6%	24.
400 Pupil Transportation	25.	200.70	203.55	4,055,630	2,335,825	341,200	1,134,400	4,500	7,629,341	7,871,555	3.2%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	87.48	69.61	3,659,384	1,298,866	27,350	14,400	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.	24.76	21.00	1,011,455	321,258	53,582	0	0	1,421,212	1,386,295	-2.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,543.93	2,413.50	118,945,868	39,421,084	14,786,454	8,211,085	122,327	168,732,835	181,486,818	7.6%	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	38,507,632	43,953,123	1.
2. Gifted Education	2,285,974	1,392,603	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	40,793,606	45,345,726	9.
10. IEP required pupil transportation costs coded within Program 400	0	4,169,417	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 17

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	1,492.92	1,332.00
Number of FTE - Certified Purchased Services Personnel		10.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	**6350**	52500
All Funds - Federal	*6330*	

FY 2023 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) $ 434,583

(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)]

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FUND 010 (CSF)

CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals Prior FY 2022	Totals Budget FY 2023	% Increase/ Decrease	
1000 Instruction	1.	17,453,192	1,136,972					16,454,533	18,590,164	13.0%	1.
2100 Support Services - Students	2.	349,430	72,731					87,081	422,161	384.8%	2.
2200 Support Services - Instructional Staff	3.	181,052	12,711					191,124	193,763	1.4%	3.
2300 Support Services - General Administration	4.							0	0	0.0%	4.
2500 Central Services	5.							0	0	0.0%	5.
3300 Community Services Operations	6.							0	0	0.0%	6.
4000 Facilities Acquisition and Construction	7.							0	0		7.
5000 Debt Service	8.							0	0		8.
Total Expenditures (lines 1-8)	9.	17,983,674	1,222,414	0	0	0	0	16,732,738	19,206,088	14.8%	9.

The district has budgeted an amount in Fund 010 which is less than the Classroom Site Fund Budget Limit as calculated below by $53,663.

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	16,732,738
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	12886615
Unexpended Budget Balance (line 10 minus 11)	12.	3,846,123
Interest Earned in the Classroom Site Fund in FY 2022	13.	35414
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on $708)	14.	15378214
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	19259751

(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, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals Prior FY 2022	Totals Budget FY 2023	% Increase/ Decrease	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		17,962,569	227,068				14,796,140	18,189,637	22.9%	2.
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		107,555	388,197				212,800	495,752	133.0%	3.
2300, 2400, 2500, 2900 Administration	4.			2,082,212				1,674,904	2,082,212	24.3%	4.
2600 Operation & Maintenance of Plant	5.			980,519				964,234	980,519	1.7%	5.
2700 Student Transportation	6.			83,000				22,234	83,000	273.3%	6.
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.						2,054,300	3,199,687	2,054,300	-35.8%	8.
5000 Debt Service	9.				369,190	13,513		382,702	382,703	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	18,070,124	3,760,996	369,190	13,513	2,054,300	21,252,701	24,268,123	14.2%	10.

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	$ 107,555
6642 Textbooks	1,120,000
6643 Instructional Aids	1,460,272
673X Furniture and Equipment	391,889
673X Vehicles	500,000
673X Tech Hardware & Software	2,466,407

(3) Includes principal on Capital Equity Fund loans of $ 369,190, principal on capital leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of $ 13,513, interest on capital leases of _____, and interest on bonds of _____.

(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)] _____

(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. _____

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OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B)]

Expenditures		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	21,252,701	24,268,123	18,811,685	21,024,895	0		1,914,119	1,452,870	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	2,272,814	2,272,814	0		0		1,914,119	1,452,870	4.
6710 Land and Improvements	5.	0		12,989,266		0		0		5.
6720 Buildings and Improvements	6.	0	19,215,865	0	12,574,665	0		0		6.
673X Furniture and Equipment	7.	1,275,455	391,889	0		0		0		7.
673X Vehicles	8.	500,000	500,000	6,780,445	5,890,000	0		0		8.
673X Technology Hardware & Software	9.	1,838,706	2,466,407	1,855,666	2,560,230	0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	369,190		4,083,187		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	13,512		0		0		0		11.
Total (lines 2-11)	12.	6,269,677	24,846,975	25,708,564	21,024,895	0	0	1,914,119	1,452,870	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	2,272,814	2,272,814	12,989,266	1,850,251			1,914,119	1,452,870	13.
New Construction	14.	0		0		0		0		14.
Other	15.	1,288,546	22,574,161	12,719,298	19,174,644	0		0		15.
Total (lines 13-15, must equal line 12)	16.	3,561,360	24,846,975	25,708,564	21,024,895	0	0	1,914,119	1,452,870	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 2023 $ 789,840

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 12.

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SPECIAL PROJECTS

	FTE		TOTAL ALL FUNCTIONS		
FEDERAL PROJECTS FTE & EXPENDITURES	Prior FY	Budget FY	Prior FY	Budget FY	
1. 100-130 ESEA Title I - Helping Disadvantaged Children	146.57	128.87	10,482,818	10,382,380	1.
2. 140-150 ESEA Title II - Prof. Dev. and Technology	7.75	7.15	1,062,376	1,129,817	2.
3. 160 ESEA Title IV - 21st Century Schools	4.50	4.13	3,695,215	3,330,986	3.
4. 170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0		4.
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	4.60	4.17	461,578	526,019	5.
6. 200 ESEA Title VII - Indian Education	2.54	1.55	157,754	146,157	6.
7. 210 ESEA Title VI - Flexibility and Accountability	0.00		0		7.
8. 220 IDEA Part B	6.30	0.91	6,779,343	6,166,067	8.
9. 230 Johnson-O'Malley	0.00		0		9.
10. 240 Workforce Investment Act	0.00		0		10.
11. 250 AEA - Adult Education	0.00		0		11.
12. 260-270 Vocational Education - Basic Grants	0.00		0		12.
13. 280 ESEA Title X - Homeless Education	0.90	0.75	75,000	73,482	13.
14. 290 Medicaid Reimbursement	0.00		4,188,378	4,358,956	14.
15. 374 E-Rate	0.00		1,890,297	1,883,213	15.
16. 378 Impact Aid	0.00		0		16.
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	80.55	97.03	66,733,818	57,633,818	17.
18. Total Federal Project Funds (lines 1-17)	253.71	244.56	95,526,577	85,630,895	18.
STATE PROJECTS FTE & EXPENDITURES					
19. 400 Vocational Education	0.00		0		19.
20. 410 Early Childhood Block Grant	0.00		0		20.
21. 420 Ext. School Yr. - Pupils with Disabilities	0.00		0		21.
22. 425 Adult Basic Education	0.00		0		22.
23. 430 Chemical Abuse Prevention Programs	0.00		0		23.
24. 435 Academic Contests	0.00		0		24.
25. 450 Gifted Education	0.00		0		25.
26. 456 College Credit Exam Incentives	0.00		0		26.
27. 457 Results-based Funding	38.00	20.56	1,688,666	2,656,671	27.
28. 460 Environmental Special Plate	0.00		0		28.
29. 465-499 Other State Projects	51.03	14.21	5,464,508	4,542,689	29.
30. Total State Project Funds (lines 19-29)	89.03	34.77	7,153,174	7,199,360	30.
31. Total Special Projects (lines 18 and 30)	342.74	279.33	102,679,751	92,830,255	31.

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

	Prior FY	Budget FY	
1. Teacher Compensation Increases	0		1.
2. Class Size Reduction	0		2.
3. Dropout Prevention Programs (M&O purposes)	863,372	902,340	3.
4. Instructional Improvement Programs (M&O purposes)	555,474	534,765	4.
5. Total Instructional Improvement Fund (lines 1-4)	1,418,846	1,437,105	5.

OTHER FUNDS EXPENDITURES

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	0		1.
2.	071	English Language Learner (1)	0	0	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	500,000	500,000	4.
5.	510	Food Service	31,946,000	32,203,900	5.
6.	515	Civic Center	150,000	150,000	6.
7.	520	Community School	3,645,328	3,650,000	7.
8.	525	Auxiliary Operations	1,450,000	1,500,000	8.
9.	526	Extracurricular Activities Fees Tax Credit	1,250,000	1,300,000	9.
10.	530	Gifts and Donations	1,200,000	1,250,000	10.
11.	535	Career & Technical Education Projects	0	0	11.
12.	540	Fingerprint	0	0	12.
13.	545	School Opening	0	0	13.
14.	550	Insurance Proceeds	36,600	37,000	14.
15.	555	Textbooks	53,000	55,000	15.
16.	565	Litigation Recovery	12,800	13,000	16.
17.	570	Indirect Costs	5,713,724	7,000,000	17.
18.	575	Unemployment Insurance	0	0	18.
19.	580	Teacherage	0	0	19.
20.	585	Insurance Refund	0	0	20.
21.	590	Grants and Gifts to Teachers	32,300	33,000	21.
22.	595	Advertisement	22,275	23,000	22.
23.	596	Career Technical Education	0	0	23.
24.	597	Arizona Industry Credentials Incentive	0	0	24
25.	639	Impact Aid Revenue Bond Building	0	0	25.
26.	650	Gifts and Donations-Capital	0	0	26.
27.	660	Condemnation	0	0	27.
28.	665	Energy and Water Savings	1,226,000	1,300,000	28.
29.	686	Emergency Deficiencies Correction	0	0	29.
30.	691	Building Renewal Grant	1,697,021	1,700,000	30.
31.	700	Debt Service	15,300,000	15,350,000	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	262,000	312,000	33.
34.		Other _____	418,188	420,000	34.
		INTERNAL SERVICE FUNDS 950-989			
1.	9___	Self-Insurance	32,500,000	34,500,000	1.
2.	955	Intergovernmental Agreements	0		2.
3.	9__	OPEB	0		3.
4.	9___	_____	880,000	930,000	4.

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes _____

DISTRICT NAME Washington Elementary School Di **COUNTY** Maricopa **CTD NUMBER** 070406000

VERSION Revised #1

CALCULATION OF FY 2023 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

			A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 132,369,709	$ 132,369,709	$ 0
*2. (a)	FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	$ 9,409,949		
(b)	DAA Adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 9,409,949	940,164	8,469,785
*3.	FY 2023 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		20,091,328	
(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)		21,802,500	
(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 2021 (A.R.S. §15-910.N)			
* (f)	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g)	FY 2022 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)		1,283,117	
11.	FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		$ 181,486,818	
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 11)			$ 8,469,785

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

DISTRICT NAME Washington Elementary School Distric **COUNTY** Maricopa **CTD NUMBER** 070406000
VERSION Revised #1

CALCULATION OF FY 2023 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)

UNRESTRICTED CAPITAL BUDGET LIMIT

1.	FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	$ 21,252,701
2.	Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	$
3.	Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	$ 21,252,701
4.	Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	$ 21,252,701
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 21,252,701
6.	FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 5,536,082
7.	Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses. --	$ 15,716,619
8.	Interest Earned in Fund 610 in FY 2022	$ 81,719
9.	Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	$
10.	Adjustment to UCBL for FY 2023 (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)	$ 8,469,785
12.	FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 24,268,123

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

DISTRICT NAME Washington Elementary School District **COUNTY** Maricopa **CTD NUMBER** 070406000 **VERSION** Revised #1

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	Employee Benefits	Purchased Services	Supplies	Property	Other	Totals		%	
		Prior	Budget			6300, 6400,				Prior	Budget	Increase/	
Expenditures		FY	FY	6100	6200	6500	6600	6700	6800	FY 2022	FY 2023	Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00								0	0	0.0%	1.
2000 Support Services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional Staff	3.	0.00								0	0	0.0%	3.
2300 General Administration	4.	0.00								0	0	0.0%	4.
2400 School Administration	5.	0.00								0	0	0.0%	5.
2500 Central Services	6.	0.00								0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%	7.
2700 Student Transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
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%	10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00								0	0	0.0%	11.
2000 Support Services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional Staff	13.	0.00								0	0	0.0%	13.
2300 General Administration	14.	0.00								0	0	0.0%	14.
2400 School Administration	15.	0.00								0	0	0.0%	15.
2500 Central Services	16.	0.00								0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%	17.
2700 Student Transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	0.00								0	0	0.0%	19.
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%	20.

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 070406000
VERSION Revised #1

I certify that the Budget of Washington Elementary School **District,** Maricopa **County for fiscal year 2023 was officially revised by the Governing Board on,** December 13, 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:	**2021 ADM**	**Prior Year 2022 ADM**	**Budget Year 2023 ADM**
Attending	19,412.4850	18,716.0000	18,716.0000

2. Tax Rates:	**Prior FY**	**Est. Budget FY**
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)	2.1230	1.8986
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)	2.4401	2.5261

3. Budgeted Expenditures and Budget Limits:	**Budgeted Expenditures**	**Budget Limit**
Maintenance & Operation Fund	181,486,818	181,486,818
Classroom Site Fund	19,206,088	19,259,751
Unrestricted Capital Outlay Fund	24,268,123	24,268,123

4. Average Teacher Salaries (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2023 (budget year)	53,387
2. Average salary of all teachers employed in FY 2022 (prior year)	52,161
3. Increase in average teacher salary from the prior year	1,226
4. Percentage increase	2%

Comments on average salary calculation (Optional):

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		**Other**		**TOTAL**		**% Inc./(Decr.) from**
	Prior FY	**Budget FY**	**Prior FY**	**Budget FY**	**Prior FY**	**Budget FY**	**Prior FY**
100 Regular Education							
1000 Instruction	61,951,677	70,437,343	875,876	859,376	62,827,553	71,296,719	13.5%
2000 Support Services							
2100 Students	5,189,867	5,728,168	33,619	29,718	5,223,486	5,757,886	10.2%
2200 Instructional Staff	4,217,123	4,699,033	349,980	241,526	4,567,103	4,940,559	8.2%
2300, 2400, 2500 Administration	14,940,594	15,146,864	1,218,832	1,821,639	16,159,426	16,968,503	5.0%
2600 Oper./Maint. of Plant	9,775,383	10,425,473	10,200,393	11,614,867	19,975,776	22,040,340	10.3%
2900 Other	0	0	90,000	90,000	90,000	90,000	0.0%
3000 Oper. of Noninstructional Services	431,301	427,159	2,712	7,424	434,013	434,583	0.1%
610 School-Sponsored Cocurric. Activities	59,277	64,042	0	0	59,277	64,042	8.0%
620 School-Sponsored Athletics	287,335	290,610	2,818	0	290,153	290,610	0.2%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	96,852,557	107,218,692	12,774,230	14,664,550	109,626,787	121,883,242	11.2%
200 and 300 Special Education							
1000 Instruction	23,746,610	24,698,247	5,772,859	5,041,926	29,519,469	29,740,173	0.7%
2000 Support Services							
2100 Students	12,300,528	12,588,763	2,105,597	1,802,770	14,406,125	14,391,533	-0.1%
2200 Instructional Staff	1,077,479	1,178,832	50,556	35,188	1,128,035	1,214,020	7.6%
2300, 2400, 2500 Administration	0	0	480	0	480	0	-100.0%
2600 Oper./Maint. of Plant	0	0	1,386	0	1,386	0	-100.0%
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	37,124,617	38,465,842	7,930,878	6,879,884	45,055,495	45,345,726	0.6%
400 Pupil Transportation	5,998,375	6,391,455	1,630,966	1,480,100	7,629,341	7,871,555	3.2%
510 Desegregation	4,957,120	4,958,250	42,880	41,750	5,000,000	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	1,421,212	1,332,713	0	53,582	1,421,212	1,386,295	-2.5%
TOTAL EXPENDITURES	146,353,881	158,366,952	22,378,954	23,119,866	168,732,835	181,486,818	7.6%

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

CTD NUMBER 070406000
VERSION Revised #1

TOTAL EXPENDITURES BY FUND

Fund	Budgeted Expenditures		$ Increase/(Decrease) from	% Increase/(Decrease) from
	Prior FY	Budget FY	Prior FY	Prior FY
Maintenance & Operation	168,732,835	181,486,818	12,753,983	7.6%
Instructional Improvement	1,418,846	1,437,105	18,259	1.3%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	16,732,738	19,206,088	2,473,350	14.8%
Federal Projects	95,526,577	85,630,895	(9,895,682)	-10.4%
State Projects	7,153,174	7,199,360	46,186	0.6%
Unrestricted Capital Outlay	21,252,701	24,268,123	3,015,422	14.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,914,119	1,452,870	(461,249)	-24.1%
Debt Service	15,300,000	15,350,000	50,000	0.3%
School Plant Fund	500,000	500,000	0	0.0%
Auxiliary Operations	1,450,000	1,500,000	50,000	3.4%
Bond Building	18,811,685	21,024,895	2,213,210	11.8%
Food Service	31,946,000	32,203,900	257,900	0.8%
Other	49,099,236	52,673,000	3,573,764	7.3%

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	38,507,632	43,953,123
Gifted Education	2,285,974	1,392,603
Remedial Education	0	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	40,793,606	45,345,726

PROPOSED STAFFING SUMMARY

Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	3	60	63	1 to 297.1
Teachers	8	989	997	1 to 18.8
Other	1	59	60	1 to 311.9
Subtotal	12	1,108	1,120	1 to 16.7
Classified --				
Managers, Supervisors, Directors		136	136	1 to 137.6
Teachers Aides	1	360	361	1 to 51.8
Other	5	1,048	1,053	1 to 17.8
Subtotal	6	1,544	1,550	1 to 12.1
TOTAL	18	2,652	2,670	1 to 7.0
Special Education --				
Teacher	3	224	227	1 to 17.1
Staff	2	462	464	1 to 8.5