



FY 2023
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 2023 was
Proposed June 14, 2022
Adopted July 12, 2022
Revised _____
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 July 13, 2022
Type the Date as MM/DD/YYYY

Superintendent Signature Business Manager Signature

Dr. Kimberly Guerin Ella Conroy

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

District Contact Employee: _____
Telephone: _____ Email: _____

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022		\$	<u>71,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)			
Local	1000	\$	<u>10,500</u>
Intermediate	2000	\$	<u>1,100,000</u>
State	3000	\$	<u>17,000,000</u>
Federal	4000	\$	<u>6,800,000</u>
TOTAL		\$	<u>24,910,500</u>

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:	<u>1.8344</u>	<u>1.7421</u>
Secondary Tax Rates:		
M&O Override	<u>0.4001</u>	<u>0.4184</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.2668</u>	<u>0.2789</u>
Class A Bonds	<u>0.0000</u>	<u>0.0000</u>
Class B Bonds	<u>1.3611</u>	<u>1.3611</u>
CTED	<u>0.0000</u>	<u>0.0000</u>
Desegregation	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>2.0280</u>	<u>2.0584</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>43,910,367</u>	\$ <u>43,910,367</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>12,314,411</u>	\$ <u>12,314,411</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>8,230,000</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>64,454,778</u>

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$	<u>58,863</u>
2. Average salary of all teachers employed in FY 2022 (prior year)	\$	<u>57,149</u>
3. Increase in average teacher salary from the prior year	\$	<u>1,714</u>
4. Percentage increase		<u>3%</u>

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Kimberly	Guerin	kguerin@madisoned.org	602-664-7903	
Executive Assistant to Superintendent		Danielle	Humphrey	dhumphrey@madisoned.org	602-664-7913	
Chief Financial Officer		Lori	Garvey	lgarvey@madisoned.org	602-664-7916	
Business Manager 1		Ella	Conroy	econroy@madisoned.org		
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Anita	Gammage	agammage@madisoned.org	602-664-7938	
SPED Data Reporting Coordinator		Betsy	Kirby	bkirby1@madisoned.org	602-664-7959	
AzEDS/ADM Data Coordinator		Jennifer	Warren	jwarren1@madisoned.org	602-664-7907	
Transportation Data Reporting Coordinator		Diana	Nelson	dnelson@madisoned.org	602-664-7701	
CTE Coordinator		Michele	Wilson	mwilson@madisoned.org	602-664-7914	
Poverty Coordinator		Edie	Dolan	edolan@madisoned.org	602-664-7912	
Assessments Coordinator		Jason	Piontkowski	jpiontkowski@madisoned.org	602-664-7933	
Curriculum Coordinator		Michele	Wilson	mwilson@madisoned.org	602-664-7914	
Information Technology (IT) Director		Justin	Wright	jwright@madisoned.org	602-664-7904	
Bookstore Manager						
Governing Board Member		Karen	Gresham	kgresham@madisoned.org		
Governing Board Member	Dr.	Marcus	Osborn	mosborn@madisoned.org		
Governing Board Member		Scott	Holcomb	sholcomb@madisoned.org		
Governing Board Member		Mitra	Khazai	mkhazai@madisoned.org		
Governing Board Member		Sarah	Speer	sspeer@madisoned.org		
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.madisonaz.org

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 2022	Budget FY 2023		
		100 Regular Education										
1000 Instruction	1.	295.00	295.00	12,035,000	5,000,000	150,000	300,000	3,000	16,992,969	17,488,000	2.9%	1.
2000 Support Services												
2100 Students	2.	22.59	24.00	1,170,000	450,000	75,000	25,000	0	1,496,616	1,720,000	14.9%	2.
2200 Instructional Staff	3.	18.95	21.00	1,250,000	480,000	250,000	15,000	0	1,585,698	1,995,000	25.8%	3.
2300 General Administration	4.	6.00	6.00	550,000	250,000	400,000	50,000	0	1,347,022	1,250,000	-7.2%	4.
2400 School Administration	5.	28.50	26.50	1,780,000	680,000	100,000	10,000	0	2,175,727	2,570,000	18.1%	5.
2500 Central Services	6.	15.54	15.50	997,000	360,000	460,000	150,000	0	1,801,328	1,967,000	9.2%	6.
2600 Operation & Maintenance of Plant	7.	53.00	42.00	1,050,000	590,000	2,000,000	1,900,000	0	5,181,796	5,540,000	6.9%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	75,000	0	63,159	75,000	18.7%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%	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.	439.58	430.00	18,832,000	7,810,000	3,435,000	2,525,000	3,000	30,644,315	32,605,000	6.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	94.76	85.00	3,448,654	1,300,000	800,000	50,000	0	4,957,812	5,598,654	12.9%	15.
2000 Support Services												
2100 Students	16.	47.01	25.00	1,550,000	740,000	400,000	10,000	2,000	2,231,280	2,702,000	21.1%	16.
2200 Instructional Staff	17.	4.30	4.30	395,000	150,000	20,000	10,000	50	509,293	575,050	12.9%	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.	146.07	114.30	5,393,654	2,190,000	1,220,000	70,000	2,050	7,698,385	8,875,704	15.3%	24.
400 Pupil Transportation	25.	42.00	42.00	780,000	400,000	436,499	400,000		1,922,371	2,016,499	4.9%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	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.	0.00		309,873	103,291				384,689	413,164	7.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	627.65	586.30	25,315,527	10,503,291	5,091,499	2,995,000	5,050	40,649,760	43,910,367	8.0%	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	6,616,585	7,675,704	1.
2. Gifted Education	685,800	700,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	396,000	500,000	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)	7,698,385	8,875,704	9.
10. IEP required pupil transportation costs coded within Program 400	325,000	328,000	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 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	352.00	354.20
Number of FTE - Certified Purchased Services Personnel		6.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	40800
All Funds - Federal	6330	<u>10,200</u>

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) \$ 75,000
 (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) 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		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
1000 Instruction	1.	5,922,403	1,974,134					6,293,043	7,896,537	25.5%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.							0	0	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	0	0.0%
5000 Debt Service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	5,922,403	1,974,134	0	0	0	0	6,293,043	7,896,537	25.5%

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 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	6,293,043
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3423419
Unexpended Budget Balance (line 10 minus 11)	12.	2,869,624
Interest Earned in the Classroom Site Fund in FY 2022	13.	35000
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	4991913
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.	7896537

(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		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
Unrestricted Capital Outlay Override (1)	1.	550,000	1,553,202	965,000	0	0	110,000	3,136,995	3,178,202	1.3%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	300,000	5,700,000	2,269,078			0	7,171,676	8,269,078	15.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	50,000	230,000	300,000			0	580,000	580,000	0.0%
2300, 2400, 2500, 2900 Administration	4.	50,000		515,022			0	515,022	565,022	9.7%
2600 Operation & Maintenance of Plant	5.	60,000		300,000			0	360,000	360,000	0.0%
2700 Student Transportation	6.	5,000		208,000			0	213,000	213,000	0.0%
3000 Operation of Noninstructional Services (5)	7.	0		250,000			0	250,000	250,000	0.0%
4000 Facilities Acquisition and Construction	8.	0		793,521			1,283,790	2,008,791	2,077,311	3.4%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	465,000	5,930,000	4,635,621	0	0	1,283,790	11,098,489	12,314,411	11.0%

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	\$ 130,000
6642 Textbooks	2,600,000
6643 Instructional Aids	170,000
673X Furniture and Equipment	1,300,000
673X Vehicles	200,000
673X Tech Hardware & Software	3,017,100

(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 _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, 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.	11,098,489	12,314,411	36,800,000	26,000,000	0	0	2,013,928	2,026,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		100,000	115,000	0	0	0	0	2.
6200 Employee Benefits	3.	0		34,000	45,000	0	0	0	0	3.
6450 Construction Services	4.	0		27,866,000	24,290,000	0	0	2,013,928	2,026,000	4.
6710 Land and Improvements	5.	0		0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0		0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	1,258,022	1,300,000	5,000,000	250,000	0	0	0	0	7.
673X Vehicles	8.	50,000	200,000	1,300,000	1,000,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	1,840,000	3,017,100	2,500,000	300,000	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0		0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0	0	0	0	0	0	11.
Total (lines 2-11)	12.	3,148,022	4,517,100	36,800,000	26,000,000	0	0	2,013,928	2,026,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	1,300,000	2,700,000	5,000,000	2,840,000			100,000	250,000	13.
New Construction	14.	955,000	1,200,000	29,000,000	22,000,000	0	0	1,913,928	1,776,000	14.
Other	15.	893,022	617,100	2,800,000	1,160,000	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	3,148,022	4,517,100	36,800,000	26,000,000	0	0	2,013,928	2,026,000	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2023 _____

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS FTE & EXPENDITURES

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
10.00	10.00	800,000	800,000
0.00	0.00	170,000	170,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	80,000	80,000
0.00	0.00	40,000	40,000
0.00	0.00	0	0
0.00	8.00	1,225,000	1,225,000
0.00	0.00	40,000	40,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	500,000	500,000
0.00	0.00	375,000	375,000
0.00	0.00	0	0
100.00	100.00	5,000,000	5,000,000
110.00	118.00	8,230,000	8,230,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	10,000	10,000
0.00	0.00	0	0
18.00	18.00	850,000	850,000
0.00	0.00	0	0
0.00	0.00	100,000	100,000
18.00	18.00	960,000	960,000
128.00	136.00	9,190,000	9,190,000

Prior FY	Budget FY
262,500	262,500
262,500	262,500
0	
0	
525,000	525,000

OTHER FUNDS EXPENDITURES

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

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 905 Transportation

Prior FY	Budget FY
0	0
0	0
0	0
1,900,000	1,900,000
3,500,000	4,200,000
1,600,000	1,600,000
6,000,000	6,700,000
0	0
900,000	900,000
150,000	150,000
0	0
0	0
0	0
90,000	90,000
24,000	24,000
50,000	50,000
800,000	800,000
33,500	33,500
0	0
0	0
0	0
34,000	34,000
0	0
0	0
0	0
0	0
0	0
0	0
250,000	360,000
17,400,000	1,750,000
0	0
75,000	80,000
0	0

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

**CALCULATION OF FY 2023 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 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 34,669,712	\$ 34,669,712	\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,675,856		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,675,856	1,695,039	980,817
*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		5,200,457	
(b) Unrestricted Capital Outlay			3,466,971
(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)			
* (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)		1,992,957	
(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)		352,202	
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)		\$ 43,910,367	
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)			\$ 4,447,788

* 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 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)	\$ 11,098,489
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ 11,098,489
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ 11,098,489
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 11,098,489
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 3,270,473
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 7,828,016
8. Interest Earned in Fund 610 in FY 2022	\$ 38,607
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ 0
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)	\$ 4,447,788
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 12,314,411

(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 2022	Budget FY 2023	
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 ADOPTED EXPENDITURE BUDGET

CTD NUMBER 070438000
VERSION Adopted

I certify that the Budget of Madison Elementary School District, Maricopa County for fiscal year 2023 was officially adopted by the Governing Board on, July 12, 2022, and that the complete Adopted Expenditure Budget may be reviewed by contacting Ella Conroy at the District Office, telephone 602-664-7916 during normal business hours.

Dr. Marcus Osborn

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2021 ADM	2022 ADM	2023 ADM	1. Average salary of all teachers employed in FY 2023 (budget year)	58,863
Attending	5,309.1630	5,326.8881	5,326.8881	2. Average salary of all teachers employed in FY 2022 (prior year)	57,149
				3. Increase in average teacher salary from the prior year	1,714
				4. Percentage increase	3%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8344	1.7421		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.0280	2.0584		
3. Budgeted Expenditures and Budget Limits		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		43,910,367	43,910,367		
Classroom Site Fund		7,896,537	7,896,537		
Unrestricted Capital Outlay Fund		12,314,411	12,314,411		

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	16,451,147	17,035,000	541,822	453,000	16,992,969	17,488,000	2.9%
2000 Support Services							
2100 Students	1,440,604	1,620,000	56,012	100,000	1,496,616	1,720,000	14.9%
2200 Instructional Staff	1,422,751	1,730,000	162,947	265,000	1,585,698	1,995,000	25.8%
2300, 2400, 2500 Administration	4,591,919	4,617,000	732,158	1,170,000	5,324,077	5,787,000	8.7%
2600 Oper./Maint. of Plant	2,079,047	1,640,000	3,102,749	3,900,000	5,181,796	5,540,000	6.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	63,159	75,000	63,159	75,000	18.7%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	25,985,468	26,642,000	4,658,847	5,963,000	30,644,315	32,605,000	6.4%
200 and 300 Special Education							
1000 Instruction	3,917,582	4,748,654	1,040,230	850,000	4,957,812	5,598,654	12.9%
2000 Support Services							
2100 Students	2,092,090	2,290,000	139,190	412,000	2,231,280	2,702,000	21.1%
2200 Instructional Staff	482,004	545,000	27,289	30,050	509,293	575,050	12.9%
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%
Special Education Subsection Subtotal	6,491,676	7,583,654	1,206,709	1,292,050	7,698,385	8,875,704	15.3%
400 Pupil Transportation	1,162,737	1,180,000	759,634	836,499	1,922,371	2,016,499	4.9%
510 Desegregation	0	0	0	0	0	0	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	384,689	413,164	0	0	384,689	413,164	7.4%
TOTAL EXPENDITURES	34,024,570	35,818,818	6,625,190	8,091,549	40,649,760	43,910,367	8.0%

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

CTD NUMBER 070438000
 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	40,649,760	43,910,367	3,260,607	8.0%
Instructional Improvement	525,000	525,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,293,043	7,896,537	1,603,494	25.5%
Federal Projects	8,230,000	8,230,000	0	0.0%
State Projects	960,000	960,000	0	0.0%
Unrestricted Capital Outlay	11,098,489	12,314,411	1,215,922	11.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,013,928	2,026,000	12,072	0.6%
Debt Service	17,400,000	1,750,000	(15,650,000)	-89.9%
School Plant Fund	1,900,000	1,900,000	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	36,800,000	26,000,000	(10,800,000)	-29.3%
Food Service	3,500,000	4,200,000	700,000	20.0%
Other	10,246,500	11,061,500	815,000	8.0%

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	6,616,585	7,675,704
Gifted Education	685,800	700,000
Remedial Education	0	0
ELL Incremental Costs	396,000	500,000
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	7,698,385	8,875,704

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators	0	26	26	1 to	204.9
Teachers	6	290	296	1 to	18.0
Other	0	47	47	1 to	113.3
Subtotal	6	363	369	1 to	14.4
Classified --					
Managers, Supervisors, Directors	0	21	21	1 to	253.7
Teachers Aides	0	86	86	1 to	61.9
Other	0	333	333	1 to	16.0
Subtotal	0	440	440	1 to	12.1
TOTAL	6	803	809	1 to	6.6
Special Education --					
Teacher	0	35	35	1 to	15.0
Staff	0	51	51	1 to	10.0