DISTRICT NAME MADISON ELEMENTARY SCHOOL DISTRICT **COUNTY** MARICOPA **CTD NUMBER** 070438000

FY 2024
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Proposed
Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2024 was

Proposed	May 30, 2023
Adopted	
Revised	
	Date

SIGNED SIGNED

The FY 2024 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by June 1, 2023.
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: Ella Conroy

Telephone: 602-664-7913 Email: econroy@madisoned.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2023 $ 71,000,000
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)

Local	1000	$	900,000
Intermediate	2000	$	50,000
State	3000	$	17,000,000
Federal	4000	$	6,800,000
TOTAL		$	24,750,000

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

	Prior FY 2023	Est. Budget FY 2024
Primary Tax Rate:	1.7437	1.7093
Secondary Tax Rates:		
M&O Override	0.4251	0.4141
Special Program Override	0.0000	0.0000
Capital Override	0.2834	0.2760
Class A Bonds	0.0000	0.0000
Class B Bonds	1.3610	1.3700
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	2.0695	2.0601

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)	$ 46,802,338	$ 46,802,338
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	$ 12,957,684	$ 12,957,684
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		$ 6,923,000
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		$ 66,683,022

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

1. Average salary of all teachers employed in FY 2024 (budget year)	$ 61,241
2. Average salary of all teachers employed in FY 2023 (prior year)	$ 58,863
3. Increase in average teacher salary from the prior year	$ 2,378
4. Percentage increase	4%

☐ Check this box if your district has no teachers (transporting districts and some CTEDs).

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.	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	Warrren	jwarren1@madisoned.org	602-664-7907	
Transportation Data Reporting Coordinator		Diana	Nelson	dnelson@madisoned.org	602-664-7701	
CTE Coordinator						
Poverty Coordinator		Hilary	O'Brien	hjobrien@madisoned.org	602-664-7912	
Assessments Coordinator		Jason	Piontkowski	jpionkowski@madisoned.org	602-664-7933	
Curriculum Coordinator		Laura	Webb	lwebb@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		Scott	Holcomb	sholcomb@madisoned.org		
Governing Board Member		Mitra	Khazai	mkhazai@madisoned.org		
Governing Board Member		Sarah	Speer	sspeer@madisoned.org		
Governing Board Member		Christine	Thompson	cthompson@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	

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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 2023	Totals Budget FY 2024	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	295.00	309.00	12,800,000	4,901,812	400,000	300,000	6,000	17,171,075	18,407,812	7.2%	1.
2000 Support Services												
2100 Students	2.	24.00	28.00	1,400,000	523,200	125,000	25,000	1,000	1,626,000	2,074,200	27.6%	2.
2200 Instructional Staff	3.	21.00	22.00	1,350,000	468,000	200,000	15,000	100	1,965,100	2,033,100	3.5%	3.
2300 General Administration	4.	6.00	6.00	790,000	275,000	200,000	5,000	40,000	1,274,981	1,310,000	2.7%	4.
2400 School Administration	5.	26.50	26.50	2,250,000	705,600	120,000	11,500	200	3,006,700	3,087,300	2.7%	5.
2500 Central Services	6.	15.50	15.50	1,150,000	423,000	525,000	150,000	165,000	2,361,000	2,413,000	2.2%	6.
2600 Operation & Maintenance of Plant	7.	42.00	43.00	1,650,000	800,000	1,800,000	1,925,000	6,000	6,019,000	6,181,000	2.7%	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	1.00	21,200	4,575	0	65,000	75,000	160,775	165,775	3.1%	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.	430.00	451.00	21,411,200	8,101,187	3,370,000	2,496,500	293,300	33,584,631	35,672,187	6.2%	14.
200 and 300 Special Education												
1000 Instruction	15.	85.00	85.00	3,100,000	1,284,000	600,000	25,000	500	4,625,500	5,009,500	8.3%	15.
2000 Support Services												
2100 Students	16.	25.00	26.00	1,800,000	576,000	350,000	20,000	2,000	2,547,000	2,748,000	7.9%	16.
2200 Instructional Staff	17.	4.30	4.30	400,000	150,000	25,000	10,000	1,800	536,800	586,800	9.3%	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	5,000	0	0	5,000	5,000	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.	114.30	115.30	5,300,000	2,010,000	980,000	55,000	4,300	7,714,300	8,349,300	8.2%	24.
400 Pupil Transportation	25.	42.00	42.00	1,075,000	474,000	450,000	350,000	1,000	2,250,000	2,350,000	4.4%	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	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	0.00	7.50	304,000	126,851	0	0	0	416,724	430,851	3.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	586.30	615.80	28,090,200	10,712,038	4,800,000	2,901,500	298,600	43,965,655	46,802,338	6.5%	30.

The district has budgeted an amount in the M and 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	6,540,300	7,254,300	1.
2. Gifted Education	675,000	695,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	499,000	400,000	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)	7,714,300	8,349,300	9.
10. IEP required pupil transportation costs coded within Program 400	328,000	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	354.20	360.00
Number of FTE - Certified Purchased Services Personnel		5.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	**6350**	42,400
All Funds - Federal	*6330*	10,600

FY 2024 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) $ 165,775

(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 2023	Totals Budget FY 2024	% Increase/ Decrease	
1000 Instruction	1.	6,106,000	1,615,272	0	0	0	0	6,857,969	7,721,272	12.6%	1.
2100 Support Services - Students	2.	670,000	168,000	0	0	0	0	744,000	838,000	12.6%	2.
2200 Support Services - Instructional Staff	3.	275,000	82,500	0	0		0	310,000	357,500	15.3%	3.
2300 Support Services - General Administration	4.			0				0	0	0.0%	4.
2500 Central Services	5.						0	0	0	0.0%	5.
3300 Community Services Operations	6.	0	0	0				0	0	0.0%	6.
4000 Facilities Acquisition and Construction	7.					0		0	0		7.
5000 Debt Service	8.						0	0	0		8.
Total Expenditures (lines 1-8)	9.	7,051,000	1,865,772	0	0	0	0	7,911,969	8,916,772	12.7%	9.

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	7,911,969
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3,691,000
Unexpended Budget Balance (line 10 minus 11)	12.	4,220,969
Interest Earned in the Classroom Site Fund in FY 2023	13.	75,000
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on $758)	14.	4,620,803
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	0
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	8,916,772

(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.

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FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Short-term Noninstructional Software Subscription 6655	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 2023	Totals Budget FY 2024	% Increase/ Decrease	
Unrestricted Capital Outlay Override (1)	1.	275,000	2,500,000	300,000	131,281	0	0	375,000	3,449,646	3,581,281	3.8%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.	10,000	5,500,000		2,000,000			0	8,276,080	7,510,000	-9.3%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	255,000	175,000	150,000	300,000			0	580,000	880,000	51.7%	3.
2300, 2400, 2500, 2900 Administration	4.	0		150,000	449,684		0	0	565,022	599,684	6.1%	4.
2600 Operation & Maintenance of Plant	5.	10,000		150,000	300,000			0	360,000	460,000	27.8%	5.
2700 Student Transportation	6.	0		50,000	208,000			0	213,000	258,000	21.1%	6.
3000 Operation of Noninstructional Services (5)	7.	0		0	250,000			0	250,000	250,000	0.0%	7.
4000 Facilities Acquisition and Construction	8.	0		0	500,000			2,500,000	2,051,612	3,000,000	46.2%	8.
5000 Debt Service	9.					0	0		0	0	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	275,000	5,675,000	800,000	4,007,684	0	0	2,500,000	12,295,714	12,957,684	5.4%	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	$ 175,000
6642 Textbooks	4,750,000
6643 Instructional Aids	750,000
673X Furniture and Equipment	2,007,684
673X Vehicles	0
673X Tech Hardware & Software	2,000,000

(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. $ -

(3) Includes principal on Capital Equity Fund loans of $ - , principal on leases of $ - , and principal on bonds of $ - .

(4) Includes interest on Capital Equity Fund loans of $ - , interest on leases of $ - , and interest on bonds of $ - .

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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.	12,295,714	12,957,684	81,000,000	52,000,000	0	0	2,030,594	2,060,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	115,000	120,000	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	34,800	36,000	0	0	0	0	3.
6450 Construction Services	4.	0	2,500,000	60,000,000	45,344,000	0	0	2,030,594	2,060,000	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	1,600,000	2,007,684	3,000,000	2,500,000	0	0	0	0	7.
673X Vehicles	8.	0	0	1,000,000	1,500,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	3,035,621	2,000,000	2,500,000	2,500,000	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	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	0	11.
Total (lines 2-11)	12.	4,635,621	6,507,684	66,649,800	52,000,000	0	0	2,030,594	2,060,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	835,621	2,007,684	9,000,000	4,500,000			250,000	0	13.
New Construction	14.	800,000	2,500,000	51,000,000	30,000,000	0	0	1,780,594	2,060,000	14.
Other	15.	3,000,000	2,000,000	6,649,800	17,500,000	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	4,635,621	6,507,684	66,649,800	52,000,000	0	0	2,030,594	2,060,000	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 2024 $ -

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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	10.00	10.00	1,002,571	800,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	274,081	250,000	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00	0.00	0	250,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	0.00	82,978	80,000	5.
6.	200 ESEA Title VII - Indian Education	0.00	0.00	41,086	40,000	6.
7.	210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0	7.
8.	220 IDEA Part B	8.00	8.00	1,691,234	1,578,000	8.
9.	230 Johnson-O'Malley	0.00	0.00	55,805	50,000	9.
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	0.00	0.00	0	0	12.
13.	280 ESEA Title X - Homeless Education	0.00	0.00	0	0	13.
14.	290 Medicaid Reimbursement	0.00	0.00	500,000	500,000	14.
15.	374 E-Rate	0.00	0.00	375,000	375,000	15.
16.	378 Impact Aid	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	100.00	10.00	4,014,919	3,000,000	17.
18.	Total Federal Project Funds (lines 1-17)	118.00	28.00	8,037,674	6,923,000	18.
STATE PROJECTS FTE & EXPENDITURES						
19.	400 Vocational Education	0.00	0.00	0	0	19.
20.	410 Early Childhood Block Grant	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	0.00	0.00	0	0	23.
24.	435 Academic Contests	0.00	0.00	0	0	24.
25.	450 Gifted Education	0.00	0.00	10,000	10,000	25.
26.	456 College Credit Exam Incentives	0.00	0.00	0	0	26.
27.	460 Environmental Special Plate	0.00	0.00	0	0	27.
28.	Other State Projects	0.00	8.00	227,401	750,000	28.
29.	Total State Project Funds (lines 19-28)	0.00	8.00	237,401	760,000	29.
30.	Total Special Projects (lines 18 and 29)	118.00	36.00	8,275,075	7,683,000	30.

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)		Prior FY	Budget FY	
1.	Teacher Compensation Increases	265,590	255,000	1.
2.	Class Size Reduction	265,590	255,000	2.
3.	Dropout Prevention Programs (M&O purposes)	0	0	3.
4.	Instructional Improvement Programs (M&O purposes)	0	0	4.
5.	Total Instructional Improvement Fund (lines 1-4)	531,180	510,000	5.

OTHER FUNDS EXPENDITURES

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	0	0	1.
2.	071 English Language Learner (1)	0	0	2.
3.	072 Compensatory Instruction (1)	0	0	3.
4.	500 School Plant (2)	1,900,000	2,500,000	4.
5.	510 Food Service	3,800,000	3,500,000	5.
6.	515 Civic Center	1,600,000	1,800,000	6.
7.	520 Community School	6,700,000	6,700,000	7.
8.	525 Auxiliary Operations	0	0	8.
9.	526 Extracurricular Activities Fees Tax Credit	900,000	900,000	9.
10.	530 Gifts and Donations	175,000	175,000	10.
11.	535 Career & Technical Education Projects	0	0	11.
12.	540 Fingerprint	0	1,200	12.
13.	545 School Opening	0	0	13.
14.	550 Insurance Proceeds	90,000	112,000	14.
15.	555 Textbooks	24,000	25,000	15.
16.	565 Litigation Recovery	900,000	85,000	16.
17.	570 Indirect Costs	800,000	800,000	17.
18.	575 Unemployment Insurance	28,000	28,000	18.
19.	580 Teacherage	0	0	19.
20.	585 Insurance Refund	0	0	20.
21.	590 Grants and Gifts to Teachers	0	0	21.
22.	595 Advertisement	34,000	35,000	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	50,000	40,000	26.
27.	660 Condemnation	0	0	27.
28.	665 Energy and Water Savings	0	12,000	28.
29.	686 Emergency Deficiencies Correction	0	0	29.
30.	691 Building Renewal Grant	360,000	150,000	30.
31.	700 Debt Service	17,500,000	16,900,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850 Student Activities	80,000	80,000	33.
34.	Other _____	0	0	34.
	INTERNAL SERVICE FUNDS 950-989			
1.	9___ Self-Insurance	0	0	1.
2.	955 Intergovernmental Agreements	90,000	131,000	2.
3.	9__ OPEB	0	0	3.
4.	905 Transportation	150,000	190,000	4.

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

(2) Indicate amount budgeted in Fund 500 for M&O purposes $ 500,000

DISTRICT NAME MADISON ELEMENTARY SCH **COUNTY** MARICOPA **CTD NUMBER** 070438000

VERSION Proposed

CALCULATION OF FY 2024 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

			A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 35,812,809	$ 35,812,809	$ 0
*2. (a)	FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	$ 2,889,689		
(b)	DAA Adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 2,889,689	1,909,000	980,689
*3.	FY 2024 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		5,371,921	
(b)	Unrestricted Capital Outlay			3,581,281
(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) (Do **not** include full-day kindergarten or summer school tuition)			
(a)	Individuals and Other Private Sources		0	0
(b)	Other Arizona Districts		0	0
(c)	Out-of-State Districts and Other Governments		0	0
(d)	Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	0
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	0
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		0	
8.	Budget Increase for:			
(a)	Desegregation Expenditures (A.R.S. §15-910.G-K)		0	0
* (b)	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		2,000,000	
(c)	Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	0
(d)	Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2022 (A.R.S. §15-910.N, as amended by Laws 2022, Ch. 285, §3)		0	0
* (e)	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		0	0
* (f)	FY 2023 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	
(g)	Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		0	
* (h)	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)		346,608	0
*11.	Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		1,362,000	0
12.	FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		$ 46,802,338	
13.	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)			$ 4,561,970

***** 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 2024 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)

UNRESTRICTED CAPITAL BUDGET LIMIT

1.	FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	$ 12,295,714
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 2023 Capital Expenditures (line 1 + 2)	$ 12,295,714
4.	Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	$ 12,295,714
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 12,295,714
6.	FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 4,000,000
7.	Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 8,295,714
8.	Interest Earned in Fund 610 in FY 2023	$ 100,000
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 2024 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
	(a) Prior Year Over Expenditures/Resolutions:	$ 0
	(b) ADM/Transportation Audit Adjustment	$ 0
	(c) Other:	$ 0
11.	Amount to be Used for Capital Expenditures (from page 7, line 12)	$ 4,561,970
12.	FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 12,957,684

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

DISTRICT NAME MADISON ELEMENTARY SCHOOL DISTRICT **COUNTY** MARICOPA **CTD NUMBER** 070438000 **VERSION** Proposed

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		%	
Expenditures		Prior FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6700	6800	Prior FY 2023	Budget FY 2024	Increase/ 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 PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070438000
VERSION Proposed

I certify that the Budget of Madison Elementary School **District,** Maricopa **County for fiscal year 2024 was officially proposed by the Governing Board on,** May 30, 2023 **, and that the complete Proposed Expenditure Budget may be reviewed by contacting** Ella Conroy **at the District Office, telephone** 602-664-7916 **during normal business hours.**

President of the Governing Board

1. Average Daily Membership:	**2022 ADM**	**Prior Year 2023 ADM**	**Budget Year 2024 ADM**
Attending	5,326.5314	5,259.2387	5,259.2387

2. Tax Rates:	**Prior FY**	**Est. Budget FY**
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)	1.7437	1.7093
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)	2.0695	2.0601

3. Budgeted Expenditures and Budget Limits	**Budgeted Expenditures**	**Budget Limit**
Maintenance & Operation Fund	46,802,338	46,802,338
Classroom Site Fund	8,916,772	8,916,772
Unrestricted Capital Outlay Fund	12,957,684	12,957,684

4. Average Teacher Salaries (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2024 (budget year)	61,241
2. Average salary of all teachers employed in FY 2023 (prior year)	58,863
3. Increase in average teacher salary from the prior year	2,378
4. Percentage increase	4%

Comments on average salary calculation (Optional):

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		**Other**		**TOTAL**		**% Inc./(Decr.) from Prior FY**
	Prior FY	**Budget FY**	**Prior FY**	**Budget FY**	**Prior FY**	**Budget FY**	
100 Regular Education							
1000 Instruction	16,465,075	17,701,812	706,000	706,000	17,171,075	18,407,812	7.2%
2000 Support Services							
2100 Students	1,475,000	1,923,200	151,000	151,000	1,626,000	2,074,200	27.6%
2200 Instructional Staff	1,750,000	1,818,000	215,100	215,100	1,965,100	2,033,100	3.5%
2300, 2400, 2500 Administration	5,425,981	5,593,600	1,216,700	1,216,700	6,642,681	6,810,300	2.5%
2600 Oper./Maint. of Plant	2,300,000	2,450,000	3,719,000	3,731,000	6,019,000	6,181,000	2.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	25,775	25,775	135,000	140,000	160,775	165,775	3.1%
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	27,441,831	29,512,387	6,142,800	6,159,800	33,584,631	35,672,187	6.2%
200 and 300 Special Education							
1000 Instruction	4,000,000	4,384,000	625,500	625,500	4,625,500	5,009,500	8.3%
2000 Support Services							
2100 Students	2,175,000	2,376,000	372,000	372,000	2,547,000	2,748,000	7.9%
2200 Instructional Staff	500,000	550,000	36,800	36,800	536,800	586,800	9.3%
2300, 2400, 2500 Administration	0	0	5,000	5,000	5,000	5,000	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	6,675,000	7,310,000	1,039,300	1,039,300	7,714,300	8,349,300	8.2%
400 Pupil Transportation	1,450,000	1,549,000	800,000	801,000	2,250,000	2,350,000	4.4%
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	416,724	430,851	0	0	416,724	430,851	3.4%
TOTAL EXPENDITURES	35,983,555	38,802,238	7,982,100	8,000,100	43,965,655	46,802,338	6.5%

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

CTD NUMBER 070438000
VERSION Proposed

TOTAL EXPENDITURES BY FUND

Fund	Budgeted Expenditures		$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	43,965,655	46,802,338	2,836,683	6.5%
Instructional Improvement	531,180	510,000	(21,180)	-4.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	7,911,969	8,916,772	1,004,803	12.7%
Federal Projects	8,037,674	6,923,000	(1,114,674)	-13.9%
State Projects	237,401	760,000	522,599	220.1%
Unrestricted Capital Outlay	12,295,714	12,957,684	661,970	5.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,030,594	2,060,000	29,406	1.4%
Debt Service	17,500,000	16,900,000	(600,000)	-3.4%
School Plant Fund	1,900,000	2,500,000	600,000	31.6%
Auxiliary Operations	0	0	0	0.0%
Bond Building	81,000,000	52,000,000	(29,000,000)	-35.8%
Food Service	3,800,000	3,500,000	(300,000)	-7.9%
Other	11,981,000	11,264,200	(716,800)	-6.0%

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	6,540,300	7,254,300
Gifted Education	675,000	695,000
Remedial Education	0	0
ELL Incremental Costs	499,000	400,000
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	7,714,300	8,349,300

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 202.3
Teachers	5	298	303	1 to 17.4
Other	0	49	49	1 to 107.3
Subtotal	5	373	378	1 to 13.9
Classified --				
Managers, Supervisors, Directors	0	21	21	1 to 250.4
Teachers Aides	0	87	87	1 to 60.5
Other	0	336	336	1 to 15.7
Subtotal	0	444	444	1 to 11.8
TOTAL	5	817	822	1 to 6.4
Special Education --				
Teacher	0	35	35	1 to 15.0
Staff	4	51	55	1 to 10.0