



FY 2022
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 2022 was

Proposed	<u>June 8, 2021</u>
Adopted	<u>June 22, 2021</u>
Revised	<u>December 7, 2021</u>
	Date

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SIGNED	SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by December 8, 2021.
Type the Date as MM/DD/YYYY

_____	_____
Superintendent Signature	Business Manager Signature
<u>Dr. Kenneth Baca</u>	<u>Ella Conroy</u>
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)
District Contact Employee: _____	<u>Ella Conroy</u>
Telephone: <u>602-664-7916</u>	Email: <u>econroy@madisoned.org</u>

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2021	\$ <u>61,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2022 (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 2021	Est. Budget FY 2022
Primary Tax Rate:	<u>1.8911</u>	<u>1.8911</u>
Secondary Tax Rates:		
M&O Override	<u>0.4356</u>	<u>0.4356</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.2904</u>	<u>0.2904</u>
Class A Bonds	<u>0.0000</u>	<u>0.0000</u>
Class B Bonds	<u>1.4562</u>	<u>1.4562</u>
CTED	<u>0.0000</u>	<u>0.0000</u>
Desegregation	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>2.1822</u>	<u>2.1822</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>40,167,929</u>	\$ <u>40,167,929</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>11,098,489</u>	\$ <u>11,098,489</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>59,496,418</u>

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

1. Average salary of all teachers employed in FY 2022 (budget year)	\$ <u>57,149</u>
2. Average salary of all teachers employed in FY 2021 (prior year)	\$ <u>56,304</u>
3. Increase in average teacher salary from the prior year	\$ <u>845</u>
4. Percentage increase	<u>2%</u>

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$ <u>45,949</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>24%</u>

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Kenneth	Baca	kbaca@madisoned.org	602-664-7903	
Executive Assistant to Superintendent		Rachel	Malefors	rmalefors@madisoned.org	602-664-7903	
Chief Financial Officer		Lori	Garvey	lgarvey@madisoned.org	602-664-7913	
Business Manager 1		Ella	Conroy	econroy@madisoned.org	602-664-7916	
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		Alyson	Hanna	ahanna@madisoned.org	602-664-7701	
CTE Coordinator		Michael	Winters	mwinters@madisoned.org	602-664-7914	
Poverty Coordinator		Abby	Wright	awright@madisoned.org	602-664-7912	
Assessments Coordinator		Jason	Piontkowski	jpiontkowski@madisoned.org	602-664-7933	
Curriculum Coordinator		Michael	Winters	mwinters@madisoned.org	602-664-7914	
Information Technology (IT) Director		Justin	Wright	jwright@madisoned.org	602-664-7904	
Bookstore Manager		Ella	Conroy	econroy@madisoned.org	602-664-7913	
Governing Board Member		Karen	Gresham	kgresham@madisoned.org		
Governing Board Member		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 2021	Budget FY 2022		
	100 Regular Education										
1000 Instruction	1.	295.00	295.00	11,799,639	4,553,506	199,341	239,755	2,503	16,388,310	16,794,744	2.5%
2000 Support Services											
2100 Students	2.	22.59	22.59	1,013,495	427,109	45,761	37,300	1,200	1,472,800	1,524,865	3.5%
2200 Instructional Staff	3.	18.95	18.95	1,038,040	384,711	135,221	3,241	24,485	1,485,183	1,585,698	6.8%
2300 General Administration	4.	6.00	6.00	832,955	286,464	224,410	3,018	175	1,230,482	1,347,022	9.5%
2400 School Administration	5.	28.50	28.50	1,532,733	348,850	202,504	1,640	0	2,251,414	2,085,727	-7.4%
2500 Central Services	6.	15.54	15.54	1,018,465	482,452	245,478	134,550	44,672	1,649,985	1,925,617	16.7%
2600 Operation & Maintenance of Plant	7.	53.00	53.00	1,596,635	316,418	483,430	2,518,311	17,058	4,756,607	4,931,852	3.7%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00					63,159		64,452	63,159	-2.0%
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	439.58	439.58	18,831,962	6,799,510	1,536,145	3,000,974	90,093	29,299,233	30,258,684	3.3%
200 and 300 Special Education											
1000 Instruction	15.	94.76		3,122,256	795,326	995,088	45,142		5,197,200	4,957,812	-4.6%
2000 Support Services											
2100 Students	16.	47.01		1,659,319	432,771	114,608	23,582	1,000	2,136,000	2,231,280	4.5%
2200 Instructional Staff	17.	4.30		349,150	132,854	9,362	16,798	1,129	314,600	509,293	61.9%
2300 General Administration	18.	0.00		0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	146.07	0.00	5,130,725	1,360,951	1,119,058	85,522	2,129	7,647,800	7,698,385	0.7%
400 Pupil Transportation	25.	42.00		848,016	219,721	421,878	337,756	0	2,010,500	1,827,371	-9.1%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	6.00		287,617	95,872				375,968	383,489	2.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	633.65	439.58	25,098,320	8,476,054	3,077,081	3,424,252	92,222	39,333,502	40,167,929	2.1%

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	6,567,800	6,616,585	1.
2. Gifted Education	685,000	685,800	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	395,000	396,000	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)	7,647,800	7,698,385	9.
10. IEP required pupil transportation costs coded within Program 400			10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
 Staff-Pupil 1 to 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	350.00	352.00
Number of FTE - Certified Purchased Services Personnel		5.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	43000
All Funds - Federal	6330	<u>8,000</u>

FY 2022 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 63,159
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a))

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2021	Budget FY 2022	
1000 Instruction	1.	4,751,390	1,541,653					4,625,734	6,293,043	36.0%
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	
5000 Debt Service	8.								0	
Total Expenditures (lines 1-8)	9.	4,751,390	1,541,653	0	0	0	0	4,625,734	6,293,043	36.0%

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

Classroom Site Fund Budget Limit Calculation

FY 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	4,625,733
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	2865160
Unexpended Budget Balance (line 8 minus 9)	12.	1,760,573
Interest Earned in the Classroom Site Fund in FY 2021	13.	31519
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	4500951
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.	
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	6293043

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

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

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2021	Budget FY 2022	
Unrestricted Capital Outlay Override (1)	1.	225,000	2,144,934	767,061				3,005,055	3,136,995	4.4%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	200,000	5,098,931	1,872,745				5,698,931	7,171,676	25.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	50,000	230,000	300,000				480,000	580,000	20.8%
2300, 2400, 2500, 2900 Administration	4.	50,000		465,022				526,521	515,022	-2.2%
2600 Operation & Maintenance of Plant	5.	60,000		300,000				260,759	360,000	38.1%
2700 Student Transportation	6.	5,000		208,000				113,000	213,000	88.5%
3000 Operation of Noninstructional Services (5)	7.	0		250,000				150,000	250,000	66.7%
4000 Facilities Acquisition and Construction	8.	0		725,000			1,283,791	1,951,379	2,008,791	2.9%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	365,000	5,328,931	4,120,767	0	0	1,283,791	9,180,590	11,098,489	20.9%

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	2,598,931
6643 Instructional Aids	1,700,000
673X Furniture and Equipment	1,258,022
673X Vehicles	50,000
673X Tech Hardware & Software	1,840,000

(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.	9,180,590	11,098,489	48,000,000	36,800,000	0		1,955,842	1,900,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		98,000	100,000	0		0	0	2.
6200 Employee Benefits	3.	0		33,200	34,000	0		0	0	3.
6450 Construction Services	4.	1,225,282		38,368,800	27,866,000	0		1,955,842	1,900,000	4.
6710 Land and Improvements	5.	0		0	0	0		0	0	5.
6720 Buildings and Improvements	6.	0		0	0	0		0	0	6.
673X Furniture and Equipment	7.	825,000	1,258,022	5,000,000	5,000,000	0		0	0	7.
673X Vehicles	8.	50,000	50,000	1,500,000	1,300,000	0		0	0	8.
673X Technology Hardware & Software	9.	1,840,000	1,840,000	3,000,000	2,500,000	0		0	0	9.
6831, 6832 Redemption of Principal	10.	0		0	0	0		0	0	10.
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0	0	0		0	0	11.
Total (lines 2-11)	12.	3,940,282	3,148,022	48,000,000	36,800,000	0	0	1,955,842	1,900,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	300,000	1,300,000	3,000,000	5,000,000			100,000	100,000	13.
New Construction	14.	200,000	955,000	39,000,000	29,000,000	0		1,755,842	1,800,000	14.
Other	15.	3,440,282	893,022	6,000,000	2,800,000	0		100,000	0	15.
Total (lines 13-15, must equal line 12)	16.	3,940,282	3,148,022	48,000,000	36,800,000	0	0	1,955,842	1,900,000	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 2022 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	10.00		790,000	800,000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		165,000	170,000
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		0	0
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		50,000	80,000
6.	200 ESEA Title VII - Indian Education	6000	1.00		42,000	40,000
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	0
8.	220 IDEA Part B	6000	8.00		1,221,000	1,225,000
9.	230 Johnson-O'Malley	6000	1.00		22,000	40,000
10.	240 Workforce Investment Act	6000	0.00		0	0
11.	250 AEA - Adult Education	6000	0.00		0	0
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0	0
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	0
14.	290 Medicaid Reimbursement	6000	0.00		500,000	500,000
15.	374 E-Rate	6000	0.00		456,000	375,000
16.	378 Impact Aid	6000	0.00		0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	3.00		2,400,000	5,000,000
18.	Total Federal Project Funds (lines 1-17)		23.00	0.00	5,646,000	8,230,000

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		0	0
20.	410 Early Childhood Block Grant	6000	0.00		0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	0
22.	425 Adult Basic Education	6000	0.00		0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	0
24.	435 Academic Contests	6000	0.00		0	0
25.	450 Gifted Education	6000	0.00		4,500	10,000
26.	456 College Credit Exam Incentives	6000	0.00		0	0
27.	457 Results-based Funding	6000	13.63		1,200,000	850,000
28.	460 Environmental Special Plate	6000	0.00		0	0
29.	465-499 Other State Projects	6000	1.00		100,000	100,000
30.	Total State Project Funds (lines 19-29)		14.63	0.00	1,304,500	960,000
31.	Total Special Projects (lines 18 and 30)		37.63	0.00	6,950,500	9,190,000

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000	200,000	150,000
2.	Class Size Reduction	6000	200,000	150,000
3.	Dropout Prevention Programs (M&O purposes)	6000	0	0
4.	Instructional Improvement Programs (M&O purposes)	6000	0	0
5.	Total Instructional Improvement Fund (lines 1-4)		400,000	300,000

OTHER FUNDS

			Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	0	1.
2.	071 English Language Learner (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	1,303,603	1,400,000	4.
5.	510 Food Service	6000	3,250,000	3,500,000	5.
6.	515 Civic Center	6000	1,300,000	1,350,000	6.
7.	520 Community School	6000	6,500,000	5,000,000	7.
8.	525 Auxiliary Operations	6000	0	0	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	750,000	775,000	9.
10.	530 Gifts and Donations	6000	250,000	150,000	10.
11.	535 Career & Technical Education Projects	6000	0	0	11.
12.	540 Fingerprint	6000	0	0	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	83,691	84,000	14.
15.	555 Textbooks	6000	22,000	22,000	15.
16.	565 Litigation Recovery	6000	79,796	80,000	16.
17.	570 Indirect Costs	6000	800,000	800,000	17.
18.	575 Unemployment Insurance	6000	33,500	33,500	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	0	0	20.
21.	590 Grants and Gifts to Teachers	6000	0	0	21.
22.	595 Advertisement	6000	33,165	33,700	22.
23.	596 Career Technical Education	6000	0	0	23.
24.	597 Arizona Industry Credentials Incentive	6000	0	0	24.
25.	639 Impact Aid Revenue Bond Building	6000	0	0	25.
26.	650 Gifts and Donations-Capital	6000	0	0	26.
27.	660 Condemnation	6000	0	0	27.
28.	665 Energy and Water Savings	6000	0	0	28.
29.	686 Emergency Deficiencies Correction	6000	0	0	29.
30.	691 Building Renewal Grant	6000	1,000,000	250,000	30.
31.	700 Debt Service	6000	17,370,000	17,400,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	32.
33.	850 Student Activities	6000	75,000	75,000	33.
34.	Other	6000	0	0	34.
INTERNAL SERVICE FUNDS 950-989					
1.	9__ Self-Insurance	6000	0	0	1.
2.	955 Intergovernmental Agreements	6000	70,000	80,000	2.
3.	9__ OPEB	6000	0	0	3.
4.	905__ Transportaiton	6000	140,000	150,000	4.

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

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

CALCULATION OF FY 2022 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 31,369,947	\$ 31,369,947	\$ 0
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 2,393,158		
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,393,158	1,695,039	698,119
*3. FY 2022 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		4,785,833	
(b) Unrestricted Capital Outlay			3,190,555
(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)		1,963,105	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2020 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2021 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		354,005	
11. FY 2022 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 40,167,929	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ 3,888,674

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

**CALCULATION OF FY 2022 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
(A.R.S. §15-947.D and A.R.S. §15-978)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$	<u>9,180,590</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>0</u>
3. Adjusted Amount Available for FY 2021 Capital Expenditures (line A.1 + A.2)	\$	<u>9,180,590</u>
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$	<u>9,180,590</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>9,180,590</u>
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>2,015,869</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	<u>--</u>
8. Interest Earned in Fund 610 in FY 2021	\$	<u>45,094</u>
9. Monies deposited in Fund 610 from Divison of School Facilities for donated land (A.R.S. §41-5741.F)	\$	<u></u>
10. Adjustment to UCBL for FY 2022 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	<u></u>
_____	\$	<u></u>
(b) ADM/Transportation Audit Adjustment	\$	<u></u>
(c) Other: _____	\$	<u></u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>3,888,674</u>
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u><u>11,098,489</u></u>

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

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2021	Budget FY 2022	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070438000
 VERSION Revised #1

I certify that the Budget of Madison Elementary School District, Maricopa County for fiscal year 2022 was officially revised by the Governing Board on, December 7, 2021, and that the complete Revised 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:			Prior Year		Budget Year		4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2020 ADM	2021 ADM	2022 ADM					
Attending	0.000	0.000	0.000					1. Average salary of all teachers employed in FY 2022 (budget year) 57,149
2. Tax Rates:				Prior FY		Est. Budget FY		2. Average salary of all teachers employed in FY 2021 (prior year) 56,304
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)				1.8911	1.8911			3. Increase in average teacher salary from the prior year 845
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)				2.1822	2.1822			4. Percentage increase 2%
3. Budgeted Expenditures and Budget Limits:				Budgeted Expenditures		Budget Limit		Comments on average salary calculation (Optional):
Maintenance & Operation Fund				40,167,929	40,167,929			
Classroom Site Fund				6,293,043	6,293,043			5. Average salary of all teachers employed in FY 2018 45,949
Unrestricted Capital Outlay Fund				11,098,489	11,098,489			6. Total percentage increase in average teacher salary since FY 2018 24%

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	15,833,110	16,353,145	555,200	441,599	16,388,310	16,794,744	2.5%
2000 Support Services							
2100 Students	1,357,400	1,440,604	115,400	84,261	1,472,800	1,524,865	3.5%
2200 Instructional Staff	1,318,083	1,422,751	167,100	162,947	1,485,183	1,585,698	6.8%
2300, 2400, 2500 Administration	4,041,523	4,501,919	1,090,358	856,447	5,131,881	5,358,366	4.4%
2600 Oper./Maint. of Plant	2,190,990	1,913,053	2,565,617	3,018,799	4,756,607	4,931,852	3.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	64,452	63,159	64,452	63,159	-2.0%
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	24,741,106	25,631,472	4,558,127	4,627,212	29,299,233	30,258,684	3.3%
200 and 300 Special Education							
1000 Instruction	3,955,000	3,917,582	1,242,200	1,040,230	5,197,200	4,957,812	-4.6%
2000 Support Services							
2100 Students	1,910,000	2,092,090	226,000	139,190	2,136,000	2,231,280	4.5%
2200 Instructional Staff	311,000	482,004	3,600	27,289	314,600	509,293	61.9%
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	6,176,000	6,491,676	1,471,800	1,206,709	7,647,800	7,698,385	0.7%
400 Pupil Transportation	1,275,000	1,067,737	735,500	759,634	2,010,500	1,827,371	-9.1%
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	375,968	383,489	0	0	375,968	383,489	2.0%
TOTAL EXPENDITURES	32,568,074	33,574,374	6,765,427	6,593,555	39,333,501	40,167,929	2.1%

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

CTD NUMBER 070438000
VERSION Revised #1

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	39,333,502	40,167,929	834,427	2.1%
Instructional Improvement	400,000	300,000	(100,000)	-25.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	4,625,734	6,293,043	1,667,309	36.0%
Federal Projects	5,646,000	8,230,000	2,584,000	45.8%
State Projects	1,304,500	960,000	(344,500)	-26.4%
Unrestricted Capital Outlay	9,180,590	11,098,489	1,917,899	20.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,955,842	1,900,000	(55,842)	-2.9%
Debt Service	17,370,000	17,400,000	30,000	0.2%
School Plant Fund	1,303,603	1,400,000	96,397	7.4%
Auxiliary Operations	0	0	0	0.0%
Bond Building	48,000,000	36,800,000	(11,200,000)	-23.3%
Food Service	3,250,000	3,500,000	250,000	7.7%
Other	11,137,152	8,883,200	(2,253,952)	-20.2%

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	6,567,800	6,616,585
Gifted Education	685,000	685,800
Remedial Education	0	0
ELL Incremental Costs	395,000	396,000
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	7,647,800	7,698,385

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services	Employee FTE	Total FTE	Staff-Pupil Ratio
	Personnel FTE			
Certified --				
Superintendent, Principals, Other Administrators	3	22	25	1 to 223.8
Teachers	3	297	300	1 to 18.8
Other	1	29	30	1 to 186.5
Subtotal	7	348	355	1 to 15.9
Classified --				
Managers, Supervisors, Directors	1	23	24	1 to 243.2
Teachers Aides		54	54	1 to 103.6
Other		336	336	1 to 16.6
Subtotal	1	413	414	1 to 13.5
TOTAL	8	761	769	1 to 7.3
Special Education --				
Teacher		51	51	1 to 15.0
Staff		23	74	1 to 10.0