

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

Adopted
Proposed Version
Adopted BY THE GOVERNING BOARD
Revised

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

June 22, 2023
July 13, 2023
Date

SIGNED

SIGNED
July 13, 2023
Type the Date as MM/DD/YYYY

Superintendent Signature
Dr. Paul Stanton
Superintendent Name (Typed Name)

Business Manager Signature
Daniel O'Brien
Business Manager Name (Typed Name)

District Contact Employee: Daniel O'Brien

Telephone: (602) 347-2615 Email: daniel.obrien@wedschools.org

REVENUES AND PROPERTY TAXATION

- 1. Total Budgeted Revenues for Fiscal Year 2023 \$ 277,400,000
- 2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)
Local 1000 \$ 33,000,000pr D 6] a
- 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:	<u>1.8986</u>	<u>1.8663</u>
Secondary Tax Rates:		
M&O Override	<u>1.2814</u>	<u>1.2921</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.9119</u>	<u>0.9106</u>
CTED		
Desegregation	<u>0.3197</u>	<u>0.3116</u>
Total Secondary Tax Rate	<u>2.5130</u>	<u>2.5143</u>

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

		Budgeted Expenditures

- 1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11) \$ 187,263,730 Budget Limit \$ 187,263,730
- 2. Unrestricted Capital Fund (from pages line 1 1 line ! 12) \$ 28,363,813 \$ 28,363,813
- 3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16) \$ 91,754,692

- 1. Average salary of all teachers employed in FY 2024 (budget year) \$ 56,518
- 2. Average salary of all teachers employed in FY 2023 (prior year) \$ 53,387
- 3. Increase in average teacher salary from the prior year \$ 3,131
- 4. Percentage increase 6%

Comments on average salary calculation (Optional):

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

DISTRICT NAME Washington Elementary School District

COUNTY Maricopa

CTD NUMBER 070406000

VERSION Adopted

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	46,598,434	47,848,661	1.
2. Gifted Education	1,392,603	1,483,576	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)			9.
10. IEP required pupil transportation costs			

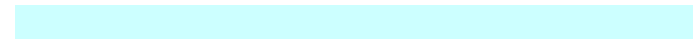
Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	54000
All Funds - Federal	6330	

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.



DISTRICT NAME Washington =

COUNTY Maricopa

CTD NUMBER 070406000

VERSION Adopted

FUND 010 (CSF)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Prior FY 2023	Budget FY 2024	% Increase/ Decrease
1000 Instruction	1.	16,821,685	3,876,542					18,980,722	20,698,227	9.0%
2100 Support Services - Students	2.	306,729	105,676					422,161	412,405	-2.3%
2200 Support Services - Instructional Staff	3.	159,342	47,567					193,763	206,909	6.8%
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 Constructor	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	17,287,756	4,029,785	0	0	0	0	19,596,646	21,317,541	8.8%

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

10.	19,596,646
11.	18562347
12.	1,034,299
13.	7500
14.	20275742
15.	
16.	21317541

(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.



DISTRICT NAME

COUNTY Maricopa

CTD NUMBER 070406000

VERSION

Adopted

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

Expenditures

		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	25,208,288	28,363,813	21,024,895	30,000,000	0	12,000,000	1,455,620	2,200,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	2,272,814		0	7,500,000	0	12,000,000	1,455,620	2,200,000	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	19,577,178	15,777,178	12,574,665	18,000,000	0		0		6.
673X Furniture and Equipment	7.	391,889	500,000	0		0		0		7.
673X Vehicles	8.	500,000	500,000	5,890,000	400,000	0		0		8.
673X Technology Hardware & Software	9.	2,466,407	3,000,000	2,560,230		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	25,208,288	19,777,178	21,024,895	25,900,000	0	12,000,000	1,455,620	2,200,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	2,272,814	3,567,987	1,850,251	17,567,389			1,455,620	2,200,000	13.
New Construction	14.	0		0		0		0		14.
Other	15.	22,935,474	16,209,191	19,174,644	8,332,611	0	12,000,000	0		15.
Total (lines 13-15, must equal line 12)	16.	25,208,288	19,777,178	21,024,895	25,900,000	0	12,000,000	1,455,620	2,200,000	16.

DISTRICT NAME

COUNTY

CTD NUMBER

VERSION

Adopted

SPECIAL PROJECTS

OTHER @ J

SIO



**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)	\$	25,208,288
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$	25,208,288
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$	25,208,288
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	25,208,288
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	7,000,000
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	18,208,288
8. Interest Earned in Fund 610 in FY 2023	\$	89,000
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	
10. Adjustment to UCBL for FY 2024 (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)	\$	10,066,525
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	28,363,813

(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 2023	Budget FY 2024	
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 070406000
VERSION Adopted

I certify that the Budget of Washington Elementary School District, Maricopa County for fiscal year 2024 was officially adopted by the Governing Board on, July 13, 2023, at 6:00 PM in the Boardroom.

1. Average Daily Membership:	2022 ADM	Prior Year 2023 ADM	Budget Year 2024 ADM	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	18,716.0000	18,326.0000	18,521.0000	1. Average salary of all teachers employed in FY 2024 (budget year)	56,518
2. Tax Rates:		Prior FY	Est. Budget FY	2. Average salary of all teachers employed in FY 2023 (prior year)	53,387
				3. Increase in average teacher salary from the prior year	3,131
				4. Percentage increase	6%

3. Budgeted Expenditures and Budget Limits:

	Budget Limit
187,263,730	187,263,730
21,317,541	21,317,541
28,363,813	28,363,813

	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							
2000 Support Services							
2100 Students							
2200 Instructional Staff	3,808,605	4,210,458	348,408	364,086	4,157,013	4,574,544	10.0%
2300, 2400, 2500 Administration	15,703,347	16,607,187	2,187,086	2,193,686	17,890,433	18,800,873	5.1%
2600 Oper./Maint. of Plant	11,086,241	13,624,926	11,276,218	7,833,647	22,362,459	21,458,573	-4.0%
2900 Other	3,975	4,154	90,000	90,000	93,975	94,154	0.2%
3000 Oper. of Noninstructional Services	730,359	763,045	12,000	15,540	742,359	778,585	4.9%
610 School-Sponsored Cocurric. Activities	62,342	65,148	0	0	62,342	65,148	4.5%
620 School-Sponsored Athletics	296,737	310,091	8,609	8,996	305,346	319,087	4.5%
630, 700, 800, 900 Other Programs	117,744	123,043	0	0	117,744	123,043	4.5%
Regular Education Subsection Subtotal	97,204,893	106,032,097	18,639,846	15,155,248	115,844,739	121,187,345	4.6%
200 and 300 Special Education							
1000 Instruction							
2000 Support Services							
2100 Students							
2200 Instructional Staff	1,266,431	1,331,500	130,885	136,775	1,397,316	1,468,275	5.1%
2300, 2400, 2500 Administration	99,817	104,809	300	315	100,117	105,124	5.0%
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	31,608,504	39,364,406	16,382,533	9,967,831	47,991,037	49,332,237	2.8%
400 Pupil Transportation	8,081,191	7,193,310	2,910,914	2,531,905	10,992,105	9,725,215	-11.5%
510 Desegregation	4,795,061	4,925,625	74,375	74,375	4,869,436	5,000,000	2.7%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center							
550 K-3 Reading Program	1,289,202	1,357,715	58,582	661,218	1,347,784	2,018,933	49.8%
TOTAL EXPENDITURES	142,978,851	158,873,153	38,066,250	28,390,577	181,045,101	187,263,730	3.4%

	Prior FY	Budget FY	\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
Maintenance & Operation	181,045,101	187,263,730	6,218,629	3.4%

FY 2024 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.		\$	6,000,000	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2024 TNT Base Limit	\$	6,000,000	

FY 2024 Budgeted Expenditures

4.		\$	5,000,000	0.0031
5.	Dropout Prevention (from page 1, line 27)		0	0.0000
6.			0	0.0000
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	0	0.0000

Adjustments for FY 2023 Expenditures

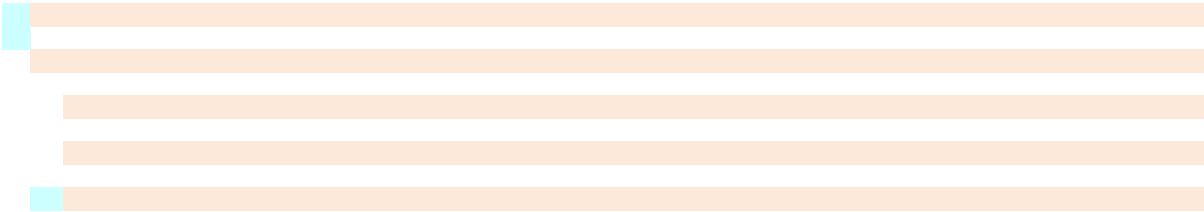
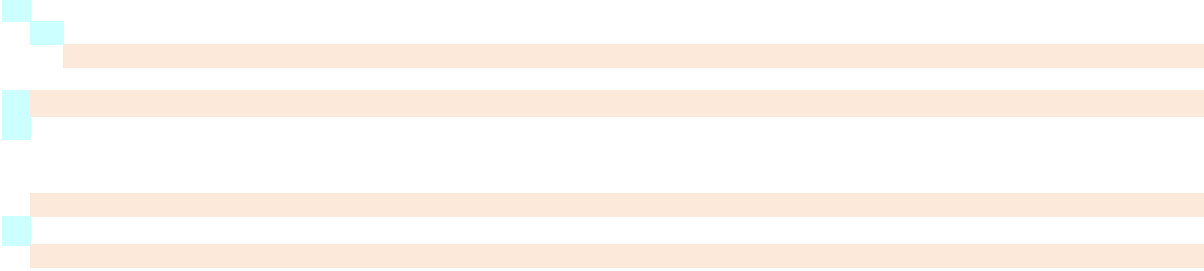
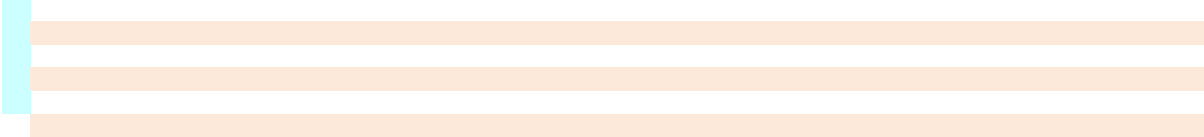
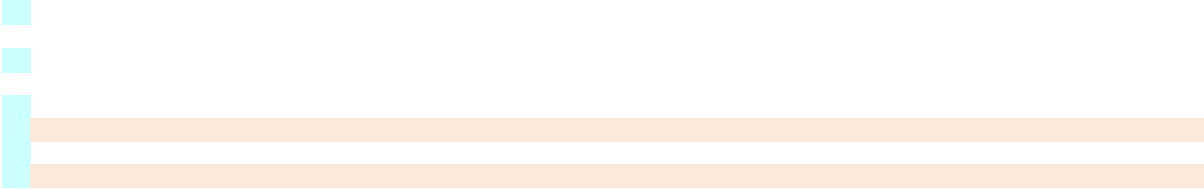
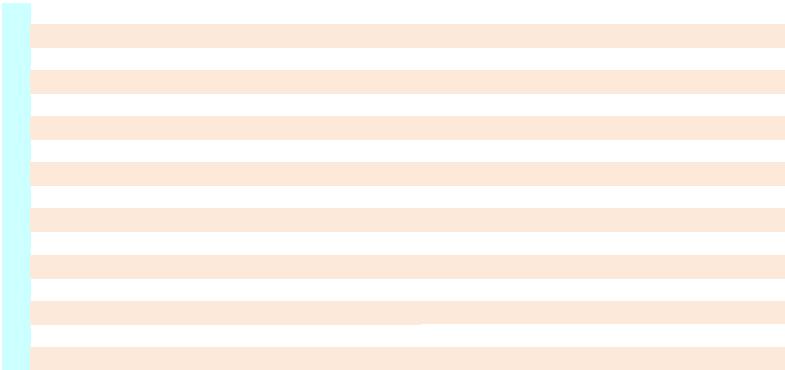
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FY 2024 LEGISLATIVE AMOUNTS

Base Level Amount (A.R.S. §15-901, as amended by Laws 2023, Ch. 142, §3)	\$	4,914.71
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2023, Ch. 142, §5)		
0.5 mile or less OR more than 1.0 mile	\$	2.89
More than 0.5 mile through 1.0 mile	\$	2.37
		1.6549

UNWEIGHTED STUDENT COUNT

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1.				18,716.0659
2.	156.6841	18,164.4096	0.0000	18,321.0937
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2024 Estimated Non-AOI Student Count	156.6841	18,225.3160		18,382.0001
4. FY 2024 Estimated AOI Full-Time Student Count		139.0936		139.0936
5. FY 2024 Estimated AOI Part-Time Student Count				0.0000
6. Total FY 2024 Estimated Student Count	156.6841	18,364.4096	0.0000	18,521.0937



DATA ENTRY SHEET



CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

	K-8	9-12	9-12
Student Count 0.001-99.999			
Support Level Weight	1.559	1.669	1.559
Student Count 100.000-499.999			
Student Count Constant	500.0000	500.0000	500.0000
Student Count	-	0.0000	0.0000
Difference	=	0.0000	0.0000
Weight Adjustment Factor	x	0.0005	0.0005
Support Level Weight Increase	=	0.0000	0.0000
Support Level Weight	+	1.358	1.468
Adjusted Support Level Weight	=	0.0000	0.0000
Student Count 500.000-599.999			
Student Count Constant	600.0000	600.0000	600.0000
Student Count	-	0.0000	0.0000
Difference	=	0.0000	0.0000
Weight Adjustment Factor	x	0.0020	0.0020
Support Level Weight Increase	=	0.0000	0.0000
Support Level Weight	+	1.158	1.268
Adjusted Support Level Weight	=	0.0000	0.0000
Student Count 600.000 or More			
Support Level Weight			1.268



CALCULATIONS

CALCULATION OF THE AMOUNT AVAILABLE TO BE SPENT IN THE IMPACT AID FUND (A.R.S. §15-905.R)

1.	FY 2024 Impact Aid Revenue		\$		0.00
2.					
3.	TRCL/TSL Difference	\$	0.00	- \$	0.00
4.				- \$	0.00
5.	Impact Aid revenue transferred in FY 2024 to the M&O Fund to reduce or eliminate taxes			- \$	0.00
6.	FY 2023 Ending Cash Balance in the Impact Aid Fund			+ \$	0.00
7.				= \$	0.00

CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

		1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:			
		a. Phase down base	\$		150,000.00
0	0	b. E2			

CALCULATIONS

1. Base Year Attending ADM Grades 9-12		0.00
2. Factor of 5%	x	0.05

**Washington Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page:

1 of 5

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	156.6841	0.0000	0.0000	1.4500	227.1919	0.0000	0.0000
K-8,UE	18,225.3160	139.0936	0.0000	1.1580	21,104.9159	161.0704	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	18,382.0001	139.0936	0.0000				
Total of Unweighted ADM			18,521.0937				
Regular Education Weighted ADM					21,332.1079	161.0704	0.0000
Total of Weighted ADM							21,493.1783

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	3,149.2503	0.0000	0.0000	0.1150	362.1638	0.0000	0.0000
K-3	7,179.3976	0.0000	0.0000	0.0600	430.7639	0.0000	0.0000
K-3 (Reading)	7,179.3976	0.0000	0.0000	0.0400	287.1759	0.0000	0.0000
HI	18.3588	0.0000	0.0000	4.7710	87.5898	0.0000	0.0000
MD-R, A-R, SID-R	109.8400	0.0000	0.0000	6.0240	661.6762	0.0000	0.0000
MD-SC, A-SC, SID-SC	241.6636	0.0000	0.0000	5.9880	1,447.0816	0.0000	0.0000
MD-SSI	10.1800	0.0000	0.0000	7.9470	80.9005	0.0000	0.0000
OI-R	10.3200	0.0000	0.0000	3.1580	32.5906	0.0000	0.0000
OI-SC	19.2700	0.0000	0.0000	6.7730	130.5157	0.0000	0.0000
P-SD	77.1500	0.0000	0.0000	3.5950	277.3543	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	2,205.2150	0.0000	0.0000	0.2920	643.9228	0.0000	0.0000
ED-P	92.4450	0.0000	0.0000	4.8220	445.7698	0.0000	0.0000
MOID	47.6650	0.0000	0.0000	4.4210	210.7270	0.0000	0.0000
VI	12.7200	0.0000	0.0000	4.8060	61.1323	0.0000	0.0000
G	1,097.0000	0.0000	0.0000	0.0070	7.6790	0.0000	0.0000
FRPL	14,526.0000	0.0000	0.0000	0.0220	319.5720	0.0000	0.0000
Group B - Add On Unweighted ADM	35,975.8729	0.0000	0.0000				
Total Unweighted Group B Add On			35,975.8729				
Group B - Add On Weighted ADM					5,486.6150	0.0000	0.0000
Total Weighted Group B Add On							5,486.6150

District Name

County Maricopa

CTD Number

070406000

Version

Adopted

Is Small Isolated School District: Not Isolated

District Page: 3 of 5

Calculation Transportation Support Level (TSL)

Approved Daily Route Miles
 Eligible Students Transported (FY23)
 Daily Route Miles Per Eligible Student (FY23)
 Total Approved Daily Route Miles
 State Support Level Per Route Mile
 Instruction Days
 To and From School Support Level



Calculation For District Support Level (DSL)

FY24 Adjusted Base Support Level (BSL)		\$132,612,279.08
FY24 Consolidation or Unification Assistance	+	\$0.00
FY24 Transportation Support Level (TSL)	+	\$3,512,313.24
FY24 District Support Level (DSL)		\$136,124,592.32

1,4080
 5,918.00
 \$2.89
 180 Calculation For Revenue Control Limit (RCL)



District Name Washington Elementary School District

County Maricopa

CTD Number 070406000

Version Adopted

Is Small Isolated School District: Not Isolated

District Page: 4 of 5

District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03</u>	<u>Total</u>
				<u>Transported 9-12</u>	
FY23 District ADM	156.6841	18,164.4096	0.0000	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$0.00	x \$0.00	

Is Small Isolated School District: Not Isolated

District Page: 5 of 5

Equalization Base for Lesser of DSL/RCL

	Weighted ADM	Percentage		FY24 DSL/RCL Allocation
PSD-8	21,493.1783	100.0000000000%	x	\$136,124,592.32
9-12	0.0000	0.0000000000%	x	\$136,124,592.32
Total	21,493.1783			\$136,124,592.32

Equalization Assessed Valuation

	PSD-8	9 -12		Total
Primary Assessed Valuation 1 (NAV1)	\$1,595,596,257.00	\$1,595,596,257.00		
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00		
SRP Assessed Valuation	\$8,986,000.00	\$8,986,000.00		
GPLET Assessed Valuation	\$30,000.00	\$30,000.00		
Equalization Assessed Valuation	\$1,604,612,257.00	\$1,604,612,257.00		
	/ 100	/ 100		
	\$16,046,122.57	\$16,046,122.57		
Qualifying Tax Rate	x 11 sss			