



FY 2020
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 2020 was

Proposed	<u>June 11, 2019</u>
Adopted	<u>June 24, 2019</u>
Revised	<u> </u>
	Date

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

SIGNED

SIGNED

The FY 2020 budget file for the version described above will be uploaded via the Common Logon on ADE's website by June 25, 2019.

Type the Date as MM/DD/YYYY

Superintendent Signature

Dr. Kenneth Baca

Superintendent Name (Typed Name)

Business Manager Signature

Ella Conroy

Business Manager Name (Typed Name)

District Contact Employee: _____

Ella Conroy

Telephone: 602-664-7916

Email: econroy@madisoned.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2019		\$	<u>59,016,000</u>
2. Estimated Revenues by Source for Fiscal Year 2020 (excluding property taxes)			
Local	1000	\$	<u>9,500,000</u>
Intermediate	2000	\$	<u>905,000</u>
State	3000	\$	<u>14,400,000</u>
Federal	4000	\$	<u>3,800,000</u>
TOTAL		\$	<u>28,605,000</u>

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

	Prior FY 2019	Est. Budget FY 2020
Primary Tax Rate:	2.0258	1.9858
Secondary Tax Rates:		
M&O Override	0.4476	0.4476
Special Program Override	0.0000	0.0000
Capital Override	0.2984	0.2984
Class A Bonds	0.0000	0.0000
Class B Bonds	1.5843	1.5843
CTED	0.0000	0.0000
Desegregation		
Total Secondary Tax Rate	2.3303	2.3303

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)	\$ 39,273,519	\$ 39,273,519
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 9,385,447	\$ 9,385,447
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 3,702,940
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>52,361,906</u>

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

1. Average salary of all teachers employed in FY 2020 (budget year)	\$ 53,623
2. Average salary of all teachers employed in FY 2019 (prior year)	\$ 50,024
3. Increase in average teacher salary from the prior year	\$ 3,599
4. Percentage increase	7%

Comments on average salary calculation (Optional):

	FY19	FY20	% Increase
Avg Certified Teacher Salary	47,304	50,615	7.00%
Avg Certified Teacher Pay for Perf	2,720	3,008	10.59%
	50,024	53,623	7.19%

5. Average salary of all teachers employed in FY 2018	\$ 45,949
6. Total percentage increase in average teacher salary since FY 2018	\$ 17%

DISTRICT NAME Madison School District #38

COUNTY Maricopa

CTD NUMBER 070438000

VERSION Adopted

DISTRICT CONTACT INFORMATION

Superintendent
 Executive Assistant to Superintendent
 Chief Financial Officer
 Business Manager
 School District Employee Report (SDER) Coordinator
 SPED Data Reporting Coordinator
 AzEDS/ADM Data Coordinator
 Transportation Data Reporting Coordinator
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Dr.	Kenneth	Baca		kBaca@madisoned.org	602-664-7903
	Rachel	Malafors		rmalafors@madisoned.org	602-664-7903
	Lori	Garvey		lgarvey@madisoned.org	602-664-7913
	Ella	Conroy		econroy@madisoned.org	602-664-7916
	Anita	Gammage		agammage@madisoned.org	602-664-7938
	Betsy	Kirby		bkirby1@madisoned.org	602-664-7959
	Jennifer	Warren		jwarren1@madisoned.org	602-664-7907
	Alyson	Hanna		ahanna@madisoned.org	602-664-7701
	Matt	Gress		mgress@madisoned.org	
	Marcus	Osborn		mosborn@madisoned.org	
	Scott	Holcomb		sholcomb@madisoned.org	
	Mitra	Khazai		mkhazai@madisoned.org	
	Sarah	Speer		sspeer@madisoned.org	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Pearson (Powerschool)

Accounting Information System

Infinite Visions

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 2019	Budget FY 2020			
	100 Regular Education											
1000 Instruction	1.	259.00	295.00	11,570,642	3,233,903	553,139	276,500	2,694	14,342,912	15,636,878	9.0%	1.
2000 Support Services												
2100 Students	2.	22.00	21.59	913,148	305,800	116,946	9,456	1,000	1,314,348	1,346,350	2.4%	2.
2200 Instructional Staff	3.	31.00	18.95	959,187	289,259	129,206	19,355	51,184	1,403,619	1,448,191	3.2%	3.
2300 General Administration	4.	6.00	6.00	674,050	320,239	89,129	11,023	46,952	1,133,579	1,141,393	0.7%	4.
2400 School Administration	5.	31.00	28.50	1,803,073	544,883	1,000	4,376	2,000	2,302,726	2,355,332	2.3%	5.
2500 Central Services	6.	15.00	15.54	1,005,647	355,723	665,504	202,081	51,083	2,218,376	2,280,038	2.8%	6.
2600 Operation & Maintenance of Plant	7.	53.00	53.00	1,787,504	708,040	1,310,001	1,239,911	3,000	5,300,082	5,048,456	-4.7%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00					58,884		58,884	58,884	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	417.00	438.58	18,713,251	5,757,847	2,864,925	1,821,586	157,913	28,074,526	29,315,522	4.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	50.00	94.76	2,927,813	1,067,790	1,231,599	6,437	200	4,910,074	5,233,839	6.6%	15.
2000 Support Services												
2100 Students	16.	30.60	44.01	1,393,450	401,654	220,364	0	1,000	1,894,008	2,016,468	6.5%	16.
2200 Instructional Staff	17.	4.30	4.30	241,192	65,507	650	2,686	250	304,684	310,285	1.8%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	0.00							0	0	0.0%	19.
2500 Central Services	20.	0.00							0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	84.90	143.07	4,562,455	1,534,951	1,452,613	9,123	1,450	7,108,766	7,560,592	6.4%	24.
400 Pupil Transportation	25.	42.00	42.00	917,197	395,836	266,044	428,000	300	1,864,883	2,007,377	7.6%	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.	6.00	6.00	292,521	97,507				376,791	390,028	3.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	549.90	629.65	24,485,424	7,786,141	4,583,582	2,258,709	159,663	37,424,966	39,273,519	4.9%	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	5,923,408	6,586,942	1.
2. Gifted Education	667,434	667,434	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	517,924	306,216	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)	7,108,766	7,560,592	9.

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 11

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	318.00	347.00
Number of FTE - Certified Purchased Services Personnel		6.60

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	26,290
All Funds - Federal	6330	<u>7,340</u>

FY 2020 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 li

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 58,884

(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)]

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2019	Budget FY 2020	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	516,778	124,103				612,458	640,881	4.6%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	516,778	124,103				612,458	640,881	4.6%
200 and 300 Special Education									
1000 Instruction	5.	118,357	28,406				159,554	146,763	-8.0%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	118,357	28,406				159,554	146,763	-8.0%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	635,135	152,509				772,012	787,644	2.0%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	1,617,907	374,639				1,879,739	1,992,546	6.0%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	1,617,907	374,639				1,879,739	1,992,546	6.0%
200 and 300 Special Education									
1000 Instruction	18.	432,113	90,030				441,507	522,143	18.3%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	432,113	90,030				441,507	522,143	18.3%
Other Programs (Specify) _____									
1000 Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	2,050,020	464,669				2,321,246	2,514,689	8.3%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	828,058	190,454				980,173	1,018,512	3.9%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.						0	0	0.0%
Program 100 Subtotal (lines 27-29)	30.	828,058	190,454	0	0		980,173	1,018,512	3.9%
200 and 300 Special Education									
1000 Instruction	31.	175,317	37,699				190,928	213,016	11.6%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	175,317	37,699	0	0		190,928	213,016	11.6%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	1,003,375	228,153	0	0		1,171,101	1,231,528	5.2%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	3,688,530	845,331	0	0	0	4,264,359	4,533,861	6.3%

The district has budgeted an amount in Fund 011 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 012 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

FUND 610 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 2019	Budget FY 2020	
Unrestricted Capital Outlay Override (1)	1.	225,000	1,905,936	1,069,632				2,977,285	3,200,568	7.5%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	200,000	4,019,677	1,200,000			0	5,475,996	5,419,677	-1.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	50,000	200,000	200,000			0	225,000	450,000	100.0%
2300, 2400, 2500, 2900 Administration	4.	50,000		803,979		0	0	890,979	853,979	-4.2%
2600 Operation & Maintenance of Plant	5.	30,000		194,600			0	190,000	224,600	18.2%
2700 Student Transportation	6.	5,000		50,500			0	287,880	55,500	-80.7%
3000 Operation of Noninstructional Services (5)	7.	0		150,000			0	125,000	150,000	20.0%
4000 Facilities Acquisition and Construction	8.	0		74,599			2,157,092	2,487,890	2,231,691	-10.3%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	335,000	4,219,677	2,673,678	0	0	2,157,092	9,682,745	9,385,447	-3.1%

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	\$ 80,000
6642 Textbooks	2,416,000
6643 Instructional Aids	1,723,677
673X Furniture and Equipment	878,178
673X Vehicles	50,500
673X Tech Hardware & Software	1,745,000

(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.	9,682,745	9,385,447	10,876,962	22,447,815	0	0	1,990,958	1,914,765	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		94,000	96,760	0	0	0	0	2.
6200 Employee Benefits	3.	0		27,000	31,222	0	0	0	0	3.
6450 Construction Services	4.	2,458,110		7,352,550	16,000,000	0	0	1,990,958	1,914,765	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.	1,708,254	878,178	803,412	1,000,000	0	0	0	0	7.
673X Vehicles	8.	150,000	50,500	1,100,000	1,500,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	2,300,000	1,745,000	1,500,000	1,700,000	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0		0		0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0		0		0	0	0	0	11.
Total (lines 2-11)	12.	6,616,364	2,673,678	10,876,962	20,327,982	0	0	1,990,958	1,914,765	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	2,000,110	100,000	3,403,412	5,177,982			0	0	13.
New Construction	14.	458,000	0	7,352,550	15,000,000	0	0	1,990,958	1,914,765	14.
Other	15.	4,158,254	2,573,678	121,000	150,000	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	6,616,364	2,673,678	10,876,962	20,327,982	0	0	1,990,958	1,914,765	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 2020 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	5,923,408.00	10.00	908,647	908,647
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		169,290	169,290
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		39,752	39,752
6.	200 ESEA Title VII - Indian Education	6000	2.00	1.00	41,540	41,540
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	0
8.	220 IDEA Part B	6000	8.00	8.00	1,174,285	1,174,285
9.	230 Johnson-O'Malley	6000	1.00	1.00	19,426	19,426
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		400,000	400,000
15.	374 E-Rate	6000	0.00		864,000	950,000
16.	378 Impact Aid	6000	0.00		0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		0	0
18.	Total Federal Project Funds (lines 1-17)		5,923,419.00	20.00	3,616,940	3,702,940

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		0	0
26.	456 College Credit Exam Incentives	6000	0.00		0	0
27.	457 Results-based Funding	6000	11.63	11.63	709,578	749,000
28.	460 Environmental Special Plate	6000	0.00		0	0
29.	465-499 Other State Projects	6000	0.00	1.00	0	105,029
30.	Total State Project Funds (lines 19-29)		11.63	12.63	709,578	854,029
31.	Total Special Projects (lines 18 and 30)		5,923,430.63	32.63	4,326,518	4,556,969

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	240,000	240,000
2.	Class Size Reduction	6000	0	
3.	Dropout Prevention Programs (M&O purposes)	6000	0	
4.	Instructional Improvement Programs (M&O purposes)	6000	0	
5.	Total Instructional Improvement Fund (lines 1-4)		240,000	240,000

OTHER FUNDS

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	
2.	071 English Language Learner (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	140,000	803,528
5.	510 Food Service	6000	3,000,000	3,200,000
6.	515 Civic Center	6000	800,000	1,000,000
7.	520 Community School	6000	5,800,000	5,800,000
8.	525 Auxiliary Operations	6000	0	0
9.	526 Extracurricular Activities Fees Tax Credit	6000	750,000	750,000
10.	530 Gifts and Donations	6000	300,000	250,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0
12.	540 Fingerprint	6000	0	0
13.	545 School Opening	6000	0	0
14.	550 Insurance Proceeds	6000	68,023	70,000
15.	555 Textbooks	6000	23,000	25,000
16.	565 Litigation Recovery	6000	0	0
17.	570 Indirect Costs	6000	600,000	600,000
18.	575 Unemployment Insurance	6000	30,000	35,000
19.	580 Teacherage	6000	0	0
20.	585 Insurance Refund	6000	0	0
21.	590 Grants and Gifts to Teachers	6000	0	0
22.	595 Advertisement	6000	36,804	36,804
23.	596 Career Technical Education	6000	0	0
24.	639 Impact Aid Revenue Bond Building	6000	0	0
25.	650 Gifts and Donations-Capital	6000	0	0
26.	660 Condemnation	6000	0	0
27.	665 Energy and Water Savings	6000	0	0
28.	686 Emergency Deficiencies Correction	6000	0	0
29.	691 Building Renewal Grant	6000	0	0
30.	700 Debt Service	6000	15,748,860	16,894,009
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	0
32.	Other _____	6000	0	0

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0	
2.	955 Intergovernmental Agreements	6000	72,266	72,266
3.	9__ OPEB	6000	0	0
4.	905 TRANSPORTATION	6000	98,731	98,731

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

(2) Indicate amount budgeted in Fund 500 for M&O purposes \$ -

**CALCULATION OF FY 2020 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2020 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 32,005,682	\$ 32,005,682	\$ 0
*2. (a) FY 2020 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 2,556,732		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	820,711		
(c) Total DAA (line 2.a minus 2.b)	\$ 1,736,021	1,295,039	440,982
*3. FY 2020 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		4,800,852	
(b) Unrestricted Capital Outlay			3,200,568
(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)		935,816	
(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 2018 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2019 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 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)		236,130	
11. FY 2020 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 39,273,519	
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)			\$ 3,641,550

* 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 2020 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

A. 1. FY 2019 Unrestricted Capital Budget Limit (UCBL) (from FY 2019 latest revised Budget, page 8, line A.12)	\$ 9,682,745
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 2019 Capital Expenditures (line A.1 + A.2)	\$ 9,682,745
4. Amount Budgeted in Fund 610 in FY 2019 (from FY 2019 latest revised Budget, page 4, line 10)	\$ 9,682,745
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 9,682,745
6. FY 2019 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 A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 5,682,745
8. Interest Earned in Fund 610 in FY 2019	\$ 61,152
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$
10. Adjustment to UCBL for FY 2020 (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)	\$ 3,641,550
12. FY 2020 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 9,385,447

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2019 Classroom Site Fund Budget Limit (from FY 2019 latest revised Budget, page 8, line B.7)	772,012	2,321,246	1,171,101	4,264,359
2. FY 2019 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	561,000	960,561	1,089,000	2,610,561
3. Unexpended Budget Balance (line B.1 minus B.2)	211,012	1,360,685	82,101	1,653,798
4. Interest Earned in the Classroom Site Fund in FY 2018	6,017	12,775	8,198	26,990
5. FY 2020 Classroom Site Fund Allocation (provided by ADE, based on \$434) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	570,614.20	1,141,228.40	1,141,228.40	2,853,071.00
6. Adjustments to FY 2020 Classroom Site Fund Budget Limit (2)				0
7. FY 2020 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	787,644	2,514,689	1,231,528	4,533,859

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

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 2019	Budget FY 2020	
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 Adopted

I certify that the Budget of Madison Elementary School District, Maricopa County for fiscal year 2020 was officially proposed by the Governing Board on June 11, 2019, 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:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)																	
	2018 ADM	2019 ADM	2020 ADM	1. Average salary of all teachers employed in FY 2020 (budget year)	53,623																
Attending	5,523.035	5,663.802	5,663.802	2. Average salary of all teachers employed in FY 2019 (prior year)	50,024																
2. Tax Rates:				3. Increase in average teacher salary from the prior year	3,599																
		Prior FY	Est. Budget FY	4. Percentage increase	7%																
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.0258	1.9858	Comments on average salary calculation (Optional):																	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.3303	2.3303	<table border="1"> <thead> <tr> <th></th> <th>FY19</th> <th>FY20</th> <th>% Increase</th> </tr> </thead> <tbody> <tr> <td>Avg Certified Teacher Salary</td> <td>47,304</td> <td>50,615</td> <td>7.00%</td> </tr> <tr> <td>Avg Certified Teacher Pay for Perf</td> <td>2,720</td> <td>3,008</td> <td>10.59%</td> </tr> <tr> <td></td> <td>50,024</td> <td>53,623</td> <td>7.19%</td> </tr> </tbody> </table>			FY19	FY20	% Increase	Avg Certified Teacher Salary	47,304	50,615	7.00%	Avg Certified Teacher Pay for Perf	2,720	3,008	10.59%		50,024	53,623	7.19%
	FY19	FY20	% Increase																		
Avg Certified Teacher Salary	47,304	50,615	7.00%																		
Avg Certified Teacher Pay for Perf	2,720	3,008	10.59%																		
	50,024	53,623	7.19%																		
3. Budgeted Expenditures and Budget Limits:		Budgeted		5. Average salary of all teachers employed in FY 2018																	
		Expenditures	Budget Limit	6. Total percentage increase in average teacher salary since FY 2018																	
Maintenance & Operation Fund		39,273,519	39,273,519	45,949																	
Classroom Site Fund		4,533,861	4,533,859	17%																	
Unrestricted Capital Outlay Fund		9,385,447	9,385,447																		

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	13,508,951	14,804,545	833,961	832,333	14,342,912	15,636,878	9.0%
2000 Support Services							
2100 Students	1,177,214	1,218,948	137,134	127,402	1,314,348	1,346,350	2.4%
2200 Instructional Staff	1,212,985	1,248,446	190,634	199,745	1,403,619	1,448,191	3.2%
2300, 2400, 2500 Administration	4,640,869	4,703,615	1,013,812	1,073,148	5,654,681	5,776,763	2.2%
2600 Oper./Maint. of Plant	2,625,618	2,495,544	2,674,464	2,552,912	5,300,082	5,048,456	-4.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	58,884	58,884	58,884	58,884	0.0%
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	23,165,637	24,471,098	4,908,889	4,844,424	28,074,526	29,315,522	4.4%
200 and 300 Special Education							
1000 Instruction	3,987,389	3,995,603	922,685	1,238,236	4,910,074	5,233,839	6.6%
2000 Support Services							
2100 Students	1,754,583	1,795,104	139,425	221,364	1,894,008	2,016,468	6.5%
2200 Instructional Staff	300,784	306,699	3,900	3,586	304,684	310,285	1.8%
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	6,042,756	6,097,406	1,066,010	1,463,186	7,108,766	7,560,592	6.4%
400 Pupil Transportation	1,279,057	1,313,033	585,826	694,344	1,864,883	2,007,377	7.6%
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	376,791	390,028	0	0	376,791	390,028	3.5%
TOTAL EXPENDITURES	30,864,241	32,271,565	6,560,725	7,001,954	37,424,966	39,273,519	4.9%

SUMMARY OF SCHOOL DISTRICT PROPOSED 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	37,424,966	39,273,519	1,848,553	4.9%
Instructional Improvement	240,000	240,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	4,264,359	4,533,861	269,502	6.3%
Federal Projects	3,616,940	3,702,940	86,000	2.4%
State Projects	709,578	854,029	144,451	20.4%
Unrestricted Capital Outlay	9,682,745	9,385,447	(297,298)	-3.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,990,958	1,914,765	(76,193)	-3.8%
Debt Service	15,748,860	16,894,009	1,145,149	7.3%
School Plant Fund	140,000	803,528	663,528	473.9%
Auxiliary Operations	0	0	0	0.0%
Bond Building	10,876,962	22,447,815	11,570,853	106.4%
Food Service	3,000,000	3,200,000	200,000	6.7%
Other	8,578,824	8,737,801	158,977	1.9%

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	5,923,408	6,586,942
Gifted Education	667,434	667,434
Remedial Education	0	0
ELL Incremental Costs	517,924	306,216
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	7,108,766	7,560,592

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		25	25	1 to 226.6
Teachers	6	293	299	1 to 18.9
Other	1	29	30	1 to 188.8
Subtotal	7	347	354	1 to 16.0
Classified --				
Managers, Supervisors, Directors		21	21	1 to 269.7
Teachers Aides		54	54	1 to 104.9
Other		331	331	1 to 17.1
Subtotal	0	406	406	1 to 14.0
TOTAL	7	753	760	1 to 7.5
Special Education --				
Teacher		51	51	1 to 15.4
Staff		74	74	1 to 10.6