



District Name Washington Elementary School District

County Maricopa

CTD number 070406000

FY 2026
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 2026 was

Proposed June 26, 2025

Adopted July 10, 2025

Revised

Date

District website link of posted budget www.wesdschools.org

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Signed

Signed

The FY 2026 budget file for the version described above will be uploaded via

the School Finance Budget System on ADE's website by July 10, 2025

Date

[Signature]
Superintendent signature

[Signature]
Business Manager signature

Dr. Lupita Hightower

Superintendent name (typed name)

Daniel O'Brien

Business Manager name (typed name)

District contact employee:

Daniel O'brien

Telephone:

602-347-2615

Email:

daniel.obrien@wesdschools.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$	<u>291,400,000</u>
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)		
Local	1000	\$ <u>61,000,000</u>
Intermediate	2000	\$ <u>0</u>
State	3000	\$ <u>173,000,000</u>
Federal	4000	\$ <u>46,000,000</u>
TOTAL		\$ <u>280,000,000</u>

3. District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	<u>1.8426</u>	<u>1.7119</u>
Secondary Tax Rates:		
M&O Override	<u>1.3086</u>	<u>1.2054</u>
Special Program Override	<u>0.0000</u>	
Capital Override	<u>0.0000</u>	
Class A Bonds	<u>0.0000</u>	
Class B Bonds	<u>0.9100</u>	<u>0.9100</u>
CTED	<u>0.0000</u>	
Desegregation	<u>0.3116</u>	<u>0.2858</u>
Total Secondary Tax Rate	<u>2.5302</u>	<u>2.4012</u>

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ <u>186,173,772</u>	\$ <u>0</u>	\$ <u>186,173,772</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>33,081,528</u>	\$ <u>0</u>	\$ <u>33,081,528</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>61,532,080</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>280,787,380</u>

Average teacher salaries (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ <u>57,387</u>
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ <u>56,518</u>
3. Increase in average teacher salary from the prior year	\$ <u>869</u>
4. Percentage increase	<u>2%</u>

Comments on average salary calculation (Optional):

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

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 2025	Budget FY 2026	
100 Regular Education											
1000 Instruction	1.	765.07	765.07	48,916,770	14,034,070	676,575	849,946	1,807	65,569,268	64,479,168	-1.7%
2000 Support Services											
2100 Students	2.	83.65	83.65	3,542,716	1,219,027	11,800	40,304	940	4,834,787	4,814,787	-0.4%
2200 Instructional Staff	3.	67.51	67.51	3,688,121	1,152,376	30,146	74,671	5,184	5,080,498	4,950,498	-2.6%
2300 General Administration	4.	7.00	7.00	871,341	313,710	658,715	27,838	26,000	2,052,604	1,897,604	-7.6%
2400 School Administration	5.	122.80	122.80	7,541,824	2,317,088	101,566	12,901	29,613	10,032,992	10,002,992	-0.3%
2500 Central Services	6.	62.06	62.06	3,896,559	1,221,306	771,232	602,016	464,717	7,185,830	6,955,830	-3.2%
2600 Operation & Maintenance of Plant	7.	254.96	254.96	9,617,956	3,257,727	5,804,815	6,417,128	20,700	25,378,326	25,118,326	-1.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	8.00	8.00	758,626	238,059	0	0	0	1,011,685	996,685	-1.5%
610 School-Sponsored Cocurricular Activities	10.	0.00		116,613	12,915	650	0	0	140,178	130,178	-7.1%
620 School-Sponsored Athletics	11.	0.00		218,997	42,127	2,400	1,853	0	305,377	265,377	-13.1%
630 Other Instructional Programs	12.	0.00		0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00		178,601	36,839	0	0	0	215,440	215,440	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,371.05	1,371.05	79,348,124	23,845,244	8,057,899	8,026,657	548,961	121,806,985	119,826,885	-1.6%
200 and 300 Special Education											
1000 Instruction	15.	525.59	525.59	16,324,339	5,386,205	12,065,502	53,497	500	34,413,513	33,830,043	-1.7%
2000 Support Services											
2100 Students	16.	139.85	139.85	7,823,090	2,249,339	5,543,818	69,073	136	15,965,456	15,685,456	-1.8%
2200 Instructional Staff	17.	14.80	14.80	1,046,631	310,112	99,054	1,035	500	1,468,832	1,457,332	-0.8%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	5,300	0	0	6,300	5,300	-15.9%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	7,000	312	0	7,312	7,312	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	680.24	680.24	25,194,060	7,945,656	17,720,674	123,917	1,136	51,861,413	50,985,443	-1.7%
400 Pupil Transportation	25.	140.01	140.01	4,654,952	1,591,826	1,509,371	1,005,635	18,479	9,380,263	8,780,263	-6.4%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	6.00	83.75	3,689,265	1,190,588	104,121	16,025	0	5,000,000	5,000,000	666.1%
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.	19.58	19.58	1,149,740	359,892	71,550	0	0	1,586,781	1,581,182	-0.4%
Budgeted expenditures (lines 14, and 24-29)	30.	2,216.88	2,294.63	114,036,141	34,933,206	27,463,615	9,172,234	568,576	189,635,442	186,173,772	-1.8%
Maintained for spending after FY 2026 (budgeted carryforward)	31.										
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	2,216.88	2,294.63	114,036,141	34,933,206	27,463,615	9,172,234	568,576	189,635,442	186,173,772	-1.8%

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	49,710,456	48,834,486	1.
2. Gifted Education	2,150,957	2,150,957	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)	51,861,413	50,985,443	9.
10. IEP required pupil transportation costs coded within Program 400	3,635,275	3,635,275	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20
Staff-Pupil 1 to 8

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	61,040
All Funds - Federal	6330	

FY 2026 Performance Pay (A.R.S. Section 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) \$ 974,678
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	27,584,860	5,506,350					28,450,424	33,091,210	16.3%
2100 Support services - students	2.	515,931	151,447					667,378	667,378	0.0%
2200 Support services - instructional staff	3.	373,362	102,660					476,022	476,022	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Oerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	28,474,153	5,760,457	0	0	0	0	29,593,824	34,234,610	15.7%
Maintained for spending after FY 2026 (budgeted carryforward)	10.									
Total budget limit expenditures (lines 10-11)	11.	28,474,153	5,760,457	0	0	0	0	29,593,824	34,234,610	15.7%

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 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	29,593,824
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	13,205,161
Unexpended Budget Balance (line 12 minus 13)	14.	16,388,663
Interest earned in the Classroom Site Fund in FY 2025	15.	378,188
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	17,467,759
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	34,234,610

(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 11 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	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		% Increase/ Decrease	
									Prior FY	Budget FY		
									2025	2026		
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		11,924,939		10,390,999				21,116,486	22,315,938	5.7%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.		312,182	353,647	112,173				778,002	778,002	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.			3,008,769	552,635				3,561,404	3,561,404	0.0%	4.
2600 Operation & Maintenance of Plant	5.			287,395	595,512				882,907	882,907	0.0%	5.
2700 Student Transportation	6.			156,851	120,000				276,851	276,851	0.0%	6.
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.							5,266,426	5,266,426	5,266,426	0.0%	8.
5000 Debt Service	9.								0	0	0.0%	9.
Budgeted expenditures (lines 2-9)	10.	0	12,237,121	3,806,662	11,771,319	0	0	5,266,426	31,882,076	33,081,528	3.8%	10.
Maintained for spending after FY 2026 (budgeted carryforward)	11.											11.
Total budget limit expenditures (lines 10-11)												
(Cannot exceed page 8, line 12)	12.	0	12,237,121	3,806,662	11,771,319	0	0	5,266,426	31,882,076	33,081,528	3.8%	12.
The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.												

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	\$ 312,182
6642 Textbooks	1,000,000
6643 Instructional Aids	11,924,939
673X Furniture and Equipment	10,571,319
673X Vehicles	500,000
673X Tech Hardware & Software	700,000

(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 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

.

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.	31,882,076	33,081,528	14,965,771	24,345,000	0		1,800,000	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.	5,266,426	5,266,426	19,751,895	21,345,000	0		1,800,000	2,200,000	4.
6655 Short-term Noninstructional Software Subscription	5.		3,008,769							5.
6710 Land and Improvements	6.	0		0		0		0		6.
6720 Buildings and Improvements	7.	0		0		0		0		7.
673X Furniture and Equipment	8.	9,528,454	10,571,319	0		0		0		8.
673X Vehicles	9.	406,226	500,000	2,941,830	3,000,000	0		0		9.
673X Technology Hardware & Software	10.	482,862	700,000	0		0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	15,683,968	20,046,514	22,693,725	24,345,000	0	0	1,800,000	2,200,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	5,266,426	5,266,426	19,751,895	21,345,000			1,800,000	2,200,000	14.
New Construction	15.	0		0		0		0		15.
Other	16.	10,417,542	14,780,088	2,941,830	3,000,000	0		0		16.
Total (lines 14-16, must equal line 13)	17.	15,683,968	20,046,514	22,693,725	24,345,000	0	0	1,800,000	2,200,000	17.

(1) Lines 2-12 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 2026 \$ 2,200,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 12.

District name	Washington Elementary School District	County	Maricopa	CTD number	070406000	Version	Adopted
Special projects				Other funds expenditures			
Federal projects FTE & expenditures							
1. 100-130 ESEA Title I - Helping Disadvantaged Children				1. 050 County, City, and Town Grants			
2. 140-150 ESEA Title II - Prof. Dev. and Technology				2. 071 English Language Learner (1)			
3. 160 ESEA Title IV - 21st Century Schools				3. 072 Compensatory Instruction (1)			
4. 170-180 ESEA Title V - Promote Informed Parent Choice				4. 500 School Plant (2)			
5. 190 ESEA Title III - Limited Eng. & Immigrant Students				5. 510 Food Service			
6. 200 ESEA Title VII - Indian Education				6. 515 Civic Center			
7. 210 ESEA Title VI - Flexibility and Accountability				7. 520 Community School			
8. 220 IDEA Part B				8. 525 Auxiliary Operations			
9. 230 Johnson-O'Malley				9. 526 Extracurricular Activities Fees Tax Credit			
10. 240 Workforce Investment Act				10. 530 Gifts and Donations			
11. 250 AEA - Adult Education				11. 535 Career & Technical Education Projects			
12. 260-270 Vocational Education - Basic Grants				12. 540 Fingerprint			
13. 280 ESEA Title X - Homeless Education				13. 545 School Opening			
14. 290 Medicaid Reimbursement				14. 550 Insurance Proceeds			
15. 349 National Forest Fees				15. 555 Textbooks			
16. 353 Taylor Grazing Fees				16. 565 Litigation Recovery			
17. 374 E-Rate				17. 570 Indirect Costs			
18. 378 Impact Aid				18. 575 Unemployment Insurance			
19. 300-399 Other Federal Projects				19. 580 Teacherage			
20. 699 Federal Impact Aid (Construction)				20. 585 Insurance Refund			
21. Total Federal Project Funds (lines 1-20)				21. 590 Grants and Gifts to Teachers			
State projects FTE & expenditures				22. 595 Advertisement			
22. 400 Vocational Education				23. 596 Career Technical Education			
23. 410 Early Childhood Block Grant				24. 597 Arizona Industry Credentials Incentive			
24. 420 Ext. School Yr. - Pupils with Disabilities				25. 639 Impact Aid Revenue Bond Building			
25. 425 Adult Basic Education				26. 650 Gifts and Donations-Capital			
26. 430 Chemical Abuse Prevention Programs				27. 660 Condemnation			
27. 435 Academic Contests				28. 665 Energy and Water Savings			
28. 450 Gifted Education				29. 686 Emergency Deficiencies Correction			
29. 456 College Credit Exam Incentives				30. 691 Building Renewal Grant			
30. 460 Environmental Special Plate				31. 700 Debt Service			
31. Other State Projects				32. 720 Impact Aid Revenue Bond Debt Service			
32. Total State Project Funds (lines 22-31)				33. 850 Student Activities			
33. Total Special Projects (lines 21 and 32)				34. Other _____			
Instructional Improvement Fund Expenditures (020)				Internal Service Funds 950-989			
1. Teacher Compensation Increases				1. 952_ Self-Insurance			
2. Class Size Reduction				2. 955 Intergovernmental Agreements			
3. Dropout Prevention Programs (M&O purposes)				3. 9__ OPEB			
4. Instructional Improvement Programs (M&O purposes)				4. 9__ _____			
5. Total Instructional Improvement Fund (lines 1-4)							

District name		Washington Elementary School Di	County	Maricopa	CTD number	070406000
					Version	Adopted
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)						
					A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple			\$ 140,586,477	\$ 140,586,477	\$ 0
*2.	(a)	FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)		\$ 9,843,391		
	(b)	DAA Adjustment (from BSA55 tab, page 4)		\$ 0		
	(c)	Total DAA (line 2.a plus 2.b)		\$ 9,843,391		9,843,391
*3.	FY 2026 Override Authorization (A.R.S. Sections 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		21,087,972		
	(b)	Unrestricted Capital Outlay				
	(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) (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				
	(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)		5,000,000		
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)					18,288,130
	(b)	Balance Carryforward, line 13) (A.R.S. §15-943.01)				
	(c)	Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)				
	(d)	Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)				
*	(e)	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)				
*	(f)	FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0		
	(g)	Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)				
*	(h)	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:		1,211,193		
10.	FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)					\$ 186,173,772
11.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line 11)					\$ 9,843,391
* 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 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ 31,882,076
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 2025 Capital Expenditures (line 1 + 2)	\$ 31,882,076
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 31,882,076
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 31,882,076
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 8,643,939
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 23,238,137
8. Interest Earned in Fund 610 in FY 2025	\$
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 2026 (A.R.S. Section 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 11)	\$ 9,843,391
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 33,081,528

(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	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures				6100	6200	6300, 6400, 6500	6600	6700	6800			
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%

I certify that the budget of
adopted by the Governing Board on,
Daniel O'Brien

Washington Elementary School
July 10, 2025

District,
Maricopa

County for fiscal year 2026 was officially
adopted

at the District Office, telephone
602.347.2615

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)
		2024 ADM	2025 ADM	
			2026 ADM	
Attending		17,743.8900	17,805.9935	
				1. Average salary of all teachers employed in FY 2026 (budget year)
				2. Average salary of all teachers employed in FY 2025 (prior year)
				3. Increase in average teacher salary from the prior year
				4. Percentage increase
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8426	1.7119	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.5302	2.4012	
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	
			Budget Limit	
Maintenance & Operation Fund		186,173,772	0	186,173,772
Classroom Site Fund		34,234,610	0	34,234,610
Unrestricted Capital Outlay Fund		33,081,528	0	33,081,528

	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	63,990,840	62,950,840	1,578,428	1,528,328	65,569,268	64,479,168	-1.7%
2000 Support Services							
2100 Students	4,781,743	4,761,743	53,044	53,044	4,834,787	4,814,787	-0.4%
2200 Instructional Staff	4,865,497	4,840,497	215,001	110,001	5,080,498	4,950,498	-2.6%
2300, 2400, 2500 Administration	16,351,828	16,161,828	2,919,598	2,694,598	19,271,426	18,856,426	-2.2%
2600 Oper./Maint. of Plant	13,025,683	12,875,683	12,352,643	12,242,643	25,378,326	25,118,326	-1.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	1,011,685	996,685	0	0	1,011,685	996,685	-1.5%
610 School-Sponsored Cocurric. Activities	139,528	129,528	650	650	140,178	130,178	-7.1%
620 School-Sponsored Athletics	301,124	261,124	4,253	4,253	305,377	265,377	-13.1%
630, 700, 800, 900 Other Programs	215,440	215,440	0	0	215,440	215,440	0.0%
Regular Education Subsection Subtotal	104,683,368	103,193,368	17,123,617	16,633,517	121,806,985	119,826,885	-1.6%
200 and 300 Special Education							
1000 Instruction	21,994,014	21,710,544	12,419,499	12,119,499	34,413,513	33,830,043	-1.7%
2000 Support Services							
2100 Students	10,152,429	10,072,429	5,813,027	5,613,027	15,965,456	15,685,456	-1.8%
2200 Instructional Staff	1,366,743	1,356,743	102,089	100,589	1,468,832	1,457,332	-0.8%
2300, 2400, 2500 Administration	0	0	6,300	5,300	6,300	5,300	-15.9%
2600 Oper./Maint. of Plant	0	0	7,312	7,312	7,312	7,312	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	33,513,186	33,139,716	18,348,227	17,845,727	51,861,413	50,985,443	-1.7%
400 Pupil Transportation	6,646,778	6,246,778	2,733,485	2,533,485	9,380,263	8,780,263	-6.4%
510 Desegregation	549,343	4,879,853	103,344	120,146	652,687	4,999,999	666.1%
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	1,518,632	1,509,632	68,149	71,550	1,586,781	1,581,182	-0.4%
Budgeted Expenditures	146,911,307	148,969,347	38,376,822	37,204,425	185,288,129	186,173,772	0.5%

Summary of School District Adopted Expenditure Budget (Concl'd)

CTD number070406000

VersionAdopted

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	189,635,442	186,173,772	(3,461,670)	-1.8%
Instructional Improvement	1,457,573	1,457,573	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	29,593,824	34,234,610	4,640,786	15.7%
Federal Projects	61,532,080	61,532,080	0	0.0%
State Projects	2,512,424	2,512,424	0	0.0%
Unrestricted Capital Outlay	31,882,076	33,081,528	1,199,452	3.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,800,000	2,200,000	400,000	22.2%
Debt Service	15,126,000	15,126,000	0	0.0%
School Plant Fund	311,070	311,070	0	0.0%
Auxiliary Operations	2,240,539	2,240,539	0	0.0%
Bond Building	14,965,771	24,345,000	9,379,229	62.7%
Food Service	20,690,574	19,690,000	(1,000,574)	-4.8%
Other	103,764,908	99,830,665	(3,934,243)	-3.8%

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	49,710,456	48,834,486
Gifted Education	2,150,957	2,150,957
Remedial Education	0	0
ELL Incremental Costs	0	0
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	51,861,413	50,985,443

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		54	54	1 to 331.8
Teachers		847	847	1 to 21.2
Other		61	61	1 to 293.7
Subtotal	0	962	962	1 to 18.6
Classified --				
Managers, supervisors, directors		138	138	1 to 129.8
Teachers aides		139	139	1 to 128.9
Other		549	549	1 to 32.6
Subtotal	0	826	826	1 to 21.7
TOTAL	0	1,788	1,788	1 to 10.0
Special education --				
Teacher		159	159	1 to 19.5
Staff		313	313	1 to 8.2

FY 2026 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$	6,000,000	
2.	Deduction for discontinued programs			No budget on lines 4 - 7 below. Click here for Instructions
3.	Adjusted FY 2026 TNT Base Limit	\$	6,000,000	
FY 2026 Budgeted Expenditures				Primary property tax rate related to budgeted expenditures
4.	Desegregation (no longer a primary levy, must be zero)	\$	0	0.0000
5.	Dropout prevention (from page 1, line 27)		0	0.0000
6.	Joint Career and Technical Education and Vocational Education Center		0	0.0000
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	0	0.0000
Adjustments for FY 2025 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2025 Total actual expenditures for programs above	\$	5,000,000	
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	5,000,000	
9.	Small school adjustment			
a.	FY 2025 final budget for small school adjustment	\$		
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$	0	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	5,000,000	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	0	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	2,200,000	0.0013
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$		0.0000
Calculations for Truth in Taxation Notice				
A.	Sum of lines 11, 12, and 13	\$	2,200,000	
B.1.	Current assessed value	\$	1,739,826,582	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	34.4862	(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	8,200,000	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	47.1311	(2)
(1)	If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.			
(2)	\$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.			

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds									
	General			Capital Projects			Special Revenue			
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter										
1. FY 2024 final ending fund balance										
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. FY 2025 activity, year-to-date and estimated through June 30										
(a) FY 2025 revenues and other financing sources										
(b) FY 2025 expenditures and other financing uses										
3. Estimated FY 2025 ending fund balance	0	0	0	0	0	0	0	0	0	0
(a) Nonspendable										
(b) Restricted										
(c) Committed										
(d) Assigned										
(e) Unassigned										
(f) Total (amount must agree to line 3 above)	0	0	0	0	0	0	0	0	0	0
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit										
(b) Fund balance exceeding budget capacity in budget controlled funds										
(c) Planned to be spent in FY 2026										
(d) Maintained for spending after FY 2026	0	0		0				0		
(e) Total (amount must agree to line 3 above)	0	0	0	0	0	0	0	0	0	0

Data entry sheet

FY 2026 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)

\$5,113.26

State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)

0.5 mile or less OR more than 1.0 mile

\$2.95

More than 0.5 mile through 1.0 mile

\$2.42

Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (February 14, 2025, JLBC TNT rate memorandum)

1.5606

Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)

\$842.00

District Information

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

InTouch

UCO Fund Type

Capital Projects

Unweighted student count

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2024 100th-Day ADM				17,743.8960
2. FY 2025 100th-Day ADM	171.9700	17,743.0187		17,914.9887
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2026 Estimated non-AOI student count	173.5450	17,482.6605		17,656.2055
4. FY 2026 Estimated AOI full-time student count		81.0487		81.0487
5. FY 2026 Estimated AOI part-time student count				0.0000
6. Total FY 2026 estimated student count	173.5450	17,563.7092	0.0000	17,737.2542

Check box for Type 03 districts

Student count by category

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
7. ELL	3,633.9216		
8. K-3	6,985.4600	9.7034	
9. K-3 (Reading)	6,985.4600	9.7034	
10. HI	19.4962		
11. MD-R, A-R, and SID-R	137.9929		
12. MD-SC, A-SC, and SID-SC	300.8028		
13. MD-SSI	7.2900		
14. OI-R	13.6000		
15. OI-SC	14.4900		
16. P-SD	56.0350		
17. DD*, ED, MIID, SLD, SLI*, and OHI	2,244.7880		*School aged students only
18. ED-P	57.7730		
19. MOID	40.2800		
20. VI	14.4200		
21. FRPL	16,592.6842		
22. G	1,159.8817		
23. Total Add-on Count (lines 7 through 22)	38,264.3754	19.4068	0.0000

Adjustments to base support level/base revenue control limit (A.R.S. §15-944.E)

K-8 9-12

1. ☐ ☐ Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)

2. ☐ Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2026 Base Level Amount	\$5,113.26
4. Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$70,000.00
6. FY 2024 actual federal audit expenditures from all funds	
7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	\$70,000.00

Transportation (A.R.S. §§15-816.01, 15-945, and 15-946)

1. FY 2025 Approved Daily Route Miles	5,821.00
2. Number of Eligible Students Transported in FY 2025	4,398.00
3. FY 2025 Annual Expenditure for Bus Tokens	
4. FY 2025 Annual Expenditure for Bus Passes	\$679.00
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	\$120.00
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	6,749.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)

a. PSD

b. K-8

c. 9-12

2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)

3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)

4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)]

5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)]

6. Other BSL Adjustment 1

7. Other BSL Adjustment 2

Assessed property valuations

8. 2025 Primary net assessed valuation (AV)	\$1,739,806,582
9. 2025 Primary net assessed valuation (AV2)	\$3,745,066,633
10. 2025 Salt River Project (SRP) valuation	\$9,700,000
11. 2025 Government Property Lease Excise Tax assessed valuation	

If the amount sho (AV2) on page 6 report from ADE

Budget balance carryforward (A.R.S. §15-943.01)

12. Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)

13. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)

14. FY 2025 M&O Fund actual expenditures (if any) for:

a. Special Program Override

b. Desegregation (A.R.S. §15-910)

c. Dropout prevention programs

Data entry sheet	
d.	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)
e.	Performance pay (A.R.S. §15-920)
15.	Budget Balance Carryforward transferred to the School Opening Fund (if any)

Data entry sheet

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-905.R):

16.	FY 2026 Impact Aid revenue	
17.	Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20.	FY 2025 Ending cash balance in the Impact Aid Fund	

Districts operating under the provisions of the small school adjustment (A.R.S. §15-949):

21.

☐

Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.

22.

Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)

FY

23.

For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.01):

Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

24.

Base year - the fiscal year before the other district began to offer instruction

FY

25.

Base year attending ADM grades 9-12

26.

Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously

27.

Tuition received in base year

28.

Tuition received in fiscal year after base year

29.

☐

Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450

30.

Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)

31.

Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)

Type 03 district information

1.

High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)

Accommodation district (TYPE 01) information (A.R.S. §15-974)

1.

☐

Check box if the district offers instruction in grades 9-12. **Accommodation districts only.**

Only accommodation districts with a student count of **more** than 125 in grades K-8 **or** accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.

2.

Maintenance & Operation (M&O) Fund FY 2025 ending cash balance

3.

10% of the FY 2026 RCL calculated using the district's 2025 ADM

4.

Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B

\$

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	= 0.0000	0.0000	0.0000	0.0000
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	= 0.0000	0.0000	0.0000	0.0000
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	0.0000
Student Count 600.000 or More Support Level Weight			1.158	1.268
Career Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

Other calculations

1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:	K-3	\$ 2,145,936.54
	K-3 Reading	\$ 1,430,624.19

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.01)

Table to calculate DAA per student count

	K-8	9-12
1. FY 2026 Student Count (2025 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2026 Student Count (2025 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	- 0.0000	0.0000
c. Difference	= 0.0000	0.0000
d. Weight Adjustment Factor	x 0.0003	x 0.0004
e. Support Level Weight Increase	= 0.0000	0.0000
f. Support Level Weight	+ 1.2780	+ 1.3980
g. Adjusted Support Level Weight	= 0.0000	0.0000
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
3. FY 2026 Student Count (2025 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	- 0.0000	0.0000
c. Difference	= 0.0000	0.0000
d. Weight Adjustment Factor	x 0.0012	x 0.0013
e. Support Level Weight Increase	= 0.0000	0.0000
f. Support Level Weight	+ 1.1580	+ 1.2680
g. Adjusted Support Level Weight	= 0.0000	0.0000
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
4. FY 2026 Student Count (2025 ADM): 600.000 or More and Career Technical Education Districts DAA per Student Count	\$ 549.45	\$ 600.86

Calculation of Maintenance and Operation (M&O) Fund budget balance carryforward (A.R.S. §15-943.01)

1. General Budget Limit (GBL) (from FY 2025 latest revised budget, page 7, line 11)	\$ 189,694,824.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 189,694,824.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 185,288,130.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 185,288,130.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 185,288,130.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 167,000,000.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 18,288,130.00

Note: For lines 10.a through 10.f the FY 2025 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2025 Actual expenditures:	FY 2025 Budget	Actual	Unexpended Budget
a. Special program override	\$ 0.00	\$ 20,427,037.00	= \$ 0.00
b. Desegregation	\$ 5,000,000.00	\$ 5,000,000.00	= \$ 0.00
c. Dropout prevention programs	\$ 0.00	\$ 0.00	= \$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	= \$ 0.00
e. Performance pay	\$ 0.00	\$ 0.00	= \$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			= \$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 18,288,130.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2025 M&O Fund ending cash balance)			- \$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)			= \$ 18,288,130.00
14. Accommodation district cash balance carryforward			
a. M&O Fund cash balance as of June 30, 2025			\$ 0.00
b. Actual Budget Balance Carryforward			- \$ 0.00
c. Remaining M&O cash balance			= \$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or		\$ 0.00	
b. 10% of the FY 2026 RCL calculated using the district's 2025 ADM		\$ 0.00	
c. Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B		+ \$ 0.00	
d. Result (line 15.b plus line 15.c)		= \$ 0.00	
e. The lesser of line 15.a or 15.d			\$ 0.00

Calculations

Calculation of the amount available to be spent in the Impact Aid Fund (A.R.S. §15-905.R)

1.	FY 2026 Impact Aid revenue		\$	0.00
2.	Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		- \$	0.00
3.	TRCL/TSL difference	\$	0.00	
	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3			
4.			- \$	0.00
5.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes		- \$	0.00
6.	FY 2025 Ending cash balance in the Impact Aid Fund		+ \$	0.00
7.	FY 2026 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 18)		= \$	0.00

Calculation of small school adjustment phase down limit

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2026, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-481, the district may include up to the amount calculated below on page 7, line 3(a). For purposes of small school adjustment, the FY 2026 student count is the 2025 ADM.

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:			\$	150,000.00
	a. Phase down base				
	b. FY 2026 K-8 student count		0.0000		
	c. Small school student count limit	-	125.0000		
	d. Student count above the small school limit	=	0.0000		
	e. Adjusted Support Level Weight (See Table I at right for calculation)	x	0.0000		
	f. Weighted student count above small school limit	=	0.0000		
	g. Base Level Amount	x	0.00		
	h. Phase down reduction factor			- \$	0.00
	i. Grades K-8 small school adjustment phase down limit			\$	0.00
2.	A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:			\$	350,000.00
	a. Phase down base				
	b. FY 2026 9-12 student count		0.0000		
	c. Small school student count limit	-	100.0000		
	d. Student count above the small school limit	=	0.0000		
	e. Adjusted support level weight (See Table II at right for calculation)	x	0.0000		
	f. Weighted student count above small school limit	=	0.0000		
	g. Base Level Amount	x	0.00		
	h. Phase down reduction factor			- \$	0.00
	i. Grades 9-12 small school adjustment phase down limit			\$	0.00
3.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).			\$	0.00
4.	Allowable small school adjustment, subject to an election			\$	0.00
5.	10% of the District's total RCL			\$	0.00
6.	Maximum override, subject to an election (Greater of line 4 or line 5)			\$	0.00

Calculation of maximum override for a district no longer eligible for a small school adjustment

Applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to the section above.

If in FY 2026, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2026 student count is the 2025 ADM.

1.	A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:				
	a. FY 2026 K-8 student count		0.0000		
	b. Small school student count limit	-	125.0000		
	c. Student count above the small school limit	=	0.0000		
	d. Phase-down factor	x	0.0045		
	e. Result	=	0.0000		
	f. Maximum percent increase to apply to RCL (.35 minus line 1.e)		0.0000		
	g. K-8 Revenue Control Limit	x	0.00		
	h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)			\$	0.00
2.	A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:				
	a. FY 2026 9-12 student count		0.0000		
	b. Small school student count limit	-	100.0000		
	c. Student count above the small school limit	=	0.0000		
	d. Phase-down factor	x	0.0065		
	e. Result	=	0.0000		
	f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)		0.0000		
	g. 9-12 Revenue Control Limit	x	0.00		
	h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)			\$	0.00
3.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).			\$	0.00
4.	Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)			\$	0.00
5.	10% of the District's Total RCL			\$	0.00
6.	Maximum override, subject to an election (Greater of line 4 or line 5)			\$	0.00

Washington Elementary School District
Basic Calculations For Equalization Essistance

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	173.5450	0.0000	0.0000	1.4500	251.6403	0.0000	0.0000
K-8,UE	17,482.6605	81.0487	0.0000	1.1580	20,244.9209	93.8544	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	17,656.2055	81.0487	0.0000				
Total of Unweighted ADM			17,737.2542				
Regular Education Weighted ADM					20,496.5611	93.8544	0.0000
Total of Weighted ADM							20,590.4155

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	3,633.9216	0.0000	0.0000	0.1150	417.9010	0.0000	0.0000
K-3	6,985.4600	9.7034	0.0000	0.0600	419.1276	0.5822	0.0000
K-3 (Reading)	6,985.4600	9.7034	0.0000	0.0400	279.4184	0.3881	0.0000
HI	19.4962	0.0000	0.0000	4.7710	93.0164	0.0000	0.0000
MD-R, A-R, SID-R	137.9929	0.0000	0.0000	6.0240	831.2692	0.0000	0.0000
MD-SC, A-SC, SID-SC	300.8028	0.0000	0.0000	5.9880	1,801.2072	0.0000	0.0000
MD-SSI	7.2900	0.0000	0.0000	7.9470	57.9336	0.0000	0.0000
OI-R	13.6000	0.0000	0.0000	3.1580	42.9488	0.0000	0.0000
OI-SC	14.4900	0.0000	0.0000	6.7730	98.1408	0.0000	0.0000
P-SD	56.0350	0.0000	0.0000	3.5950	201.4458	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	2,244.7880	0.0000	0.0000	0.2920	655.4781	0.0000	0.0000
ED-P	57.7730	0.0000	0.0000	4.8220	278.5814	0.0000	0.0000
MOID	40.2800	0.0000	0.0000	4.4210	178.0779	0.0000	0.0000
VI	14.4200	0.0000	0.0000	4.8060	69.3025	0.0000	0.0000
FRPL	16,592.6842	0.0000	0.0000	0.0220	365.0391	0.0000	0.0000
G	1,159.8817	0.0000	0.0000	0.0070	8.1192	0.0000	0.0000
Group B - Add On Unweighted ADM	38,264.3754	19.4068	0.0000				
Total Unweighted Group B Add On			38,283.7822				
Group B - Add On Weighted ADM					5,797.0069	0.9703	0.0000
Total Weighted Group B Add On							5,797.9772

Washington Elementary School District

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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Calculation For Base Support Level		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		20,496.5611		93.8544		0.0000
Group B - Add On Weighted ADM	+	5,797.0069	+	0.9703	+	0.0000
Total ADM	=	26,293.5680	=	94.8247	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	26,293.5680	=	90.0835	=	0.0000

Total Weighted ADM		26,383.651508
Base Level Amount (FY26)	x	\$5,113.26
Total Weighted ADM x Base Level Amount		\$134,906,469.91
Calculated Teachers Experience Index (FY25)	1.0000	
Applied Teachers Experience Index (FY26)	x	1.0000
(1.0000 or Calculated Teachers Experience Index)		
Pre-Adjusted Base Support Level		\$134,906,469.91

Base Support Level Adjustments		
Audit Service Expense	+	\$70,000.00
Increase for Tuition Loss Adjustment	+	\$0.00
Increase for Student Revenue Loss Phase-Down	+	\$0.00
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00
CTED 9th Grade Funding Adjustment	+	\$0.00
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00

Total Base Support Level Adjustments	\$70,000.00
Adjusted Base Support Level	\$134,976,469.91

Washington Elementary School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated				District Page:	3 of 5
<u>Calculation Transportation Support Level (TSL)</u> (Miles, Eligible Students, Bus Passes and Bus Tokens)				<u>Calculation For District Support Level (DSL)</u>	
Approved Daily Route Miles				FY26 Adjusted Base Support Level (BSL)	
Eligible Students Transported (FY25)				FY26 Consolidation or Unification Assistance	
Daily Route Miles Per Eligible Student (FY25)				FY26 Transportation Support Level (TSL)	
Total Approved Daily Route Miles				FY26 District Support Level (DSL)	
State Support Level Per Route Mile					
Instruction Days				<u>Calculation For Revenue Control Limit (RCL)</u>	
To and From School Support Level				FY26 Adjusted Base Support Level (BSL)	
Activity Trip Level Factor				FY26 Consolidation or Unification Assistance	
Activity Trip Support Level				FY26 Transportation Revenue Control Limit (TRCL)	
Handicapped Extended School Year Mileage (FY25)				FY26 Revenue Control Limit (RCL)	
State Support Level Per Route Mile				FY26 Lesser of DSL/RCL	
Handicapped Extended School Year Support Level					
Annual Expenditures For:					
Districts (FY25)					
FY26 Transportation Support Level (TSL)					
<u>Calculation For Transportation Revenue Control Limit (TRCL)</u>					
FY25 Transportation Revenue Control Limit (TRCL)					
Change:					
FY26 TSL					
FY25 TSL					
Difference:					
Preliminary FY26 TRCL					
120% of FY26 TRCL					
FY26 Transportation Revenue Control Limit (TRCL)					

Washington Elementary School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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District Additional Assistance (DAA) Calculations

	PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY25 District ADM	171.9700	17,743.0187	0.0000	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$0.00	x \$0.00	
Preliminary DAA	= \$94,488.92	= \$9,748,901.62	= \$0.00	= \$0.00	\$9,843,390.54

(*For Type 03 High School Only, Per Student Count Factor at 50%)

DAA Growth Factor

FY25 District ADM	17,914.9887
FY24 District ADM	/ 17,743.8960
FY26 Calculated DAA Growth Factor	= 1.0096
FY26 Applied DAA Growth Factor	

x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000
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(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

District DAA	\$94,488.92	\$9,748,901.62	\$0.00	\$0.00	\$9,843,390.54
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DAA For High School Textbooks

FY25 District High School ADM			0.0000		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$0.00

	PSD-8	9-12		
Pre-Adjusted DAA Base Allocation	\$9,843,390.54	\$0.00		\$9,843,390.54
Type 03 Transported 9-12		\$0.00		
	\$0.00	\$0.00		\$0.00
Total DAA Adjustments	\$0.00	\$0.00		\$0.00
Adjusted FY26 DAA Base Allocation	\$9,843,390.54	\$0.00		\$9,843,390.54

Washington Elementary School District

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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Equalization Base for Lesser of DSL/RCL	Weighted ADM	Percentage	Lesser of DSL or RCL	FY26 DSL/RCL Allocation
PSD-8	20,590.4155	100.0000000000%	x \$138,459,277.58	\$138,459,277.58
9-12	0.0000	0.0000000000%	x \$138,459,277.58	+\$0.00
Total	20,590.4155			\$138,459,277.58

Equalization Assessed Valuation	PSD-8	9 -12	Total
Primary Assessed Valuation 1 (NAV1)	\$1,739,806,582.00	\$1,739,806,582.00	
Primary Assessed Valuation 2 (NAV2)	\$3,745,066,633.00	\$3,745,066,633.00	
SRP Assessed Valuation	\$9,700,000.00	\$9,700,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$5,494,573,215.00	\$5,494,573,215.00	
	/ 100	/ 100	
	\$54,945,732.15	\$54,945,732.15	
Qualifying Tax Rate	x 1.5606000000	x 1.5606000000	
FY26 Qualifying Levy	\$85,748,309.59	\$85,748,309.59	\$171,496,619.18

Calculation of Equalization Assistance	PSD-8	9-12	Total
DSL/RCL Allocation	\$138,459,277.58	\$0.00	\$138,459,277.58
Adjusted CY DAA Base Allocation	+ \$9,843,390.54	+ \$0.00	+\$9,843,390.54
FY26 Equalization Base	\$148,302,668.12	\$0.00	\$148,302,668.12
FY26 Applied Qualifying Levy	- \$27,302,799.72	- \$0.00	-\$27,302,799.72
FY26 Equalization Assistance	\$120,999,868.40	\$0.00	\$120,999,868.40

