



District Name Washington Elementary School District

County Maricopa

CTD number 070406000

FY 2026  
State of Arizona  
School District Annual Expenditure Budget  
Districtwide Budget

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Proposed June 26, 2025

Adopted

Revised

Date

District website link of posted budget [WESDSCHOOLS.ORG/PAGE/1948](https://wesdschools.org/Page/1948)

*[Signature]*

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 June 30, 2025

Date

*[Signature]*

Superintendent signature

*[Signature]*

Business Manager signature

Paul Stanton

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](mailto:daniel.obrien@wesdschools.org)

Revenues and property taxation

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

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:	1.8426	1.7119
Secondary Tax Rates:		
M&O Override	1.3086	1.2054
Special Program Override	0.0000	
Capital Override	0.0000	
Class A Bonds	0.0000	
Class B Bonds	0.9100	0.9100
CTED	0.0000	
Desegregation	0.3116	0.2858
Total Secondary Tax Rate	2.5302	2.4012

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

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

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

Comments on average salary calculation (Optional):

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

District name			Washington Elementary School District		County		Maricopa		CTD number		070406000		Version		Proposed	
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%	1.			
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%	2.			
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%	3.			
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%	4.			
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%	5.			
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%	6.			
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%	7.			
2900 Other	8.		0.00	0.00	0	0	0	0	0	0	0	0.0%	8.			
3000 Operation of Noninstructional Services	9.		8.00	8.00	758,626	238,059	0	0	0	1,011,685	996,685	-1.5%	9.			
610 School-Sponsored Cocurricular Activities	10.		0.00		116,613	12,915	650	0	0	140,178	130,178	-7.1%	10.			
620 School-Sponsored Athletics	11.		0.00		218,997	42,127	2,400	1,853	0	305,377	265,377	-13.1%	11.			
630 Other Instructional Programs	12.		0.00		0	0	0	0	0	0	0	0.0%	12.			
700, 800, 900 Other Programs	13.		0.00		178,601	36,839	0	0	0	215,440	215,440	0.0%	13.			
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%	14.			
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%	15.			
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%	16.			
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%	17.			
2300 General Administration	18.		0.00	0.00	0	0	0	0	0	0	0	0.0%	18.			
2400 School Administration	19.		0.00	0.00	0	0	0	0	0	0	0	0.0%	19.			
2500 Central Services	20.		0.00	0.00	0	0	5,300	0	0	6,300	5,300	-15.9%	20.			
2600 Operation & Maintenance of Plant	21.		0.00	0.00	0	0	7,000	312	0	7,312	7,312	0.0%	21.			
2900 Other	22.		0.00	0.00	0	0	0	0	0	0	0	0.0%	22.			
3000 Operation of Noninstructional Services	23.		0.00	0.00	0	0	0	0	0	0	0	0.0%	23.			
Subtotal (lines 15-23)	24.		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%	24.			
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%	25.			
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%	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%	28.			
550 K-3 Reading Program			29.	19.58	19.58	1,149,740	359,892	71,550	0	1,586,781	1,581,182	-0.4%	29.			
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%	30.		
Maintained for spending after FY 2026 (budgeted carryforward)			31.										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%	32.		

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 Ooerations	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  2025	Budget FY  2026	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		11,924,939		10,390,999				21,116,486	22,315,938	5.7%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		312,182	353,647	112,173				778,002	778,002	0.0%
2300, 2400, 2500, 2900 Administration	4.			3,008,769	552,635				3,561,404	3,561,404	0.0%
2600 Operation & Maintenance of Plant	5.			287,395	595,512				882,907	882,907	0.0%
2700 Student Transportation	6.			156,851	120,000				276,851	276,851	0.0%
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%
4000 Facilities Acquisition and Construction	8.							5,266,426	5,266,426	5,266,426	0.0%
5000 Debt Service	9.								0	0	0.0%
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%
Maintained for spending after FY 2026 (budgeted carryforward)	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%

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 Proposed	
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	Proposed	
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 <b>not</b> 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			
(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												
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 070406000  
Version Proposed

I certify that the budget of Washington Elementary School District, Maricopa County for fiscal year 2026 was officially proposed by the Governing Board on, June 26, 2025, and that the complete Proposed Expenditure Budget may be reviewed by contacting Daniel O'Brien at the District Office, telephone 602.347.2615 during normal business hours.

Erik Clark  
President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E) 1. Average salary of all teachers employed in FY 2026 (budget year) 57,387 2. Average salary of all teachers employed in FY 2025 (prior year) 56,518 3. Increase in average teacher salary from the prior year 869 4. Percentage increase 2%  Comments on average salary calculation (Optional):
Attending	2024 ADM	2025 ADM	2026 ADM	
	17,743.8900	17,805.9935	17,914.9887	
2. Tax Rates:		Prior FY	Est. Budget FY	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8426	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 Proposed Expenditure Budget (Concl'd)

CTD number 070406000  
Version Proposed

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	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