District Name Wilson Elementary School District #7 **County** Maricopa **CTD number** 070407000

FY 2025

State of Arizona

School District Annual Expenditure Budget

Districtwide Budget

Revised #2

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Proposed	July 3, 2024
Adopted	July 10, 2024
Revised	May 14, 2025

Date

Signed Signed

The FY 2025 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by May 15, 2025 .

Type the Date as MM/DD/YYYY

Superintendent signature Business Manager signature

Ernest Rose Talise Berry

Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Talise Berry

Telephone: 602-681-2200 Email: tberry@wsd7.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024 $ 15,885,540
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)

Local	1000	$	7,537,144
Intermediate	2000	$	313,771
State	3000	$	5,153,717
Federal	4000	$	3,317,330
TOTAL		$	16,321,962

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	3.2926	3.3371
Secondary Tax Rates:		
M&O Override	0.8260	0.8330
Special Program Override		
Capital Override	0.3938	0.4008
Class A Bonds		
Class B Bonds	0.3724	0.3795
CTED		
Desegregation		
Total Secondary Tax Rate	1.5922	1.6133

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	$ 11,075,219	$ 11,075,219
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	$ 1,403,031	$ 1,403,031
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)		$ 3,820,013
4. Total aggregate school district budget limit (sum of lines 1 through 3)		$ 17,298,263

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

1. Average salary of all teachers employed in FY 2025 (budget year)	$ 63,113
2. Average salary of all teachers employed in FY 2024 (prior year)	$ 62,465
3. Increase in average teacher salary from the prior year	$ 648
4. Percentage increase	1%

Comments on average salary calculation (Optional):

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

District name Wilson Elementary School District #7 **County** Maricopa **CTD number** 070407000 **Version** Revised #2

District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent		Ernest	Rose	erose@wsd7.org	602-681-2200	
Executive Assistant to Superintendent		Usebia	Joyce	ujoyce@wsd7.org	602-681-2200	
Chief Financial Officer		Talise	Berry	tberry@wsd7.org	602-681-2200	
Business Manager 1		Talise	Berry	tberry@wsd7.org	602-681-2200	
Business Manager 2		N/A	N/A			
Business Consultant		N/A	N/A			
School District Employee Report (SDER) Coordinator		Talise	Berry	tberry@wsd7.org	602-681-2200	
SPED Data Reporting Coordinator		Usebia	Joyce	ujoyce@wsd7.org		
AzEDS/ADM Data Coordinator		Usebia	Joyce	ujoyce@wsd7.org	602-681-2200	
Transportation Data Reporting Coordinator		Jose	Hererra	jhererra@wsd7.org	602-681-2200	
CTE Coordinator		N/A	N/A			
Poverty Coordinator		Dina	Cutler	dcutler@wsd7.org	602-681-2200	
Assessments Coordinator		Maki	Wojcicki	mwojcicki@wsd7.org	602-681-3008	
Curriculum Coordinator		Maki	Wojcicki	mwojcicki@wsd7.org	602-681-3008	
Information Technology (IT) Director		Talise	Berry	tberry@wsd7.org	602-681-2200	
Bookstore Manager		N/A	N/A			
Governing Board Member		Anna	Martinez	amartinez@wsd7.org	602-681-2200	
Governing Board Member		Mario	Martinez	mmartinez@wsd7.org	602-681-2200	
Governing Board Member		Maria	Felix	mfelix@wsd7.org	602-681-2200	
Governing Board Member		N/A	N/A			
Governing Board Member		N/A	N/A			
Governing Board Member		N/A	N/A			
Governing Board Member		N/A	N/A			
Governing Board Member		N/A	N/A			
Governing Board Member		N/A	N/A			

	SELECT from Dropdown	
Student Information Systems (SIS) Vendor	InfiniteCampus (InfiniteCampus)	
Accounting Information System	Infinite Visions	
Bookstore Cash Receipting System	N/A	
District's website home page address	www.wsd7.org	

District name Wilson Elementary School District #7 **County** Maricopa **CTD number** 070407000 **Version** Revised #2

Fund 001 (M&O) Maintenance and Operation (M&O) Fund

Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2024	Totals Budget FY 2025	% Increase/ Decrease	
100 Regular education												
1000 Instruction	1.	39.00	44.00	1,528,483	1,270,355	276,525	169,060	400	3,191,401	3,244,823	1.7%	1.
2000 Support services												
2100 Students	2.	7.20	11.00	190,774	49,703	9,542	16,217	0	268,236	266,236	-0.7%	2.
2200 Instructional staff	3.	4.70	4.00	275,304	61,985	22,976	42,787	0	403,052	403,052	0.0%	3.
2300 General administration	4.	2.00	2.00	223,153	118,405	80,102	500	37,634	460,189	459,794	-0.1%	4.
2400 School administration	5.	4.00	4.00	188,693	43,962	114	11,215	1,292	245,276	245,276	0.0%	5.
2500 Central services	6.	8.00	7.00	313,414	71,589	221,828	14,011	63,652	684,494	684,494	0.0%	6.
2600 Operation & maintenance of plant	7.	15.00	14.00	474,570	187,384	579,894	693,767	4,500	2,035,604	1,940,115	-4.7%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	1.00	0.00	0	0	0	23,000	0	0	23,000		9.
610 School-sponsored cocurricular activities	10.	0.00	0.00	0	0	0	22,997	0	22,997	22,997	0.0%	10.
620 School-sponsored athletics	11.	0.00	0.00	0	0	0	0	400	400	400	0.0%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	1.00	1.00	40,688	10,799	0	0	0	51,487	51,487	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	81.90	87.00	3,235,079	1,814,182	1,190,981	993,554	107,878	7,363,136	7,341,674	-0.3%	14.
200 and 300 Special education												
1000 Instruction	15.	11.00	9.00	407,334	180,393	20,000	0	0	607,726	607,727	0.0%	15.
2000 Support services												
2100 Students	16.	10.00	8.00	10,921	0	633,580	0	0	433,142	644,501	48.8%	16.
2200 Instructional staff	17.	2.00	2.00	20,963	617	2,400	0	0	23,980	23,980	0.0%	17.
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	1.00	1.00	67,041	11,331	0	0	0	78,372	78,372	0.0%	19.
2500 Central services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0	0	0	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.	24.00	20.00	506,259	192,341	655,980	0	0	1,143,220	1,354,580	18.5%	24.
400 Pupil transportation	25.	2.40	2.00	135,783	38,184	221,430	20,500	10,000	425,897	425,897	0.0%	25.
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	35.91	36.75	1,407,101	429,046	30,153	0	0	1,866,300	1,866,300	0.9%	26.
530 Dropout prevention programs	27.	0.00							0	0	0.0%	27.
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading program	29.	1.00	1.00	59,840	26,928	0	0	0	86,768	86,768	0.0%	29.
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	145.21	146.75	5,344,062	2,500,681	2,098,544	1,014,054	117,878	10,885,321	11,075,219	1.7%	30.

The district has budgeted an amount in the M and 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	1,131,043	1,324,751	1.
2.	Gifted education	12,177	26,210	2.
3.	Remedial education			3.
4.	ELL incremental costs	0	3,619	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)	1,143,220	1,354,580	9.
10.	IEP required pupil transportation costs coded within Program 400	11,362	11,362	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18

Staff-Pupil 1 to 35

Expenditures budgeted for audit services

M&O Fund - Nonfederal	**6350**	34,350
All funds - Federal	*6330*	4,350

FY 2025 performance pay (A.R.S. Section 15-920)

Amount budgeted in M&O Fund for a performance pay component $ 55,000

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) $ 25,000

(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)]

District name Wilson Elementary School District #7 **County** Maricopa **CTD number** 070407000 **Version** Revised #2

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 Prior FY 2024	Totals Budget FY 2025	% Increase/ Decrease	
1000 Instruction	1.	994,572	347,488	55,536	17,130			1,410,686	1,414,726	0.3%	1.
2100 Support services - students	2.	99,283	34,177	0				135,000	133,460	-1.1%	2.
2200 Support services - instructional staff	3.	119,105	41,347	0				162,952	160,452	-1.5%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services Ooerations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Total Expenditures (lines 1-8)	9.	1,212,960	423,012	55,536	17,130	0	0	1,708,638	1,708,638	0.0%	9.

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	1,708,638
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	1,679,137
Unexpended Budget Balance (line 10 minus 11)	12.	29,501
Interest earned in the Classroom Site Fund in FY 2024	13.	21,337
FY 2025 Classroom Site Fund allocation (provided by ADE, based on $792)	14.	1,657,800
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	1,708,638

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

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

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	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 Prior FY 2024	Totals Budget FY 2025	% Increase/ Decrease	
Unrestricted Capital Outlay Override (1)	1.				495,000				495,000	495,000	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		258,792		240,845				469,075	499,637	6.5%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.		66,283	30,000	262,858				286,187	359,141	25.5%	3.
2300, 2400, 2500, 2900 Administration	4.			30,000	103,364			6,600	231,377	139,964	-39.5%	4.
2600 Operation & maintenance of plant	5.			20,000	56,270				76,270	76,270	0.0%	5.
2700 Student transportation	6.			11,413	23,261				23,261	34,674	49.1%	6.
3000 Operation of noninstructional services (5)	7.			14,000	12,000				19,000	26,000	36.8%	7.
4000 Facilities acquisition and construction	8.			80,000	187,345				182,345	267,345	46.6%	8.
5000 Debt service	9.								0	0	0.0%	9.
Total unrestricted capital outlay fund (lines 2-9)	10.	0	325,075	185,413	885,943	0	0	6,600	1,287,515	1,403,031	9.0%	10.

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	$41,283.00
6642 Textbooks	
6643 Instructional Aids	283,792
673X Furniture and Equipment	13,234
673X Vehicles	63,261
673X Tech Hardware & Software	226,589

(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 _____.

(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)] $26,000.00

(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. _____

District name Wilson Elementary School District #7 **County** Maricopa **CTD number** 070407000 **Version** Revised #2

Other funds—required capital expenditure detail [(A.R.S. §15-904.(B)]

Expenditures		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	1,287,515	1,403,031	0		0		0		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.	400,000	313,972	0		0		0		4.
6710 Land and Improvements	5.	100,000	100,000	0		0		0		5.
6720 Buildings and Improvements	6.	182,345	182,345	0		0		0		6.
673X Furniture and Equipment	7.	29,000	13,234	0		0		0		7.
673X Vehicles	8.	25,000	63,261	0		0		0		8.
673X Technology Hardware & Software	9.	146,480	226,589	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	882,825	899,401	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	400,000	299,401	0				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	482,825	600,000	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	882,825	899,401	0	0	0	0	0	0	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2025 _____

District name Wilson Elementary School District #7 **County** Maricopa **CTD number** 070407000 **Version** Revised #2

Special projects

		FTE		Total all functions		
		Prior FY	Budget FY	Prior FY	Budget FY	
Federal projects FTE & expenditures						
1.	100-130 ESEA Title I - Helping Disadvantaged Children	0.00	130	476,947	752,063	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0	33,744	80,288	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00	0	166,475	227,329	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	4	52,628	118,824	5.
6.	200 ESEA Title VII - Indian Education	0.00		0	0	6.
7.	210 ESEA Title VI - Flexibility and Accountability	0.00		0	0	7.
8.	220 IDEA Part B	0.00	0	246,300	703,832	8.
9.	230 Johnson-O'Malley	0.00		0	0	9.
10.	240 Workforce Investment Act	0.00		0	0	10.
11.	250 AEA - Adult Education	0.00		0	0	11.
12.	260-270 Vocational Education - Basic Grants	0.00		0	0	12.
13.	280 ESEA Title X - Homeless Education	0.00		0	0	13.
14.	290 Medicaid Reimbursement	0.00		0	0	14.
15.	349 National Forest Fees				0	15.
16.	353 Taylor Grazing Fees				0	16.
17.	374 E-Rate	0.00		50,000	50,000	17.
18.	378 Impact Aid	0.00		0	0	18.
19.	300-399 Other Federal Projects	0.00	0	4,820,328	1,887,677	19.
20.	699 Federal Impact Aid (Construction)				0	20.
21.	Total Federal Project Funds (lines 1-20)	0.00	134	5,846,422	3,820,013	21.
State projects FTE & expenditures						
22.	400 Vocational Education	0.00		0		22.
23.	410 Early Childhood Block Grant	0.00		0		23.
24.	420 Ext. School Yr. - Pupils with Disabilities	0.00		0		24.
25.	425 Adult Basic Education	0.00		0		25.
26.	430 Chemical Abuse Prevention Programs	0.00		0		26.
27.	435 Academic Contests	0.00		0		27.
28.	450 Gifted Education	0.00		0		28.
29.	456 College Credit Exam Incentives	0.00		0		29.
30.	460 Environmental Special Plate	0.00		0		30.
31.	Other State Projects	0.00	0	117,000	117,000	31.
32.	Total State Project Funds (lines 22-31)	0.00	0	117,000	117,000	32.
33.	Total Special Projects (lines 21 and 32)	0.00	134	5,963,422	4,937,013	33.

Instructional Improvement Fund Expenditures (020)

		Prior FY	Budget FY	
1.	Teacher compensation increases	123,500	115,795	1.
2.	Class size reduction	0	0	2.
3.	Dropout prevention programs (M&O purposes)	0	0	3.
4.	Instructional improvement programs (M&O purposes)	120,000	109,758	4.
5.	Total instructional improvement Fund (lines 1-4)	243,500	225,553	5.

Other funds expenditures

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	0		1.
2.	071	English Language Learner (1)	0	0	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	400,000	373,000	4.
5.	510	Food Service	893,000	900,000	5.
6.	515	Civic Center	57,000	57,000	6.
7.	520	Community School	8,000	24,000	7.
8.	525	Auxiliary Operations	35,000	33,000	8.
9.	526	Extracurricular Activities Fees Tax Credit	250,000	230,000	9.
10.	530	Gifts and Donations	160,000	175,000	10.
11.	535	Career & Technical Education Projects	0	0	11.
12.	540	Fingerprint	0	0	12.
13.	545	School Opening	0	0	13.
14.	550	Insurance Proceeds	100,000	133,000	14.
15.	555	Textbooks	14,377	21,739	15.
16.	565	Litigation Recovery	183,000	200,000	16.
17.	570	Indirect Costs	335,000	271,950	17.
18.	575	Unemployment Insurance	0	0	18.
19.	580	Teacherage	0	0	19.
20.	585	Insurance Refund	45,000	43,000	20.
21.	590	Grants and Gifts to Teachers	0	0	21.
22.	595	Advertisement	0	0	22.
23.	596	Career Technical Education	0	0	23.
24.	597	Arizona Industry Credentials Incentive	0	0	24
25.	639	Impact Aid Revenue Bond Building	0	0	25.
26.	650	Gifts and Donations-Capital	0	0	26.
27.	660	Condemnation	0	0	27.
28.	665	Energy and Water Savings	0	0	28.
29.	686	Emergency Deficiencies Correction	0	0	29.
30.	691	Building Renewal Grant	350,000	2,200,000	30.
31.	700	Debt Service	597,000	575,000	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	57,000	55,000	33.
34.	Other		0		34.
Internal Service Funds 950-989					
1.	9___	Self-Insurance	0	0	1.
2.	955	Intergovernmental Agreements	0	0	2.
3.	9__	OPEB	0	0	3.
4.	9___		0	0	4.

(1) From Supplement, line 10 and line 20, respectively.
(2) Indicate amount budgeted in Fund 500 for M&O purposes

District name Wilson Elementary School District #7 **County** Maricopa **CTD number**

Version

Calculation of FY 2025 General Budget Limit (A.R.S. §15-947.C)

				A. Maintenance and Operation	
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	$	5,677,870	$ 5,677,870	$
*2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	$	479,813		
(b)	DAA Adjustment (from BSA55 tab, page 4)	$	0		
(c)	Total DAA (line 2.a plus 2.b)	$	479,813	179,000	
*3.	FY 2025 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			967,273	
(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			10,500	
(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)			1,866,300	
* (b)	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)			2,316,787	
(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 2023 (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 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)			0	
(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:				
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)			57,489	
11.	FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)			$ 11,075,219	
12.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)				$

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

070407000
Revised #2

B. Unrestricted Capital Outlay
0
300,813
495,000
795,813

District name	Wilson Elementary School District #7	County	Maricopa	CTD number	070407000
				Version	Revised #2

Calculation of FY 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1.	FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	$ 1,287,515
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 2024 Capital expenditures (line 1 + 2)	$ 1,287,515
4.	Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	$ 1,287,515
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 1,287,515
6.	FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 701,751
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 585,764
8.	Interest earned in Fund 610 in FY 2024	$ 21,454
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 2025 (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 12)	$ 795,813
12.	FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 1,403,031

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

District name Wilson Elementary School District #7 **County** Maricopa **CTD number** 070407000 **Version** Revised #2

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	Supplies	Property	Other	Totals		%	
Expenditures		Prior FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6700	6800	Prior FY 2024	Budget FY 2025	Increase/ Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00								0	0	0.0%	1.
2000 Support Services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional staff	3.	0.00								0	0	0.0%	3.
2300 General administration	4.	0.00								0	0	0.0%	4.
2400 School administration	5.	0.00								0	0	0.0%	5.
2500 Central services	6.	0.00								0	0	0.0%	6.
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%	7.
2700 Student transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
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%	10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00								0	0	0.0%	11.
2000 Support Services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional staff	13.	0.00								0	0	0.0%	13.
2300 General administration	14.	0.00								0	0	0.0%	14.
2400 School administration	15.	0.00								0	0	0.0%	15.
2500 Central services	16.	0.00								0	0	0.0%	16.
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%	17.
2700 Student transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	0.00								0	0	0.0%	19.
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%	20.

Summary of School District Revised Expenditure Budget

CTD number 070407000
Version Revised #2

I certify that the budget of Wilson School District **District,** 7 **County for fiscal year 2025 was officially revised by the Governing Board on,** May 14, 2025 **, and that the complete Revised Expenditure Budget may be reviewed by contacting** Talise Berry **at the District Office, telephone** 602-682-2000 **during normal business hours.**

Anna Martinez
President of the Governing Board

1. Average Daily Membership:	2023 ADM	Prior year 2024 ADM	Budget year 2025 ADM
Attending	0.0000	0.0000	0.0000

2. Tax Rates:	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	3.2926	3.3371
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)	1.5922	1.6133

3. Budgeted expenditures and budget limits:	Budgeted Expenditures	Budget Limit
Maintenance & Operation Fund	11,075,219	11,075,219
Classroom Site Fund	1,708,638	1,708,638
Unrestricted Capital Outlay Fund	1,403,031	1,403,031

4. Average teacher salaries (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2025 (budget year)	63,113
2. Average salary of all teachers employed in FY 2024 (prior year)	62,465
3. Increase in average teacher salary from the prior year	648
4. Percentage increase	1%

Comments on average salary calculation (Optional):

Maintenance and Operation Expenditures

	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY
100 Regular education							
1000 Instruction	2,724,775	2,798,838	466,626	445,985	3,191,401	3,244,823	1.7%
2000 Support services							
2100 Students	242,477	240,477	25,759	25,759	268,236	266,236	-0.7%
2200 Instructional staff	337,289	337,289	65,763	65,763	403,052	403,052	0.0%
2300, 2400, 2500 Administration	959,216	959,216	430,743	430,348	1,389,959	1,389,564	0.0%
2600 Oper./Maint. of plant	661,954	661,954	1,373,650	1,278,161	2,035,604	1,940,115	-4.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	23,000	0	23,000	
610 School-sponsored cocurric. activities	0	0	22,997	22,997	22,997	22,997	0.0%
620 School-sponsored athletics	0	0	400	400	400	400	0.0%
630, 700, 800, 900 Other programs	51,487	51,487	0	0	51,487	51,487	0.0%
Regular education subsection subtotal	4,977,198	5,049,261	2,385,938	2,292,413	7,363,136	7,341,674	-0.3%
200 and 300 Special education							
1000 Instruction	587,726	587,727	20,000	20,000	607,726	607,727	0.0%
2000 Support services							
2100 Students	10,922	10,921	422,220	633,580	433,142	644,501	48.8%
2200 Instructional staff	21,580	21,580	2,400	2,400	23,980	23,980	0.0%
2300, 2400, 2500 Administration	78,372	78,372	0	0	78,372	78,372	0.0%
2600 Oper./Maint. of plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	698,600	698,600	444,620	655,980	1,143,220	1,354,580	18.5%
400 Pupil transportation	173,967	173,967	251,930	251,930	425,897	425,897	0.0%
510 Desegregation	1,866,300	1,836,147	0	30,153	1,866,300	1,866,300	0.0%
530 Dropout prevention programs	0	0	0	0	0	0	0.0%
540 Joint career and technical education and Vocational education center	0	0	0	0	0	0	0.0%
550 K-3 Reading program	86,768	86,768	0	0	86,768	86,768	0.0%
Total Expenditures	7,802,833	7,844,743	3,082,488	3,230,476	10,885,321	11,075,219	1.7%

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

CTD number 070407000
Version Revised #2

Total expenditures by fund				
Fund	**Budgeted Expenditures**		**$ Increase/(Decrease) from**	**% Increase/(Decrease) from**
	Prior FY	**Budget FY**	**Prior FY**	**Prior FY**
Maintenance & Operation	10,885,321	11,075,219	189,898	1.7%
Instructional Improvement	243,500	225,553	(17,947)	-7.4%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,708,638	1,708,638	0	0.0%
Federal Projects	5,846,422	4,820,013	(1,026,409)	-17.6%
State Projects	117,000	117,000	0	0.0%
Unrestricted Capital Outlay	1,287,515	1,403,031	115,516	9.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	597,000	575,000	(22,000)	-3.7%
School Plant Fund	400,000	373,000	(27,000)	-6.8%
Auxiliary Operations	35,000	33,000	(2,000)	-5.7%
Bond Building	0	0	0	0.0%
Food Service	893,000	900,000	7,000	0.8%
Other	1,559,377	3,410,689	1,851,312	118.7%

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	1,131,043	1,324,751
Gifted Education	12,177	26,210
Remedial Education		0
ELL Incremental Costs	0	3,619
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	1,143,220	1,354,580

Proposed staffing summary				
Staff Type	**Purchased Services Personnel FTE**	**Employee FTE**	**Total FTE**	**Staff-Pupil Ratio**
Certified --				
Superintendent, principals, other administrators	1	6	7	1 to 0.0
Teachers	2	64	66	1 to 0.0
Other	2	7	9	1 to 0.0
Subtotal	5	77	82	1 to 0.0
Classified --				
Managers, supervisors, directors	0	7	7	1 to 0.0
Teachers aides	0	19	19	1 to 0.0
Other	0	33	33	1 to 0.0
Subtotal	0	59	59	1 to 0.0
TOTAL	5	136	141	1 to 0.0
Special education --				
Teacher	0	6	6	1 to 17.5
Staff	0	6	6	1 to 17.5

District name Wilson Elementary School District #7 **CTD number** 070407000

Version Revised #2

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)		$ 0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2025 TNT Base Limit		$ 0	
	FY 2025 Budgeted Expenditures			**Primary property tax rate related to budgeted expenditures**
4.	Desegregation (no longer a primary levy, must be zero)		$ 0	
5.	Dropout prevention (from page 1, line 27)		0	
6.	Joint Career and Technical Education and Vocational Education Center		0	
7.	Small school adjustment (from page 7, line 4, columns A and B)		$ 0	
	Adjustments for FY 2024 Expenditures			
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
	a. FY 2024 Total actual expenditures for programs above	$		
	b. Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)	0		
	c. Expenditures over/(under) original budget (line 8.a minus line 8.b)		$ 0	
9.	Small school adjustment			
	a. FY 2024 final budget for small school adjustment	$		
	b. FY 2024 original budget for small school adjustment (from FY 2024 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.)		$ 0	
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 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)		$ 0	
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)		$	
	Calculations for Truth in Taxation Notice			
A.	Sum of lines 11, 12, and 13		$ 0	
B.1.	Current assessed value		$	
B.2.	(Line 3 divided by line B.1) x $10,000		$ (2)	
C.1.	Sum of lines 3, 11, 12, and 13		$ 0	
C.2.	(Line C.1 divided by line B.1) x $10,000		$ (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.

DISTRICT NAME Wilson Elementary School District #7 CTDS **070407000**

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 2023 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds														
	General			Capital Projects				Special Revenue							
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter	**Maintenance and Operations**	**Unrestricted Capital Outlay (if included in the General Fund)**	**Other funds reported in the General Fund**	**Unrestricted Capital Outlay (if not included in the General Fund)**	**Bond Building**	**Adjacent Ways**	**Other capital projects**	**Classroom Site**	**Federal and State Grant**	**Other special revenue**	**Debt Service**	**Permanent**	**Enterprise**	**Internal Services**	**Total all funds**
1. **FY 2023 final ending fund balance**	5,273,163	0	0	1,285,045	0	53	(539,799)	813,217	(1,339,523)	1,985,044	25,371	0	30,350	0	7,532,921
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.															
2. **FY 2024 activity, year-to-date and estimated through June 30**															
(a) FY 2024 revenues and other financing sources	11,200,857	0	0	600,000	0	0	300,000	798,179	2,000,000	500,000	0	0	0	0	15,399,036
(b) FY 2024 expenditures and other financing uses	9,952,185	0	0	600,000	0	0	50,000	413,000	1,500,000	700,000	0	0	0	0	13,215,185
3. **Estimated FY 2024 ending fund balance**	6,521,835	0	0	1,285,045	0	53	(289,799)	1,198,396	(839,523)	1,785,044	25,371	0	30,350	0	9,716,772
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	6,521,835	0	0	1,285,045	0	0	0	1,198,396	0	1,985,044	25,371	0	0	0	11,015,691
(e) Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	6,521,835	0	0	1,285,045	0	0	0	1,198,396	0	1,985,044	25,371	0	0	0	11,015,691
4. **FY 2024 estimated ending fund balance details and planned uses**															
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0						0
(c) Planned to be spent in FY 2025	5,521,835	0	0	1,000,000	0	0	0	0	0	0		0	0	0	6,521,835
(d) Maintained for spending after FY 2025	1,000,000	0	0	285,045	0	53	0	0	0	0	0	0	0	0	1,285,098
(e) Total (amount must agree to line 3 above)	6,521,835	0	0	1,285,045	0	53	0	0	0	0	0	0	0	0	7,806,933

B. Total budgeted expenditures compared to planned spending

Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending	**Maintenance and Operation Fund**	**Unrestricted Capital Outlay Fund**	**Classroom Site Fund**
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	11,075,219	1,403,031	1,708,638
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	10,041,042	2,000,000	1,500,000
3. Estimated unspent budget capacity carried forward for spending after FY 2025	1,034,177	(596,969)	208,638

C. Comments (optional)

N/A