



District Name: Wilson Elementary School District #7

County: Maricopa

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 July 02, 2025

Adopted

Revised

Date

District website link of proposed budget

https://www.wsd7.org/departments/financial-services

Ammon
Signed _____
Signed _____
Signed _____
Signed _____

The FY 2026 budget file for the version described above will be updated via the School Finance Budget System on ADE's website by July 5, 2025
Date _____

[Signature]
Superintendent's signature
Superintendent name (typed name)

Talise Berry
Business Manager signature
Business Manager name (typed name)

District contact employee: Talise Berry

Telephone: 602-681-2200

Email: tberry@wsd7.org

Revenue and property taxation

1. Total budgeted revenues for fiscal year 2025	\$	16,321,962
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)		
Local	1000 \$	5,517,213
Intermediate	2000 \$	362,710
State	3000 \$	3,715,620
Federal	4000 \$	1,713,000
TOTAL	\$	11,308,543

3. District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)		
Primary Tax Rate:	Prior FY 2025	Est. Budget FY 2026
Secondary Tax Rates:	3.3371	3.4451
M&O Override	0.8330	0.8330
Special Program Override	0.4008	0.4140
Class A Bonds	0.3795	0.3300
Class B Bonds		0.4200
CTED		
Desegregation		
Total Secondary Tax Rate	1.6113	1.9980

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

1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 9,375,130	\$ 1	\$ 9,375,131
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])	\$ 1,796,801	\$ 100,000	\$ 1,896,801
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$	\$	\$ 653,655
			\$ 11,926,817

- Average teacher salaries (A.R.S. §15-901.E)
1. Average salary of all teachers employed in FY 2025 (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

Comments on average salary calculation (Optional):

Check this box if your district has no teachers (transferring 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.	44.00	41.00	1,473,622	1,080,355	276,525	169,060	400	3,244,823	2,999,962	-7.5%
2000 Support Services											
2100 Students	2.	11.00	9.00	190,774	49,703	9,542	16,217	0	266,236	266,236	0.0%
2200 Instructional Staff	3.	4.00	4.00	244,968	61,985	22,976	42,787	0	403,052	372,716	-7.5%
2300 General Administration	4.	2.00	2.00	192,817	88,069	80,102	500	37,634	459,794	399,122	-13.2%
2400 School Administration	5.	4.00	4.00	188,693	43,962	114	11,215	1,290	245,276	245,274	0.0%
2500 Central Services	6.	7.00	7.00	313,414	71,589	121,828	14,011	63,652	684,494	584,494	-14.6%
2600 Operation & Maintenance of Plant	7.	14.00	11.00	374,570	187,383	219,894	393,767	4,500	1,940,115	1,180,114	-39.2%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	23,000	0	23,000	23,000	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	22,997	0	22,997	22,997	0.0%
620 School-Sponsored Athletics	11.	0.00	0.00	0	0	0	0	400	400	400	0.0%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	1.00	1.00	40,688	10,799	0	0	0	51,487	51,487	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	87.00	79.00	3,019,546	1,593,845	730,981	693,554	107,876	7,341,674	6,145,802	-16.3%
200 and 300 Special Education											
1000 Instruction	15.	9.00	7.00	407,334	150,057	20,000	0	0	607,727	577,391	-5.0%
2000 Support Services											
2100 Students	16.	8.00	8.00	40,921	10,000	133,580	10,000	0	644,501	194,501	-69.8%
2200 Instructional Staff	17.	2.00	2.00	20,963	617	2,400	0	0	23,980	23,980	0.0%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	1.00	1.00	67,041	11,331	0	0	0	78,372	78,372	0.0%
2500 Central Services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	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.	20.00	18.00	536,259	172,005	155,980	10,000	0	1,354,580	874,244	-35.5%
400 Pupil Transportation	25.	2.00	2.00	95,783	38,184	221,430	20,500	10,000	425,897	385,897	-9.4%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.25	0.25	1,409,102	443,164	30,153	0	0	1,882,418	1,882,419	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	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.	1.00	1.00	59,840	26,928	0	0	0	86,768	86,768	0.0%
Budgeted expenditures (lines 14, and 24-29)	30.	110.25	100.25	5,120,530	2,274,126	1,138,544	724,054	117,876	11,091,337	9,375,130	-15.5%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									1	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	110.25	100.25	5,120,530	2,274,126	1,138,544	724,054	117,876	11,091,337	9,375,131	-15.5%

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

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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	1,324,751	849,244	1.
2. Gifted Education	26,210	25,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	3,619	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,354,580	874,244	9.
10. IEP required pupil transportation costs coded within Program 400	11,362	24,244	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 18

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	7,114
All Funds - Federal	6330	41,000

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) \$ 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)]

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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.	994,572	347,488	55,536	17,130			1,414,726	1,414,726	0.0%
2100 Support services - students	2.	99,283	34,177					133,460	133,460	0.0%
2200 Support services - instructional staff	3.	119,105	41,347					160,452	160,452	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Operations	6.	0	0	0				0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	1,212,960	423,012	55,536	17,130	0	0	1,708,638	1,708,638	0.0%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								173,413	
Total budget limit expenditures (lines 10-11)	11.	1,212,960	423,012	55,536	17,130	0	0	1,708,638	1,882,051	10.1%

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.	1,708,638
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	748,557
Unexpended Budget Balance (line 12 minus 13)	14.	960,081
Interest earned in the Classroom Site Fund in FY 2025	15.	35,482
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	886,488
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.	1,882,051

- (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.				495,000				495,000	495,000	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		258,792		240,845				499,637	499,637	0.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		66,283	140,000	262,858				359,141	469,141	30.6%
2300, 2400, 2500, 2900 Administration	4.			80,000	103,364			11,200	139,964	194,564	39.0%
2600 Operation & Maintenance of Plant	5.			60,000	56,270				76,270	116,270	52.4%
2700 Student Transportation	6.			81,413	74,261				34,674	155,674	349.0%
3000 Operation of Noninstructional Services (5)	7.			34,000	65,900				26,000	99,000	280.8%
4000 Facilities Acquisition and Construction	8.			80,000	183,745				267,345	263,745	-1.3%
5000 Debt Service	9.								0	0	0.0%
Budgeted expenditures (lines 2-9)	10.	0	325,075	475,413	986,343	0	0	11,200	1,403,031	1,798,031	28.2%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									100,000	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	325,075	475,413	986,343	0	0	11,200	1,403,031	1,898,031	35.3%

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)]

\$ 33,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$41,283.00
6642 Textbooks	0
6643 Instructional Aids	283,792
673X Furniture and Equipment	13,234
673X Vehicles	63,261
673X Tech Hardware & Software	226,589

(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 _____.

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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.	1,403,031	1,798,031	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0		0		0		2.
6200 Employee Benefits	3.	0	0	0		0		0		3.
6450 Construction Services	4.	313,972	313,972	0		0		0		4.
6655 Short-term Noninstructional Software Subscription	5.									5.
6710 Land and Improvements	6.	100,000	100,000	0		0		0		6.
6720 Buildings and Improvements	7.	182,345	182,345	0		0		0		7.
673X Furniture and Equipment	8.	13,234	13,234	0		0		0		8.
673X Vehicles	9.	63,261	63,261	0		0		0		9.
673X Technology Hardware & Software	10.	226,589	226,589	0		0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0	0	0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	0	0		0		0		12.
Total (lines 2-12)	13.	899,401	899,401	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	299,401	299,401	0				0		14.
New Construction	15.	0		0		0		0		15.
Other	16.	600,000	600,000	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	899,401	899,401	0	0	0	0	0	0	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 _____

District name: <u>Wilson Elementary School District</u>		County: <u>Maricopa</u>	CTD number: <u>070407000</u>	
			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	\$ 5,576,409	\$ 5,576,409	\$ 0
*2	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 421,257		
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
	(c) Total DAA (line 2 a plus 2.b)	\$ 421,257	421,257	0
*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		1,042,315	
	(b) Unrestricted Capital Outlay			495,000
	(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	
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		458,350	
	(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:			
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)		\$ 9,375,131	
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)			\$ 495,000

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

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**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)	\$ <u>1,403,031</u>
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)	\$ <u>1,403,031</u>
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ <u>1,403,031</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>1,403,031</u>
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ _____
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>1,403,031</u>
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)	\$ <u>495,000</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>1,898,031</u></u>

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

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**Supplement to school district annual expenditure budget for districts that budget for English language learners
(A.R.S. §§15-756.04 and 15-756.11)**

English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 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 070407000
Version Proposed

I certify that the budget of Wilson Elementary School District, #7 County for fiscal year 2026 was officially proposed by the Governing Board on June 11, 2025, and that the complete Proposed Expenditure Budget may be reviewed by contacting Talisse Berry at the District Office, telephone 602-681-2200 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	1. Average salary of all teachers employed in FY 2026 (budget year)	64,000
Attending	0.0000	0.0000	0.0000	2. Average salary of all teachers employed in FY 2025 (prior year)	63,113
				3. Increase in average teacher salary from the prior year	887
				4. Percentage increase	1%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary rate (equalization formula finding and budget add-ons not required to be in secondary rate)		3.3371	3.4451		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.6133	1.9980		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund		9,375,130	1	9,375,131	
Classroom Site Fund		1,708,638	173,413	1,882,051	
Unrestricted Capital Outlay Fund		1,798,031	100,000	1,898,031	

	Maintenance and Operation Expenditures						% Inc./ (Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	2,798,838	2,553,977	445,985	445,985	3,244,823	2,999,962	-7.5%
2000 Support Services							
2100 Students	240,477	240,477	25,759	25,759	266,236	266,236	0.0%
2200 Instructional Staff	337,289	306,953	65,763	65,763	403,052	372,716	-7.5%
2300, 2400, 2500 Administration	959,216	898,544	430,348	330,346	1,389,564	1,228,890	-11.6%
2600 Oper./Maint. of Plant	661,954	561,953	1,278,161	618,161	1,940,115	1,180,114	-39.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	23,000	23,000	23,000	23,000	0.0%
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	5,049,261	4,613,391	2,292,413	1,532,411	7,341,674	6,145,802	-16.3%
200 and 300 Special Education							
1000 Instruction	587,727	557,391	20,000	20,000	607,727	577,391	-5.0%
2000 Support Services							
2100 Students	10,921	50,921	633,580	143,580	644,501	194,501	-69.8%
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	708,264	655,980	165,980	1,354,580	874,244	-35.5%
400 Pupil Transportation							
510 Desegregation	173,967	133,967	251,930	251,930	425,897	385,897	-9.4%
530 Dropout Prevention Programs	1,836,147	1,852,266	30,153	30,153	1,866,300	1,882,419	0.9%
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%
Budgeted Expenditures	7,844,743	7,394,656	3,230,476	1,980,474	11,075,219	9,375,130	-15.4%

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

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Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease)	% Increase/(Decrease)
	Prior FY	Budget FY	from Prior FY	from Prior FY
Maintenance & Operation	11,091,337	9,375,130	(1,716,207)	-15.5%
Instructional Improvement	0	0	0	0.0%
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	4,820,013	653,655	(4,166,358)	-86.4%
State Projects	117,000	1,074,924	957,924	818.7%
Unrestricted Capital Outlay	1,403,031	1,798,031	395,000	28.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	575,000	1,570,000	995,000	173.0%
School Plant Fund	373,000	173,000	(200,000)	-53.6%
Auxiliary Operations	33,000	33,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	900,000	900,000	0	0.0%
Other	3,410,689	3,562,436	151,747	4.4%

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	1,324,751	849,244
Gifted Education	26,210	25,000
Remedial Education	0	0
ELL Incremental Costs	3,619	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	1,354,580	874,244

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

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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)	\$	<u>0</u>	
2.	Deduction for discontinued programs		<u>0</u>	
3.	Adjusted FY 2026 TNT Base Limit	\$	<u>0</u>	
				Primary property tax rate
				related to budgeted
				expenditures
FY 2026 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u> </u>
5.	Dropout prevention (from page 1, line 27)		<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u> </u>
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u> </u>
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	\$	<u> </u>	
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small school adjustment			
a.	FY 2025 final budget for small school adjustment	\$	<u> </u>	
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u>0</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u>0</u>	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>
Calculations for Truth in Taxation Notice				
A.	Sum of lines 11, 12, and 13	\$	<u>0</u>	
B.1.	Current assessed value	\$	<u> </u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u> </u> (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u> </u> (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.