

District Name Washington Elementary School District

County Maricopa

Instructions

CTD number 070406000



FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Adopted

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed 11-Jun-26

Adopted July 13, 2026

Revised _____

Date

District website link of posted budget www.wedschools.org

Kyle Clayton
Superintendent
Ben Celbrans
[Signature]
Signed

Signed

The FY 2027 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 15, 2026

Date

[Signature]

Superintendent signature

[Signature]

Business Manager signature

Dr. Michael Robert

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@wedschools.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 \$ 29,140,000

2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	\$	<u>61,000,000</u>
Intermediate	2000	\$	<u>0</u>
State	3000	\$	<u>173,000,000</u>
Federal	4000	\$	<u>46,000,000</u>
TOTAL		\$	<u>280,000,000</u>

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	<u>1.7358</u>	<u>1.6870</u>
Secondary Tax Rates:		
M&O Override	<u>1.2054</u>	<u>1.1066</u>
Special Program Override	<u>0.0000</u>	
Capital Override	<u>0.0000</u>	
Class A Bonds	<u>0.0000</u>	
Class B Bonds	<u>0.9175</u>	<u>0.9172</u>
CTED	<u>0.0000</u>	
Desegregation	<u>0.2858</u>	<u>0.2624</u>
Total Secondary Tax Rate	<u>2.4087</u>	<u>2.2862</u>

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

	Budgeted expenditures	Budgeted carry forward	Budget limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 11)	\$ <u>187,721,577</u>	\$ <u>0</u>	\$ <u>187,721,577</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>32,256,564</u>	\$ <u>0</u>	\$ <u>42,793,572</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 21])			\$ <u>27,487,862</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>258,003,011</u>

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

1. Average salary of all teachers employed in FY 2027 (budget year)	\$ <u>57,387</u>
2. Average salary of all teachers employed in FY 2026 (prior year)	\$ <u>56,518</u>
3. Increase in average teacher salary from the prior year	\$ <u>869</u>
4. Percentage increase	<u>2%</u>

Comments on average salary calculation (optional):

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

District name Washington Elementary School District			County Maricopa			CTD number 070406000			Version Adopted		
Fund 001 (M&O) Maintenance and Operation (M&O) Fund											
Instructions 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 2026	Budget FY 2027	
100 Regular Education											
1000 Instruction	1.	765.07	765.07	48,761,971.82	13,263,693.45	717,460.14	815,184.66	8,807.00	62,284,304	63,567,117	2.1%
2000 Support services											
2100 Students	2.	83.65	83.65	3,492,716	1,194,027	97,308	35,304	1,714	4,821,069	4,821,069	0.0%
2200 Instructional staff	3.	67.51	67.51	3,519,346	1,144,654	239,264	184,519	10,391	5,098,174	5,098,174	0.0%
2300 General administration	4.	7.00	7.00	1,113,193	313,710	258,715	203,717	29,000	1,918,335	1,918,335	0.0%
2400 School administration	5.	122.80	122.80	7,391,824	2,317,088	233,516	19,403	60,547	10,022,378	10,022,378	0.0%
2500 Central services	6.	62.06	62.06	3,896,559	1,221,306	1,091,271	704,529	584,718	7,498,383	7,498,383	0.0%
2600 Operation & maintenance of plant	7.	254.96	254.96	9,398,706	3,257,808	7,281,045	7,445,973	30,700	27,414,232	27,414,232	0.0%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of noninstructional services	9.	8.00	8.00	383,626	128,059	0	0	0	511,685	511,685	0.0%
610 School-sponsored cocurricular activities	10.	0.00		116,613	12,915	650	0	0	130,178	130,178	0.0%
620 School-sponsored athletics	11.	0.00		258,347	42,127	5,800	1,853	500	308,627	308,627	0.0%
630 Other instructional programs	12.	0.00		0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0.00		78,601.00	36,839.00	0	0	0	115,440	115,440	0.0%
Regular education subsection subtotal (lines 1-13)	14.	1,371.05	1,371.05	78,411,503	22,932,226	9,925,029	9,410,483	726,377	120,122,805	121,405,618	1.1%
200 and 300 Special education											
1000 Instruction	15.	525.59	525.59	17,324,339	5,386,205	10,500,244	77,907	500	32,289,195	33,289,195	3.1%
2000 Support services											
2100 Students	16.	139.85	139.85	7,823,090	2,249,339	5,661,581	131,573	1,436	15,867,019	15,867,019	0.0%
2200 Instructional staff	17.	14.80	14.80	1,080,656	310,112	72,678	2,534	500	1,450,655	1,466,480	1.1%
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central services	20.	0.00	0.00	0	0	5,300	0	0	5,300	5,300	0.0%
2600 Operation & maintenance of plant	21.	0.00	0.00			5,000	312		5,312	5,312	0.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	680.24	680.24	26,228,085	7,945,656	16,244,803	212,326	2,436	49,617,481	50,633,306	2.0%
400 Pupil transportation	25.	140.01	140.01	4,809,952	1,691,826	1,465,976	1,205,636	14,479	9,032,869	9,187,869	1.7%
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	83.75	83.50	3,689,265	1,190,589	104,121	16,025	0	5,000,000	5,000,000	0.0%
530 Dropout prevention programs	27.	0.00							0	0	0.0%
540 Joint career and technical education and vocational education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	19.58	19.58	1,063,342	359,892	71,550			1,494,784	1,494,784	0.0%
Budgeted expenditures (lines 14, and 24-29)	30.	2,294.63	2,294.38	114,202,147	34,120,189	27,811,479	10,844,470	743,292	185,267,939	187,721,577	1.3%
Maintained for spending after FY 2027 (budgeted carryforward)	31.								0		
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	2,294.63	2,294.38	114,202,147	34,120,189	27,811,479	10,844,470	743,292	185,267,939	187,721,577	1.3%

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

District name Washington Elementary School District

County Maricopa

CTD number 070406000

Version Adopted

Instructions
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	47,602,478	48,618,303	1.
2. Gifted education	2,015,003	2,015,003	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)	49,617,481	50,633,306	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	63,040
All funds - federal	6330	

FY 2027 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)

Instructions		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease	
Expenditures								Prior FY 2026	Budget FY 2027		
1000 Instruction	1.	31,780,547	6,539,901					33,251,013	38,320,448	15.2%	1.
2100 Support services - students	2.	515,931	151,447					667,378	667,378	0.0%	2.
2200 Support services - instructional staff	3.	373,362	102,660					476,022	476,022	0.0%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services operations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	32,669,840	6,794,008	0	0	0	0	34,394,413	39,463,848	14.7%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							0			10.
Total budget limit expenditures (lines 9-10)	11.	32,669,840	6,794,008	0	0	0	0	34,394,413	39,463,848	14.7%	11.

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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	34,394,413
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	13,315,496
Unexpended budget balance (line 12 minus 13)	14.	21,078,917
Interest earned in the Classroom Site Fund in FY 2026	15.	616,640
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	17,768,291
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18.	39,463,848

(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

Instructions		Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
									Prior FY 2026	Budget FY 2027	
Expenditures		6440	6641-6643	6655	6700	6831, 6832, 6833					
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		10,677,649		10,428,325				22,253,963	21,105,974	-5.2%
2000 Support services											
2100, 2200 Students and instructional staff	3.		312,182	393,647	112,173				818,002	818,002	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	940,512				1,227,907	1,227,907	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	10,989,831	3,846,662	12,153,645	0	0	5,266,426	33,404,553	32,256,564	-3.4%
Maintained for spending after FY 2027 (budgeted carryforward)	11.								0		
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	10,989,831	3,846,662	12,153,645	0	0	5,266,426	33,404,553	32,256,564	-3.4%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by

(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	
6642 Textbooks	
6643 Instructional aids	
673X Furniture and equipment	
673X Vehicles	
673X Tech hardware & software	

(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))]

Instructions		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways	
Expenditures		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.	33,404,553	32,256,564	30,938,814		0		2,200,000	2,200,000
Select object codes detail (1)									
6150 Classified salaries	2.	0		0		0		0	
6200 Employee benefits	3.	0		0		0		0	
6450 Construction services	4.	5,266,426	5,266,426	26,199,135	11,001,081	0		2,200,000	2,200,000
6655 Short-term noninstructional software subscription	5.	3,008,769	3,486,662	0		0		0	
6710 Land and improvements	6.	0		0		0		0	
6720 Buildings and improvements	7.	0		0		0		0	
673X Furniture and equipment	8.	11,096,639		0		0		0	
673X Vehicles	9.	500,000	120,000	3,000,000	3,000,000	0		0	
673X Technology hardware & software	10.	700,000	0	1,729,779	1,729,779	0		0	
6831, 6832, 6833 redemption of principal	11.	0		0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0	
Total (lines 2-12)	13.	20,571,834	8,873,088	30,928,914	15,730,860	0	0	2,200,000	2,200,000
Total amounts reported on lines 2-12 above for:									
Renovation	14.	5,266,426	5,266,426	26,199,135	11,001,081			2,200,000	2,200,000
New construction	15.	0		0		0		0	
Other	16.	15,305,408	3,606,662	4,729,779	4,729,779	0		0	
Total (lines 14-16, must equal line 13)	17.	20,571,834	8,873,088	30,928,914	15,730,860	0	0	2,200,000	2,200,000

(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 2027 \$ 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 1

District name		Washington Elementary School District		County		Maricopa		CTD number		070406000		Version		Adopted	
Special projects		Instructions						Other funds expenditures				Prior FY		Budget FY	
Federal projects FTE & expenditures		FTE		Total all functions											
		Prior FY	Budget FY	Prior FY	Budget FY										
1.	100-130 ESEA Title I - Helping Disadvantaged Children	0.00	134.34	11,290,855	10,196,785	1.	050	County, City, and Town Grants				0		1.	
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00	8.98	1,795,347	1,650,000	2.	071	English Language Learner (1)				0	0	2.	
3.	160 ESEA Title IV - 21st Century Schools	0.00	1.90	855,851	1,100,000	3.	072	Compensatory Instruction (1)				0	0	3.	
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.	500	School Plant (2)				311,070	110,000	4.	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	0.10	808,003	800,000	5.	510	Food Service				19,690,000	20,000,000	5.	
6.	200 ESEA Title VII - Indian Education	0.00	1.88	135,375	135,375	6.	515	Civic Center				124,749	35,000	6.	
7.	210 ESEA Title VI - flexibility and accountability	0.00	0.00	0	0	7.	520	Community School				15,200,000	4,500,000	7.	
8.	220 IDEA Part B	0.00	1.50	5,759,672	5,800,000	8.	525	Auxiliary Operations				2,240,539	600,000	8.	
9.	230 Johnson-O'Malley	0.00	0.25	4,268	45,000	9.	526	Extracurricular Activities Fees Tax Credit				1,694,437	300,000	9.	
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.	530	Gifts and Donations				1,866,731	200,000	10.	
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.	535	Career & Technical Education Projects				0	0	11.	
12.	260-270 Vocational Education - Basic Grants	0.00	0.00	0	0	12.	540	Fingerprint				0	0	12.	
13.	280 ESEA Title X - Homeless Education	0.00	0.45	60,702	60,702	13.	545	School Opening				0	0	13.	
14.	290 Medicaid Reimbursement	0.00	1.00	4,000,000	5,000,000	14.	550	Insurance Proceeds				252,583	45,000	14.	
15.	349 National Forest Fees	0.00	0.00	0		15.	555	Textbooks				52,187	25,000	15.	
16.	353 Taylor Grazing Fees	0.00	0.00	0		16.	565	Litigation Recovery				114,288	25,000	16.	
17.	374 E-Rate	0.00	0.00	1,498,909	2,100,000	17.	570	Indirect Costs				8,000,000	3,000,000	17.	
18.	378 Impact Aid	0.00	0.00	0	0	18.	575	Unemployment Insurance				0	0	18.	
19.	300-399 Other Federal projects	0.00	90.98	5,799,771	600,000	19.	580	Teacherage				0	0	19.	
20.	699 Federal Impact Aid (construction)	0.00	0.00	0		20.	585	Insurance Refund				0	0	20.	
21.	Total Federal project funds (lines 1-20)	0.00	241.38	32,008,753	27,487,862	21.	590	Grants and Gifts to Teachers				56,396	60,000	21.	
State projects FTE & expenditures						22.	595	Advertisement				15,303	0	22.	
22.	400 Vocational education	0.00		0		22.	596	Career Technical Education				0		23.	
23.	410 Early Childhood Block Grant	0.00		0		23.	597	Arizona Industry Credentials Incentive				0		24.	
24.	420 Ext. school yr. - pupils with disabilities	0.00		0		24.	639	Impact Aid Revenue Bond Building				0		25.	
25.	425 Adult basic education	0.00		0		25.	650	Gifts and Donations-Capital				0		26.	
26.	430 Chemical abuse prevention programs	0.00		0		26.	660	Condemnation				0		27.	
27.	435 Academic contests	0.00		0		27.	665	Energy and Water Savings				0		28.	
28.	450 Gifted education	0.00		0		28.	686	Emergency Deficiencies Correction				0		29.	
29.	456 College credit exam incentives	0.00		0		29.	691	Building Renewal Grant				11,526,419	1,000,000	30.	
30.	460 Environmental Special Plate	0.00		0		30.	700	Debt Service				15,126,000	19,000,000	31.	
31.	Other State projects	0.00	46.00	2,518,583	3,000,000	31.	720	Impact Aid Revenue Bond Debt Service				0		32.	
32.	Total State project funds (lines 22-31)	0.00	46.00	2,518,583	3,000,000	32.	850	Student Activities				279,168	300,000	33.	
33.	Total special projects (lines 21 and 32)	0.00	287.38	34,527,336	30,487,862	33.	Other					502,556	502,556	34.	
Instructional Improvement Fund expenditures (020)				Prior FY	Budget FY			Internal Service Funds 950-989							
1.	Teacher compensation increases			0		1.	9__	Self-Insurance				59,607,236	21,175,000	1.	
2.	Class size reduction			0		2.	955	Intergovernmental Agreements				0		2.	
3.	Dropout prevention programs (M&O purposes)			929,410	900,000	3.	9__	OPEB				0		3.	
4.	Instructional improvement programs (M&O purposes)			528,163	530,000	4.	9__					547,940	300,000	4.	
5.	Total Instructional Improvement Fund (lines 1-4)			1,457,573	1,430,000	5.									
(1) From supplement, line 10 and line 20, respectively.															
(2) Indicate amount budgeted in Fund 500 for M&O purposes															

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

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)

Instructions												
English Language Learners Supplement												
Expenditures	FTE		Prior FY	6100 Salaries	6200 Employee benefits	6300, 6400, 6500 Purchased services	6600 Supplies	6700 Property	6800 Other	Prior FY	% Increase/Decrease	
	Budget		2027									
	Totals											
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	0.00									0	0.0%	
2000 Support services												
2100 Students	0.00									0	0.0%	
2200 Instructional staff	0.00									0	0.0%	
2300 General administration	0.00									0	0.0%	
2400 School administration	0.00									0	0.0%	
2500 Central services	0.00									0	0.0%	
2600 Operation & maintenance of plant	0.00									0	0.0%	
2700 Student transportation	0.00									0	0.0%	
2900 Other	0.00									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	0.00									0	0.0%	
2000 Support services												
2100 Students	0.00									0	0.0%	
2200 Instructional staff	0.00									0	0.0%	
2300 General administration	0.00									0	0.0%	
2400 School administration	0.00									0	0.0%	
2500 Central services	0.00									0	0.0%	
2600 Operation & maintenance of plant	0.00									0	0.0%	
2700 Student transportation	0.00									0	0.0%	
2900 Other	0.00									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%	

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	\$	33,404,553
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 2026 capital expenditures (line 1 + 2)	\$	33,404,553
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$	33,404,553
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	33,404,553
6. FY 2026 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.	\$	
8. Interest earned in Fund 610 in FY 2026	\$	33,404,553
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 2027 (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)	\$	9,389,019
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	42,793,572

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

Summary of School District Adopted Expenditure Budget

CTD number 070406000
Version Adopted

I certify that the budget of Washington Elementary School District, Maricopa County for fiscal year 2027 was officially adopted by the Governing Board on, July 13, 2026, and that the complete Adopted Expenditure Budget may be reviewed by contacting Daniel O'Brien at the District office, telephone 602-347-2615 during normal business hours.

Instructions

President of the Governing Board

1. Average daily membership:	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM	4. Average teacher salaries (A.R.S. \$15-903.E) 1. Average salary of all teachers employed in FY 2027 (budget year) 2. Average salary of all teachers employed in FY 2026 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase	57,387 56,518 869 2%
	17,805.9935	17,914.9887	17,080.0300		
2. Tax rates:		Prior FY	Est. Budget FY		
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.7358		1.6870	
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)		2.4087		2.2862	
3. Budgeted expenditures and budget limits:	Budgeted expenditures	Budgeted carryforward	Budget limit		
Maintenance & Operation Fund	187,721,577	0	187,721,577		
Classroom Site Fund	39,463,848	0	39,463,848		
Unrestricted Capital Outlay Fund	32,256,564	0	42,793,572		



Maintenance and Operation expenditures					
	Salaries and benefits		Other		% Inc./ (Deer.) from prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education	60,742,852	62,025,665	1,541,452	1,541,452	63,567,117
1000 Instruction					2.1%
2000 Support services	4,686,743	4,686,743	134,326	134,326	4,821,069
2100 Students	4,664,000	4,664,000	434,174	434,174	5,098,174
2200 Instructional staff	16,253,680	16,253,680	3,185,416	3,185,416	19,439,096
2300, 2400, 2500 Administration	12,656,514	12,656,514	14,757,718	14,757,718	27,414,232
2600 Oper./maint. of plant	0	0	0	0	0
2900 Other	511,685	511,685	0	0	511,685
3000 Oper. Of noninstructional services	129,528	129,528	650	650	130,178
610 School-sponsored cocurric. activities	300,474	300,474	8,153	8,153	308,627
620 School-sponsored athletics	115,440	115,440	0	0	115,440
630, 700, 800, 900 Other programs	100,060,916	101,343,729	20,061,889	20,061,889	121,405,618
Regular education subsection subtotal	21,710,544	22,710,544	10,578,651	10,578,651	33,289,195
200 and 300 Special education					3.1%
1000 Instruction	10,072,429	10,072,429	5,794,590	5,794,590	15,867,019
2000 Support services	1,374,943	1,390,768	75,712	75,712	1,450,655
2100 Students	0	0	5,300	5,300	5,300
2200 Instructional staff	0	0	5,312	5,312	5,312
2300, 2400, 2500 Administration	0	0	0	0	0
2600 Oper./maint. of plant	0	0	0	0	0
2900 Other	0	0	0	0	0
3000 Oper. of noninstructional services	33,157,916	34,173,741	16,459,565	16,459,565	49,617,481
Special education subsection subtotal	6,346,778	6,501,778	2,686,091	2,686,091	9,032,869
400 Pupil transportation	4,879,853	4,879,854	120,146	120,146	4,999,999
510 Desegregation	0	0	0	0	0
530 Dropout prevention programs	0	0	0	0	0
540 Joint career and technical education and vocational education center	0	0	0	0	0
550 K-3 reading program	1,423,234	1,423,234	71,550	71,550	1,494,784
Budgeted expenditures	145,868,697	148,322,336	39,399,241	39,399,241	185,267,938
Maintained for spending after FY 2027 (budgeted carryforward)					0
Total budget limit expenditures	145,868,697	148,322,336	39,399,241	39,399,241	187,721,577
					1.3%

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds		
050 County, City, and Town Grants	Prior FY	Budget FY
515 Civic Center	124,749	35,000
520 Community School	15,200,000	4,500,000
526 Extracurricular Activities Fees Tax Credit	1,694,437	300,000
530 Gifts and Donations	1,866,731	200,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
545 Insurance Proceeds	252,583	45,000
555 Textbooks	52,187	25,000
565 Litigation Recovery	114,288	25,000
570 Indirect Costs	8,000,000	3,000,000
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	56,396	60,000
595 Advertisement	15,303	0
596 Career Technical Education	0	0
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	0	0
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	11,526,419	1,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	279,168	300,000
Other	502,556	502,556
9 Self-Insurance	59,607,236	21,175,000
955 Intergovernmental Agreements	0	0
9 OPEB	0	0
9	547,940	300,000
Total	99,839,993	31,467,556

CTD number 070406000
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Summary of School District Adopted Expenditure Budget (Concl'd)				
Fund	Total expenditures by fund			
	Budgeted expenditures		from prior FY	% Increase/(Decrease)
	Prior FY	Budget FY		
Maintenance & Operation	185,267,939	187,721,577	2,453,638	1.3%
Instructional Improvement	1,457,573	1,430,000	(27,573)	-1.9%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	34,394,413	39,463,848	5,069,435	14.7%
Federal Projects	32,008,753	27,487,862	(4,520,891)	-14.1%
State Projects	2,518,583	3,000,000	481,417	19.1%
Unrestricted Capital Outlay	33,404,553	32,256,564	(1,147,989)	-3.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,200,000	2,200,000	0	0.0%
Debt Service	15,126,000	19,000,000	3,874,000	25.6%
School Plant Fund	311,070	110,000	(201,070)	-64.6%
Auxiliary Operations	2,240,539	600,000	(1,640,539)	-73.2%
Bond Building	30,938,814	0	(30,938,814)	-100.0%
Food Service	19,690,000	20,000,000	310,000	1.6%
Other	99,839,993	31,467,556	(68,372,437)	-68.5%

M&O Fund special education programs by type		Prior FY	Budget FY
Total all disability classifications		47,602,478	48,618,303
Gifted education		2,015,003	2,015,003
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		49,617,481	50,633,306

Proposed staffing summary				
Staff type		Purchased services personnel FTE	Employee FTE	Total FTE
Certified —				
Superintendent, principals, other administrators	3	54	57	1 to 300
Teachers	9	847	856	1 to 20
Other	12	61	73	1 to 234
Subtotal	24	962	986	1 to 17
Classified —				
Managers, supervisors, directors	2	138	140	1 to 122
Teachers aides	0	139	139	1 to 123
Other	0	549	549	1 to 31
Subtotal	2	826	828	1 to 21
Total		26	1,788	1,814 1 to 9
Special education —				
Teacher	5	159	164	1 to 20
Staff	4	313	317	1 to 8

7/9/2026 2:06 PM Arizona Department of Education and Auditor General