

District name				Tolleson Elementary School District		County		Maricopa		CTD number			070417000		Version		Proposed	
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.	113.86	126.21	6,510,500	1,930,200	330,000	125,000	5,000	8,847,160	8,900,700	0.6%	1.			
2000 Support services																		
2100 Students				2.	11.00	10.00	625,000	215,000	100,000	18,000	0	937,943	958,000	2.1%	2.			
2200 Instructional staff				3.	10.03	9.93	600,000	180,000	20,000	6,000	0	920,738	806,000	-12.5%	3.			
2300 General administration				4.	2.00	2.00	260,000	78,000	60,000	3,000	20,000	442,209	421,000	-4.8%	4.			
2400 School administration				5.	16.63	15.63	1,050,000	352,000	55,000	3,000	1,500	1,408,562	1,461,500	3.8%	5.			
2500 Central services				6.	13.38	12.91	890,000	305,000	290,000	65,000	25,000	1,558,612	1,575,000	1.1%	6.			
2600 Operation & maintenance of plant				7.	11.00	10.70	510,000	190,000	2,100,000	930,000	1,500	3,658,587	3,731,500	2.0%	7.			
2900 Other				8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.			
3000 Operation of noninstructional services				9.	0.00	0.00	0	0	0	0	0	0	0	0.0%	9.			
610 School-sponsored cocurricular activities				10.	0.00	0.00	2,800	840	0	0	0	3,643	3,640	-0.1%	10.			
620 School-sponsored athletics				11.	0.00	0.00	42,000	8,000	4,000	4,000	30,000	94,924	88,000	-7.3%	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.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.			
Regular education subsection subtotal (lines 1-13)				14.	177.90	187.38	10,490,300	3,259,040	2,959,000	1,154,000	83,000	17,872,378	17,945,340	0.4%	14.			
200 and 300 Special education																		
1000 Instruction				15.	46.66	72.67	2,700,000	918,000	575,000	4,000	0	4,142,215	4,197,000	1.3%	15.			
2000 Support services																		
2100 Students				16.	12.75	11.60	640,000	210,000	850,000	4,000	0	1,694,845	1,704,000	0.5%	16.			
2200 Instructional staff				17.	2.00	2.00	186,000	55,000	0	0	0	243,216	241,000	-0.9%	17.			
2300 General administration				18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.			
2400 School administration				19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.			
2500 Central services				20.	0.00	0.00	0	0	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.	61.41	86.27	3,526,000	1,183,000	1,425,000	8,000	0	6,080,276	6,142,000	1.0%	24.			
400 Pupil transportation				25.	7.28	9.70	502,000	174,000	455,000	75,000	0	1,212,476	1,206,000	-0.5%	25.			
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)				26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.			
530 Dropout prevention programs				27.	0.00	0.00	0	0	0	0	0	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.	1.45	1.69	170,000	50,000	0	0	0	219,966	220,000	0.0%	29.			
Budgeted expenditures (lines 14, and 24-29)				30.	248.04	285.04	14,688,300	4,666,040	4,839,000	1,237,000	83,000	25,385,096	25,513,340	0.5%	30.			
Maintained for spending after FY 2027 (budgeted carryforward)				31.								1,200,000	351,696		31.			
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)				32.	248.04	285.04	14,688,300	4,666,040	4,839,000	1,237,000	83,000	26,585,096	25,865,036	-2.7%	32.			

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

District name Tolleson Elementary School District

County Maricopa

CTD number 070417000

Version Proposed

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	5,334,776	5,824,000	1.
2. Gifted education	117,500	98,000	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	628,000	220,000	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)	6,080,276	6,142,000	9.
10. IEP required pupil transportation costs coded within Program 400	320,500	325,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 12

Staff-pupil 1 to 7

Expenditures budgeted for audit services

M&O Fund -nonfederal	6350	38,750
All funds - federal	6330	4,000

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) \$ -
(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		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 2026	Budget FY 2027	
1000 Instruction	1.	1,919,113	790,000	800,000	0	0	0	0	2,864,470	3,509,113	22.5%	1.
2100 Support services - students	2.	165,000	90,000	80,000	0	0	0	0	265,000	335,000	26.4%	2.
2200 Support services - instructional staff	3.	98,000	40,000	5,000	0				99,000	143,000	44.4%	3.
2300 Support services - general administration	4.			0					0	0	0.0%	4.
2500 Central services	5.							0	0	0	0.0%	5.
3300 Community services operations	6.	0	0	0					0	0	0.0%	6.
4000 Facilities acquisition and construction	7.					0			0	0		7.
5000 Debt service	8.							0	0	0		8.
Budgeted expenditures (lines 1-8)	9.	2,182,113	920,000	885,000	0	0	0	0	3,228,470	3,987,113	23.5%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.								800,000	1,000,000		10.
Total budget limit expenditures (lines 10-11)	11.	2,182,113	920,000	885,000	0	0	0	0	4,028,470	4,987,113	23.8%	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.	4,028,470
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	1,978,592
Unexpended budget balance (line 12 minus 13)	14.	2,049,878
Interest earned in the Classroom Site Fund in FY 2026	15.	47,214
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	2,890,021
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	0
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	4,987,113

(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	Budget FY	
Expenditures		6440	6641-6643	6655	6700	6831, 6832, 6833			2026	2027	
Unrestricted Capital Outlay override (1)	1.		1,058,361	106,552	901,269			770,000	2,409,195	2,836,182	17.7%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	1,008,361		798,821			0	1,507,182	1,807,182	19.9%
2000 Support services											
2100, 2200 Students and instructional staff	3.	0	60,000	320,565	50,000			0	382,715	430,565	12.5%
2300, 2400, 2500, 2900 Administration	4.	0		478,000	352,358		0	0	580,858	830,358	43.0%
2600 Operation & maintenance of plant	5.	0		218,000	489,500			0	507,500	707,500	39.4%
2700 Student transportation	6.	0		35,000	45,000			0	55,974	80,000	42.9%
3000 Operation of noninstructional services (5)	7.	0		0	90,000			0	82,000	90,000	9.8%
4000 Facilities acquisition and construction	8.	0		0	0			1,056,804	872,641	1,056,804	21.1%
5000 Debt service	9.					0	0		0	0	0.0%
Budgeted expenditures (lines 2-9)	10.	0	1,068,361	1,051,565	1,825,679	0	0	1,056,804	3,988,870	5,002,409	25.4%
Maintained for spending after FY 2027 (budgeted carryforward)	11.								576,304	1,500,000	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	1,068,361	1,051,565	1,825,679	0	0	1,056,804	4,565,174	6,502,409	42.4%

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)]\$75,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library books	\$40,000
6642 Textbooks	200,000
6643 Instructional aids	100,000
673X Furniture and equipment	800,000
673X Vehicles	200,000
673X Tech hardware & software	500,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(3) Includes principal on Capital Equity Fund loans of _____, principal on leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of _____, and interest on bonds of _____.

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

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.	3,988,870	5,002,409	18,611,168	12,519,580	0	0	1,148,977	1,229,961
Select object codes detail (1)									
6150 Classified salaries	2.	0	0	0	0	0	0	0	0
6200 Employee benefits	3.	0	0	0	0	0	0	0	0
6450 Construction services	4.	0	500,000	14,860,204	6,500,000	0	0	1,148,977	1,229,961
6655 Short-term noninstructional software subscription	5.	0	250,000	0	0	0	0	0	0
6710 Land and improvements	6.	0	100,000	0	0	0	0	0	0
6720 Buildings and improvements	7.	0	150,000	0	0	0	0	0	0
673X Furniture and equipment	8.	865,784	800,000	1,000,000	1,000,000	0	0	0	0
673X Vehicles	9.	0	200,000	2,500,077	750,000	0	0	0	0
673X Technology hardware & software	10.	500,000	500,000	250,887	300,000	0	0	0	0
6831, 6832, 6833 redemption of principal	11.	0		0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0	0	0	0	0	0
Total (lines 2-12)	13.	1,365,784	2,500,000	18,611,168	8,550,000	0	0	1,148,977	1,229,961
Total amounts reported on lines 2-12 above for:									
Renovation	14.	0	0	14,860,204	6,500,000			0	0
New construction	15.	0	0	0	0	0	0	0	0
Other	16.	1,365,784	2,500,000	3,750,964	2,050,000	0	0	1,148,977	1,229,961
Total (lines 14-16, must equal line 13)	17.	1,365,784	2,500,000	18,611,168	8,550,000	0	0	1,148,977	1,229,961

(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 \$ 350,000

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		Tolleson Elementary School District		County		Maricopa		CTD number		070417000		Version		Proposed	
Special projects															
Instructions															
Federal projects FTE & expenditures															
1.	100-130 ESEA Title I - Helping Disadvantaged Children					1.	050 County, City, and Town Grants								
2.	140-150 ESEA Title II - Prof. Dev. and Technology					2.	071 English Language Learner (1)								
3.	160 ESEA Title IV - 21st Century Schools					3.	072 Compensatory Instruction (1)								
4.	170-180 ESEA Title V - Promote Informed Parent Choice					4.	500 School Plant (2)								
5.	190 ESEA Title III - Limited Eng. & Immigrant Students					5.	510 Food Service								
6.	200 ESEA Title VII - Indian Education					6.	515 Civic Center								
7.	210 ESEA Title VI - flexibility and accountability					7.	520 Community School								
8.	220 IDEA Part B					8.	525 Auxiliary Operations								
9.	230 Johnson-O'Malley					9.	526 Extracurricular Activities Fees Tax Credit								
10.	240 Workforce Investment Act					10.	530 Gifts and Donations								
11.	250 AEA - Adult Education					11.	535 Career & Technical Education Projects								
12.	260-270 Vocational Education - Basic Grants					12.	540 Fingerprint								
13.	280 ESEA Title X - Homeless Education					13.	545 School Opening								
14.	290 Medicaid Reimbursement					14.	550 Insurance Proceeds								
15.	349 National Forest Fees					15.	555 Textbooks								
16.	353 Taylor Grazing Fees					16.	565 Litigation Recovery								
17.	374 E-Rate					17.	570 Indirect Costs								
18.	378 Impact Aid					18.	575 Unemployment Insurance								
19.	300-399 Other Federal projects					19.	580 Teacherage								
20.	699 Federal Impact Aid (construction)					20.	585 Insurance Refund								
21.	Total Federal project funds (lines 1-20)					21.	590 Grants and Gifts to Teachers								
State projects FTE & expenditures															
22.	400 Vocational education					22.	595 Advertisement								
23.	410 Early Childhood Block Grant					23.	596 Career Technical Education								
24.	420 Ext. school yr. - pupils with disabilities					24.	597 Arizona Industry Credentials Incentive								
25.	425 Adult basic education					25.	639 Impact Aid Revenue Bond Building								
26.	430 Chemical abuse prevention programs					26.	650 Gifts and Donations-Capital								
27.	435 Academic contests					27.	660 Condemnation								
28.	450 Gifted education					28.	665 Energy and Water Savings								
29.	456 College credit exam incentives					29.	686 Emergency Deficiencies Correction								
30.	460 Environmental Special Plate					30.	691 Building Renewal Grant								
31.	Other State projects					31.	700 Debt Service								
32.	Total State project funds (lines 22-31)					32.	720 Impact Aid Revenue Bond Debt Service								
33.	Total special projects (lines 21 and 32)					33.	850 Student Activities								
Instructional Improvement Fund expenditures (020)															
1.	Teacher compensation increases					1.	950 Self-Insurance								
2.	Class size reduction					2.	955 Intergovernmental Agreements								
3.	Dropout prevention programs (M&O purposes)					3.	9__ OPEB								
4.	Instructional improvement programs (M&O purposes)					4.	952 Internal Services, 956-959 Intergovernmental								
5.	Total Instructional Improvement Fund (lines 1-4)														

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
6.46	4.88	809,973	672,015
0.96	0.68	85,397	107,460
0.00	0.00	480,000	480,000
0.00	0.00	0	0
0.00	0.00	141,951	78,417
0.00	0.00	0	0
0.00	0.00	0	0
10.00	10.00	587,358	611,220
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	119,447	20,000
0.00	1.00	960,000	975,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	642,307	650,000
0.00	0.00	0	0
0.00	0.00	946,584	775,000
0.00	0.00	0	0
17.42	16.56	4,773,017	4,369,112
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		910,158	900,500
0.00	0.00	910,158	900,500
17.42	16.56	5,683,175	5,269,612

Prior FY	Budget FY
245,000	245,000
0	0
0	0
300,000	300,000
545,000	545,000

1.	050 County, City, and Town Grants	1.
2.	071 English Language Learner (1)	2.
3.	072 Compensatory Instruction (1)	3.
4.	500 School Plant (2)	4.
5.	510 Food Service	5.
6.	515 Civic Center	6.
7.	520 Community School	7.
8.	525 Auxiliary Operations	8.
9.	526 Extracurricular Activities Fees Tax Credit	9.
10.	530 Gifts and Donations	10.
11.	535 Career & Technical Education Projects	11.
12.	540 Fingerprint	12.
13.	545 School Opening	13.
14.	550 Insurance Proceeds	14.
15.	555 Textbooks	15.
16.	565 Litigation Recovery	16.
17.	570 Indirect Costs	17.
18.	575 Unemployment Insurance	18.
19.	580 Teacherage	19.
20.	585 Insurance Refund	20.
21.	590 Grants and Gifts to Teachers	21.
22.	595 Advertisement	22.
23.	596 Career Technical Education	23.
24.	597 Arizona Industry Credentials Incentive	24.
25.	639 Impact Aid Revenue Bond Building	25.
26.	650 Gifts and Donations-Capital	26.
27.	660 Condemnation	27.
28.	665 Energy and Water Savings	28.
29.	686 Emergency Deficiencies Correction	29.
30.	691 Building Renewal Grant	30.
31.	700 Debt Service	31.
32.	720 Impact Aid Revenue Bond Debt Service	32.
33.	850 Student Activities	33.
34.	Other	34.
Internal Service Funds 950-989		
1.	950 Self-Insurance	1.
2.	955 Intergovernmental Agreements	2.
3.	9__ OPEB	3.
4.	952 Internal Services, 956-959 Intergovernmental	4.

Prior FY	Budget FY
3,393,648	3,551,138
422,311	454,784
0	0
73,939	78,559

(1) From supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes

District name Tolleson Elementary School Distri		County Maricopa	CTD number 070417000
			Version Proposed
Calculation of FY 2027 General Budget Limit (A.R.S. §15-947.C)			
Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 21,737,626	\$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 1,534,162	
(b)	DAA adjustment (from BSA55 tab, page 4)	\$ 0	
(c)	Total DAA (line 2.a plus 2.b)	\$ 1,534,162	1,534,162
*3.	FY 2027 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	3,029,722	
(b)	Unrestricted Capital Outlay		1,750,000
(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	32,883	
(b)	Other Arizona districts		
(c)	Out-of-state districts and other governments		
(d)	Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6.	State Assistance (A.R.S. §15-976) and special ed. voucher payments received (A.R.S. §15-1204)		
*7.	Increase authorized by County School Superintendent for accommodation schools [not to exceed amount on Calculations page, Calculation of M&O Fund budget balance carryforward, line 15(e)] (A.R.S. §15-974.B)		
8.	Budget increase for:		
(a)	Desegregation expenditures (A.R.S. §15-910.G-K)		
*	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)	1,668,428	
(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 2025 (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 2026 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	(603,623)	
(c)	Increase for Energy and Water Savings Fund transfer to M&O		
(d)	Noncompliance adjustment		
(e)	ADM/Transportation audit adjustment		
(f)	Other:		
10.	FY 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)	\$ 25,865,036	
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)		\$ 3,284,162

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

Calculation of FY 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)	\$	4,565,174
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)	\$	4,565,174
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$	4,565,174
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	4,565,174
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	1,360,577
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	3,204,597
8. Interest earned in Fund 610 in FY 2026	\$	13,650
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 11)	\$	3,284,162
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	6,502,409

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

Supplement to School District Annual Expenditure Budget for Districts that Budget for English Language Learners
(A.R.S. §§15-756.04 and 15-756.11)

Instructions		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
English Language Learners Supplement		Prior FY	Budget FY							Prior FY 2026	Budget FY 2027	
Expenditures				6100	6200	6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0%
2000 Support services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional staff	3.	0.00								0	0	0.0%
2300 General administration	4.	0.00								0	0	0.0%
2400 School administration	5.	0.00								0	0	0.0%
2500 Central services	6.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%
2700 Student transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional staff	13.	0.00								0	0	0.0%
2300 General administration	14.	0.00								0	0	0.0%
2400 School administration	15.	0.00								0	0	0.0%
2500 Central services	16.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%
2700 Student transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, Page 6, Other funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%

I certify that the budget of
proposed by the Governing Board on,
Joanne Fimbres

Tolleson Elementary School

June 10, 2026

, and that the complete Proposed Expenditure Budget may be reviewed by contacting
at the District office, telephone

623-533-3930

during normal business hours.

District,

Maricopa

County for fiscal year 2027 was officially

Instructions

President of the Governing Board

1. Average daily membership:

2025 ADM

2026 ADM

Budget year 2027 ADM

Attending

2,684.3380

2,792.1773

2,822.8721

2. Tax rates:

Prior FY

Est. Budget FY

Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)

1.7133

1.6177

Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)

2.4256

2.5330

3. Budgeted expenditures and budget limits:

Budgeted expenditures

Budgeted carryforward

Budget limit

Maintenance & Operation Fund

25,513,340

351,696

25,865,036

Classroom Site Fund

3,987,113

1,000,000

4,987,113

Unrestricted Capital Outlay Fund

5,002,409

1,500,000

6,502,409

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

1. Average salary of all teachers employed in FY 2027 (budget year)

63,059

2. Average salary of all teachers employed in FY 2026 (prior year)

64,585

3. Increase in average teacher salary from the prior year

(1,526)

4. Percentage increase

-2%

Comments on average salary calculation (optional):

Maintenance and Operation expenditures

Salaries and benefits

Other

TOTAL

% Inc./(Decr.) from prior FY

Prior FY

Budget FY

Prior FY

Budget FY

Prior FY

Budget FY

100 Regular education

1000 Instruction

2000 Support services

2100 Students

2200 Instructional staff

2300, 2400, 2500 Administration

2600 Oper./maint. of plant

2900 Other

3000 Oper. Of noninstructional services

610 School-sponsored cocurric. activities

620 School-sponsored athletics

630, 700, 800, 900 Other programs

Regular education subsection subtotal

200 and 300 Special education

1000 Instruction

2000 Support services

2100 Students

2200 Instructional staff

2300, 2400, 2500 Administration

2600 Oper./maint. of plant

2900 Other

3000 Oper. of noninstructional services

Special education subsection subtotal

400 Pupil transportation

510 Desegregation

530 Dropout prevention programs

540 Joint career and technical education and vocational education center

550 K-3 reading program

Budgeted expenditures

Maintained for spending after FY 2027 (budgeted carryforward)

Total budget limit expenditures

Rev. 5/26 Arizona Department of Education and Auditor General

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

Total expenditures by fund				
Fund	Budgeted expenditures		\$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	25,385,096	25,513,340	128,244	0.5%
Instructional Improvement	545,000	545,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,228,470	3,987,113	758,643	23.5%
Federal Projects	4,773,017	4,369,112	(403,905)	-8.5%
State Projects	910,158	900,500	(9,658)	-1.1%
Unrestricted Capital Outlay	3,988,870	5,002,409	1,013,539	25.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,148,977	1,229,961	80,984	7.0%
Debt Service	3,183,634	3,530,394	346,760	10.9%
School Plant Fund	51,991	45,000	(6,991)	-13.4%
Auxiliary Operations	62,937	69,069	6,132	9.7%
Bond Building	18,611,168	12,519,580	(6,091,588)	-32.7%
Food Service	5,895,342	4,976,067	(919,275)	-15.6%
Other	6,705,869	7,240,776	534,907	8.0%

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	5,334,776	5,824,000
Gifted education	117,500	98,000
Remedial education	0	0
ELL incremental costs	628,000	220,000
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	6,080,276	6,142,000

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators	0	17	17	1 to 166
Teachers	0	141	141	1 to 20
Other	0	25	25	1 to 113
Subtotal	0	183	183	1 to 15
Classified --				
Managers, supervisors, directors	0	4	4	1 to 706
Teachers aides	0	50	50	1 to 57
Other	0	50	50	1 to 57
Subtotal	0	104	104	1 to 27
Total	0	287	287	1 to 10
Special education --				
Teacher	10	25	35	1 to 12
Staff	0	61	61	1 to 7

CTD number	070417000
Version	Proposed

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	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	145,000	147,713
520 Community School	762,862	684,294
526 Extracurricular Activities Fees Tax Credit	75,049	70,011
530 Gifts and Donations	334,539	293,928
535 Career & Technical Education Projects	0	0
540 Fingerprint	3,092	3,092
545 School Opening	0	0
550 Insurance Proceeds	25,543	25,543
555 Textbooks	18,189	18,337
565 Litigation Recovery	102,242	92,913
570 Indirect Costs	1,076,941	943,792
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	10,290	10,290
590 Grants and Gifts to Teachers	6,565	6,596
595 Advertisement	0	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	603,623
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	190,659	186,526
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	65,000	69,637
Other	0	0
950 Self-Insurance	3,393,648	3,551,138
955 Intergovernmental Agreements	422,311	454,784
9__ OPEB	0	0
952 Internal Services, 956-959 Intergovernmental	73,939	78,559
Total	6,705,869	7,240,776

District name	Tolleson Elementary School District		CTD number	070417000
Instructions			Version	Proposed
FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)				
1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit	\$	0	
				Primary property tax rate related to budgeted expenditures
FY 2027 Budgeted expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	0	0.0000
5.	Dropout prevention (from page 1, line 27)		0	0.0000
6.	Joint career and technical education and vocational education center		0	0.0000
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	0	0.0000
Adjustments for FY 2026 expenditures				
8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center			
a.	FY 2026 Total actual expenditures for programs above	\$		
b.	Sum of FY 2026 original budget amounts for programs above (from FY 2026 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 2026 final budget for small school adjustment	\$		
b.	FY 2026 original budget for small school adjustment (from FY 2026 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 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	350,000	0.0011
13.	Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1)	\$		0.0000
Calculations for Truth in Taxation notice				
A.	Sum of lines 11, 12, and 13	\$	350,000	
B.1.	Current assessed value	\$	331,016,000	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	0.0000 (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$	350,000	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	10.5735 (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.			

Instructions		Funds															
General				Capital projects				Special revenue									
Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue								
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter																	
1. FY 2025 final ending fund balance	3,550,192	0	2,242,163	1,596,314	8,638,348	1,097,836	186,526	1,431,875	1,120,796	5,655,585	628,823	0	0	590,632	26,739,090		
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.																	
2. FY 2026 activity, year-to-date and estimated through June 30																	
(a) FY 2026 revenues and other financing sources	24,877,565	0	389,471	1,679,592	10,044,857	20,405	3,661	2,229,697	2,202,611	3,915,904	1,148,974	0	0	3,174,040	49,686,777		
(b) FY 2026 expenditures and other financing uses	21,561,176	0	1,334,793	2,086,663	2,244,805	0	129,580	1,751,660	2,359,978	4,595,947	0	0	0	2,849,782	38,914,384		
3. Estimated FY 2026 ending fund balance																	
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(b) Restricted	0	0	0	0	16,438,400	1,118,241	60,607	1,909,912	963,429	4,975,542	1,777,797	0	0	914,890	28,158,818		
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(d) Assigned	0	0	1,296,841	1,189,243	0	0	0	0	0	0	0	0	0	0	2,486,084		
(e) Unassigned	6,866,581	0	0	0	0	0	0	0	0	0	0	0	0	0	6,866,581		
(f) Total (amount must agree to line 3 above)	6,866,581	0	1,296,841	1,189,243	16,438,400	1,118,241	60,607	1,909,912	963,429	4,975,542	1,777,797	0	0	914,890	37,511,483		
4. FY 2026 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 2027	5,366,581	0	296,841	189,243	4,000,000	0	0	909,912	963,429	4,000,000		0	0	614,890	16,340,896		
(d) Maintained for spending after FY 2027	1,500,000	0	1,000,000	1,000,000	12,438,400	1,118,241	60,607	1,000,000	0	975,542	1,777,797	0	0	300,000	21,170,587		
(e) Total (amount must agree to line 3 above)	6,866,581	0	1,296,841	1,189,243	16,438,400	1,118,241	60,607	1,909,912	963,429	4,975,542	1,777,797	0	0	914,890	37,511,483		

B. Comments (optional)

The Fund Balance will be used prior to other revenues for FY27 expenditures.

Instructions

Data entry sheet

FY 2027 Legislative amounts

Base level amount (A.R.S. §15-901, includes 2.0% minimum required adjustment in JLBC's FY 2027 Baseline Budget Book)	\$	5,215.53
State support level per route mile (A.R.S. §15-945, includes 2.0% minimum required adjustment in JLBC's FY 2027 Baseline Budget Book)		
0.5 mile or less OR more than 1.0 mile	\$	3.07
More than 0.5 mile through 1.0 mile	\$	2.52
Qualifying tax rate for elementary or secondary (CTEDs use 0.05) (March 16, 2026, JLBC TNT rate memorandum)		1.5128
Classroom Site Fund allocation (March 30, 2026, JLBC CSF estimates memorandum)	\$	883.00

District information

Student information systems (SIS) vendor

SELECT from dropdown

Edupoint (Synergy)

Accounting information system

Infinite Visions

Bookstore cash receipting system

UCO Fund type

Capital Projects

Unweighted student count

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

Prior years ADM (A.R.S. §§15-901 and 15-961)

1. FY 2025 100th-Day ADM	PSD	K-8	9-12	Total
2. FY 2026 100th-Day ADM	26.6500	2,765.5273		2,684.3380
				2,792.1773

Current year ADM (A.R.S. §§15-943 and 15-808)

3. FY 2027 Estimated non-AOI student count	26.6500	2,796.2221		2,822.8721
4. FY 2027 Estimated AOI full-time student count				0.0000
5. FY 2027 Estimated AOI part-time student count				0.0000
6. Total FY 2027 estimated student count	26.6500	2,796.2221	0.0000	2,822.8721

Check box for type 03 districts that educate high school students. ☐

Student count by category

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

	Non-AOI student count	AOI Full-time student count	AOI Part-time student count	
7. ELL	553.0715			
8. K-3	1,138.5878			
9. K-3 (Reading)	1,138.5878			
10. HI	0.3700			
11. MD-R, A-R, and SID-R	27.1600			
12. MD-SC, A-SC, and SID-SC	42.8500			
13. MD-SSI	1.5700			
14. OI-R	0.0000			
15. OI-SC	3.8900			
16. P-SD	6.5700			
17. DD*, ED, MIID, SLD, SLI*, and OHI	327.5063			*School aged students only
18. ED-P	1.4600			
19. MOID	2.5300			
20. VI	0.0000			
21. FRPL	2,328.9031			
22. G	152.8050			
23. Total add-on count (lines 7 through 22)	5,725.8615	0.0000	0.0000	

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

K-8 9-12

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

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

3. Adjusted FY 2027 base level amount	\$5,215.53
4. Actual Teacher Experience Index (TEI) from FY 2026 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5. FY 2025 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$36,500.00
6. FY 2025 actual federal audit expenditures from all funds	\$3,500.00
7. FY 2025 actual total audit expenditures from all funds (line 5 plus line 6)	\$40,000.00

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

1. FY 2026 Approved daily route miles	469.00
2. Number of eligible students transported in FY 2026	255.00
3. FY 2026 Annual expenditure for bus tokens	\$0.00
4. FY 2026 Annual expenditure for bus passes	\$0.00
5. Actual route miles traveled in July and August 2025 to transport pupils w/disabilities for extended school year	340.00
6. Estimated route miles traveled in June 2026 to transport pupils w/disabilities for extended school year	533.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4. CTED 9th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5. CTED continuation 13th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6. Other BSL adjustment 1	
7. Other BSL adjustment 2	

Assessed property valuations

8. 2026 Primary net assessed valuation (AV)	\$331,016,000
9. 2026 Primary net assessed valuation (AV2)	\$0
10. 2026 Salt River Project (SRP) valuation	\$2,686,000
11. 2026 Government Property Lease Excise Tax assessed valuation	\$0

Instructions

Data entry sheet

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

12	Adjustments to the General Budget Limit (from FY 2026 BUDG75, leave blank for budget adoption)	
13	FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	\$24,916,667.66
14	FY 2026 M&O Fund actual expenditures (if any) for:	
	a. Special program override	
	b. Desegregation (A.R.S. §15-910)	
	c. Dropout prevention programs	
	d. Joint career and technical education and vocational education center (A.R.S. §15-910.01)	
	e. Performance pay (A.R.S. §15-920)	
15	Budget balance carryforward transferred to the School Opening Fund (if any)	

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

16	FY 2027 Impact Aid revenue	
17	Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18	Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference	
19	Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes	
20	FY 2026 Ending cash balance in the Impact Aid Fund	

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

21

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

22	Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)	FY	
23	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		

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

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

24	Base year - the fiscal year before the other district began to offer instruction	FY	
25	Base year attending ADM grades 9-12		
26	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously		
27	Tuition received in base year		
28	Tuition received in fiscal year after base year		
29	☐ Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450		
30	Additional number of tuitioned students lost in the second year after the base year (type 05 districts only)		
31	Additional number of tuitioned students lost in the third year after the base year (type 05 districts only)		

Type 03 district information

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

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

1

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

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

2	Maintenance & Operation (M&O) Fund FY 2026 ending cash balance	
3	10% of the FY 2027 RCL calculated using the district's 2026 ADM	
4	Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	\$

InstructionsCalculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student count 0.001-99.999				
Support level weight	1.559	1.669	1.399	1.559
Student count 100.000-499.999				
Student count constant	500.0000	500.0000	500.0000	500.0000
Student count	-	0.0000	-	0.0000
Difference	=	0.0000	=	0.0000
Weight adjustment factor	x	0.0005	x	0.0003
Support level weight increase	=	0.0000	=	0.0000
Support level weight	+	1.358	+	1.278
Adjusted support level weight	=	0.0000	=	0.0000
Student count 500.000-599.999				
Student count constant	600.0000	600.0000	600.0000	600.0000
Student count	-	0.0000	-	0.0000
Difference	=	0.0000	=	0.0000
Weight adjustment factor	x	0.0020	x	0.0012
Support level weight increase	=	0.0000	=	0.0000
Support level weight	+	1.158	+	1.158
Adjusted support level weight	=	0.0000	=	0.0000
Student count 600.000 or more				
Support level weight			1.158	1.268
Career technical education district				
Support level weight (A.R.S. §15-943.02)				1.339

Other calculations

1. Portion of BSL/BRCL from total K-3 and total K-3 reading weighted student counts:	K-3	\$ 356,300.50
	K-3 Reading	\$ 237,533.49

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.)

Table to calculate DAA per student count

	K-8	9-12
1. FY 2027 Student count (2025 ADM): .001 - 99.999		
DAA per student count	\$ 663.81	\$ 732.87
2. FY 2027 Student count (2025 ADM): 100.000 - 499.999		
a. Student count constant	500.0000	500.0000
b. Student count	-	0.0000
c. Difference	=	0.0000
d. Weight adjustment factor	x	0.0003
e. Support level weight increase	=	0.0000
f. Support level weight	+	1.2780
g. Adjusted support level weight	=	0.0000
h. Support level amount	x \$	474.47
i. DAA per student count	= \$	0.00
3. FY 2027 Student count (2025 ADM): 500.000 - 599.999		
a. Student count constant	600.0000	600.0000
b. Student count	-	0.0000
c. Difference	=	0.0000
d. Weight adjustment factor	x	0.0012
e. Support level weight increase	=	0.0000
f. Support level weight	+	1.1580
g. Adjusted support level weight	=	0.0000
h. Support level amount	x \$	474.47
i. DAA per student count	= \$	0.00
4. FY 2027 Student count (2025 ADM): 600.000 or more and career technical education districts		
DAA per student count	\$ 549.45	\$ 600.86

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

1. General Budget Limit (GBL) (from FY 2026 latest revised budget, page 7, line 11)	\$ 26,585,096.00
2. Adjustments to the GBL (from FY 2026 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 26,585,096.00
4. Total budget limit expenditures in the M&O Fund (from FY 2026 latest revised Budget, page 1, line 32, total budget year column)	\$ 26,585,096.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 26,585,096.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 26,585,096.00
8. FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	\$ 24,916,667.66
9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 1,668,428.34

Note: For lines 10.a through 10.f the FY 2026 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2026 Actual expenditures:	FY 2026 Budget	Actual	Unexpended Budget
a. Special program override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 0.00	\$ 0.00	\$ 0.00
c. Dropout prevention programs	\$ 0.00	\$ 0.00	\$ 0.00
d. Joint career and technical education and vocational education center	\$ 0.00	\$ 0.00	\$ 0.00
e. Performance pay	\$ 0.00	\$ 0.00	\$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			\$ 0.00
11. Budget balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 1,668,428.34
12. Budget balance carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2026 M&O Fund ending cash balance)			\$ 0.00
13. Actual budget balance carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)			\$ 1,668,428.34
14. Accommodation district cash balance carryforward			
a. M&O Fund cash balance as of June 30, 2026			\$ 0.00
b. Actual budget balance carryforward			\$ 0.00
c. Remaining M&O cash balance			\$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2027 RCL calculated using the district's 2026 ADM	\$ 0.00		
c. Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	\$ 0.00		
d. Result (line 15.b plus line 15.c)	\$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

District name Tolleson Elementary School District

County Maricopa

CTD number 070417000

Version Proposed

Instructions

Calculations

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

1. FY 2027 Impact Aid revenue

2. Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments

3. TRCL/TSL difference

4. Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3

5. Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes

6. FY 2026 Ending cash balance in the Impact Aid Fund

7. FY 2027 Amount available to be spent in the Impact Aid Fund (on page 6, Federal projects line 18)

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

Calculation of small school adjustment phase down limit

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

If in FY 2027, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-481, the district may include up to the amount calculated below on page 7, line 3(a). For purposes of small school adjustment, the FY 2027 student count is the 2026 ADM.

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

a. Phase down base

b. FY 2027 K-8 student count

c. Small school student count limit

d. Student count above the small school limit

e. Adjusted support level weight (See table I at right for calculation)

f. Weighted student count above small school limit

g. Base level amount

h. Phase down reduction factor

i. Grades K-8 small school adjustment phase down limit

0.0000

-125.0000

=0.0000

x0.0000

=0.0000

x0.00

\$150,000.00

\$0.00

\$0.00

2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

a. Phase down base

b. FY 2027 9-12 student count

c. Small school student count limit

d. Student count above the small school limit

e. Adjusted support level weight (See Table II at right for calculation)

f. Weighted student count above small school limit

g. Base level amount

h. Phase down reduction factor

i. Grades 9-12 small school adjustment phase down limit

0.0000

-100.0000

=0.0000

x0.0000

=0.0000

x0.00

\$350,000.00

\$0.00

\$0.00

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

4. Allowable small school adjustment, subject to an election

5. 10% of the District's total RCL

6. Maximum override, subject to an election (Greater of line 4 or line 5)

\$0.00

\$0.00

\$0.00

\$0.00

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

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

If in FY 2027, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on budget, page 7, line 3(a), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2027 student count is the 2026 ADM.

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

a. FY 2027 K-8 student count

b. Small school student count limit

c. Student count above the small school limit

d. Phase-down factor

e. Result

f. Maximum percent increase to apply to RCL (.35 minus line 1.e)

g. K-8 Revenue Control Limit

h. K-8 Small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)

0.0000

-125.0000

=0.0000

x0.0045

=0.0000

=0.0000

x0.00

\$0.00

2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

a. FY 2027 9-12 student count

b. Small school student count limit

c. Student count above the small school limit

d. Phase-down factor

e. Result

f. Maximum percent increase to apply to RCL (.65 minus line 2.e)

g. 9-12 Revenue Control Limit

h. 9-12 Small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)

0.0000

-100.0000

=0.0000

x0.0065

=0.0000

=0.0000

x0.00

\$0.00

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

4. Allowable small school adjustment, subject to an election (line 1.h plus line 2.h plus line 3)

5. 10% of the District's total RCL

6. Maximum override, subject to an election (greater of line 4 or line 5)

\$0.00

\$0.00

\$0.00

\$0.00

Calculation of adjustment for tuition loss and student revenue loss phase-down (A.R.S. §§15-954 and 15-902.01)

NOTE 1: This section is completed only if the district has indicated that it receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

1. Base year attending ADM grades 9-12

2. Factor of 5%

3. ADM loss required to qualify

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

0.00

x0.05

=0.000

0.000

NOTE 2: If line 3 is greater than line 4, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

5. Tuition received in base year

6. Tuition received in fiscal year after base year

7. Tuition loss (If result is less than zero, zero is entered)

8. BSL adjustment for the first year after the base year

9. BSL adjustment for the second year after the base year

10. BSL adjustment for the third year after the base year

11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)

0.00

-0.00

=0.00

first year factor x0.75

=0.00

second year factor x0.50

=0.00

third year factor x0.25

=0.00

0.00

NOTE 3: In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01).

12. A district which loses at least 500 students may increase the BSL:

a. By \$650,000 for the first year of the loss.

b. By \$600,000 for the second year following the loss.

c. By \$500,000 for the third year following the loss.

d. By \$300,000 for the fourth year following the loss.

e. By \$100,000 for the fifth year following the loss.

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

13. A union high school district may increase the BSL:

a. By \$100,000 if it loses at least 50 students in the first year.

b. By \$200,000 if it loses an additional 50 students in the second year.

c. By \$325,000 if it loses an additional 50 students in the third year.

d. By \$200,000 in the fourth year if it was eligible for the third year loss.

e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

Additional State Aid to Education (ASAE) information for Department of Revenue (A.R.S. §15-992)

1. Dropout Prevention Program (from page 1, line 27)

2. Adjustment for tuition loss

3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)

4. Vocational M&O expenses (from page 1, line 28)

5. Adjacent Ways (from TNT work sheet, line 12)

6. Phase down small school budget limit exemption (based on Calculation of small school adjustment phase down limit section, only if \$50,000 option is used without an election)

\$0.00

\$0.00

\$0.00

\$0.00

\$350,000.00

\$0.00

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Instructions

Tolleson Elementary School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page:

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Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	26.6500	0.0000	0.0000	1.4500	38.6425	0.0000	0.0000
K-8,UE	2,796.2221	0.0000	0.0000	1.1580	3,238.0252	0.0000	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	2,822.8721	0.0000	0.0000				
Total of Unweighted ADM			2,822.8721				
Regular Education Weighted ADM					3,276.6677	0.0000	0.0000
Total of Weighted ADM						3,276.6677	

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	553.0715	0.0000	0.0000	0.1150	63.6032	0.0000	0.0000
K-3	1,138.5878	0.0000	0.0000	0.0600	68.3153	0.0000	0.0000
K-3 (Reading)	1,138.5878	0.0000	0.0000	0.0400	45.5435	0.0000	0.0000
HI	0.3700	0.0000	0.0000	4.7710	1.7653	0.0000	0.0000
MD-R, A-R, SID-R	27.1600	0.0000	0.0000	6.0240	163.6118	0.0000	0.0000
MD-SC, A-SC, SID-SC	42.8500	0.0000	0.0000	5.9880	256.5858	0.0000	0.0000
MD-SSI	1.5700	0.0000	0.0000	7.9470	12.4768	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	3.8900	0.0000	0.0000	6.7730	26.3470	0.0000	0.0000
P-SD	6.5700	0.0000	0.0000	3.5950	23.6192	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	327.5063	0.0000	0.0000	0.2920	95.6318	0.0000	0.0000
ED-P	1.4600	0.0000	0.0000	4.8220	7.0401	0.0000	0.0000
MOID	2.5300	0.0000	0.0000	4.4210	11.1851	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
FRPL	2,328.9031	0.0000	0.0000	0.0220	51.2359	0.0000	0.0000
G	152.8050	0.0000	0.0000	0.0070	1.0696	0.0000	0.0000
Group B - Add On Unweighted ADM	5,725.8615	0.0000	0.0000				
Total Unweighted Group B Add On			5,725.8615				
Group B - Add On Weighted ADM					828.0304	0.0000	0.0000
Total Weighted Group B Add On						828.0304	

Tolleson Elementary School District

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page:

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Calculation For Base Support Level		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		3,276.6677		0.0000		0.0000
Group B - Add On Weighted ADM	+	828.0304	+	0.0000	+	0.0000
Total ADM	=	4,104.6981	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	4,104.6981	=	0.0000	=	0.0000

Total Weighted ADM					4,104.698107
Base Level Amount (FY27)				x	\$5,215.53
Total Weighted ADM x Base Level Amount					\$21,408,176.12
Calculated Teachers Experience Index (FY26)	1.0000				
Applied Teachers Experience Index (FY27)				x	1.0000
(1.0000 or Calculated Teachers Experience Index)					
Pre-Adjusted Base Support Level					\$21,408,176.12

Base Support Level Adjustments		
Audit Service Expense	+	\$36,500.00
Increase for Tuition Loss Adjustment	+	\$0.00
Increase for Student Revenue Loss Phase-Down	+	\$0.00
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00
CTED 9th Grade Funding Adjustment	+	\$0.00
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00

Total Base Support Level Adjustments	\$36,500.00
Adjusted Base Support Level	\$21,444,676.12

Tolleson Elementary School District

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page: 3 of 5

Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles

Eligible Students Transported (FY26)

Daily Route Miles Per Eligible Student (FY26)

Total Approved Daily Route Miles

State Support Level Per Route Mile

Instruction Days

To and From School Support Level

Activity Trip Level Factor

Activity Trip Support Level

Handicapped Extended School Year Mileage (FY26)

State Support Level Per Route Mile

Handicapped Extended School Year Support Level

Annual Expenditures For:

Districts (FY26)

FY27 Transportation Support Level (TSL)

Calculation For District Support Level (DSL)

FY27 Adjusted Base Support Level (BSL)

FY27 Consolidation or Unification Assistance

FY27 Transportation Support Level (TSL)

FY27 District Support Level (DSL)

Calculation For Revenue Control Limit (RCL)

FY27 Adjusted Base Support Level (BSL)

FY27 Consolidation or Unification Assistance

FY27 Transportation Revenue Control Limit (TRCL)

FY27 Revenue Control Limit (RCL)

FY27 Lesser of DSL/RCL

Calculation For Transportation Revenue Control Limit (TRCL)

FY26 Transportation Revenue Control Limit (TRCL)

Change:

FY27 TSL \$292,949.84

FY26 TSL - \$153,057.30

Difference: \$ \$139,892.54

Preliminary FY27 TRCL

120% of FY27 TRCL

FY27 Transportation Revenue Control Limit (TRCL)

Tolleson Elementary School District

Basic Calculations For Equalization Esistance

Is Small Isolated School District: Not Isolated

District Page: 4 of 5

District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY26 District ADM	26.6500	2,765.5273	0.0000	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$0.00	x \$0.00	
Preliminary DAA	= \$14,642.84	= \$1,519,518.97	= \$0.00	= \$0.00	\$1,534,161.82

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

DAA Growth Factor

FY26 District ADM	2,792.1773
FY25 District ADM	/ 2,684.3380
FY27 Calculated DAA Growth Factor	= 1.0402
FY27 Applied DAA Growth Factor	

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

District DAA	\$14,642.84	\$1,519,518.97	\$0.00	\$0.00	\$1,534,161.82
---------------------	--------------------	-----------------------	---------------	---------------	-----------------------

DAA For High School Textbooks

FY26 District High School ADM			0.0000		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$0.00

	<u>PSD-8</u>	<u>9-12</u>		
Pre-Adjusted DAA Base Allocation	\$1,534,161.81	\$0.00		\$1,534,161.81
Type 03 Transported 9-12		\$0.00		
	\$0.00	\$0.00		\$0.00
Total DAA Adjustments	\$0.00	\$0.00		\$0.00
Adjusted FY26 DAA Base Allocation	\$1,534,161.81	\$0.00		\$1,534,161.81

Tolleson Elementary School District

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page: 5 of 5

Equalization Base for Lesser of DSL/RCL

	Weighted ADM	Percentage	Lesser of DSL or RCL	FY26 DSL/RCL Allocation
PSD-8	3,276.6677	100.0000000000%	x \$21,737,625.96	\$21,737,625.96
9-12	0.0000	0.0000000000%	x \$21,737,625.96	+ \$0.00
Total	3,276.6677			\$21,737,625.96

Equalization Assessed Valuation

	PSD-8	9 -12	Total
Primary Assessed Valuation 1 (NAV1)	\$331,016,000.00	\$331,016,000.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$2,686,000.00	\$2,686,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$333,702,000.00	\$333,702,000.00	
	/ 100	/ 100	
	\$3,337,020.00	\$3,337,020.00	
Qualifying Tax Rate	x 1.5128000000	x 1.5128000000	
FY27 Qualifying Levy	\$5,048,243.86	\$5,048,243.86	\$10,096,487.72

Calculation of Equalization Assistance

	PSD-8	9-12	Total
DSL/RCL Allocation	\$21,737,625.96	\$0.00	\$21,737,625.96
Adjusted CY DAA Base Allocation	+ \$1,534,161.81	+ \$0.00	+ \$1,534,161.81
FY27 Equalization Base	\$23,271,787.77	\$0.00	\$23,271,787.77
FY27 Applied Qualifying Levy	- \$5,048,243.86	- \$0.00	- \$5,048,243.86
FY27 Equalization Assistance	\$18,223,543.91	\$0.00	\$18,223,543.91