

District name Tolleson Elementary School District				County Maricopa		CTD number 070417000		Version		Revised #1	
Fund 001 (M&O)											
Instructions Expenditures		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2026	Budget FY 2027	
		6100	6200	6600	6800						
100 Regular Education											
1000 Instruction	1.	113.86	126.21	6,978,537	1,930,200	330,000	125,000	5,000	8,847,160	9,368,737	5.9%
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%
2200 Instructional staff	3.	10.03	9.93	700,000	180,000	20,000	6,000	0	920,738	906,000	-1.6%
2300 General administration	4.	2.00	2.00	300,000	78,000	60,000	3,000	20,000	442,209	461,000	4.2%
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%
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%
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%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%
610 School-sponsored cocurricular activities	10.	0.00	0.00	2,800	840	0	0	0	3,643	3,640	-0.1%
620 School-sponsored athletics	11.	0.00	0.00	50,000	8,000	4,000	4,000	30,000	94,924	96,000	1.1%
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular education subsection subtotal (lines 1-13)	14.	177.90	187.38	11,106,337	3,259,040	2,959,000	1,154,000	83,000	17,872,378	18,561,377	3.9%
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%
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%
2200 Instructional staff	17.	2.00	2.00	186,000	55,000	0	0	0	243,216	241,000	-0.9%
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	0	0	0	0	0	0.0%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	61.41	86.27	3,526,000	1,183,000	1,425,000	8,000	0	6,080,276	6,142,000	1.0%
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%
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	1.45	1.69	170,000	50,000	0	0	0	219,966	220,000	0.0%
Budgeted expenditures (lines 14, and 24-29)	30.	248.04	285.04	15,304,337	4,666,040	4,839,000	1,237,000	83,000	25,385,096	26,129,377	2.9%
Maintained for spending after FY 2027 (budgeted carryforward)	31.								1,200,000	1,052,000	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	248.04	285.04	15,304,337	4,666,040	4,839,000	1,237,000	83,000	26,585,096	27,181,377	2.2%

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 Revised #1

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	0	5.
6. Vocational and technical education (non-CTED)	0	0	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	0	0	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	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)

Expenditures		Instructions		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	2,864,470	3,509,113	22.5%	1.	
2100 Support services - students	2.	165,000	90,000	80,000	0	0	0	265,000	335,000	26.4%	2.	
2200 Support services - instructional staff	3.	98,000	40,000	5,000	0		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	3,228,470	3,987,113	23.5%	9.	
Maintained for spending after FY 2027 (budgeted carryforward)	10.							800,000	499,675		10.	
Total budget limit expenditures (lines 9-10)	11.	2,182,113	920,000	885,000	0	0	0	4,028,470	4,486,788	11.4%	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.	2,465,967
Unexpended budget balance (line 12 minus 13)	14.	1,562,503
Interest earned in the Classroom Site Fund in FY 2026	15.	64,537
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	2,859,748
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	0
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18.	4,486,788

(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			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
		Rentals							Prior FY	Budget FY	
Expenditures		6440	6641-6643	6655	6700	6831, 6832, 6833			2026	2027	
Unrestricted Capital Outlay override (1)	1.	0	1,000,000	105,000	500,000	0	0	326,792	2,409,195	1,931,792	-19.8%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	579,871		798,821			0	1,507,182	1,378,692	-8.5%
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	800,000		0	0	580,858	1,278,000	120.0%
2600 Operation & maintenance of plant	5.	0		218,000	189,500			0	507,500	407,500	-19.7%
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			1,500,000	872,641	1,500,000	71.9%
5000 Debt service	9.					0	0		0	0	0.0%
Budgeted expenditures (lines 2-9)	10.	0	639,871	1,051,565	1,973,321	0	0	1,500,000	3,988,870	5,164,757	29.5%
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	639,871	1,051,565	1,973,321	0	0	1,500,000	4,565,174	6,664,757	46.0%

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	5,164,757	18,611,168	14,535,194	0	300,000	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	1,000,000	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	0
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0	0	0	0	0	0	0	0
Total (lines 2-12)	13.	1,365,784	3,000,000	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	1,000,000	14,860,204	6,500,000			0	0
New construction	15.	0	0	0	0	0	0	0	0
Other	16.	1,365,784	2,000,000	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	3,000,000	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		Revised #1	
Special projects															
Instructions															
Federal projects FTE & expenditures															
1.	100-130 ESEA Title I - Helping Disadvantaged Children														
2.	140-150 ESEA Title II - Prof. Dev. and Technology														
3.	160 ESEA Title IV - 21st Century Schools														
4.	170-180 ESEA Title V - Promote Informed Parent Choice														
5.	190 ESEA Title III - Limited Eng. & Immigrant Students														
6.	200 ESEA Title VII - Indian Education														
7.	210 ESEA Title VI - flexibility and accountability														
8.	220 IDEA Part B														
9.	230 Johnson-O'Malley														
10.	240 Workforce Investment Act														
11.	250 AEA - Adult Education														
12.	260-270 Vocational Education - Basic Grants														
13.	280 ESEA Title X - Homeless Education														
14.	290 Medicaid Reimbursement														
15.	349 National Forest Fees														
16.	353 Taylor Grazing Fees														
17.	374 E-Rate														
18.	378 Impact Aid														
19.	300-399 Other Federal projects														
20.	699 Federal Impact Aid (construction)														
21.	Total Federal project funds (lines 1-20)														
State projects FTE & expenditures															
22.	400 Vocational education														
23.	410 Early Childhood Block Grant														
24.	420 Ext. school yr. - pupils with disabilities														
25.	425 Adult basic education														
26.	430 Chemical abuse prevention programs														
27.	435 Academic contests														
28.	450 Gifted education														
29.	456 College credit exam incentives														
30.	460 Environmental Special Plate														
31.	Other State projects														
32.	Total State project funds (lines 22-31)														
33.	Total special projects (lines 21 and 32)														
Instructional Improvement Fund expenditures (020)															
1.	Teacher compensation increases														
2.	Class size reduction														
3.	Dropout prevention programs (M&O purposes)														
4.	Instructional improvement programs (M&O purposes)														
5.	Total Instructional Improvement Fund (lines 1-4)														

District name	Tolleson Elementary School Distri	County	Maricopa	CTD number	070417000
				Version	Revised #1
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)	\$ 21,996,979	\$ 21,996,979	\$ 0	
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 1,536,700			
(b)	DAA adjustment (from BSA55 tab, page 4)	\$ 0			
(c)	Total DAA (line 2.a plus 2.b)	\$ 1,536,700		1,536,700	
*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 schoool 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)		2,315,416		
(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.	Estimated Allocation of Additional Funding (Laws 2026, Ch. 126, §31)				
(a)	State aid supplement		175,000		
(b)	Onetime district additional assistance supplement		65,000		
(c)	Onetime FRPL group B weight supplement		170,000		
11.	FY 2027 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 27,181,377		
12.	Total amount to be used for capital expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			\$ 3,286,700	
* 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.)	\$	0
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.)	\$	1,219,429
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	3,345,745
8. Interest earned in Fund 610 in FY 2026	\$	32,312
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)	\$	3,286,700
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	6,664,757

(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		6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0% 1.
2000 Support services												
2100 Students	2.	0.00								0	0	0.0% 2.
2200 Instructional staff	3.	0.00								0	0	0.0% 3.
2300 General administration	4.	0.00								0	0	0.0% 4.
2400 School administration	5.	0.00								0	0	0.0% 5.
2500 Central services	6.	0.00								0	0	0.0% 6.
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0% 7.
2700 Student transportation	8.	0.00								0	0	0.0% 8.
2900 Other	9.	0.00								0	0	0.0% 9.
Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0% 10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0% 11.
2000 Support services												
2100 Students	12.	0.00								0	0	0.0% 12.
2200 Instructional staff	13.	0.00								0	0	0.0% 13.
2300 General administration	14.	0.00								0	0	0.0% 14.
2400 School administration	15.	0.00								0	0	0.0% 15.
2500 Central services	16.	0.00								0	0	0.0% 16.
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0% 17.
2700 Student transportation	18.	0.00								0	0	0.0% 18.
2900 Other	19.	0.00								0	0	0.0% 19.
Total (lines 11-19) (to Budget, Page 6, Other funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0% 20.

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

Tolleson Elementary School
September 2, 2026

District,
Maricopa

County for fiscal year 2027 was officially
and that the complete Revised Expenditure Budget may be reviewed by contacting
at the District office, telephone (623) 533-3930 during normal business hours.

Instructions				President of the Governing Board			
1. Average daily membership:		Prior year		Budget year		4. Average teacher salaries (A.R.S. \$15-903.E)	
Attending	2025 ADM	2026 ADM	2027 ADM	1. Average salary of all teachers employed in FY 2027 (budget year)		63,059	
	2,684.3380	2,796.7969	2,834.5900	2. Average salary of all teachers employed in FY 2026 (prior year)		64,585	
2. Tax rates:		Prior FY		Est. Budget FY		3. Increase in average teacher salary from the prior year	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)						4. Percentage increase	
		1.7133		1.6295		-2%	
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)						Comments on average salary calculation (optional):	
		2.4256		2.5337			
3. Budgeted expenditures and budget limits:		Budgeted expenditures		Budgeted carryforward		Budget limit	
Maintenance & Operation Fund		26,129,377		1,052,000		27,181,377	
Classroom Site Fund		3,987,113		499,675		4,486,788	
Unrestricted Capital Outlay Fund		5,164,757		1,500,000		6,664,757	

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	8,365,500	8,908,737	481,660	460,000	8,847,160	9,368,737	5.9%
2000 Support services							
2100 Students	821,578	840,000	116,365	118,000	937,943	958,000	2.1%
2200 Instructional staff	881,746	880,000	38,992	26,000	920,738	906,000	-1.6%
2300, 2400, 2500 Administration	2,859,252	2,975,000	550,131	522,500	3,409,383	3,497,500	2.6%
2600 Oper./maint. of plant	688,336	700,000	2,970,251	3,031,500	3,658,587	3,731,500	2.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	0	0	0	0	0	0	0.0%
610 School-sponsored cocurric. activities	3,643	3,640	0	0	3,643	3,640	-0.1%
620 School-sponsored athletics	53,724	58,000	41,200	38,000	94,924	96,000	1.1%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	13,673,779	14,365,377	4,198,599	4,196,000	17,872,378	18,561,377	3.9%
200 and 300 Special education							
1000 Instruction	3,567,791	3,618,000	574,424	579,000	4,142,215	4,197,000	1.3%
2000 Support services							
2100 Students	842,545	850,000	852,300	854,000	1,694,845	1,704,000	0.5%
2200 Instructional staff	243,116	241,000	100	0	243,216	241,000	-0.9%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./maint. of plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	4,653,452	4,709,000	1,426,824	1,433,000	6,080,276	6,142,000	1.0%
400 Pupil transportation	675,191	676,000	537,285	530,000	1,212,476	1,206,000	-0.5%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational education center	0	0	0	0	0	0	0.0%
550 K-3 reading program	219,966	220,000	0	0	219,966	220,000	0.0%
Budgeted expenditures	19,222,388	19,970,377	6,162,708	6,159,000	25,385,096	26,129,377	2.9%
Maintained for spending after FY 2027 (budgeted carryforward)					1,200,000	1,052,000	
Total budget limit expenditures	19,222,388	19,970,377	6,162,708	6,159,000	26,585,096	27,181,377	2.2%

Summary of School District Revised 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	26,129,377	744,281	2.9%
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	5,164,757	1,175,887	29.5%
New School Facilities	0	300,000	300,000	
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	14,535,194	(4,075,974)	-21.9%
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 167
Teachers	0	141	141	1 to 20
Other	0	25	25	1 to 113
Subtotal	0	183	183	1 to 16
Classified --				
Managers, supervisors, directors	0	4	4	1 to 709
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	Revised #1

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
9__ Self-Insurance	3,393,648	3,551,138
955 Intergovernmental Agreements	422,311	454,784
9__ OPEB	0	0
9__	73,939	78,559
Total	6,705,869	7,240,776

District name	Tolleson Elementary School District		CTD number	070417000
Instructions			Version	Revised #1
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	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.			

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2025 ending fund balance amounts, all amounts included on this tab are estimates.

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 <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	Debt Service						Permanent
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter		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
1. FY 2025 final ending fund balance		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 beginning fund balance adjustments:		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) 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
(c) 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		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
(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																0
(e) Total (amount must agree to line 3 above)		5,366,581	0	296,841	189,243	4,000,000	0	0	909,912	963,429	4,000,000	0	0	0	614,890	16,340,896

B. Comments (optional)

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