District Name Tolleson Union High School District **County** Maricopa **CTD number** 070514000

FY 2027

State of Arizona

School District Annual Expenditure Budget

Districtwide Budget

Adopted

Version

By the Governing Board

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

Proposed 6/16/2026

Adopted July 14, 2026

Revised

Date

District website link of posted budget https://www.tuhsd.org/business-services

Signed Signed

The FY 2027 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by July 18, 2026.

Date

Superintendent signature Business Manager signature

Jeremy Calles Joyce Council

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

District contact employee: Joyce Council

Telephone: (623) 478-4003 Email: Joyce.Council@tuhsd.org

Instructions

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 $ 126,405,746
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$	36,504,821
Intermediate	2000	$	3,457
State	3000	$	80,254,000
Federal	4000	$	15,982,000
TOTAL		$	132,744,278

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	1.6086	1.5355
Secondary Tax Rates:		
M&O Override	0.7946	0.4729
Special Program Override		
Capital Override	0.5960	0.4729
Class A Bonds		
Class B Bonds	2.7609	2.2300
CTED		
Desegregation		
Total Secondary Tax Rate	4.1515	3.1758

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

	Budgeted expenditures	Budgeted carryforward	Budget limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	$ 146,500,442	$ 11,024,534	$ 157,524,976
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 10,100,081	$ 14,756,007	$ 24,856,088
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			$ 8,034,000
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 190,415,064

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 89,932
2. Average salary of all teachers employed in FY 2026 (prior year)	$ 85,772
3. Increase in average teacher salary from the prior year	$ 4,160
4. Percentage increase	5%

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

Comments on average salary calculation (optional):

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

Instructions Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	485.00	450.50	42,311,597	12,242,516	1,988,064	1,043,360	168,210	66,917,878	57,753,747	-13.7%	1.
2000 Support services												
2100 Students	2.	80.00	95.00	6,380,398	1,981,035	115,828	11,899	39,007	8,360,948	8,528,167	2.0%	2.
2200 Instructional staff	3.	40.00	46.00	4,087,855	1,155,773	117,650	25,392	523	5,281,562	5,387,193	2.0%	3.
2300 General administration	4.	6.00	9.00	1,194,748	316,233	818,369	15,984	115,261	2,412,349	2,460,595	2.0%	4.
2400 School administration	5.	61.00	61.00	6,601,584	1,854,043	192,431	74,369	31,566	8,582,346	8,753,993	2.0%	5.
2500 Central services	6.	41.00	60.00	5,107,125	1,633,436	1,778,009	71,463	199,600	8,617,287	8,789,633	2.0%	6.
2600 Operation & maintenance of plant	7.	139.50	150.00	8,366,391	3,009,069	1,779,705	3,671,396	815	16,497,428	16,827,376	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.	12.50	8.50	531,109	158,789	6,373	0	0	682,618	696,271	2.0%	9.
610 School-sponsored cocurricular activities	10.	0.00	0.00	378,284	75,777	23,870	37,706	30,644	535,570	546,281	2.0%	10.
620 School-sponsored athletics	11.	18.00	17.00	3,275,069	717,837	686,707	157,601	118,883	4,858,919	4,956,097	2.0%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	1.00	1.00	68,613	15,619	0	0	0	82,581	84,232	2.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	884.00	898.00	78,302,773	23,160,127	7,507,006	5,109,170	704,509	122,829,486	114,783,585	-6.6%	14.
200 and 300 Special education												
1000 Instruction	15.	196.00	142.00	9,795,064	3,049,936	3,127,266	44,947	0	15,703,150	16,017,213	2.0%	15.
2000 Support services												
2100 Students	16.	38.00	46.00	3,042,540	949,780	1,017,572	27,752	0	4,938,867	5,037,644	2.0%	16.
2200 Instructional staff	17.	7.00	7.00	1,120,311	304,420	34,838	0	0	1,430,950	1,459,569	2.0%	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.	241.00	195.00	13,957,915	4,304,136	4,179,676	72,699	0	22,072,967	22,514,426	2.0%	24.
400 Pupil transportation	25.	0.00	87.00						0	0	0.0%	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.	3.70	3.50	182,000	36,566				218,566	218,566	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.	0.00	0.00	5,577,028	1,940,040	731,042	734,880	875	0	8,983,865		29.
Budgeted expenditures (lines 14, and 24-29)	30.	1,128.70	1,183.50	98,019,716	29,440,869	12,417,724	5,916,749	705,384	145,121,019	146,500,442	1.0%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								30,393,865	11,024,534		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	1,128.70	1,183.50	98,019,716	29,440,869	12,417,724	5,916,749	705,384	175,514,884	157,524,976	-10.2%	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 Union High School District **County** Maricopa **CTD number** 070514000 **Version** Adopted

Instructions

Special education programs by type (M&O Fund programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

		Prior FY	Budget FY	
1.	Total all disability classifications	20,497,198	20,861,252	1.
2.	Gifted education	56,760	58,232	2.
3.	Remedial education	0	0	3.
4.	ELL incremental costs	1,232,453	1,302,489	4.
5.	ELL compensatory instruction	0	0	5.
6.	Vocational and technical education (non-CTED)	286,556	292,453	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)	22,072,967	22,514,426	9.
10.	IEP required pupil transportation costs coded within Program 400	0	1,648,426	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 10

Staff-pupil 1 to 10

Expenditures budgeted for audit services

M&O Fund -nonfederal	**6350**	59,000
All funds - federal	*6330*	3,500

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) $ 150,000

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

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Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Instructions **Expenditures**		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
1000 Instruction	1.	14,690,193	3,915,201					14,545,862	18,605,394	27.9%	1.
2100 Support services - students	2.	1,012,045	270,985					0	1,283,030		2.
2200 Support services - instructional staff	3.	258,023	67,852					0	325,875		3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services operations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	15,960,261	4,254,038	0	0	0	0	14,545,862	20,214,299	39.0%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							21,071,409	17,739,239		10.
Total budget limit expenditures (lines 10-11)	11.	15,960,261	4,254,038	0	0	0	0	35,617,271	37,953,538	6.6%	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.	35,617,271
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	15,046,245
Unexpended budget balance (line 12 minus 13)	14.	20,571,026
Interest earned in the Classroom Site Fund in FY 2026	15.	605,512
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	16,777,000
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	37,953,538

(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.

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Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions **Expenditures**		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
Unrestricted Capital Outlay override (1)	1.		134,524	1,381,589	7,017,067	3,061,478	0	16,902	7,465,808	11,611,560	55.5%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		134,524		3,884,531			7,740	1,793,626	4,026,795	124.5%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.			11,999	0			0	545,424	11,999	-97.8%	3.
2300, 2400, 2500, 2900 Administration	4.			1,356,323	2,153,612		0	16,902	2,834,373	3,526,837	24.4%	4.
2600 Operation & maintenance of plant	5.			0	566,276			0	0	566,276		5.
2700 Student transportation	6.			5,527	0			0	44,618	5,527	-87.6%	6.
3000 Operation of noninstructional services (5)	7.			0	317,132			0	354,468	317,132	-10.5%	7.
4000 Facilities acquisition and construction	8.			0	95,515			0	610,501	95,515	-84.4%	8.
5000 Debt service	9.					1,500,000	50,000		1,328,467	1,550,000	16.7%	9.
Budgeted expenditures (lines 2-9)	10.	0	134,524	1,373,849	7,017,066	1,500,000	50,000	24,642	7,511,477	10,100,081	34.5%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								7,725,050	14,756,007		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	134,524	1,373,849	7,017,066	1,500,000	50,000	24,642	15,236,527	24,856,088	63.1%	12.

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay override line 1 above must be included in the appropriate individual line items for fund 610 and in the budget year total column.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library books	
6642 Textbooks	
6643 Instructional aids	134,524
673X Furniture and equipment	
673X Vehicles	
673X Tech hardware & software	7,017,067

(3) Includes principal on Capital Equity Fund loans of _____, principal on leases of $ 1,500,000, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of $ 50,000, and interest on bonds of _____.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] $ 150,000

(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. _____

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

Instructions Expenditures		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total fund expenditures	1.	7,511,477	10,100,081	174,980,382	210,977,520	0	130,637,500	10,055,389	8,446,181	1.
Select object codes detail (1)										
6150 Classified salaries	2.	0		75,000	75,000	0		0		2.
6200 Employee benefits	3.	0		21,000	21,000	0		0		3.
6450 Construction services	4.	0		149,980,382	196,356,520	0	130,637,500	10,055,389	8,446,181	4.
6655 Short-term noninstructional software subscription	5.	0		0	0	0		0		5.
6710 Land and improvements	6.	0		7,000,000	0	0		0		6.
6720 Buildings and improvements	7.	0		2,404,000	2,000,000	0		0		7.
673X Furniture and equipment	8.	3,546,674	0	5,000,000	5,000,000	0		0		8.
673X Vehicles	9.	0	0	9,000,000	5,000,000	0		0		9.
673X Technology hardware & software	10.	3,058,840	7,017,067	1,500,000	2,000,000	0		0		10.
6831, 6832, 6833 redemption of principal	11.	0		0	500,000	0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0	25,000	0		0		12.
Total (lines 2-12)	13.	6,605,514	7,017,067	174,980,382	210,977,520	0	130,637,500	10,055,389	8,446,181	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0		20,000,000	2,000,000			0		14.
New construction	15.	0		154,980,382	196,356,520	0	130,637,500	10,055,389	8,446,181	15.
Other	16.	6,605,514	7,017,067	0	12,621,000	0		0		16.
Total (lines 14-16, must equal line 13)	17.	6,605,514	7,017,067	174,980,382	210,977,520	0	130,637,500	10,055,389	8,446,181	17.

(1) Lines 2-12 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2027 _____

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Special projects

Instructions

		FTE		Total all functions		
		Prior FY	Budget FY	Prior FY	Budget FY	
Federal projects FTE & expenditures						
1.	100-130 ESEA Title I - Helping Disadvantaged Children	25.00	25.00	2,575,000	2,900,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	275,000	325,000	2.
3.	160 ESEA Title IV - 21st Century Schools	0.50	0.50	500,000	600,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	0.00	100,000	100,000	5.
6.	200 ESEA Title VII - Indian Education	0.00	0.00	12,000	12,000	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00	0.00	0	0	7.
8.	220 IDEA Part B	17.00	17.00	2,000,000	2,150,000	8.
9.	230 Johnson-O'Malley	0.00	0.00	12,000	12,000	9.
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	2.00	2.00	1,000,000	1,000,000	12.
13.	280 ESEA Title X - Homeless Education	0.50	0.50	35,000	35,000	13.
14.	290 Medicaid Reimbursement	0.00	0.00	150,000	150,000	14.
15.	349 National Forest Fees	0.00	0.00	0	0	15.
16.	353 Taylor Grazing Fees	0.00	0.00	0	0	16.
17.	374 E-Rate	0.00	0.00	500,000	500,000	17.
18.	378 Impact Aid	0.00	0.00	0	0	18.
19.	300-399 Other Federal projects	0.00	0.00	150,000	250,000	19.
20.	699 Federal Impact Aid (construction)	0.00	0.00	0	0	20.
21.	Total Federal project funds (lines 1-20)	45.00	45.00	7,309,000	8,034,000	21.
State projects FTE & expenditures						
22.	400 Vocational education	0.00	0.00	220,000	220,000	22.
23.	410 Early Childhood Block Grant	0.00	0.00	0	0	23.
24.	420 Ext. school yr. - pupils with disabilities	0.00	0.00	0	0	24.
25.	425 Adult basic education	0.00	0.00	0	0	25.
26.	430 Chemical abuse prevention programs	0.00	0.00	0	0	26.
27.	435 Academic contests	0.00	0.00	0	0	27.
28.	450 Gifted education	0.00	0.00	0	0	28.
29.	456 College credit exam incentives	0.00	0.00	100,000	100,000	29.
30.	460 Environmental Special Plate	0.00	0.00	0	0	30.
31.	Other State projects	0.00	0.00	50,000	50,000	31.
32.	Total State project funds (lines 22-31)	0.00	0.00	370,000	370,000	32.
33.	Total special projects (lines 21 and 32)	45.00	45.00	7,679,000	8,404,000	33.

Instructional Improvement Fund expenditures (020)		Prior FY	Budget FY	
1.	Teacher compensation increases	3,817,291	4,329,969	1.
2.	Class size reduction	0	0	2.
3.	Dropout prevention programs (M&O purposes)	0	0	3.
4.	Instructional improvement programs (M&O purposes)	0	0	4.
5.	Total Instructional Improvement Fund (lines 1-4)	3,817,291	4,329,969	5.

Other funds expenditures

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	35,000	22,000	1.
2.	071	English Language Learner (1)	0	0	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	2,000,000	2,500,000	4.
5.	510	Food Service	6,500,000	7,500,000	5.
6.	515	Civic Center	50,000	5,000,000	6.
7.	520	Community School	55,000	100,000	7.
8.	525	Auxiliary Operations	1,000,000	2,000,000	8.
9.	526	Extracurricular Activities Fees Tax Credit	500,000	500,000	9.
10.	530	Gifts and Donations	1,200,000	75,000	10.
11.	535	Career & Technical Education Projects	10,000	10,000	11.
12.	540	Fingerprint	15,000	15,000	12.
13.	545	School Opening	0	0	13.
14.	550	Insurance Proceeds	1,000,000	1,200,000	14.
15.	555	Textbooks	75,000	75,000	15.
16.	565	Litigation Recovery	250,000	500,000	16.
17.	570	Indirect Costs	1,500,000	1,500,000	17.
18.	575	Unemployment Insurance	0	0	18.
19.	580	Teacherage	0	0	19.
20.	585	Insurance Refund	0	0	20.
21.	590	Grants and Gifts to Teachers	5,000	5,000	21.
22.	595	Advertisement	0	0	22.
23.	596	Career Technical Education	8,000,000	6,000,000	23.
24.	597	Arizona Industry Credentials Incentive	20,000	20,000	24
25.	639	Impact Aid Revenue Bond Building	0	0	25.
26.	650	Gifts and Donations-Capital	2,000	2,000	26.
27.	660	Condemnation	0	0	27.
28.	665	Energy and Water Savings	400,000	65,000	28.
29.	686	Emergency Deficiencies Correction	0	0	29.
30.	691	Building Renewal Grant	1,000,000	1,000,000	30.
31.	700	Debt Service	3,500,000	35,000,000	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	800,000	1,000,000	33.
34.	Other	_____	0	0	34.
	Internal Service Funds 950-989				
1.	9___	Self-Insurance	0	0	1.
2.	955	Intergovernmental Agreements	5,000	5,000	2.
3.	9__	OPEB	0	0	3.
4.	9___	_____	0	0	4.

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

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

District name Tolleson Union High School Distr **County** Maricopa **CTD number** 070514000

Version Adopted

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)	$ 107,026,043	$ 107,026,043	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 9,183,898		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 9,183,898	9,183,898	0
*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		10,702,604	
(b)	Unrestricted Capital Outlay			10,702,604
(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			
(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)			
* (b)	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)		30,393,865	
(c)	Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		218,566	
(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			
(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)		$ 157,524,976	
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)			$ 10,702,604

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

District name Tolleson Union High School District **County** Maricopa **CTD number** 070514000

Instructions **Version** Adopted

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)	$ 15,236,527
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)	$ 15,236,527
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$ 15,236,527
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 15,236,527
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 1,420,985
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 13,815,542
8.	Interest earned in Fund 610 in FY 2026	$ 337,942
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)	$ 10,702,604
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 24,856,088

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

District name Tolleson Union High School District **County** Maricopa **CTD number** 070514000 **Version** Adopted

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

Instructions

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

Summary of School District Adopted Expenditure Budget

CTD number 070514000
Version Adopted

I certify that the budget of **Tolleson Union High School District** **District,** **Maricopa** **County for fiscal year 2027 was officially adopted by the Governing Board on,** **July 14, 2026** **, and that the complete Adopted Expenditure Budget may be reviewed by contacting** **Joyce Council** **at the District office, telephone** **623-478-4003** **during normal business hours.**

President of the Governing Board

Instructions

1. Average daily membership:

	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	13,791.6307	13,391.7054	13,791.6307

2. Tax rates:

	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	1.6086	1.5355
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	4.1515	3.1758

3. Budgeted expenditures and budget limits:

	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	146,500,442	11,024,534	157,524,976
Classroom Site Fund	20,214,299	17,739,239	37,953,538
Unrestricted Capital Outlay Fund	10,100,081	14,756,007	24,856,088

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

1. Average salary of all teachers employed in FY 2027 (budget year)	89,932
2. Average salary of all teachers employed in FY 2026 (prior year)	85,772
3. Increase in average teacher salary from the prior year	4,160
4. Percentage increase	5%

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	63,780,982	54,554,113	3,136,896	3,199,634	66,917,878	57,753,747	-13.7%
2000 Support services							
2100 Students	8,197,483	8,361,433	163,465	166,734	8,360,948	8,528,167	2.0%
2200 Instructional staff	5,140,812	5,243,628	140,750	143,565	5,281,562	5,387,193	2.0%
2300, 2400, 2500 Administration	16,379,577	16,707,169	3,232,405	3,297,052	19,611,982	20,004,221	2.0%
2600 Oper./maint. of plant	11,152,412	11,375,460	5,345,016	5,451,916	16,497,428	16,827,376	2.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	676,370	689,898	6,248	6,373	682,618	696,271	2.0%
610 School-sponsored cocurric. activities	445,158	454,061	90,412	92,220	535,570	546,281	2.0%
620 School-sponsored athletics	3,914,614	3,992,906	944,305	963,191	4,858,919	4,956,097	2.0%
630, 700, 800, 900 Other programs	82,581	84,232	0	0	82,581	84,232	2.0%
Regular education subsection subtotal	109,769,989	101,462,900	13,059,497	13,320,685	122,829,486	114,783,585	-6.6%
200 and 300 Special education							
1000 Instruction	12,593,137	12,845,000	3,110,013	3,172,213	15,703,150	16,017,213	2.0%
2000 Support services							
2100 Students	3,914,039	3,992,320	1,024,828	1,045,324	4,938,867	5,037,644	2.0%
2200 Instructional staff	1,396,795	1,424,731	34,155	34,838	1,430,950	1,459,569	2.0%
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	17,903,971	18,262,051	4,168,996	4,252,375	22,072,967	22,514,426	2.0%
400 Pupil transportation	0	0	0	0	0	0	0.0%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	218,566	218,566	0	0	218,566	218,566	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	0	7,517,068	0	1,466,797	0	8,983,865	
Budgeted expenditures	127,892,526	127,460,585	17,228,493	19,039,857	145,121,019	146,500,442	1.0%
Maintained for spending after FY 2027 (budgeted carryforward)					30,393,865	11,024,534	
Total budget limit expenditures	127,892,526	127,460,585	17,228,493	19,039,857	175,514,884	157,524,976	-10.2%

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

CTD number 070514000
Version Adopted

Total expenditures by fund				
Fund	**Budgeted expenditures**		**$ Increase/(Decrease) from prior FY**	**% Increase/(Decrease) from prior FY**
	Prior FY	**Budget FY**		
Maintenance & Operation	145,121,019	146,500,442	1,379,423	1.0%
Instructional Improvement	3,817,291	4,329,969	512,678	13.4%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	14,545,862	20,214,299	5,668,437	39.0%
Federal Projects	7,309,000	8,034,000	725,000	9.9%
State Projects	370,000	370,000	0	0.0%
Unrestricted Capital Outlay	7,511,477	10,100,081	2,588,604	34.5%
New School Facilities	0	130,637,500	130,637,500	
Adjacent Ways	10,055,389	8,446,181	(1,609,208)	-16.0%
Debt Service	3,500,000	35,000,000	31,500,000	900.0%
School Plant Fund	2,000,000	2,500,000	500,000	25.0%
Auxiliary Operations	1,000,000	2,000,000	1,000,000	100.0%
Bond Building	174,980,382	210,977,520	35,997,138	20.6%
Food Service	6,500,000	7,500,000	1,000,000	15.4%
Other	14,922,000	17,094,000	2,172,000	14.6%

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	20,497,198	20,861,252
Gifted education	56,760	58,232
Remedial education	0	0
ELL incremental costs	1,232,453	1,302,489
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	286,556	292,453
Career education (non-CTED)	0	0
Career technical education (CTED)	0	0
Total	22,072,967	22,514,426

Proposed staffing summary				
Staff type	**Purchased services personnel FTE**	**Employee FTE**	**Total FTE**	**Staff-pupil ratio**
Certified --				
Superintendent, principals, other administrators	2	52	54	1 to 255
Teachers	3	690	693	1 to 20
Other		60	60	1 to 230
Subtotal	5	802	807	1 to 17
Classified --				
Managers, supervisors, directors	2	23	25	1 to 552
Teachers aides		110	110	1 to 125
Other		506	506	1 to 27
Subtotal	2	639	641	1 to 22
Total	7	1,441	1,448	1 to 10
Special education --				
Teacher		90	90	1 to 10
Staff		92	92	1 to 10

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	35,000	22,000
515 Civic Center	50,000	5,000,000
520 Community School	55,000	100,000
526 Extracurricular Activities Fees Tax Credit	500,000	500,000
530 Gifts and Donations	1,200,000	75,000
535 Career & Technical Education Projects	10,000	10,000
540 Fingerprint	15,000	15,000
545 School Opening	0	0
550 Insurance Proceeds	1,000,000	1,200,000
555 Textbooks	75,000	75,000
565 Litigation Recovery	250,000	500,000
570 Indirect Costs	1,500,000	1,500,000
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	5,000	5,000
595 Advertisement	0	0
596 Career Technical Education	8,000,000	6,000,000
597 Arizona Industry Credentials Incentive	20,000	20,000
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	2,000	2,000
660 Condemnation	0	0
665 Energy and Water Savings	400,000	65,000
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	1,000,000	1,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	800,000	1,000,000
Other _____	0	0
9___ Self-Insurance	0	0
955 Intergovernmental Agreements	5,000	5,000
9__ OPEB	0	0
9___ _____	0	0
Total	14,922,000	17,094,000

District name Tolleson Union High School District **CTD number** 070514000

Instructions **Version** Adopted

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)		$ 218,566	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit		$ 218,566	
	FY 2027 Budgeted expenditures			**Primary property tax rate related to budgeted expenditures**
4.	Desegregation (no longer a primary levy, must be zero)		$ 0	
5.	Dropout prevention (from page 1, line 27)		218,566	
6.	Joint career and technical education and vocational education center		0	
7.	Small school adjustment (from page 7, line 4, columns A and B)		$ 0	
	Adjustments for FY 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)	218,566		
	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.)		$ 218,566	
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)		$ 0	
13.	Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1)		$	
	Calculations for Truth in Taxation notice			
A.	Sum of lines 11, 12, and 13		$ 0	
B.1.	Current assessed value		$	
B.2.	(Line 3 divided by line B.1) x $10,000		$ (2)	
C.1.	Sum of lines 3, 11, 12, and 13		$ 218,566	
C.2.	(Line C.1 divided by line B.1) x $10,000		$ (2)	

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation hearing notice as described in A.R.S. §15-905.01.

(2) $10,000 is used in these calculations to determine the amounts to include on the Truth in Taxation hearing notice for a $100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.