

Public Reporting on Bonds, Maintenance & Operations (M&O) and Capital/District Additional Assistance (DAA) Overrides

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Tolleson Elementary School District

Mission and Vision

- Tolleson Elementary School District believes, educates, motivates, and prepares all children
- Tolleson Elementary School District: Expecting excellence, inspiring innovation, and achieving greatness



Tolleson Elementary School District

Bonds, Overrides & Capital Plans

- Bonds and overrides are means by which voters authorize additional funding for local school districts.
- Bonds can be used to raise money for capital needs, including:
 - Acquiring land
 - Building or renovating schools
 - Supplying school buildings with furniture, equipment and technology
 - Improving school grounds
 - Pupil transportation vehicles
- Overrides provide ongoing funding in excess of the amounts provided by the state formula for operations or capital.
- Bonds and overrides play a significant role in the district's operations and capital plans.



Bonds

- In November 2017, voters approved a bond authority of \$24,000,000.
- Two bond sales were previously approved by the Governing Board utilizing the full \$24,000,000 of this authority as follows:
 - 2017-18 for \$15,000,000
 - 2019-20 for \$ 9,000,000
- The Governing Board has called for a \$30,000,000 Special Bond Election on November 7, 2023.



Bonds

- The district's use of bond proceeds is based on the voter authorization:

	Beginning Balance as of 7/1/2022	\$7,046,374.63	Beginning Balance as of 7/1/2023	\$5,928,580.72
Arizona Desert Classroom Furniture	\$7,719.98		Arizona Desert Playfields	\$4,566,368.51
Arizona Desert Fencing & Security	\$9,989.00		Arizona Desert Preschool Remodel	\$56,379.22
Classroom Technology Devices	\$747,428.29		Arizona Desert Security	\$19,851.80
Facilities portion of in House				
Director of Operations	\$17,334.45		Desert Oasis Flooring Replacement	\$201,762.43
P.H. Gonzales Domestic Water Line	\$89,212.41		P.H. Gonzales Classroom Furniture	\$200,757.37
Remodels/Structural Engineering				
Services	\$59,936.62		P.H. Gonzales Fire Lane	\$835,989.99
Sheely Farm New Marquee	\$43,908.59		P.H. Gonzales Playground	\$55,191.38
Sheely Farms Classroom Furniture	\$31,962.60			
Sheely Farms Drainage Project	\$13,330.00			
Technology District Wide support, Security, Firewall Servers, etc	\$96,971.97			
FY21/22 Total Expenditures	\$1,117,793.91		FY22/23 Total Expenditures	\$5,936,300.70
			Ending Bond Balance 6/30/2023	\$0.00



Bonds

- **In 2022-2023 bonds supported:**
 - Arizona Desert Elementary School “Field of Dreams”
 - Desert Oasis Elementary School new flooring
 - Porfirio H. Gonzales Elementary School Fire Lane
 - Porfirio H. Gonzales Elementary School Classroom furniture
- **Future bonds will be mainly used for:**
 - Renovations and improvement to existing school facilities
 - Improving school grounds
 - Replacement of pupil transportation and fleet vehicles
 - Improving the safety, security and equipment in school buildings



Overrides

- State law defines a base funding level for every school district.
- Voters are empowered to provide additional support to local districts through elections to override what is known as the Revenue Control Limit (RCL).
 - Maintenance and Operation (M&O) overrides up to 15% of the RCL
 - District Additional Assistance (DAA) overrides up to 10% of the RCL or a set amount
- Overrides are funded by local property taxes



Tolleson ESD Overrides

- \$3.4 Million total funding in school year 2022-23
 - \$2,687,803 from the Maintenance & Operations (M&O) override
 - \$750,000 from the Capital (District Additional Assistance - DAA) override
 - Represents about 14% of the district's total M&O and Capital spending in 2022-23 (funds 001 and 610)
- The Maintenance & Operations Override supported:
 - Free full-day kindergarten
 - Art, Music, Physical Education, and Computer Science
 - Band (jazz, mariachi, marching and concert bands)
 - 4 Counselors
 - 1 Social Worker
 - Alternative Education
 - Athletics
- The Capital (DAA) Override supported:
 - Technology devices \$638,752
 - Smart Boards \$36,039
 - Textbooks, library books and instructional aids \$232,455
 - Musical Instruments \$11,748



Tolleson ESD Overrides

- The district has both Maintenance & Operations (M&O) and Capital (District Additional Assistance - DAA) overrides
- The 15% M&O Override was extended by voters in November 2020
 - 15% in 2021-2022 through 2025-2026
 - Phase down will be in 2026-2027 if not extended
- The Capital Override was approved by voters in November 2018
 - \$750,000 in 2019-2020 through 2025-2026



Tolleson ESD Overrides



FY22/23		FY22/23	
Maintenance and Operations Override		Capital Override	
	Salaries and Benefits		Actual Amounts
Alternative Education Programs	\$409,435.00	Instructional Aids	224387.46
Art Classes	\$278,661.30	Musical Instruments	\$11,747.70
Expanded Athletics	\$26,201.60	Textbooks	\$8,067.36
Counselors	\$358,888.87	Technology	\$674,791.35
Kindergarten	\$693,294.94		
Band classes	\$153,474.33		
Physical Education classes	\$369,439.59		
Technology	\$216,677.76		
Total FY22/23 Expenditures	\$2,506,073.39	Total FY22/23 Expenditures	\$918,993.87

Future Capital Plans - Needs

- Maintain adequate transportation fleet, technology, and equipment
- Renovate existing schools
- Ongoing capital replacement and maintenance (transportation, technology, building systems, etc.)



Future Capital Plans - Funding



- Future bonds (if approved by the voters)
 - up to \$ 30 Million
- Ongoing capital funds
 - District Additional Assistance – DAA
 - District Additional Assistance Override



