

DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTD NUMBER 100201000



FY 2024
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 2024 was

Proposed June 13, 2023

Adopted July 11, 2023

Revised

Date

Handwritten signatures of board members

Dr. Ravi Shah, President
Val Romero, Clerk
Jennifer Eckstrom, Member
Natalie Luna Rose, Member
Sadie Shaw, Member

SIGNED

SIGNED

The FY 2024 budget file for the version described above will be uploaded via

the School Finance Budget System's ADE website by July 12, 2023

Type the Date as MM/DD/YYYY

Large handwritten signature of Superintendent

Superintendent Signature

Business Manager Signature

Dr. Gabriel Trujillo

Superintendent Name (Typed Name)

Ricky Hernandez

Business Manager Name (Typed Name)

District Contact Employee:

Ricky Hernandez

Telephone: 520-225-6493

Email: ricky.hernandez@tusd1.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Revenue Source, Amount. Includes Total Budgeted Revenues for Fiscal Year 2023 (\$357,120,000) and Estimated Revenues by Source for Fiscal Year 2024 (Local, Intermediate, State, Federal, TOTAL).

District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

Table comparing tax rates for Prior FY 2023 and Est. Budget FY 2024. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

Table with 3 columns: Line Item, Budgeted Expenditures, Budget Limit. Includes Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects, and Total Aggregate School District Budget Limit.

AVERAGE TEACHER SALARIES (A.R.S. §15-903.F)

Table with 2 columns: Item, Amount. Includes Average salary of all teachers in FY 2024, FY 2023, and Percentage increase (4%).

Comments on average salary calculation (Optional):
Open position for non-RTW employees on TDR-A 9.5-month work calendar
Average salary based on FT FTE for full contract year

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

DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTD NUMBER 100201000

VERSION Adopted

**DISTRICT CONTACT INFORMATION**

Superintendent  
 Executive Assistant to Superintendent  
 Chief Financial Officer  
 Business Manager 1  
 Business Manager 2  
 Business Consultant  
 School District Employee Report (SDER) Coordinator  
 SPED Data Reporting Coordinator  
 AzEDS/ADM Data Coordinator  
 Transportation Data Reporting Coordinator  
 CTE Coordinator  
 Poverty Coordinator  
 Assessments Coordinator  
 Curriculum Coordinator  
 Information Technology (IT) Director  
 Bookstore Manager  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Dr.	Gabriel	Trujillo	Gabriel.Trujillo@tusd1.org	520-225-6060	
Mrs.	Sarah	Tarin	Sarah.Tarin@tusd1.org	520-225-6060	
Mr.	Ricky	Hernandez	Ricky.Hernandez@tusd1.org	520-225-6493	
Mr.	Ricky	Hernandez	Ricky.Hernandez@tusd1.org	520-225-6493	
Mr.	Jon	Fernandez	Jon.Fernandez@tusd1.org	520-225-6667	
Dr.	Sabrina	Salmon	Sabrina.Salmon@tusd1.org	520-225-6410	
Mr.	Andrew	Agnew	Andrew.Agnew@tusd1.org	520-225-5416	
Ms.	Martha	Zamora	Martha.Zamora@tusd1.org	520-225-4700	
Mr.	Chuck	McCollum	Charles.McCollum@tusd1.org	520-225-4652	
Dr.	Halley	Freitas	Halley.Freitas@tusd1.org	520-225-3225	
Dr.	Flori	Huit	Flori.Huit@tusd1.org	520-225-6285	
Mr.	Rabih	Hamadeh	Rabih.Hamadeh@tusd1.org	520-225-6341	
Ms.	Jennifer	Eckstrom	Jennifer.Eckstrom@tusd1.org	520-225-6070	
Ms.	Sadie	Shaw	Sadie.Shaw@tusd1.org	520-225-6070	
Mr.	Val	Romero	Val.Romero@tusd1.org	520-225-6070	
Dr.	Ravi	Shah	Ravi.Shah@tusd1.org	520-225-6070	
Ms.	Natalie	Luna Rose	Natalie.LunaRose@tusd1.org	520-225-6070	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Edupoint)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

InTouch

District's website home page address

www.tusd1.org

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

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 2023	Budget FY 2024	
100 Regular Education											
1000 Instruction	1.	1,567.75	1,702.42	94,107,837	30,766,210	201,540	1,132,458	265,500	114,207,538	126,473,545	10.7%
2000 Support Services											
2100 Students	2.	389.38	347.88	13,993,125	4,167,248	257,717	112,778	45,131	15,409,912	18,575,999	20.5%
2200 Instructional Staff	3.	138.75	140.84	6,390,251	1,940,977	412,427	76,595		7,561,389	8,820,250	16.6%
2300 General Administration	4.	30.00	18.90	1,704,578	534,389	126,505	55,900	125,897	2,458,168	2,547,269	3.6%
2400 School Administration	5.	260.81	267.50	15,520,428	4,883,036	835,860	109,897		19,592,318	21,349,221	9.0%
2500 Central Services	6.	117.35	109.25	6,137,258	1,882,720	3,837,202	235,525	105,789	11,489,694	12,198,494	6.2%
2600 Operation & Maintenance of Plant	7.	689.49	740.11	26,089,113	7,834,295	13,306,000	20,688,830	46,000	61,852,653	67,964,238	9.9%
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	970,816	0	0	970,816	
610 School-Sponsored Cocurricular Activities	10.	0.00	3.19	482,000	86,891	1,000	0	0	1,025,582	569,891	-44.4%
620 School-Sponsored Athletics	11.	17.41	25.77	3,230,269	720,272	35,500	20,000	130,000	5,450,321	4,136,041	-24.1%
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 Subtotal (lines 1-13)	14.	3,210.94	3,355.86	167,654,859	52,816,038	19,013,751	23,402,799	718,317	239,047,575	263,605,764	10.3%
200 and 300 Special Education											
1000 Instruction	15.	774.72	839.42	27,950,708	8,354,439	1,949,548	27,350	0	43,083,173	38,282,045	-11.1%
2000 Support Services											
2100 Students	16.	234.00	148.65	9,957,160	3,066,678	1,033,452	46,800	0	13,680,248	14,104,090	3.1%
2200 Instructional Staff	17.	16.00	18.50	948,735	296,850	1,057,780	81,403	4,400	1,954,846	2,389,168	22.2%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	2.00	2.00	143,535	43,060	1,200	75	0	168,050	187,870	11.8%
2500 Central Services	20.	1.00	1.00	70,471	5,463	157,648	13,700	21,035	132,553	268,317	102.4%
2600 Operation & Maintenance of Plant	21.	2.00	2.00	49,171	14,751	27,400	6,500	0	118,829	97,822	-17.7%
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.	1,029.72	1,011.57	39,119,780	11,781,241	4,227,028	175,828	25,435	59,137,699	55,329,312	-6.4%
400 Pupil Transportation	25.	297.66	192.70	7,057,143	2,143,541	2,845,737	1,702,000	64,000	12,854,517	13,812,421	7.5%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	943.34	994.77	38,945,648	12,126,073	6,399,917	2,719,477	778,415	57,153,032	60,969,530	0.6%
530 Dropout Prevention Programs	27.	10.52	11.50	605,409	138,251	5,000	18,750	0	767,410	767,410	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.	0.00	0.00	299,013	70,609	43,000	27,861	0	498,082	440,483	-11.6%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	5,492.18	5,566.40	253,681,852	79,075,753	32,534,433	28,046,715	1,586,167	371,429,882	394,924,920	6.3%

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

DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTD NUMBER 100201000 VERSION Adopted

**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	51,679,996	50,472,628	1.
2. Gifted Education	1,340,546	1,219,537	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	5,304,319	2,434,812	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	812,838	1,202,335	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)	59,137,699	55,329,312	9.

10. IEP required pupil transportation costs coded within Program 400

4,230,492	5,000	10.
-----------	-------	-----

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 9  
Staff-Pupil 1 to 9

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	3,326.33	3,428.00
Number of FTE - Certified Purchased Services Personnel		70.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	127000
All Funds - Federal	6330	13,000

**FY 2024 Performance Pay (A.R.S. §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) \$ 970,816  
(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)]



DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTD NUMBER 100201000

VERSION Adopted

**FUND 010 (CSF)**

**CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)**

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 2023	Budget FY 2024	
1000 Instruction	1.	35,970,534	8,992,634	429,292				38,305,025	45,392,460	18.5%
2100 Support Services - Students	2.	748,742	187,185	43,054				861,184	978,981	13.7%
2200 Support Services - Instructional Staff	3.	424,060	850					427,800	424,910	-0.7%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	37,143,336	9,180,669	472,346	0	0	0	39,594,009	46,796,351	18.2%

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	39,594,009
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	29,500,000
Unexpended Budget Balance (line 10 minus 11)	12.	10,094,009
Interest Earned in the Classroom Site Fund in FY 2023	13.	10,000
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	3,669,234
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	0
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	46,796,351

- (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 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

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		% Increase/ Decrease
								Prior FY 2023	Budget FY 2024	
Unrestricted Capital Outlay Override (1)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	292,750	6,970,408		3,518,073				13,980,569	10,781,231	-22.9%
2000 Support Services										
2100, 2200 Students and Instructional Staff	215,074	0		1,458,155				3,481,520	1,673,229	-51.9%
2300, 2400, 2500, 2900 Administration	35,000			5,925,301			75,000	5,738,846	6,035,301	5.2%
2600 Operation & Maintenance of Plant	524,592			405,511				3,117,125	930,103	-70.2%
2700 Student Transportation	4,200			40,000				39,502	44,200	11.9%
3000 Operation of Noninstructional Services (5)	0			0				2,819,427	0	-100.0%
4000 Facilities Acquisition and Construction	0			1,600,000			8,304,364	8,246,267	9,904,364	20.1%
5000 Debt Service					8,379,364	64,874		1,244,123	8,444,238	578.7%
Total Unrestricted Capital Outlay Fund (lines 2-9)	1,071,616	6,970,408	0	12,947,040	8,379,364	64,874	8,379,364	38,667,379	37,812,666	-2.2%

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)]

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 517,592
6642 Textbooks	3,067,026
6643 Instructional Aids	3,903,382
673X Furniture and Equipment	2,452,688
673X Vehicles	0
673X Tech Hardware & Software	8,139,790

(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.

\$ 1,844,541

(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 \_\_\_\_\_.

DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTD NUMBER 100201000

VERSION Adopted

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		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	
<b>Total Fund Expenditures</b>	1.	38,667,379	37,812,666	0		0		0	2,000,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0	8,301,015	0		0		2,000,000	2,000,000	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	8,372,718	2,452,688	0		0		0		7.
673X Vehicles	8.	514,229	0	0		0		0		8.
673X Technology Hardware & Software	9.	8,395,886	8,139,790	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	17,282,833	18,893,493	0	0	0	0	2,000,000	2,000,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	500,000	500,000	0				1,800,000	1,800,000	13.
New Construction	14.	0	5,000,000	0		0		200,000	200,000	14.
Other	15.	16,782,833	13,393,493	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	17,282,833	18,893,493	0	0	0	0	2,000,000	2,000,000	16.

(1) Lines 2-11 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 2024 \$ 1,000,000

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

**SPECIAL PROJECTS**

**FEDERAL PROJECTS FTE & EXPENDITURES**

	FTE		TOTAL ALL FUNCTIONS	
	Prior FY	Budget FY	Prior FY	Budget FY
1. 100-130 ESEA Title I - Helping Disadvantaged Children	461.98	317.26	29,612,704	26,701,908
2. 140-150 ESEA Title II - Prof. Dev. and Technology	31.96	31.60	4,252,977	3,675,229
3. 160 ESEA Title IV - 21st Century Schools	35.04	17.70	5,612,218	2,147,269
4. 170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	8.40	9.65	813,111	806,665
6. 200 ESEA Title VII - Indian Education	10.00	8.50	427,653	461,608
7. 210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0
8. 220 IDEA Part B	154.77	134.36	13,546,694	11,858,655
9. 230 Johnson-O'Malley	1.75	0.50	66,322	36,851
10. 240 Workforce Investment Act	0.00	0.00	0	0
11. 250 AEA - Adult Education	2.00	0.00	147,205	0
12. 260-270 Vocational Education - Basic Grants	67.16	44.45	4,045,833	3,179,967
13. 280 ESEA Title X - Homeless Education	1.00	0.00	94,840	0
14. 290 Medicaid Reimbursement	5.01	4.50	1,078,059	1,103,066
15. 374 E-Rate	0.00	0.00	1,474,920	1,500,000
16. 378 Impact Aid	27.97	23.88	1,469,662	1,692,736
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	649.31	272.73	79,854,663	65,124,582
18. Total Federal Project Funds (lines 1-17)	1,456.35	865.13	142,496,861	118,288,536

**STATE PROJECTS FTE & EXPENDITURES**

	FTE	TOTAL ALL FUNCTIONS
19. 400 Vocational Education	4.00	334,616
20. 410 Early Childhood Block Grant	1.00	1,335,856
21. 420 Ext. School Yr. - Pupils with Disabilities	0.00	0
22. 425 Adult Basic Education	0.00	0
23. 430 Chemical Abuse Prevention Programs	0.00	0
24. 435 Academic Contests	0.00	0
25. 450 Gifted Education	0.00	798,370
26. 456 College Credit Exam Incentives	3.61	129,906
27. 460 Environmental Special Plate	0.00	0
28. Other State Projects	21.05	1,148,623
29. Total State Project Funds (lines 19-28)	29.66	3,617,465
30. Total Special Projects (lines 18 and 29)	1,486.01	146,114,326

**INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)**

	Prior FY	Budget FY
1. Teacher Compensation Increases	0	0
2. Class Size Reduction	0	0
3. Dropout Prevention Programs (M&O purposes)	0	0
4. Instructional Improvement Programs (M&O purposes)	1,900,000	1,600,000
5. Total Instructional Improvement Fund (lines 1-4)	1,900,000	1,600,000

**OTHER FUNDS EXPENDITURES**

1. 050 County, City, and Town Grants	0
2. 071 English Language Learner (1)	0
3. 072 Compensatory Instruction (1)	0
4. 500 School Plant (2)	2,898,161
5. 510 Food Service	22,651,131
6. 515 Civic Center	2,675,106
7. 520 Community School	5,055,378
8. 525 Auxiliary Operations	2,538,530
9. 526 Extracurricular Activities Fees Tax Credit	7,325,480
10. 530 Gifts and Donations	2,251,852
11. 535 Career & Technical Education Projects	2,718
12. 540 Fingerprint	25,000
13. 545 School Opening	0
14. 550 Insurance Proceeds	372,648
15. 555 Textbooks	96,626
16. 565 Litigation Recovery	0
17. 570 Indirect Costs	6,278,781
18. 575 Unemployment Insurance	3,930,000
19. 580 Teacherage	0
20. 585 Insurance Refund	0
21. 590 Grants and Gifts to Teachers	0
22. 595 Advertisement	0
23. 596 Career Technical Education	5,404,799
24. 597 Arizona Industry Credentials Incentive	0
25. 639 Impact Aid Revenue Bond Building	0
26. 650 Gifts and Donations-Capital	0
27. 660 Condemnation	0
28. 665 Energy and Water Savings	2,804,653
29. 686 Emergency Deficiencies Correction	0
30. 691 Building Renewal Grant	40,329,417
31. 700 Debt Service	16,964,150
32. 720 Impact Aid Revenue Bond Debt Service	0
33. 850 Student Activities	1,978,114
34. Other	5,361,357

**INTERNAL SERVICE FUNDS 950-989**

1. 954 Self-Insurance	32,569,253
2. 955 Intergovernmental Agreements	2,675,306
3. 961 Workers Compensation Trust	3,143,769
4. 952 Print Shop	1,029,744

	Prior FY	Budget FY
1.	0	0
2.	0	0
3.	0	0
4.	2,898,161	1,000,000
5.	22,651,131	25,795,698
6.	2,675,106	650,000
7.	5,055,378	1,921,205
8.	2,538,530	2,661,619
9.	7,325,480	2,100,000
10.	2,251,852	175,000
11.	2,718	0
12.	25,000	25,000
13.	0	0
14.	372,648	75,000
15.	96,626	90,000
16.	0	1,000,000
17.	6,278,781	3,449,995
18.	3,930,000	0
19.	0	0
20.	0	0
21.	0	0
22.	0	0
23.	5,404,799	3,686,875
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	2,804,653	2,725,749
29.	0	0
30.	40,329,417	50,000,000
31.	16,964,150	14,859,900
32.	0	0
33.	1,978,114	795,000
34.	5,361,357	0

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

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

\$ -



**CALCULATION OF FY 2024 GENERAL BUDGET LIMIT**  
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 293,745,895	\$ 293,745,895	\$ 0
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 23,435,643		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 23,435,643	2,000,000	21,435,643
*3. FY 2024 Override Authorization (A.R.S. §§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			
(b) Unrestricted Capital Outlay			
(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			
(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(c)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		61,360,024	2,351,023
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Carryforward, line 13) (A.R.S. §15-943.01)		24,000,000	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		767,410	
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2022 (A.R.S. §15-910.N, 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 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (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		(2,774,158)	
(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 (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		2,725,749	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		13,100,000	
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 394,924,920	
13. 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)			\$ 23,786,666

\* 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 2024 UNRESTRICTED CAPITAL BUDGET LIMIT  
 (A.R.S. §15-947.D)**

**UNRESTRICTED CAPITAL BUDGET LIMIT**

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$ <u>38,667,379</u>
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 2023 Capital Expenditures (line 1 + 2)	\$ <u>38,667,379</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>38,667,379</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>38,667,379</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>24,667,379</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>14,000,000</u>
8. Interest Earned in Fund 610 in FY 2023	\$ <u>26,000</u>
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 2024 (A.R.S. §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)	\$ <u>23,786,666</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u>37,812,666</u>

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTD NUMBER 100201000

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)**

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2023	Budget FY 2024	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
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%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%



SUMMARY OF SCHOOL DISTRICT ADOPTED EXPENDITURE BUDGET

CTD NUMBER 100201000  
VERSION Adopted

I certify that the Budget of Tucson Unified School District, Pima County for fiscal year 2024 was officially adopted by the Governing Board on, July 11, 2023, and that the complete Adopted Expenditure Budget may be reviewed by contacting \_\_\_\_\_ at the District Office, telephone 520-225-6493 during normal business hours.

*P. Shah*  
President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>	
	<b>2022 ADM</b>	<b>2023 ADM</b>	<b>2024 ADM</b>	1. Average salary of all teachers employed in FY 2024 (budget year)	55,839
<b>Attending</b>	39,292.9410	39,348.0743	38,669.2270	2. Average salary of all teachers employed in FY 2023 (prior year)	53,735
				3. Increase in average teacher salary from the prior year	2,104
				4. Percentage increase	4%
<b>2. Tax Rates:</b>		<b>Prior FY</b>		<b>Est. Budget FY</b>	
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		3.8404	3.5970	Comments on average salary calculation (Optional):	
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.0507	1.9402	Open position for non-RTW employees on TDR-A 9.5-month work calendar	
				Average salary based on FT FTE for full contract year	
<b>3. Budgeted Expenditures and Budget Limits:</b>		<b>Budgeted Expenditures</b>		<b>Budget Limit</b>	
<b>Maintenance &amp; Operation Fund</b>		394,924,920	394,924,920		
<b>Classroom Site Fund</b>		46,796,351	46,796,351		
<b>Unrestricted Capital Outlay Fund</b>		37,812,666	37,812,666		

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	
<b>100 Regular Education</b>							
1000 Instruction	112,569,888	124,874,047	1,637,650	1,599,498	114,207,538	126,473,545	10.7%
<b>2000 Support Services</b>							
2100 Students	14,766,452	18,160,373	643,460	415,626	15,409,912	18,575,999	20.5%
2200 Instructional Staff	6,821,305	8,331,228	740,084	489,022	7,561,389	8,820,250	16.6%
2300, 2400, 2500 Administration	27,652,983	30,662,409	5,887,197	5,432,575	33,540,180	36,094,984	7.6%
2600 Oper./Maint. of Plant	28,709,353	33,923,408	33,143,300	34,040,830	61,852,653	67,964,238	9.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	970,816	0	970,816	
610 School-Sponsored Cocurric. Activities	885,087	568,891	140,495	1,000	1,025,582	569,891	-44.4%
620 School-Sponsored Athletics	5,038,608	3,950,541	411,713	185,500	5,450,321	4,136,041	-24.1%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	<b>196,443,676</b>	<b>220,470,897</b>	<b>42,603,899</b>	<b>43,134,867</b>	<b>239,047,575</b>	<b>263,605,764</b>	<b>10.3%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	40,908,718	36,305,147	2,174,455	1,976,898	43,083,173	38,282,045	-11.1%
<b>2000 Support Services</b>							
2100 Students	12,264,405	13,023,838	1,415,843	1,080,252	13,680,248	14,104,090	3.1%
2200 Instructional Staff	988,099	1,245,585	966,747	1,143,583	1,954,846	2,389,168	22.2%
2300, 2400, 2500 Administration	173,087	262,529	127,516	193,658	300,603	456,187	51.8%
2600 Oper./Maint. of Plant	54,012	63,922	64,817	33,900	118,829	97,822	-17.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	<b>54,388,321</b>	<b>50,901,021</b>	<b>4,749,378</b>	<b>4,428,291</b>	<b>59,137,699</b>	<b>55,329,312</b>	<b>-6.4%</b>
400 Pupil Transportation	7,965,539	9,200,684	4,888,978	4,611,737	12,854,517	13,812,421	7.5%
510 Desegregation	49,462,370	51,071,721	9,662,229	9,897,809	59,124,599	60,969,530	3.1%
530 Dropout Prevention Programs	751,707	743,660	15,703	23,750	767,410	767,410	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	417,082	369,622	81,000	70,861	498,082	440,483	-11.6%
<b>TOTAL EXPENDITURES</b>	<b>309,428,695</b>	<b>332,757,605</b>	<b>62,001,187</b>	<b>62,167,315</b>	<b>371,429,882</b>	<b>394,924,920</b>	<b>6.3%</b>



SUMMARY OF SCHOOL DISTRICT ADOPTED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 100201000

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	371,429,882	394,924,920	23,495,038	6.3%
Instructional Improvement	1,900,000	1,600,000	(300,000)	-15.8%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	39,594,009	46,796,351	7,202,342	18.2%
Federal Projects	142,496,861	118,288,536	(24,208,325)	-17.0%
State Projects	3,617,465	1,928,853	(1,688,612)	-46.7%
Unrestricted Capital Outlay	38,667,379	37,812,666	(854,713)	-2.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	2,000,000	2,000,000	
Debt Service	16,964,150	14,859,900	(2,104,250)	-12.4%
School Plant Fund	2,898,161	1,000,000	(1,898,161)	-65.5%
Auxiliary Operations	2,538,530	2,661,619	123,089	4.8%
Bond Building	0	0	0	0.0%
Food Service	22,651,131	25,795,698	3,144,567	13.9%
Other	123,310,001	99,919,380	(23,390,621)	-19.0%

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	51,679,996	50,472,628
Gifted Education	1,340,546	1,219,537
Remedial Education	0	0
ELL Incremental Costs	5,304,319	2,434,812
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	812,838	1,202,335
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
<b>TOTAL</b>	<b>59,137,699</b>	<b>55,329,312</b>

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
<b>Certified --</b>				
Superintendent, Principals, Other Administrators	21	170	191	1 to 202.5
Teachers	48	3,143	3,191	1 to 12.1
Other	1	115	116	1 to 333.4
Subtotal	70	3,428	3,498	1 to 11.1
<b>Classified --</b>				
Managers, Supervisors, Directors	36	510	546	1 to 70.8
Teachers Aides	12	270	282	1 to 137.1
Other	128	2,648	2,776	1 to 13.9
Subtotal	176	3,428	3,604	1 to 10.7
<b>TOTAL</b>	<b>246</b>	<b>6,856</b>	<b>7,102</b>	<b>1 to 5.4</b>
<b>Special Education --</b>				
Teacher	9	537	546	1 to 9.0
Staff	17	418	435	1 to 9.0

FY 2024 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2024 Truth in Taxation Base Limit (from FY 2023 TNT work sheet, line 3 + line 11)	\$ <u>819,910</u>	
2.	Deduction for discontinued programs	<u>                    </u>	
3.	Adjusted FY 2024 TNT Base Limit	<u><u>\$ 819,910</u></u>	
<b>FY 2024 Budgeted Expenditures</b>			
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	<b>Primary Property Tax Rate</b> <b>Related to Budgeted</b> <b>Expenditures</b> <u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)	<u>767,410</u>	<u>0.0002</u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	<u>\$ 0</u>	<u>0.0000</u>
<b>Adjustments for FY 2023 Expenditures</b>			
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2023 Total Actual Expenditures for programs above	\$ <u>                    </u>	
b.	Sum of FY 2023 original budget amounts for programs above (from FY 2023 TNT work sheet, sum of lines 4, 5, and 6)	<u>767,410</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u>0</u>	
9.	Small School Adjustment		
a.	FY 2023 final budget for Small School Adjustment	\$ <u>                    </u>	
b.	FY 2023 original budget for Small School Adjustment (from FY 2023 TNT work sheet, line 7)	\$ <u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ <u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	<u>\$ 767,410</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	<u>\$ 0</u>	
12.	Amount to be Levied in FY 2024 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>1,000,000</u>	<u>0.0002</u>
13.	Amount to be Levied in FY 2024 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u>                    </u>	<u>0.0000</u>
<b>Calculations for Truth in Taxation Notice</b>			
A.	Sum of lines 11, 12, and 13	\$ <u>1,000,000</u>	
B.1.	Current Assessed Value	\$ <u>4,072,680,174</u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u>2.0132 (2)</u>	
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>1,819,910</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u>4.4686 (2)</u>	

- (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.

**DATA ENTRY SHEET**

FY 2024 LEGISLATIVE AMOUNTS	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2023, Ch. 142, §3)	\$ 4,914.71
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2023, Ch. 142, §5)	\$ 2.89
0.5 mile or less <b>OR</b> more than 1.0 mile	\$ 2.37
More than 0.5 mile through 1.0 mile	
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) A.R.S. §41-1276(I), as amended by Laws 2023, Ch.142, §9	1.6549

**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)	PSD	K-8	9-12	Total
1. FY 2022 100th-Day ADM				39,292,9400
2. FY 2023 100th-Day ADM	147,8935	25,627,5700	13,522,0900	39,297,5535
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2024 Estimated Non-AOI Student Count	149,5600	25,180,0258	13,298,6921	38,628,2779
4. FY 2024 Estimated AOI Full-Time Student Count		4,2506	33,8666	38,1172
5. FY 2024 Estimated AOI Part-Time Student Count		1,5145	1,3174	2,8319
6. Total FY 2024 Estimated Student Count	149,5600	25,185,7909	13,333,8761	38,669,2270

Check box for Type 03 district

**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. K-3 Reading	10,456.3017			
8. K-3	10,456.3017			
9. ELL	3,922.7311			
10. HI	81.6275			
11. MD-R, A-R, and SID-R	272.8204	0.1109	0.0008	
12. MD-SC, A-SC, and SID-SC	318.6013			
13. MD-SSI	33.0200			
14. OI-R	11.1200			
15. OI-SC	25.0850			
16. P-SD	39.2900			
17. DD*, ED, MHD, SLD, SLI*, and OHI	4,608.0014	4.1423	0.2580	*School aged students only
18. ED-P	27.3900			
19. MOID	73.9200			
20. VI	18.9725			
21. G	0.0000			
22. FRPL	26,591.6398			
23. Total Add-on Count (lines 7 through 21)	56,936.8224	4.2532	0.2588	

**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 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2024 Base Level Amount	\$4,914.71
4. Actual Teacher Experience Index (TEI) from FY 2023 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0176
5. FY 2022 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$120,000.00
6. FY 2022 actual federal audit expenditures from all funds	\$30,000.00
7. FY 2022 actual total audit expenditures from all funds (line 6 plus line 7)	\$150,000.00

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

1. FY 2023 Approved Daily Route Miles	16,147.00
2. Number of Eligible Students Transported in FY 2023	4,226.00
3. FY 2023 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2023 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2022 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2023 to Transport Pupils w/Disabilities for Extended School Year	100,172.00

**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)	

**ASSESSED PROPERTY VALUATIONS**

4. 2023 Primary Net Assessed Valuation (AV)	\$4,072,680,174
5. 2023 Primary Net Assessed Valuation (AV2)	\$0
6. 2023 Salt River Project (SRP) Valuation	\$0
7. 2023 Government Property Lease Excise Tax Assessed Valuation	\$0

**BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

8. Adjustments to the General Budget Limit (from FY 2023 BUDG75, leave blank for budget adoption)	\$0.00
9. FY 2023 M&O Fund actual expenditures (from FY 2023 AFR, amount will be estimated for budget adoption)	\$345,458,316.00
10. FY 2023 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	\$57,153,033.00
c. Tuition Out Debt Service	
d. Dropout Prevention Programs	\$767,410.00
e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f. Performance Pay (A.R.S. §15-920)	
11. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

**DATA ENTRY SHEET**

**DISTRICTS RECEIVING FEDERAL IMPACT AID REVENUES (A.R.S. §15-905.R):**

12. FY 2024 Impact Aid Revenue	\$950,000.00
13. Impact Aid revenue deposited in FY 2024 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$0.00
14. Impact Aid revenue transferred in FY 2024 to the M&O Fund to provide cash for the TRCL/TSL difference	\$0.00
15. Impact Aid revenue transferred in FY 2024 to the M&O Fund to reduce or eliminate taxes	\$0.00
16. FY 2023 Ending Cash Balance in the Impact Aid Fund	\$1,167,519.00

**DISTRICTS OPERATING UNDER THE PROVISIONS OF THE SMALL SCHOOL ADJUSTMENT (A.R.S. §15-949):**

17.  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 18 below.

18. 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

19. 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.

20. Base year - the fiscal year before the other district began to offer instruction FY

21. Base year Attending ADM Grades 9-12

22. 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

23. Tuition received in base year

24. Tuition received in fiscal year after base year

25.  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

26. Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)

27. 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, as amended by Laws 2023, Ch. 142, Sec. 6)

**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 2023 ending cash balance

3. 10% of the FY 2024 RCL calculated using the district's 2023 ADM

4. Up to 5% of the FY 2024 RCL calculated pursuant to A.R.S. §15-482.B \$



**CALCULATIONS**

**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	-	-	-	-
Difference	0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	-	-	-	-
Support Level Weight	1.355	1.468	1.278	1.398
Adjusted Support Level Weight	+ 0.0000	+ 0.0000	+ 0.0000	+ 0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	-	-	-	-
Difference	0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	-	-	-	-
Support Level Weight	1.158	1.268	1.158	1.268
Adjusted Support Level Weight	+ 0.0000	+ 0.0000	+ 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**

- Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:
 

K-3	\$ 3,137,648.93
K-3 Reading	\$ 2,091,766.12
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992) 

	\$ 0.00
--	---------

**CALCULATION OF DISTRICT ADDITIONAL ASSISTANCE (DAA) PER STUDENT COUNT AMOUNTS (A.R.S. §§15-961, as amended by Laws**

**TABLE TO CALCULATE DAA PER STUDENT COUNT**

	K-8	9-12
1. FY 2024 Student Count (2023 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2024 Student Count (2023 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	-	-
c. Difference	0.0000	0.0000
d. Weight Adjustment Factor	x 0.0003	x 0.0004
e. Support Level Weight Increase	-	-
f. Support Level Weight	1.2780	1.3980
g. Adjusted Support Level Weight	-	-
h. Support Level Amount	x 474.47	x 494.39
i. DAA per Student Count	\$ 0.00	\$ 0.00
3. FY 2024 Student Count (2023 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	-	-
c. Difference	0.0000	0.0000
d. Weight Adjustment Factor	x 0.0012	x 0.0013
e. Support Level Weight Increase	-	-
f. Support Level Weight	1.1580	1.2680
g. Adjusted Support Level Weight	-	-
h. Support Level Amount	x 474.47	x 494.39
i. DAA per Student Count	\$ 0.00	\$ 0.00
4. FY 2024 Student Count (2023 ADM): 600.000 or More & 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)**

- General Budget Limit (GBL) (from FY 2023 latest revised Budget, page 7, line 11) 

	\$ 371,429,882.00
--	-------------------
- Adjustments to the GBL (from FY 2023 BUDG75, amount will be zero for budget adoption) 

	\$ 0.00
--	---------
- Adjusted GBL 

	\$ 371,429,882.00
--	-------------------
- Budgeted M&O expenditures (from FY 2023 latest revised Budget, page 1, line 30, Total Budget Year Column) 

	\$ 371,429,882.00
--	-------------------
- Adjustments to the GBL (from line 2) 

	\$ 0.00
--	---------
- Adjusted Budgeted Expenditures 

	\$ 371,429,882.00
--	-------------------
- Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6) 

	\$ 371,429,882.00
--	-------------------
- FY 2023 M&O Fund actual expenditures (from FY 2023 AFR, amount will be estimated for budget adoption) 

	\$ 345,458,316.00
--	-------------------
- Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.) 

	\$ 25,971,566.00
--	------------------

Note: For lines 10.a through 10.f the FY 2023 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2023 Budget	Actual	Unexpended Budget
10. FY 2023 Actual Expenditures:			
a. Special Program Override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 59,124,599.00	\$ 57,153,033.00	\$ 1,971,566.00
c. Tuition Out Debt Service	\$ 0.00	\$ 0.00	\$ 0.00
d. Dropout Prevention Programs	\$ 767,410.00	\$ 767,410.00	\$ 0.00
e. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	\$ 0.00
f. Performance Pay	\$ 0.00	\$ 0.00	\$ 0.00
g. Total Budget Balance Deductions (lines 10.a through 10.f)			\$ 1,971,566.00
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 24,000,000.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2023 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.c)			\$ 24,000,000.00
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2023			\$ 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		\$ 0.00
b. 10% of the FY 2024 RCL calculated using the district's 2023 ADM	\$ 0.00		\$ 0.00
c. Up to 5% of the FY 2024 RCL calculated pursuant to A.R.S. §15-482.B	\$ 0.00		\$ 0.00
d. Result (line 15.b plus line 15.c)	\$ 0.00		\$ 0.00
e. The lesser of line 15.a or 15.d			\$ 0.00

**CALCULATIONS**

**CALCULATION OF THE AMOUNT AVAILABLE TO BE SPENT IN THE IMPACT AID FUND (A.R.S. §15-905.R)**

1. FY 2024 Impact Aid Revenue	\$ 950,000.00
2. Impact Aid revenue deposited in FY 2024 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$ 0.00
3. TRCL/TSL Difference	\$ 9,283,342.74
4. Impact Aid revenue transferred in FY 2024 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3	\$ 0.00
5. Impact Aid revenue transferred in FY 2024 to the M&O Fund to reduce or eliminate taxes	\$ 0.00
6. FY 2023 Ending Cash Balance in the Impact Aid Fund	\$ 1,167,519.00
7. FY 2024 Amount Available to be Spent in the Impact Aid Fund (on page 6, Federal Projects line 16)	\$ 2,117,519.00

**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 2024, 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. §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 2024 student count is the 2023 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:	\$ 150,000.00
a. Phase down base	0.0000
b. FY 2024 K-8 student count	- 125.0000
c. Small school student count limit	0.0000
d. Student count above the small school limit	x 0.0000
e. Adjusted Support Level Weight (See Table I at right for calculation)	- 0.0000
f. Weighted student count above small school limit	x 0.00
g. Base Level Amount	\$ 0.00
h. Phase down reduction factor	\$ 0.00
i. Grades K-8 small school adjustment phase down limit	\$ 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:	\$ 350,000.00
a. Phase down base	0.0000
b. FY 2024 9-12 student count	- 100.0000
c. Small school student count limit	0.0000
d. Student count above the small school limit	x 0.0000
e. Adjusted Support Level Weight (See Table II at right for calculation)	- 0.0000
f. Weighted student count above small school limit	x 0.00
g. Base Level Amount	\$ 0.00
h. Phase down reduction factor	\$ 0.00
i. Grades 9-12 small school adjustment phase down limit	\$ 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).	\$ 0.00
4. Allowable Small School Adjustment, subject to an election	\$ 0.00
5. 10% of the District's Total RCL	\$ 0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	\$ 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 2024, 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. §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 2024 student count is the 2023 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:	\$ 0.00
a. FY 2024 K-8 student count	0.0000
b. Small school student count limit	- 125.0000
c. Student count above the small school limit	0.0000
d. Phase-down factor	x 0.0045
e. Result	0.0000
f. Maximum Percent Increase to apply to RCL (.35 minus line 1.c)	0.0000
g. K-8 Revenue Control Limit	x 0.00
h. K-8 small school budget override limit (line 1.f x line 1.g) (if less than zero, zero is entered)	\$ 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:	\$ 0.00
a. FY 2024 9-12 student count	0.0000
b. Small school student count limit	- 100.0000
c. Student count above the small school limit	0.0000
d. Phase-down factor	x 0.0055
e. Result	0.0000
f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)	0.0000
g. 9-12 Revenue Control Limit	x 0.00
h. 9-12 small school budget override limit (line 2.f x line 2.g) (if less than zero, zero is entered)	\$ 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).	\$ 0.00
4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)	\$ 0.00
5. 10% of the District's Total RCL	\$ 0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	\$ 0.00

**CALCULATIONS**

**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		0.00
2. Factor of 5%	x	0.05
3. ADM loss required to qualify		0.000
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		0.000

**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		0.00
6. Tuition received in fiscal year after base year		0.00
7. Tuition loss (If result is less than zero, zero is entered)		0.00
8. BSL Adjustment for the first year after the base year	first year factor x	0.75
9. BSL Adjustment for the second year after the base year	second year factor x	0.50
10. BSL Adjustment for the third year after the base year	third year factor x	0.25
11. Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10)		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:		\$ 0.00
a. By \$650,000 for the first year of the loss.		\$ 0.00
b. By \$600,000 for the second year following the loss.		\$ 0.00
c. By \$500,000 for the third year following the loss.		\$ 0.00
d. By \$300,000 for the fourth year following the loss.		\$ 0.00
e. By \$100,000 for the fifth year following the loss.		\$ 0.00
13. A union high school district may increase the BSL:		\$ 0.00
a. By \$100,000 if it loses at least 50 students in the first year.		\$ 0.00
b. By \$200,000 if it loses an additional 50 students in the second year.		\$ 0.00
c. By \$325,000 if it loses an additional 50 students in the third year.		\$ 0.00
d. By \$200,000 in the fourth year if it was eligible for the third year loss.		\$ 0.00
e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.		\$ 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)	\$ 767,410.00
2. Adjustment for Tuition Loss	\$ 0.00
3. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00
4. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00
5. Adjusted Ways (from TNT Work Sheet, line 12)	\$ 1,000,000.00
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

**Tucson Unified School District  
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: 1 of 5

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	149.5600	0.0000	0.0000	1.4500	216.8620	0.0000	0.0000
K-8,UE	25,180.0258	4.2506	1.5145	1.1580	29,158.4699	4.9222	1.7538
9-12	13,298.6921	33.8666	1.3174	1.2680	16,862.7416	42.9428	1.6705
<b>Regular Education Unweighted ADM</b>	<b>38,628.2779</b>	<b>38.1172</b>	<b>2.8319</b>				
<b>Total of Unweighted ADM</b>			<b>38,669.2270</b>				
<b>Regular Education Weighted ADM</b>					<b>46,238.0735</b>	<b>47.8650</b>	<b>3.4243</b>
<b>Total of Weighted ADM</b>							<b>46,289.3628</b>

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	3,922.7311	0.0000	0.0000	0.1150	451.1141	0.0000	0.0000
K-3	10,456.3017	0.0000	0.0000	0.0600	627.3781	0.0000	0.0000
K-3 (Reading)	10,456.3017	0.0000	0.0000	0.0400	418.2521	0.0000	0.0000
III	81.6275	0.0000	0.0000	4.7710	389.4448	0.0000	0.0000
MD-R, A-R, SID-R	272.8204	0.1109	0.0008	6.0240	1,643.4701	0.6681	0.0048
MD-SC, A-SC, SID-SC	318.6013	0.0000	0.0000	5.9880	1,907.7846	0.0000	0.0000
MD-SSI	33.0200	0.0000	0.0000	7.9470	262.4099	0.0000	0.0000
OI-R	11.1200	0.0000	0.0000	3.1580	35.1170	0.0000	0.0000
OI-SC	25.0850	0.0000	0.0000	6.7730	169.9007	0.0000	0.0000
P-SD	39.2900	0.0000	0.0000	3.5950	141.2476	0.0000	0.0000
DD, ED, MIDD, SLD, SLI, OHH	4,608.0014	4.1423	0.2580	0.2920	1,345.5364	1.2096	0.0753
ED-P	27.3900	0.0000	0.0000	4.8220	132.0746	0.0000	0.0000
MOID	73.9200	0.0000	0.0000	4.4210	326.8003	0.0000	0.0000
VI	18.9725	0.0000	0.0000	4.8060	91.1818	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
FRPL	26,591.6398	0.0000	0.0000	0.0220	585.0161	0.0000	0.0000
<b>Group B - Add On Unweighted ADM</b>	<b>56,936.8224</b>	<b>4.2532</b>	<b>0.2588</b>				
<b>Total Unweighted Group B Add On</b>			<b>56,941.3344</b>				
<b>Group B - Add On Weighted ADM</b>					<b>8,526.7281</b>	<b>1.8776</b>	<b>0.0802</b>
<b>Total Weighted Group B Add On</b>							<b>8,528.6859</b>



**Tucson Unified School District  
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

<u>Calculation For Base Support Level</u>		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		46,238.0735		47,8650		3,4243
Group B - Add On Weighted ADM	+	8,526.7281	+	1,8776	+	0.0802
Total ADM	=	54,764.8016	=	49,7427	=	3.5044
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	54,764.8016	=	47,2555	=	2.9787
<hr/>						
Total Weighted ADM						54,815.035829
Base Level Amount (FY24)					x	\$4,914.71
Total Weighted ADM x Base Level Amount						<u>\$269,400,004.74</u>
Calculated Teachers Experience Index (FY23)	1.0176					
Applied Teachers Experience Index (FY24)					x	<u>1.0176</u>
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$274,141,444.82
<b>Base Support Level Adjustments</b>						
<u>Audit Service Expense</u>	+	\$120,000.00				
Increase for Tuition Loss Adjustment	+	\$0.00				
Increase for Student Revenue Loss Phase-Down	+	\$0.00				
<u>Adjustment for Remote Instructional Time calculated by ADE</u>	+	\$0.00				
Total Base Support Level Adjustments						\$120,000.00
Adjusted Base Support Level						\$274,261,444.82

**Tucson Unified School District  
Basic Calculations For Equalization Assistance**

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)				Calculation For District Support Level (DSL)			
Approved Daily Route Miles				FY24 Adjusted Base Support Level (BSL)			\$274,261,444.82
Eligible Students Transported (FY23)		4,226.00		FY24 Consolidation or Unification Assistance	+	\$0.00	
Daily Route Miles Per Eligible Student (FY23)		3.8209		FY24 Transportation Support Level (TSL)	+	\$10,201,106.97	
Total Approved Daily Route Miles		16,147.00		<b>FY24 District Support Level (DSL)</b>			<b>\$284,462,551.79</b>
State Support Level Per Route Mile	x	\$2.89		<b>Calculation For Revenue Control Limit (RCL)</b>			
Instruction Days	x	180		FY24 Adjusted Base Support Level (BSL)			\$274,261,444.82
To and From School Support Level		\$8,399,669.40		FY24 Consolidation or Unification Assistance	+	\$0.00	
Activity Trip Level Factor	x	0.18		FY24 Transportation Revenue Control Limit (TRCL)	+	\$19,484,449.71	
Activity Trip Support Level		\$1,511,940.49		<b>FY24 Revenue Control Limit (RCL)</b>			<b>\$293,745,894.53</b>
Handicapped Extended School Year Mileage (FY23)		100,172.00		<b>FY24 Lesser of DSL/RCL</b>			<b>\$284,462,551.79</b>
State Support Level Per Route Mile	x	2.89					
Handicapped Extended School Year Support Level		\$289,497.08					
Annual Expenditures For:							
Districts (FY23)	Bus Passes	Bus Tokens	\$0.00				
	\$0.00	\$0.00	\$10,201,106.97				
<b>FY24 Transportation Support Level (TSL)</b>							
<b>Calculation For Transportation Revenue Control Limit (TRCL)</b>							
FY23 Transportation Revenue Control Limit (TRCL)						\$19,484,449.71	
Change:							
	FY24 TSL	\$10,201,106.97					
	FY23 TSL	\$9,072,882.65					
	Difference:	\$ 1,128,224.32					
Preliminary FY24 TRCL			\$20,612,674.03				
120% of FY24 TSL		\$12,241,328.36					
<b>FY24 Transportation Revenue Control Limit (TRCL)</b>			<b>\$19,484,449.71</b>				

**Tucson Unified School District  
Basic Calculations For Equalization Assistance**

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>
FY23 District ADM	147,8935	25,627.5700	13,522.0900	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$600.86	x \$0.00	
Preliminary DAA	= \$81,260.08	= \$14,081,068.34	= \$8,124,883.00	= \$0.00	<u>\$22,287,211.42</u>
<i>(*For Type 03 High School Only, Per Student Count Factor at 50%)</i>					
<b>DAA Growth Factor</b>					
FY23 District ADM	39,297.5535				
FY22 District ADM	/ 39,292.9400				
FY24 Calculated DAA Growth Factor	= 1.0001	x 1.0000000000	x 1.0000000000	x 1.0000000000	
FY24 Applied DAA Growth Factor					
<i>(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)</i>					
District DAA	\$81,260.08	\$14,081,068.34	\$8,124,883.00	\$0.00	<u>\$22,287,211.42</u>
<b>DAA For High School Textbooks</b>					
FY23 District High School ADM			13,522.0900		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					<u>\$1,148,431.10</u>
<b>Pre-Adjusted DAA Base Allocation</b>					
	<u>\$14,162,328.42</u>	<u>\$9,273,314.10</u>			<u>\$23,435,642.52</u>
Type 03 Transported 9-12			\$0.00		
	<u>\$0.00</u>	<u>\$0.00</u>			<u>\$0.00</u>
Total DAA Adjustments	\$0.00	\$0.00			<u>\$0.00</u>
Adjusted FY24 DAA Base Allocation	\$14,162,328.42	\$9,273,314.10			<u>\$23,435,642.52</u>

**Tucson Unified School District  
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: 5 of 5

**Equalization Rate for Lesser of DSL/RCL**

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY24 DSL/RCL Allocation</u>
PSD-8	29,382.0079	63.4746432300%	x \$284,462,551.79	\$180,561,589.87
9-12	16,907.3549	36.5253567700%	x \$284,462,551.79	+ \$103,900,961.92
<b>Total</b>	<b>46,289.3628</b>			<b>\$284,462,551.79</b>

**Equalization Assessed Valuation**

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$4,072,680,174.00	\$4,072,680,174.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$0.00	\$0.00	
GIPLT Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$4,072,680,174.00	\$4,072,680,174.00	
	/ 100	/ 100	
	\$40,726,801.74	\$40,726,801.74	
Qualifying Tax Rate	x 1.6549000000	x 1.6549000000	
<b>FY24 Qualifying Levy</b>	<b>\$67,398,784.20</b>	<b>\$67,398,784.20</b>	<b>\$134,797,568.40</b>

**Calculation of Equalization Assistance**

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$180,561,589.87	\$103,900,961.92	\$284,462,551.79
Adjusted CY DAA Base Allocation	+ \$14,162,328.42	+ \$9,273,314.10	+ \$23,435,642.52
FY24 Equalization Base	\$194,723,918.29	\$113,174,276.02	\$307,898,194.31
FY24 Applied Qualifying Levy	- \$67,398,784.20	- \$67,398,784.20	- \$134,797,568.40
<b>FY24 Equalization Assistance</b>	<b>\$127,325,134.09</b>	<b>\$45,775,491.82</b>	<b>\$173,100,625.91</b>