



District Name Tucson Unified School District

County Pima

CTD number 100201000

FY 2025

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 2025 was

ProposedJune 11, 2024

AdoptedJuly 15, 2024

Revised

Date

Natalie Luna Rose, President

Jennifer Eckstrom, Clerk

Val Romero, Member

Dr. Ravi Shah, Member

Sadie Shaw, Member

SignedSigned

The FY 2025 budget file for the version described above will be uploaded via the School Finance Budget System on ADE’s website by July 16, 2024 .

Type the Date as MM/DD/YYYY

Superintendent signatureBusiness Manager signature

Dr. Gabriel TrujilloRicky Hernandez

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

District contact employee: Ricky Hernandez

Telephone: (520) 225-6493Email: ricky.hernandez@tusd1.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	430,000,000
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local1000	\$	60,000,000
Intermediate2000	\$	0
State3000	\$	205,000,000
Federal4000	\$	100,000,000
TOTAL	\$	365,000,000

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	3.5970	3.4677
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.3758	0.7896
CTED		
Desegregation	1.5644	1.4904
Total Secondary Tax Rate	1.9402	2.2800

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

	Budgeted Expenditures	Budget Limit
1 Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 387,951,376	\$ 387,951,376
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 19,536,541	\$ 19,536,541
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, line 18 minus line 16)		\$ 51,046,646
4. Total aggregate school district budget limit (sum of lines 1 through 3)		\$ 458,534,563

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ 56,898
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ 55,398
3. Increase in average teacher salary from the prior year	\$ 1,500
4. Percentage increase	3%

Comments on average salary calculation (Optional): Open positions for non-RTW employees on 9.5-month pay calendar. Average is based on total FTE divided by total salaries, plus projected salary increases. Does not include pay for performance.

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

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District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent	Dr.	Gabriel	Trujillo	Gabriel.Trujillo@tusd1.org	520-225-6060	
Executive Assistant to Superintendent	Mrs.	Sarah	Tarin	Sarah.Tarin@tusd1.org	520-225-6060	
Chief Financial Officer	Mr.	Ricky	Hernandez	Ricky.Hernandez@tusd1.org	520-225-6493	
Business Manager 1	Mr.	Ricky	Hernandez	Ricky.Hernandez@tusd1.org	520-225-6493	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Mr.	Jon	Fernandez	Jon.Fernandez@tusd1.org	520-225-6667	
SPED Data Reporting Coordinator	Dr.	Sabrina	Salmon	Sabrina.Salmon@tusd1.org	520-225-6410	
AzEDS/ADM Data Coordinator	Mr.	Chris	Anderson	Chris.Anderson@tusd1.org	520-225-2554	
Transportation Data Reporting Coordinator	Ms.	Martha	Zamora	Martha.Zamora@tusd1.org	520-225-4700	
CTE Coordinator	Mr.	Chuck	McCollum	Charles.McCollum@tusd1.org	520-225-4652	
Poverty Coordinator						
Assessments Coordinator	Dr.	Halley	Freitas	Halley.Freitas@tusd1.org	520-225-3225	
Curriculum Coordinator	Dr.	Flori	Huitt	Flori.Huitt@tusd1.org	520-225-6285	
Information Technology (IT) Director	Mr.	Rabih	Hamadeh	Rabih.Hamadeh@tusd1.org	520-225-6341	
Bookstore Manager						
Governing Board Member	Ms.	Jennifer	Eckstrom	Jennifer.Eckstrom@tusd1.org	520-225-6070	
Governing Board Member	Ms.	Sadie	Shaw	Sadie.Shaw@tusd1.org	520-225-6070	
Governing Board Member	Mr.	Val	Romero	Val.Romero@tusd1.org	520-225-6070	
Governing Board Member	Dr.	Ravi	Shah	Ravi.Shah@tusd1.org	520-225-6070	
Governing Board Member	Ms.	Natalie	Luna Rose	Natalie.LunaRose@tusd1.org	520-225-6070	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

	SELECT from Dropdown	
Student Information Systems (SIS) Vendor	<input type="text" value="Edupoint (Synergy)"/>	
Accounting Information System	<input type="text" value="Infinite Visions"/>	<input type="text"/>
Bookstore Cash Receipting System	<input type="text" value="InTouch"/>	
District's website home page address	<input type="text" value="www.tusd1.org"/>	

District name			Tucson Unified School District		County		Pima		CTD number		100201000		Version		Adopted	
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 2024	Budget FY 2025						
100 Regular education																
1000 Instruction	1.	1,443.50	1,655.00	87,359,393	22,560,621	235,821	1,248,710	164,220	131,436,895	111,568,765	-15.1%	1.				
2000 Support services																
2100 Students	2.	340.37	351.58	14,376,579	4,324,356	345,802	1,004,264	48,762	18,540,247	20,099,763	8.4%	2.				
2200 Instructional staff	3.	140.72	141.50	6,614,288	1,977,546	287,317	52,450		8,998,170	8,931,601	-0.7%	3.				
2300 General administration	4.	18.90	15.00	1,489,607	439,202	484,050	44,617	10,800	3,727,184	2,468,276	-33.8%	4.				
2400 School administration	5.	271.50	266.50	16,825,658	5,258,022	789,582	114,739	350	21,343,946	22,988,351	7.7%	5.				
2500 Central services	6.	116.38	113.25	6,345,625	1,954,555	2,869,249	346,743	140,666	12,656,828	11,656,838	-7.9%	6.				
2600 Operation & maintenance of plant	7.	735.41	743.11	27,961,223	8,397,703	14,141,624	20,865,903	46,000	69,424,821	71,412,453	2.9%	7.				
2900 Other	8.	0.00	0.00						0	0	0.0%	8.				
3000 Operation of noninstructional services	9.	0.00	0.00						0	0	0.0%	9.				
610 School-sponsored cocurricular activities	10.	3.04	3.51	497,250	100,857	1,000			612,136	599,107	-2.1%	10.				
620 School-sponsored athletics	11.	26.48	26.78	3,294,064	753,183	38,500	20,000	130,000	4,144,040	4,235,747	2.2%	11.				
630 Other instructional programs	12.	0.00	0.00						0	0	0.0%	12.				
700, 800, 900 Other programs	13.	0.00	5.85	341,387	102,416				0	443,803		13.				
Regular education subsection subtotal (lines 1-13)	14.	3,096.30	3,322.08	165,105,074	45,868,461	19,192,945	23,697,426	540,798	270,884,267	254,404,704	-6.1%	14.				
200 and 300 Special education																
1000 Instruction	15.	877.95	710.97	28,466,258	8,329,806	1,807,244	23,100		37,935,318	38,626,408	1.8%	15.				
2000 Support services																
2100 Students	16.	150.85	141.95	8,553,518	2,595,757	1,466,720	34,800		14,423,265	12,650,795	-12.3%	16.				
2200 Instructional staff	17.	19.30	13.30	758,923	220,887	1,089,890	75,565	5,400	2,425,043	2,150,665	-11.3%	17.				
2300 General administration	18.	0.00	0.00	147,090	43,629		75		0	190,794		18.				
2400 School administration	19.	2.00	2.00	144,261	21,400	115,309	11,000	10,000	187,750	301,970	60.8%	19.				
2500 Central services	20.	1.50	2.00	68,709	20,513	15,950	6,750		313,211	111,922	-64.3%	20.				
2600 Operation & maintenance of plant	21.	2.00	2.00						100,590	0	-100.0%	21.				
2900 Other	22.	0.00	0.00						0	0	0.0%	22.				
3000 Operation of noninstructional services	23.	0.00	0.00						0	0	0.0%	23.				
Subtotal (lines 15-23)	24.	1,053.60	872.22	38,138,759	11,231,992	4,495,113	151,290	15,400	55,385,177	54,032,554	-2.4%	24.				
400 Pupil transportation	25.	192.47	230.63	7,515,779	3,483,346	3,230,128	1,948,920	57,000	13,599,227	16,235,173	19.4%	25.				
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	919.92	944.39	42,168,899	13,528,758	4,190,144	1,858,515	171,785	61,237,754	61,918,101	1.1%	26.				
530 Dropout prevention programs	27.	11.50	11.50	592,395	151,265	5,000	18,750	0	767,410	767,410	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		316,894	63,379	156,400	26,761	30,000	594,245	593,434	-0.1%	29.				
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	5,273.79	5,380.82	253,837,800	74,327,201	31,269,730	27,701,662	814,983	402,468,080	387,951,376	-3.6%	30.				

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.

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	50,528,492	51,524,867	1.
2. Gifted education	1,219,537	663,585	2.
3. Remedial education	0		3.
4. ELL incremental costs	2,434,812	842,812	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	1,039,431	987,690	6.
7. Career education (non-CTED)	162,905	13,600	7.
8. Career technical education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	55,385,177	54,032,554	9.
10. IEP required pupil transportation costs coded within Program 400	5,000	5,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 13
Staff-Pupil 1 to 9

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	110000
All funds - Federal	6330	25,000

FY 2025 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) \$ 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)]

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 2024	Budget FY 2025	
1000 Instruction	1.	35,549,619	12,243,113					46,476,549	47,792,732	2.8%
2100 Support services - students	2.	1,289,100	483,410					1,203,367	1,772,510	47.3%
2200 Support services - instructional staff	3.							620,716	0	-100.0%
2300 Support services - general administration	4.							345,000	0	-100.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	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.	36,838,719	12,726,523	0	0	0	0	48,645,632	49,565,242	1.9%

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	48,645,632
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	36,000,000
Unexpended Budget Balance (line 10 minus 11)	12.	12,645,632
Interest earned in the Classroom Site Fund in FY 2024	13.	90,000
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	36,829,610
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	-
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	49,565,242

(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	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
									Prior FY	Budget FY	
		6440	6641-6643	6655	6700	6831, 6832, 6833			2024	2025	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	284,150	9,384,431		370,710				10,634,953	10,039,291	-5.6%
2000 Support services											
2100, 2200 Students and instructional staff	3.	215,250		22,000	1,412,072				1,728,653	1,649,322	-4.6%
2300, 2400, 2500, 2900 Administration	4.	29,550		27,500	2,089,559				4,397,226	2,146,609	-51.2%
2600 Operation & maintenance of plant	5.	1,267,100			664,702			5,000	1,378,669	1,936,802	40.5%
2700 Student transportation	6.	5,100			194,780				329,200	199,880	-39.3%
3000 Operation of noninstructional services (5)	7.								170,000	0	-100.0%
4000 Facilities acquisition and construction	8.				325,000			3,239,637	13,597,956	3,564,637	-73.8%
5000 Debt service	9.								581,730	0	-100.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	1,801,150	9,384,431	49,500	5,056,823	0	0	3,244,637	32,818,387	19,536,541	-40.5%

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\$ 950,700

6642 Textbooks5,447,104

6643 Instructional Aids3,942,327

673X Furniture and Equipment1,342,832

673X Vehicles61,489

673X Tech Hardware & Software5,732,290

(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.

\$ 1,836,419
- (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 .

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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		
Total Fund Expenditures	1.	32,818,387	19,536,541	15,000,000	35,000,000	0		2,000,000	2,000,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	9,270,496	3,239,637	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		15,000,000	35,000,000	0		0		6.
673X Furniture and Equipment	7.	5,936,639	1,342,832	0		0		0		7.
673X Vehicles	8.	308,488	61,489	0		0		0		8.
673X Technology Hardware & Software	9.	6,018,876	5,732,290	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	471,981		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	109,749		0		0		0		11.
Total (lines 2-11)	12.	22,116,229	10,376,248	15,000,000	35,000,000	0	0	2,000,000	2,000,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	9,270,497	3,235,985	15,000,000	35,000,000			1,800,000	1,800,000	13.
New Construction	14.	1,000,000	500,000	0	0	0		200,000	200,000	14.
Other	15.	11,845,732	6,640,263	0	0	0		0		15.
Total (lines 13-15, must equal line 12)	16.	22,116,229	10,376,248	15,000,000	35,000,000	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 2025 \$ -

District name		Tucson Unified School District		County		Pima		CTD number		100201000		Version		Adopted	
Special projects								Other funds expenditures				Prior FY		Budget FY	
Federal projects FTE & expenditures															
1.	100-130 ESEA Title I - Helping Disadvantaged Children	370.19	383.55	31,741,481	25,844,564	1.	050	County, City, and Town Grants	140,677	0	1.				
2.	140-150 ESEA Title II - Prof. Dev. and Technology	34.33	6.36	4,362,527	1,395,252	2.	071	English Language Learner (1)	0	0	2.				
3.	160 ESEA Title IV - 21st Century Schools	21.20	18.83	5,493,359	3,241,742	3.	072	Compensatory Instruction (1)	0	0	3.				
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.	500	School Plant (2)	275,000	14,000,000	4.				
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	9.35	8.00	858,186	572,138	5.	510	Food Service	24,695,651	26,827,077	5.				
6.	200 ESEA Title VII - Indian Education	6.13	8.00	482,253	479,143	6.	515	Civic Center	45,500	68,793	6.				
7.	210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0	7.	520	Community School	5,822,989	5,803,928	7.				
8.	220 IDEA Part B	145.90	166.56	13,321,983	10,081,627	8.	525	Auxiliary Operations	266,927	275,000	8.				
9.	230 Johnson-O'Malley	0.00	0.00	58,170	60,532	9.	526	Extracurricular Activities Fees Tax Credit	76,055	80,000	9.				
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.	530	Gifts and Donations	147,212	147,166	10.				
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.	535	Career & Technical Education Projects	0	0	11.				
12.	260-270 Vocational Education - Basic Grants	50.05	44.15	4,708,083	3,626,023	12.	540	Fingerprint	0	0	12.				
13.	280 ESEA Title X - Homeless Education	1.80	1.00	400,467	94,715	13.	545	School Opening	0	0	13.				
14.	290 Medicaid Reimbursement	5.50	47.70	1,737,713	5,378,431	14.	550	Insurance Proceeds	0	0	14.				
15.	349 National Forest Fees		0.00		0	15.	555	Textbooks	0	0	15.				
16.	353 Taylor Grazing Fees		0.00		0	16.	565	Litigation Recovery	1,000,000	1,449,186	16.				
17.	374 E-Rate	0.00	0.00	91,300	0	17.	570	Indirect Costs	4,046,802	4,222,860	17.				
18.	378 Impact Aid	23.38	23.88	1,772,926	1,815,726	18.	575	Unemployment Insurance	0	0	18.				
19.	300-399 Other Federal Projects	264.00	1.20	59,770,635	272,479	19.	580	Teacherage	0	0	19.				
20.	699 Federal Impact Aid (Construction)		0.00		0	20.	585	Insurance Refund	0	0	20.				
21.	Total Federal Project Funds (lines 1-20)	931.83	709.23	124,799,083	52,862,372	21.	590	Grants and Gifts to Teachers	0	0	21.				
State projects FTE & expenditures						22.	595	Advertisement	0	0	22.				
22.	400 Vocational Education	2.48	2.48	318,567	195,565	23.	596	Career Technical Education	3,988,155	3,896,146	23.				
23.	410 Early Childhood Block Grant	3.50	0.00	1,883,106	0	24.	597	Arizona Industry Credentials Incentive	0	0	24.				
24.	420 Ext. School Yr. - Pupils with Disabilities	0.00		0		25.	639	Impact Aid Revenue Bond Building	0	0	25.				
25.	425 Adult Basic Education	0.00		0		26.	650	Gifts and Donations-Capital	0	0	26.				
26.	430 Chemical Abuse Prevention Programs	0.00		0		27.	660	Condemnation	0	0	27.				
27.	435 Academic Contests	0.00		0		28.	665	Energy and Water Savings	2,774,158	2,774,158	28.				
28.	450 Gifted Education	2.00	3.50	181,717	163,396	29.	686	Emergency Deficiencies Correction	0	0	29.				
29.	456 College Credit Exam Incentives	2.40	3.00	129,906	157,294	30.	691	Building Renewal Grant	27,214,086	10,000,000	30.				
30.	460 Environmental Special Plate	0.00		0		31.	700	Debt Service	14,859,900	33,088,592	31.				
31.	Other State Projects	21.25	23.37	2,664,794	1,513,872	32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.				
32.	Total State Project Funds (lines 22-31)	31.63	32.35	5,178,090	2,030,127	33.	850	Student Activities	0	0	33.				
33.	Total Special Projects (lines 21 and 32)	963.46	741.58	129,977,173	54,892,499	34.	Other 576 and 586		87,360	87,912	34.				
Instructional Improvement Fund Expenditures (020)								Internal Service Funds 950-989							
1.	Teacher compensation increases			Prior FY	Budget FY	1.	954	Self-Insurance	32,660,679	32,663,196	1.				
2.	Class size reduction			0		2.	955	Intergovernmental Agreements	5,034,590	1,663,949	2.				
3.	Dropout prevention programs (M&O purposes)			0		3.	961	OPEB	50,000	50,000	3.				
4.	Instructional improvement programs (M&O purposes)			1,774,659	1,613,617	4.	952	District Print Shop	514,877	458,850	4.				
5.	Total instructional improvement Fund (lines 1-4)			1,774,659	1,613,617										
														(1) From Supplement, line 10 and line 20, respectively.	
														(2) Indicate amount budgeted in Fund 500 for M&O purposes	
														\$	-

District name	Tucson Unified School District	County	Pima	CTD number	100201000
				Version	Adopted
Calculation of FY 2025 General Budget Limit (A.R.S. §15-947.C)					
				A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$	287,348,489	\$	287,348,489
*2.	(a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$	22,543,595		
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$	0		
	(c) Total DAA (line 2.a plus 2.b)	\$	22,543,595	10,000,000	12,543,595
*3.	FY 2025 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				
	(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(e)] (A.R.S. §15-974.B)				
8.	Budget Increase for:				
	(a) Desegregation expenditures (A.R.S. §15-910.G-K)			61,918,101	1,792,946
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)			28,000,000	
	(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 2023 (A.R.S. Section 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 2024 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)			2,691,534	
11.	FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)			\$	387,951,376
12.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)				\$
					14,336,541

* 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 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ 32,818,387
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 2024 Capital expenditures (line 1 + 2)	\$ 32,818,387
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ 32,818,387
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 32,818,387
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 27,818,387
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 5,000,000
8. Interest earned in Fund 610 in FY 2024	\$ 200,000
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 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:	\$
(b) ADM/Transportation audit adjustment	\$
(c) Other:	\$
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 14,336,541
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 19,536,541

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

Supplement to school district annual expenditure budget for districts that budget for English language learners
(A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures				6100	6200	6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional staff	3.	0.00								0	0	0.0%
2300 General administration	4.	0.00								0	0	0.0%
2400 School administration	5.	0.00								0	0	0.0%
2500 Central services	6.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%
2700 Student transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)		10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional staff	13.	0.00								0	0	0.0%
2300 General administration	14.	0.00								0	0	0.0%
2400 School administration	15.	0.00								0	0	0.0%
2500 Central services	16.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%
2700 Student transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)		20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

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 2025 was officially adopted by the Governing Board on, July 15, 2024, and that the complete Adopted Expenditure Budget may be reviewed by contacting Ricky Hernández at the District Office, telephone 520-225-6493 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2023 ADM	2024 ADM	2025 ADM	1. Average salary of all teachers employed in FY 2025 (budget year)	56,898
Attending	38,679.00	37,789.3743	37,755.3536	2. Average salary of all teachers employed in FY 2024 (prior year)	55,398
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	1,500
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.5970	3.4677	4. Percentage increase	3%
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.9402	2.2800	Comments on average salary calculation (Optional): Open positions for non-RTW employees on 9.5-month pay calendar. Average is based on total FTE divided by total salaries, plus projected salary increases. Does not include pay for performance.	
3. Budgeted expenditures and budget limits:		Budgeted	Budget Limit		
		Expenditures	Budget Limit		
Maintenance & Operation Fund		387,951,376	387,951,376		
Classroom Site Fund		49,565,242	49,565,242		
Unrestricted Capital Outlay Fund		19,536,541	19,536,541		

	Maintenance and Operation Expenditures						% Inc./((Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	130,035,598	109,920,014	1,401,297	1,648,751	131,436,895	111,568,765	-15.1%
2000 Support services							
2100 Students	18,159,977	18,700,935	380,270	1,398,828	18,540,247	20,099,763	8.4%
2200 Instructional staff	8,347,101	8,591,834	651,069	339,767	8,998,170	8,931,601	-0.7%
2300, 2400, 2500 Administration	31,188,332	32,312,669	6,539,626	4,800,796	37,727,958	37,113,465	-1.6%
2600 Oper./Maint. of plant	33,556,228	36,358,926	35,868,593	35,053,527	69,424,821	71,412,453	2.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
610 School-sponsored cocurric. activities	569,491	598,107	42,645	1,000	612,136	599,107	-2.1%
620 School-sponsored athletics	3,873,287	4,047,247	270,753	188,500	4,144,040	4,235,747	2.2%
630, 700, 800, 900 Other programs	0	443,803	0	0	0	443,803	
Regular education subsection subtotal	225,730,014	210,973,535	45,154,253	43,431,169	270,884,267	254,404,704	-6.1%
200 and 300 Special education							
1000 Instruction	35,606,760	36,796,064	2,328,558	1,830,344	37,935,318	38,626,408	1.8%
2000 Support services							
2100 Students	12,807,958	11,149,275	1,615,307	1,501,520	14,423,265	12,650,795	-12.3%
2200 Instructional staff	1,280,524	979,810	1,144,519	1,170,855	2,425,043	2,150,665	-11.3%
2300, 2400, 2500 Administration	319,609	445,602	181,352	159,084	500,961	604,686	20.7%
2600 Oper./Maint. of plant	63,922	0	36,668	0	100,590	0	-100.0%
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	50,078,773	49,370,751	5,306,404	4,661,803	55,385,177	54,032,554	-2.4%
400 Pupil transportation	8,910,690	10,999,125	4,688,537	5,236,048	13,599,227	16,235,173	19.4%
510 Desegregation	52,364,411	55,697,657	8,873,343	6,220,444	61,237,754	61,918,101	1.1%
530 Dropout prevention programs	753,660	743,660	13,750	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	390,984	380,273	203,261	213,161	594,245	593,434	-0.1%
Total Expenditures	338,228,532	328,165,001	64,239,548	59,786,375	402,468,080	387,951,376	-3.6%

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	402,468,080	387,951,376	(14,516,704)	-3.6%
Instructional Improvement	1,774,659	1,613,617	(161,042)	-9.1%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	48,645,632	49,565,242	919,610	1.9%
Federal Projects	124,799,083	52,862,372	(71,936,711)	-57.6%
State Projects	5,178,090	2,030,127	(3,147,963)	-60.8%
Unrestricted Capital Outlay	32,818,387	19,536,541	(13,281,846)	-40.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,000,000	2,000,000	0	0.0%
Debt Service	14,859,900	33,088,592	18,228,692	122.7%
School Plant Fund	275,000	14,000,000	13,725,000	4990.9%
Auxiliary Operations	266,927	275,000	8,073	3.0%
Bond Building	15,000,000	35,000,000	20,000,000	133.3%
Food Service	24,695,651	26,827,077	2,131,426	8.6%
Other	83,603,140	63,366,144	(20,236,996)	-24.2%

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	50,528,492	51,524,867
Gifted Education	1,219,537	663,585
Remedial Education	0	0
ELL Incremental Costs	2,434,812	842,812
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	1,039,431	987,690
Career Education (non-CTED)	162,905	13,600
Career Technical Education (CTED)	0	0
TOTAL	55,385,177	54,032,554

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	21	170	191	1 to 197.7
Teachers	12	2,689	2,701	1 to 14.0
Other	1	115	116	1 to 325.5
Subtotal	34	2,974	3,008	1 to 12.6
Classified --				
Managers, supervisors, directors	36	410	446	1 to 84.7
Teachers aides	21	601	622	1 to 60.7
Other	128	2,648	2,776	1 to 13.6
Subtotal	185	3,659	3,844	1 to 9.8
TOTAL	219	6,633	6,852	1 to 5.5
Special education --				
Teacher	8	396	404	1 to 13.4
Staff	12	616	628	1 to 8.6

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$	819,910	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2025 TNT Base Limit	\$	819,910	
				Primary property tax rate related to budgeted expenditures
FY 2025 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	0	
5.	Dropout prevention (from page 1, line 27)		767,410	
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 2024 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2024 Total actual expenditures for programs above	\$	767,410	
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)		767,410	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
a.	FY 2024 final budget for small school adjustment	\$	0	
b.	FY 2024 original budget for small school adjustment (from FY 2024 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.)	\$	767,410	
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 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	0	

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	\$	819,910	
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.			

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2023 ending fund balance amounts, all amounts included on this tab are estimates.

Funds										
General			Capital Projects				Special Revenue			
Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter										
1. FY 2023 final ending fund balance	38,046,230	0	7,751,215	4,442,144	0	2,854,008	7,366,934	14,211,701	(10,455,914)	47,306,799
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.										
2. FY 2024 activity, year-to-date and estimated through June 30										
(a) FY 2024 revenues and other financing sources	364,421,850	0	9,504,557	39,904,349	150,928,103	993,000	3,468,732	36,248,454	92,199,437	95,207,381
(b) FY 2024 expenditures and other financing uses	374,468,080	0	9,867,274	39,346,493	10,000,000	1,049,419	3,002,502	36,587,468	104,936,533	97,193,947
3. Estimated FY 2024 ending fund balance	28,000,000	0	7,388,498	5,000,000	140,928,103	2,797,589	7,833,164	13,872,687	(23,193,010)	45,320,233
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	140,928,103	2,797,589	7,833,164	13,872,687	(23,193,010)	21,492,649
(c) Committed	0	0	0	2,000,000	0	0	0	0	0	20,402,750
(d) Assigned	28,000,000	0	5,000,000	3,000,000	0	0	0	0	0	4,508,106
(e) Unassigned	0	0	2,388,498	0	0	0	0	0	0	903,294
(f) Total (amount must agree to line 3 above)	28,000,000	0	7,388,498	5,000,000	140,928,103	2,797,589	7,833,164	13,872,687	(23,193,010)	47,306,799
4. FY 2024 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	0	0	(23,193,010)	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0	
(c) Planned to be spent in FY 2025	11,584,046	0	5,000,000	5,000,000	35,000,000	1,500,000	4,000,000	8,823,900	0	35,000,000
(d) Maintained for spending after FY 2025	16,415,954	0	2,388,498	0	105,928,103	1,297,589	3,833,164	5,048,787	0	12,306,799
(e) Total (amount must agree to line 3 above)	28,000,000	0	7,388,498	5,000,000	140,928,103	2,797,589	7,833,164	13,872,687	(23,193,010)	47,306,799

B. Total budgeted expenditures compared to planned spending

Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	387,951,376	19,536,541	49,565,242
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	371,535,422	19,536,541	44,516,455
3. Estimated unspent budget capacity carried forward for spending after FY 2025	16,415,954	0	5,048,787

Data entry sheet

FY 2025 Legislative amounts

Base Level Amount (A.R.S. §15-901)

\$4,914.71

State Support Level per Route Mile (A.R.S. §15-945)

0.5 mile or less OR more than 1.0 mile

\$2.89

More than 0.5 mile through 1.0 mile

\$2.37

Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (JLBC TNT rate memorandum)

1.5930

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 2023 100th-Day ADM				38,678.5296
2. FY 2024 100th-Day ADM	164.0024	24,568.1356	13,057.2363	37,789.3743
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count	161.0950	23,870.0237	12,630.8202	36,661.9389
4. FY 2025 Estimated AOI full-time student count		440.6650	307.4320	748.0970
5. FY 2025 Estimated AOI part-time student count		11.3873	0.0000	11.3873
6. Total FY 2025 estimated student count	161.0950	24,322.0760	12,938.2522	37,421.4232

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	10,032.0884	101.9921	11.3873	
8. K-3	10,032.0884	101.9921	11.3873	
9. ELL	4,058.5188	48.3472	1.0000	
10. HI	74.9875			
11. MD-R, A-R, and SID-R	287.2851	8.2156		
12. MD-SC, A-SC, and SID-SC	332.5460	5.6628		
13. MD-SSI	28.9900			
14. OI-R	13.3785	0.7916		
15. OI-SC	25.9300			
16. P-SD	48.1100			
17. DD*, ED, MIID, SLD, SLI*, and OHI	4,364.3674	113.2035	1.1025	*School aged students only
18. ED-P	16.4878			
19. MOID	77.4946	0.8848		
20. VI	16.6588	0.7784		
21. G				
22. FRPL	27,259.9408	112.6402	1.3226	
23. Total Add-on Count (lines 7 through 22)	56,668.8721	494.5083	26.1997	

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

K-8 9-12

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

2. ☐ Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.0)

3. Adjusted FY 2025 Base Level Amount	\$4,914.71
4. Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0194
5. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$110,000.00
6. FY 2023 actual federal audit expenditures from all funds	\$25,000.00
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$135,000.00

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

1. FY 2024 Approved Daily Route Miles	17,074.00
2. Number of Eligible Students Transported in FY 2024	4,038.00
3. FY 2024 Annual Expenditure for Bus Tokens	
4. FY 2024 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)

a. PSD

b. K-8

c. 9-12

2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)

3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)

4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]

5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]

6. Other BSL Adjustment 1

7. Other BSL Adjustment 2

Assessed property valuations

8. 2024 Primary net assessed valuation (AV)	\$4,274,793,631
9. 2024 Primary net assessed valuation (AV2)	
10. 2024 Salt River Project (SRP) valuation	
11. 2024 Government Property Lease Excise Tax assessed valuation	\$33,096,286

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

12. Adjustments to the General Budget Limit (from FY 2024 BUDG75, leave blank for budget adoption)

13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)

14. FY 2024 M and O Fund actual expenditures (if any) for:

a. Special Program Override

b. Desegregation (A.R.S. §15-910)

c. Dropout prevention programs

d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)

e. Performance pay (A.R.S. §15-920)

15. Budget Balance Carryforward transferred to the School Opening Fund (if any)

Data entry sheet

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

16.	FY 2025 Impact Aid revenue	
17.	Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes	
20.	FY 2024 Ending cash balance in the Impact Aid Fund	

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

21.

☐

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

22.

Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)

FY

23.

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

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

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

24.

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

FY

25.

Base year attending ADM grades 9-12

26.

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

27.

Tuition received in base year

28.

Tuition received in fiscal year after base year

29.

☐

Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450

30.

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

31.

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

Type 03 district information

1.

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

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

1.

☐

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

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

2.

Maintenance & Operation (M and O) Fund FY 2024 ending cash balance

3.

10% of the FY 2025 RCL calculated using the district's 2024 ADM

4.

Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 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	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight adjustment factor	x 0.0005	0.0000	0.0003	0.0004
Support level weight increase	= 0.0000	0.0000	0.0000	0.0000
Support level weight	+ 1.358	0.0000	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	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight adjustment factor	x 0.0020	0.0020	0.0012	0.0013
Support level weight increase	= 0.0000	0.0000	0.0000	0.0000
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

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

K-3

\$ 3,047,714.88

K-3 Reading

\$ 2,031,809.92
2. 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 2023, Ch. 142, §6; and 15-962.01)

Table to calculate DAA per student count

	K-8	9-12
1. FY 2025 Student Count (2024 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2025 Student Count (2024 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student count	- 0.0000	0.0000
c. Difference	= 0.0000	0.0000
d. Weight adjustment factor	x 0.0003	x 0.0004
e. Support level weight increase	= 0.0000	0.0000
f. Support level weight	+ 1.2780	+ 1.3980
g. Adjusted support level weight	= 0.0000	0.0000
h. Support level amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
3. FY 2025 Student Count (2024 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student count	- 0.0000	0.0000
c. Difference	= 0.0000	0.0000
d. Weight adjustment factor	x 0.0012	x 0.0013
e. Support level weight increase	= 0.0000	0.0000
f. Support level weight	+ 1.1580	+ 1.2680
g. Adjusted support level weight	= 0.0000	0.0000
h. Support level amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
4. FY 2025 Student Count (2024 ADM): 600.000 or More and Career Technical Education Districts DAA per Student Count	\$ 549.45	\$ 600.86

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

1. General Budget Limit (GBL) (from FY 2024 latest revised budget, page 7, line 11)	\$ 402,468,080.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 402,468,080.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 402,468,080.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 402,468,080.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 402,468,080.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 374,468,080.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 28,000,000.00

Note: For lines 10.a through 10.f the FY 2024 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2024 Actual expenditures:	FY 2024 Budget	Actual	Unexpended Budget
a. Special program override	\$ 0.00	- \$ 0.00	= \$ 0.00
b. Desegregation	\$ 61,237,754.00	- \$ 61,237,754.00	= \$ 0.00
c. Dropout prevention programs	\$ 767,410.00	- \$ 767,410.00	= \$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	- \$ 0.00	= \$ 0.00
e. Performance pay	\$ 0.00	- \$ 0.00	= \$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			= \$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 28,000,000.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2024 M and 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)			= \$ 28,000,000.00
14. Accommodation district cash balance carryforward			
a. M and O Fund cash balance as of June 30, 2024			\$ 0.00
b. Actual Budget Balance Carryforward			- \$ 0.00
c. Remaining M&O cash balance			= \$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2025 RCL calculated using the district's 2024 ADM	\$ 0.00		
c. Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B		+ \$ 0.00	
d. Result (line 15.b plus line 15.c)		= \$ 0.00	
e. The lesser of line 15.a or 15.d			\$ 0.00

Calculations

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

1.	FY 2025 Impact Aid revenue		\$	0.00
2.	Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		\$	0.00
3.	TRCL/TSL difference	\$	0.00	
	Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference calculated on line 3		- \$	0.00
5.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes		- \$	0.00
6.	FY 2024 Ending cash balance in the Impact Aid Fund		+ \$	0.00
7.	FY 2025 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 16)		= \$	0.00

Calculation of small school adjustment phase down limit

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

If in FY 2025, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-481, the district may include up to the amount calculated below on page 7, line 3(a). For purposes of small school adjustment, the FY 2025 student count is the 2024 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			
	b. FY 2025 K-8 student count			0.0000
	c. Small school student count limit	-		125.0000
	d. Student count above the small school limit	=		0.0000
	e. Adjusted Support Level Weight (See Table I at right for calculation)	x		0.0000
	f. Weighted student count above small school limit	=		0.0000
	g. Base Level Amount	x		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			
	b. FY 2025 9-12 student count			0.0000
	c. Small school student count limit	-		100.0000
	d. Student count above the small school limit	=		0.0000
	e. Adjusted support level weight (See Table II at right for calculation)	x		0.0000
	f. Weighted student count above small school limit	=		0.0000
	g. Base Level Amount	x		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 2025, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2025 student count is the 2024 ADM.

1.	A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:			
	a. FY 2025 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.e)	=		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:			
	a. FY 2025 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		0.0065
	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:		
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:		
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. Adjacent Ways (from TNT work sheet, line 12)	\$	0.00
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

District name Tucson Unified School DistrictCounty PimaCTDnNumber 100201000Version Adopted

Tucson Unified School District
Basic Calculations For Equalization Essistance

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	161.0950	0.0000	0.0000	1.4500	233.5878	0.0000	0.0000
K-8,UE	23,870.0237	440.6650	11.3873	1.1580	27,641.4874	510.2901	13.1865
9-12	12,630.8202	307.4320	0.0000	1.2680	16,015.8800	389.8238	0.0000
Regular Education Unweighted ADM	36,661.9389	748.0970	11.3873				
Total of Unweighted ADM			37,421.4232				
Regular Education Weighted ADM					43,890.9552	900.1138	13.1865
Total of Weighted ADM							44,804.2555

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	4,058.5188	48.3472	1.0000	0.1150	466.7297	5.5599	0.1150
K-3	10,032.0884	101.9921	11.3873	0.0600	601.9253	6.1195	0.6832
K-3 (Reading)	10,032.0884	101.9921	11.3873	0.0400	401.2835	4.0797	0.4555
HI	74.9875	0.0000	0.0000	4.7710	357.7654	0.0000	0.0000
MD-R, A-R, SID-R	287.2851	8.2156	0.0000	6.0240	1,730.6054	49.4908	0.0000
MD-SC, A-SC, SID-SC	332.5460	5.6628	0.0000	5.9880	1,991.2854	33.9088	0.0000
MD-SSI	28.9900	0.0000	0.0000	7.9470	230.3835	0.0000	0.0000
OI-R	13.3785	0.7916	0.0000	3.1580	42.2493	2.4999	0.0000
OI-SC	25.9300	0.0000	0.0000	6.7730	175.6239	0.0000	0.0000
P-SD	48.1100	0.0000	0.0000	3.5950	172.9555	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	4,364.3674	113.2035	1.1025	0.2920	1,274.3953	33.0554	0.3219
ED-P	16.4878	0.0000	0.0000	4.8220	79.5042	0.0000	0.0000
MOID	77.4946	0.8848	0.0000	4.4210	342.6036	3.9117	0.0000
VI	16.6588	0.7784	0.0000	4.8060	80.0622	3.7410	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
FRPL	27,259.9408	112.6402	1.3226	0.0220	599.7187	2.4781	0.0291
Group B - Add On Unweighted ADM	56,668.8721	494.5083	26.1997				
Total Unweighted Group B Add On			57,189.5801				
Group B - Add On Weighted ADM					8,547.0909	144.8448	1.6048
Total Weighted Group B Add On							8,693.5405

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Tucson Unified School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page: **2 of 5****Calculation For Base Support Level**

		Non-AOI ADM		AOI-P1 ADM		AOI-P1 ADM
Regular Education Weighted ADM		43,890.9552		900.1138		13.1865
Group B - Add On Weighted ADM	+	8,547.0909	+	144.8448	+	1.6048
Total ADM	=	52,438.0461	=	1,044.9587	=	14.7913
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	52,438.0461	=	992.7107	=	12.5726

Total Weighted ADM**53,443.329410****Base Level Amount (FY25)**x **\$4,914.71**

Total Weighted ADM x Base Level Amount

\$262,658,465.48

Calculated Teachers Experience Index (FY24)

1.0194

Applied Teachers Experience Index (FY25)x **1.0194***(1.0000 or Calculated Teachers Experience Index)***Pre-Adjusted Base Support Level****\$267,754,039.71****Base Support Level Adjustments**

Audit Service Expense	+	\$110,000.00
Increase for Tuition Loss Adjustment	+	\$0.00
Increase for Student Revenue Loss Phase-Down	+	\$0.00
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00
CTED 9th Grade Funding Adjustment	+	\$0.00
CTED Continuation 13th Grade Funding Adjustment		\$0.00

Total Base Support Level Adjustments**\$110,000.00****Adjusted Base Support Level****\$267,864,039.71**

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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)

Approved Daily Route Miles

Eligible Students Transported (FY24)

Daily Route Miles Per Eligible Student (FY24)

Total Approved Daily Route Miles

State Support Level Per Route Mile

Instruction Days

To and From School Support Level

[Activity Trip Level Factor](#)

Activity Trip Support Level

Handicapped Extended School Year Mileage (FY24)

State Support Level Per Route Mile

Handicapped Extended School Year Support Level

Annual Expenditures For:

Districts (FY24)

FY25 Transportation Support Level (TSL)

Bus Passes

Bus Tokens

\$0.00

\$0.00

\$10,480,635.86

Calculation For District Support Level (DSL)

FY25 Adjusted Base Support Level (BSL) \$267,864,039.71

FY25 Consolidation or Unification Assistance + \$0.00

FY25 Transportation Support Level (TSL) + \$10,480,635.86

FY25 District Support Level (DSL) **\$278,344,675.57****Calculation For Revenue Control Limit (RCL)**

FY25 Adjusted Base Support Level (BSL) \$267,864,039.71

FY25 Consolidation or Unification Assistance + \$0.00

FY25 Transportation Revenue Control Limit (TRCL) + \$19,484,449.71

FY25 Revenue Control Limit (RCL) **\$287,348,489.42****FY25 Lesser of DSL/RCL** **\$278,344,675.57****Calculation For Transportation Revenue Control Limit (TRCL)**

FY24 Transportation Revenue Control Limit (TRCL) \$19,484,449.71

Change:

FY25 TSL \$10,480,635.86

FY24 TSL - \$10,201,106.97

Difference: \$ \$279,528.89

Preliminary FY25 TRCL

\$19,763,978.60

120% of FY25 TRCL

\$12,576,763.03

FY25 Transportation Revenue Control Limit (TRCL)**\$19,484,449.71**

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Tucson Unified School District
Basic Calculations For Equalization Eassistance

Is Small Isolated School District: Not Isolated

District Page: **4 of 5****District Additional Assistance (DAA) Calculations**

	PSD	K-8	9-12	Type 03, Transported 9-12	Total
FY24 District ADM	164.0024	24,568.1356	13,057.2363	0.0000	
DAA Per ADM	x <u>\$549.45</u>	x <u>\$549.45</u>	x <u>\$600.86</u>	x <u>\$0.00</u>	
Preliminary DAA	= <u>\$90,111.12</u>	= <u>\$13,498,962.11</u>	= <u>\$7,845,571.00</u>	= <u>\$0.00</u>	<u>\$21,434,644.23</u>

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

DAA Growth Factor

FY24 District ADM	37,789.3743
FY23 District ADM	/ <u>38,678.5296</u>
FY25 Calculated DAA Growth Factor	= <u>0.9770</u>
FY25 Applied DAA Growth Factor	

x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>
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(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

District DAA	\$90,111.12	\$13,498,962.11	\$7,845,571.00	\$0.00	\$21,434,644.23
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DAA For High School Textbooks

FY24 District High School ADM			13,057.2363		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$1,108,951.08

	PSD-8	9-12	
Pre-Adjusted DAA Base Allocation	<u>\$13,589,073.23</u>	<u>\$8,954,522.08</u>	\$22,543,595.31
Type 03 Transported 9-12		\$0.00	
	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
Total DAA Adjustments	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
Adjusted FY25 DAA Base Allocation	\$13,589,073.23	\$8,954,522.08	\$22,543,595.31

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Tucson Unified School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

District Page: **5 of 5**Equalization Base for Lesser of DSL/RCL

<u>Equalization Base for Lesser of DSL/RCL</u>	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY25 DSL/RCL Allocation</u>
PSD-8	28,398.5518	63.3836036600%	x \$278,344,675.57	\$176,424,885.97
9-12	16,405.7038	36.6163963400%	x \$278,344,675.57	+ \$101,919,789.60
Total	44,804.2556			\$278,344,675.57

Equalization Assessed Valuation

	PSD-8	9 -12	Total
Primary Assessed Valuation 1 (NAV1)	\$4,274,793,631.00	\$4,274,793,631.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$0.00	\$0.00	
GPLET Assessed Valuation	\$33,096,286.00	\$33,096,286.00	
Equalization Assessed Valuation	\$4,307,889,917.00	\$4,307,889,917.00	
	/ 100	/ 100	
	\$43,078,899.17	\$43,078,899.17	
Qualifying Tax Rate	x 1.5930000000	x 1.5930000000	
FY25 Qualifying Levy	\$68,624,686.38	\$68,624,686.38	\$137,249,372.76

Calculation of Equalization Assistance

	PSD-8	9-12	Total
DSL/RCL Allocation	\$176,424,885.97	\$101,919,789.60	\$278,344,675.57
Adjusted CY DAA Base Allocation	+ \$13,589,073.23	+ \$8,954,522.08	+ \$22,543,595.31
FY25 Equalization Base	\$190,013,959.20	\$110,874,311.68	\$300,888,270.88
FY25 Applied Qualifying Levy	- \$68,624,686.38	- \$68,624,686.38	- \$137,249,372.76
FY25 Equalization Assistance	\$121,389,272.82	\$42,249,625.30	\$163,638,898.12