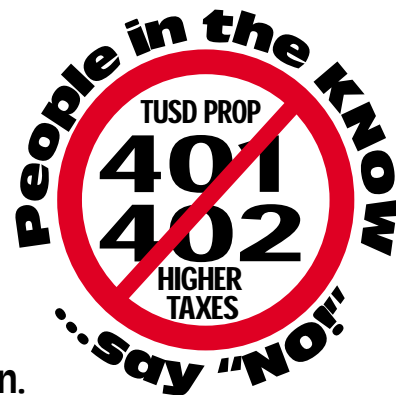


GET THE MESSAGE:
We don't intend to fund additional debacles!
We support the **BEST** education for every student.

TUSD BOARD & SUPERINTENDENT:



**We've paid our dues. You owe our children.
Provide them what they're already due!**

You've raised our taxes significantly and mismanaged our money.

It is not fair to purposely mislead voters in your attempts to extract more dollars, and cause us greater debt by using children as pawns.

- * Through tax dollars, **Arizona already funds full day kindergarten.**
- * TUSD voters passed a \$235 million bond in 2004, which provides money for technology upgrades.
- * Capital is already available in the regular budget.
- * Last year, the School Board approved \$1 million to upgrade PeopleSoft. It was never spent, but carried over into this year.
- * **STIMULUS** funds are estimated to add more than **\$59.21 MILLION to the TUSD budget in the next two years!**
- * **The Fraud Attorney for the Arizona Attorney General's Anti-trust Division investigated TUSD, and findings of fact indicate vendor collusion, bid rigging and after-the-fact procurement approvals. For years, TUSD has been under FBI investigation.** Such problems adversely affect the district's ability to obtain millions and millions of dollars of E-rate funds, which otherwise could have been used for computer and phone technological upgrades.

TUSD property taxes are the HIGHEST among all unified districts in Pima County. Of eleven largest districts in the state, the percentage of dollars to the classroom in TUSD is the lowest.

We already have the burden of paying \$64 million in desegregation taxes every year: an override, in essence, without voter approval!

More than \$882.76 MILLION total in the last 25 years alone!

Taxation without representation! **Enough already!**

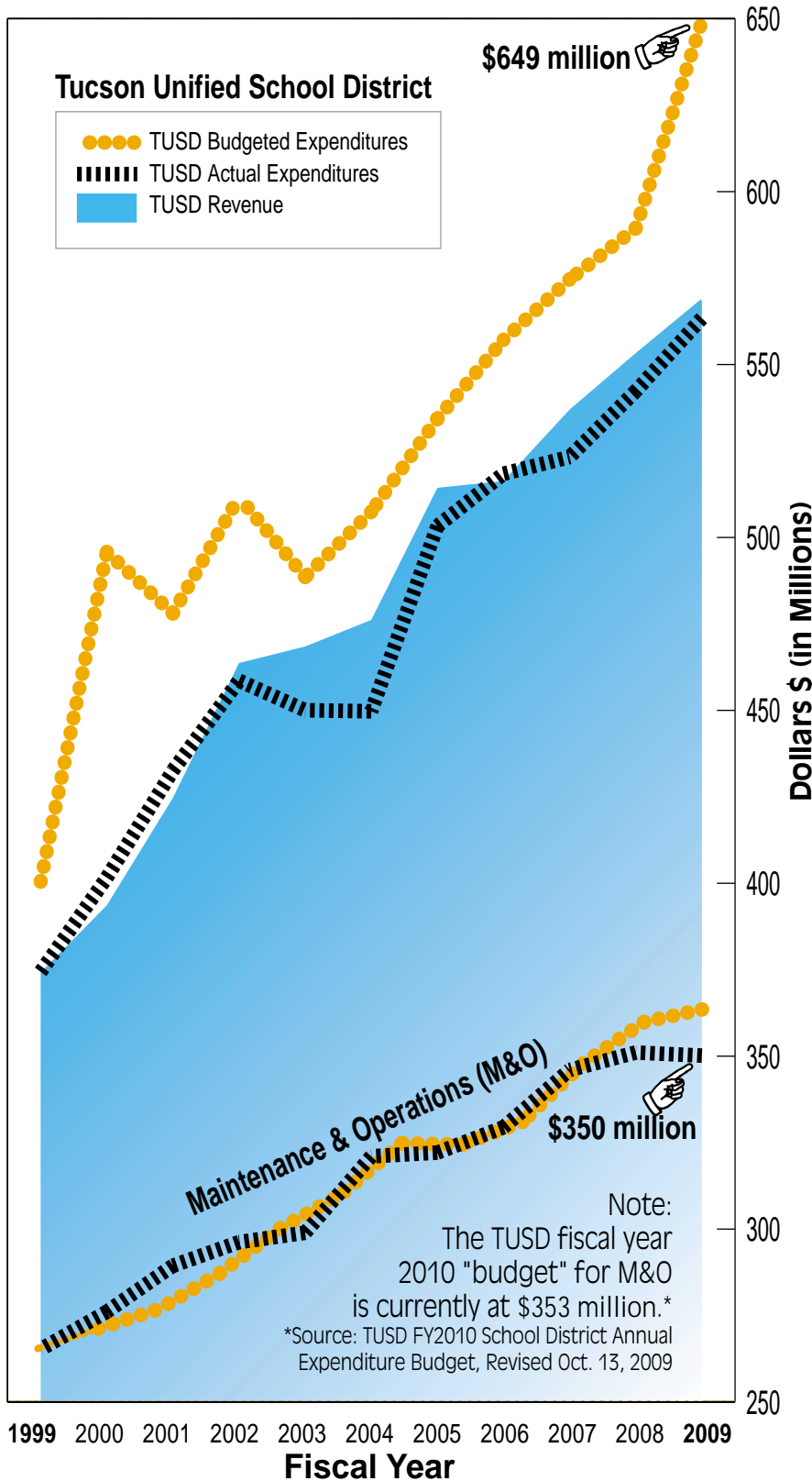
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The TUSD budget, revenue and "actual" expenditures have increased dramatically in ten years.

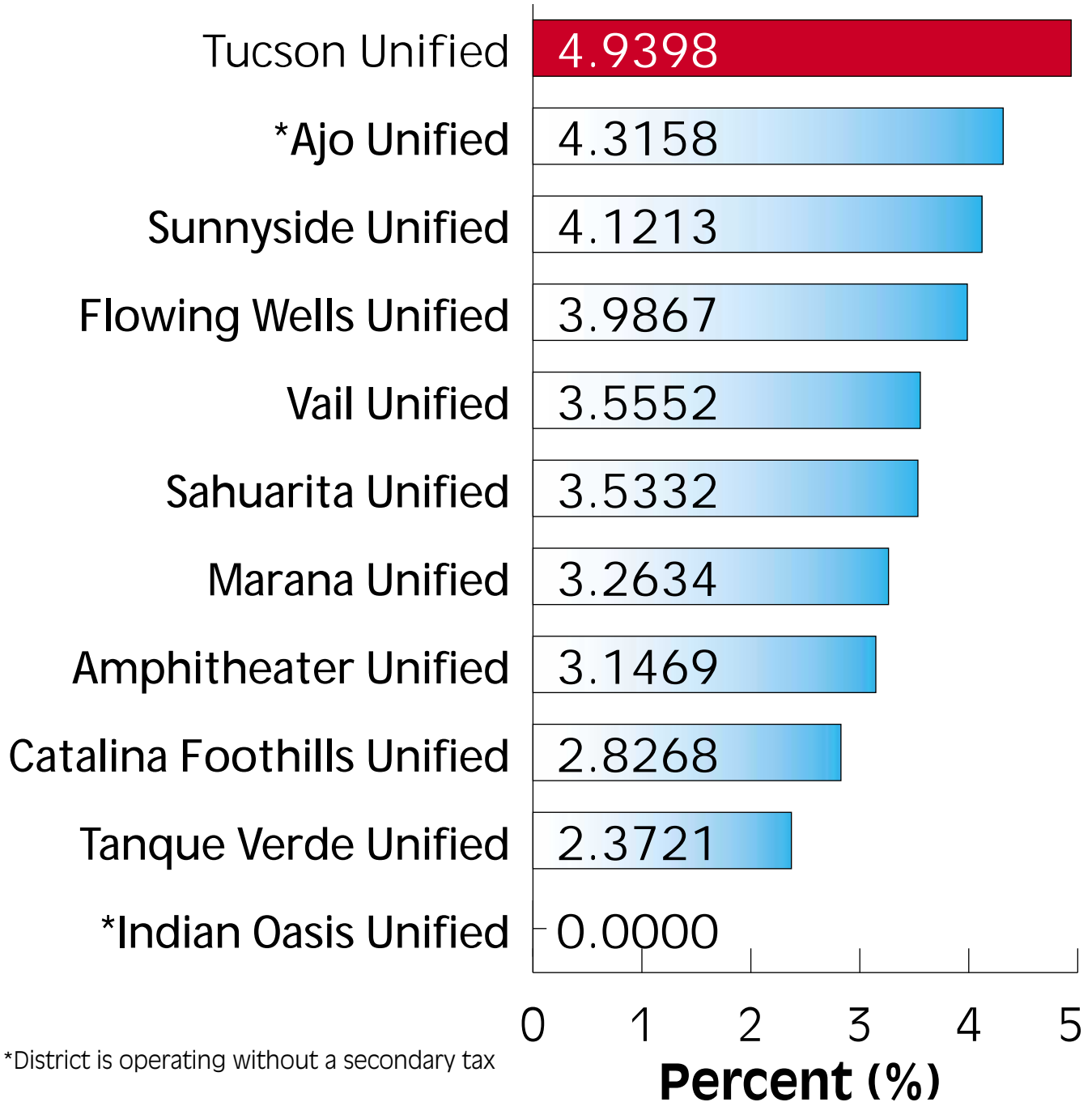
This graph uses data from the *Annual Report of the Arizona Superintendent of Public Instruction*, Arizona Department of Education (See Annual Reports for Fiscal Year 1998-1999 through Fiscal Year 2007-2008); Fiscal Year 2009 figures were calculated using data published in the Annual Financial Report of Tucson Unified School District for Fiscal Year 2009 (approved by the TUSD Governing Board on Oct. 8 2009).



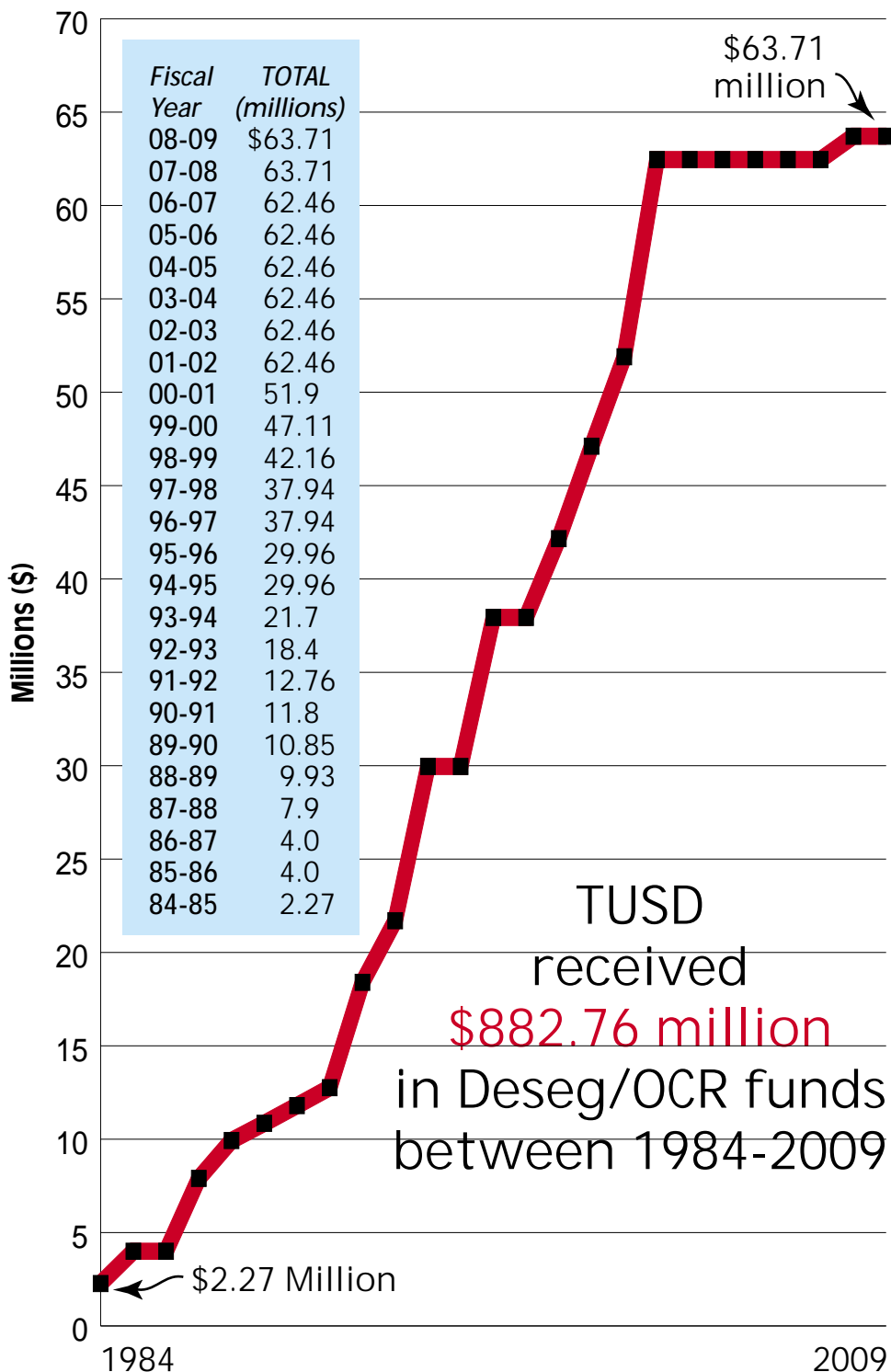
"The [Tucson Unified School] District's total budget for the coming year [08-09], including all sources of income such as state and federal grants, gifts and donations, tax credits, etc., totals more than \$578.2 million."

(Source: "Governing Board approves a \$361.7 million M and O budget for 2008-2009," Governing Board Meeting Overview, 7/8/08, Tucson Unified School District)

TUSD has the Highest Primary Tax Rate of all Unified School Districts in Pima County



Source: *Resolution No. 2009-212*, Resolution of the Pima County Board of Supervisors for the Levy of Taxes for Fiscal Year 2009/2010, Tax Levy and Rate Adoption, Pima County Board of Supervisors Memorandum, August 17, 2009. pdf p.5-9.



Tucson Unified School District Desegregation/OCR levies . . .

. . . "are budget overrides requiring **no voter approval** that result in inequities in per-pupil expenditures between districts. . . ." (ATRA)

. . . "result in inequities to taxpayers. In one case, a taxpayer in TUSD is paying as much as 73% more in school district primary property taxes than if that same property were located in an adjacent district. . . ." (ATRA)

"This law has been used to increase property taxes to compensate for the loss of voter-approved overrides. TUSD and Washington Elementary provide examples where the rejection of overrides at the polls resulted in tax increases anyway, essentially telling voters 'You don't get to say no.'"

-- ATRA (Arizona Tax Research Assn.)
<http://www.arizonatax.org/HB2357%20position.pdf>

References:

- "TUSD Desegregation: Mission Accomplished?," Mary Bustamante, *Tucson Citizen*, June 21, 2005. < http://www.hispanic5.com/tusd_desegregation_mission_accomplished.htm >
- "Deseg/OCR Budgets Lead to K-1 Spending Beyond Constitutional Limits," *Arizona Tax Research Association Newsletter*, Vol. 68, No. 2, Feb/Mar. 2008, p.2. < <http://www.arizonatax.org/ATRA%20WEBSITE%202008/Feb-March%20Newsletter.pdf> >
- "School Desegregation in Arizona," Arizona State Senate *Issue Brief*, August 27, 2008, p. 3. < <http://www.azleg.gov/briefs/Senate/SCHOOL%20DESEGREGATION%20IN%20ARIZONA.pdf> >
- Tucson Unified School District, 2008-2009 Budget, February 2009. pdf p.12: < <http://www.tusd.k12.az.us/CONTENTS/distinfo/budget/pdfs/complete0809.pdf> >

Prop 401 & 402: TUSD's Tax Hike Proposals

How much MORE will YOU pay?

Estimated 7 year total tax amount

BUSINESS (Class 1 assessed valuation)

Full Cash Value	Prop. 401+402	Prop. 401	Prop. 402
\$ 350,000	\$ 3,726.64	\$ 2,504.73	\$ 1,221.91
450,000	4,791.40	3,220.37	1,571.03
551,345	5,870.47	3,945.63	1,924.84
650,000	6,920.92	4,651.65	2,269.27
750,000	7,985.68	5,367.29	2,618.39

RESIDENCE (Owner-occupied)

Full Cash Value	Prop. 401+402	Prop. 401	Prop. 402
\$ 88,085	\$ 426.31	\$ 286.53	\$ 139.78
100,000	483.98	325.29	158.69
120,000	580.78	390.35	190.43
140,000	677.58	455.41	222.17
176,170	852.62	573.06	279.56
180,000	871.16	585.52	285.64
200,000	967.96	650.58	317.38
225,000	1,088.95	731.90	357.05
250,000	1,209.96	813.23	396.73
275,000	1,330.95	894.55	436.40
300,000	1,451.94	975.87	476.07
325,000	1,572.93	1,057.19	515.74
352,340	1,705.26	1,146.13	559.13

RENTALS (Apartments, homes, commercial space, etc.)

The impact on renters will vary based on the secondary tax total amount of rental property and the amount that the owner decides to pass on to the renter(s).

Please note:

No limits apply for secondary property taxes — market value is the determining factor.

Owner occupied residential properties are assessed at **10%** of full cash value; businesses are currently assessed at **22%**.

Secondary tax amounts will fluctuate with changes to:

- your assessed property value
- TUSD Revenue Control Limits

Proposition 401:

M&O budget increase:

Estimated Override

Tax Rate: 0.4647

Proposition 402:

Technology Capital

Outlay budget increase

Estimated Override

Tax Rate: 0.2267

Figures in this table were calculated by multiplying the 7 year life of the override(s) by the annual tax total amounts that were derived by using the formula for "The assessed valuation and the estimated amounts of the secondary tax bill" that appears in the *Information Pamphlet and Sample Ballot* (Election 2009), Tucson Unified School District No. 1 Special Election, Nov. 3, 2009. (See p.6 for Prop 401, p.27 for Prop 402). Download pdf:

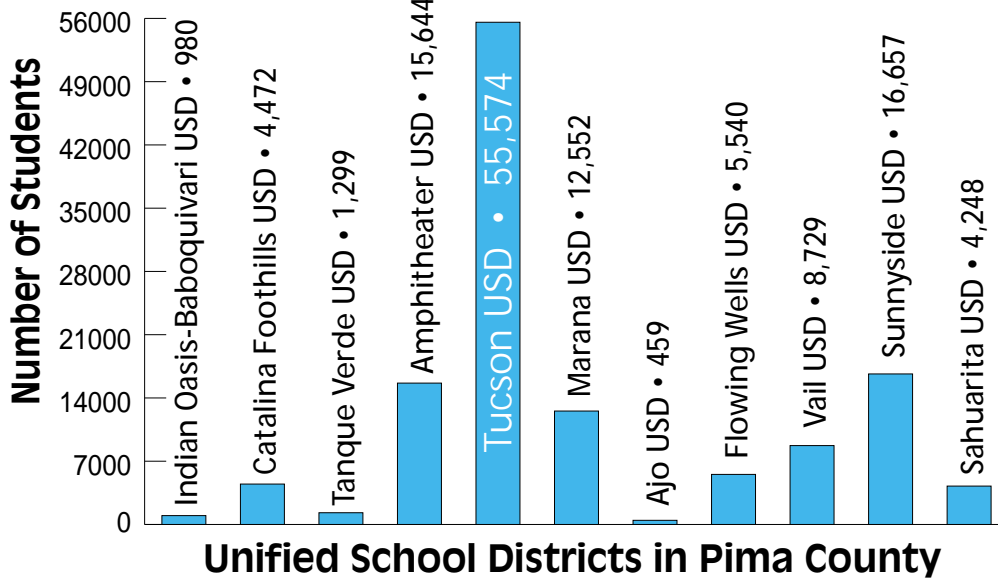
< http://www.schools.pima.gov/site/2009_school_district_ballot_measures >



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Student Enrollment

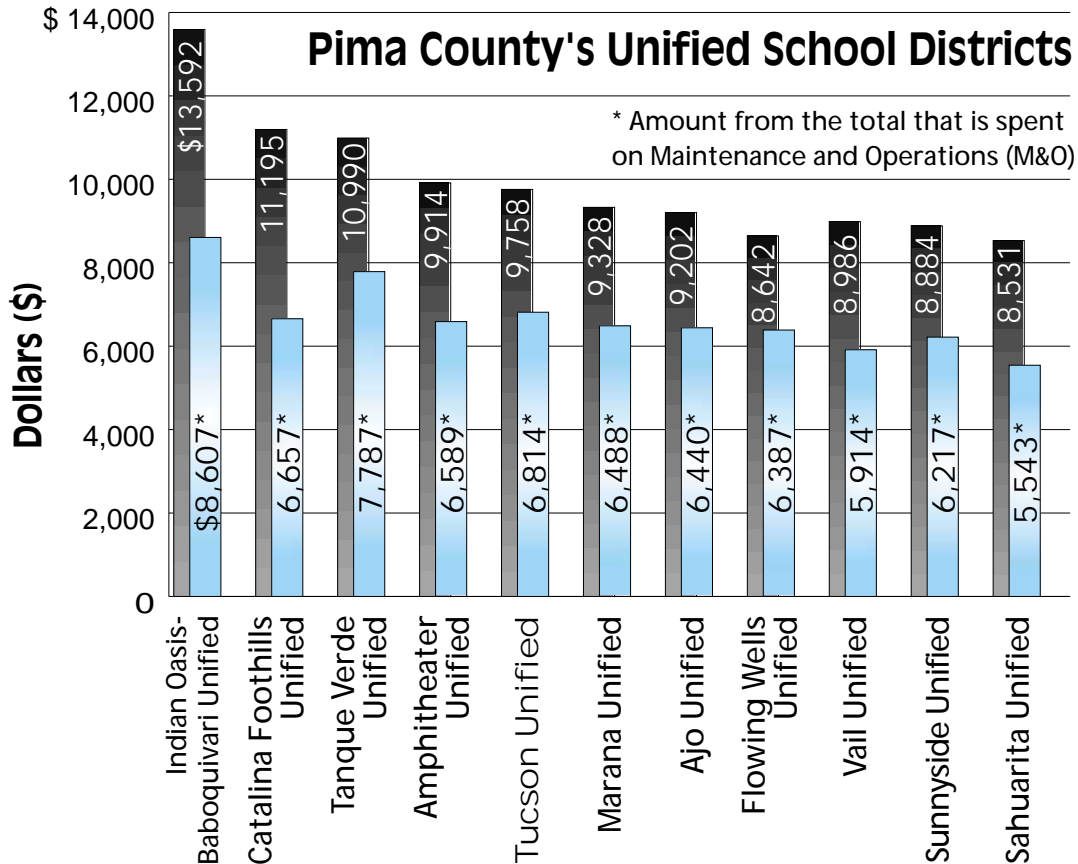


References: Arizona Public School Districts' Dollars Spent in the Classroom, Fiscal Year 2007, A Report to the Arizona Legislature, State of Arizona, Office of the Auditor General, Feb. 2008, p. a-205 (also reference OAG Report for Fiscal Year 2004) < http://www.azauditor.gov/Reports/School_Districts/Statewide/2008_February/Classroom_Dollars_FY07_w_Districts.pdf >

Arizona Public School Districts' Dollars Spent in the Classroom, Fiscal Year 2008, A Report to the Arizona Legislature, State of Arizona, Office of the Auditor General, Feb. 2009, pg. a-2110 < http://www.auditor.gen.state.az.us/reports/school_districts/Statewide/2009_February/Classroom_Dollars_FY08_w_Districts.pdf >

Average Expenditure Per Student FY2007-2008 (based on Average Daily Membership (ADM) amount)

Data from the *Annual Report of the Arizona Superintendent of Public Instruction*, Vol. 1, Fiscal Year 2007-2008, Arizona Department of Education, January 2009, p. III-17. < <http://www.ade.state.az.us/AnnualReport/AnnualReport2008/Vol1.pdf> >

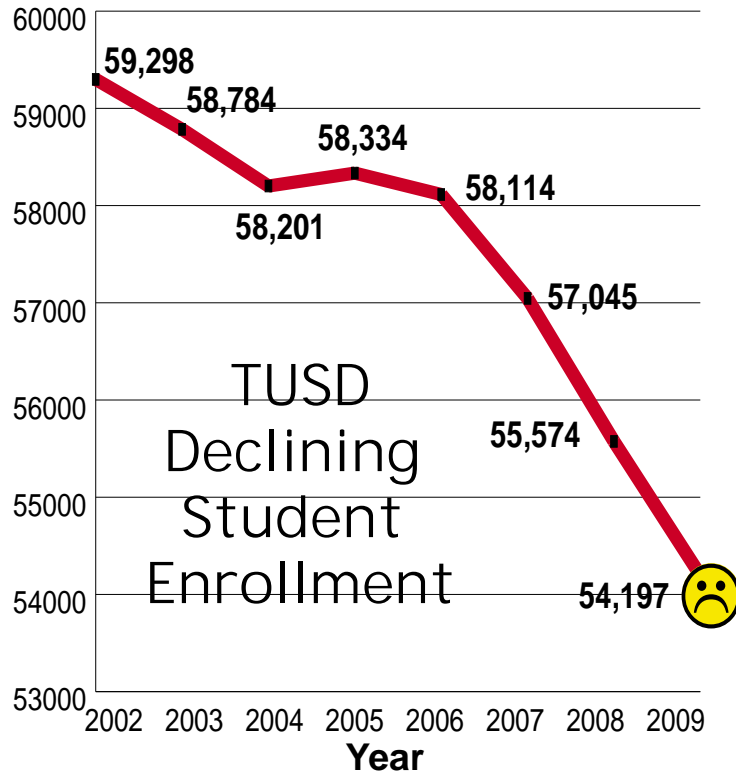


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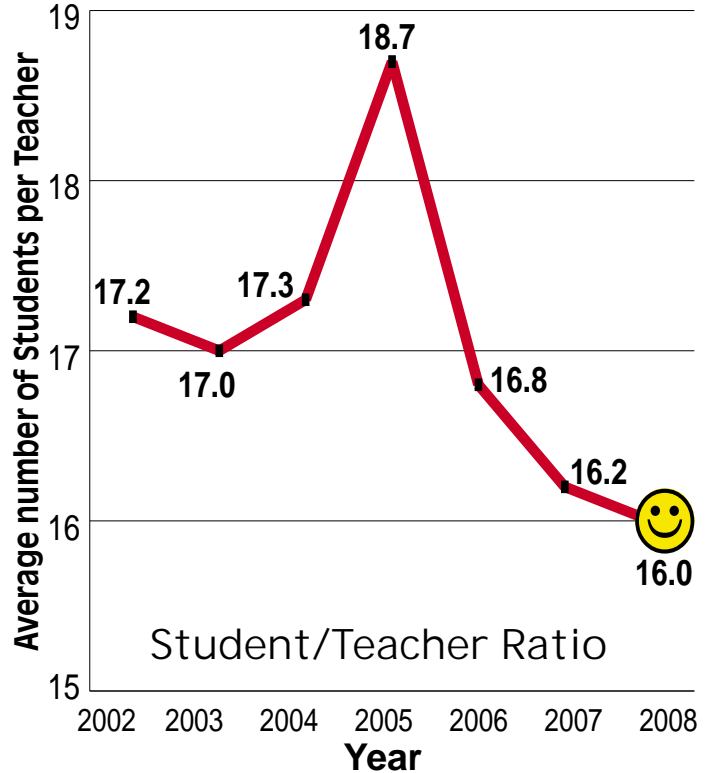
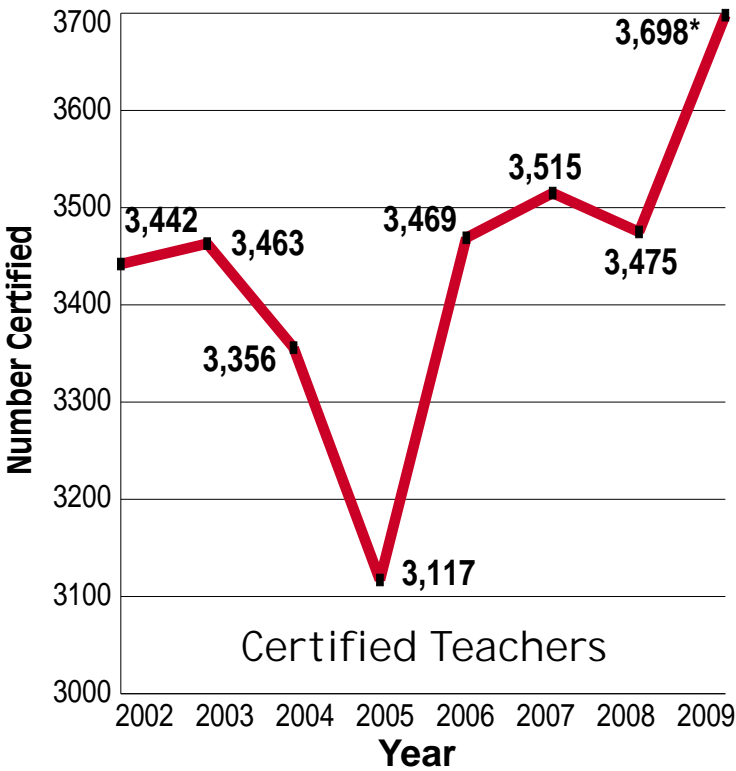
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Tucson Unified School District's declining student enrollment — combined with a high retention of certified teachers — has resulted in a desirable low student-teacher ratio.



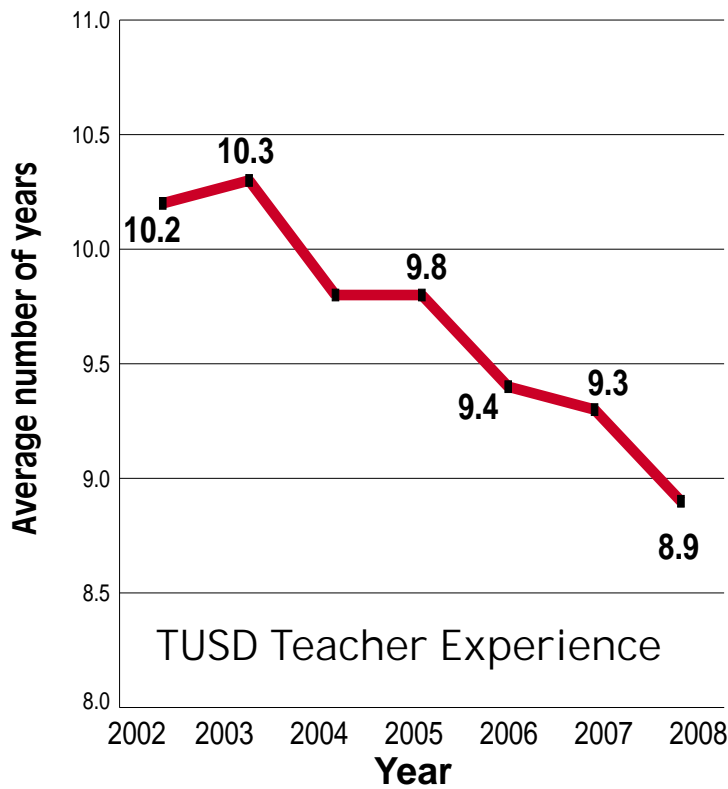
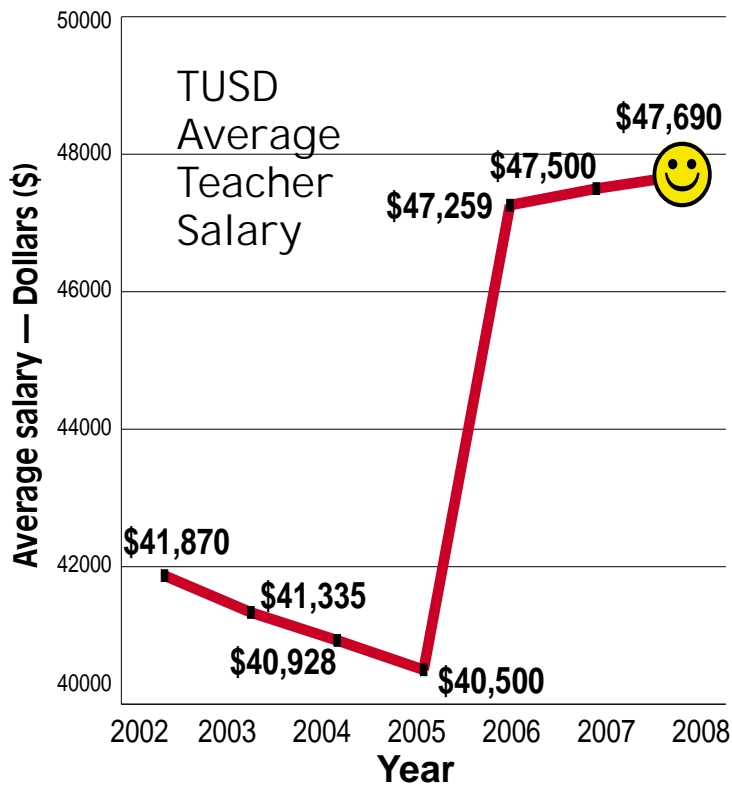
"...TUSD has realized a current year enrollment decline between 1200 and 1500 students."

(Tucson Unified Budget Update, 1/29/09)



References: *Arizona Public School Districts' Dollars Spent in the Classroom, Fiscal Year 2007*, A Report to the Arizona Legislature, State of Arizona, Office of the Auditor General, Feb. 2008, p. a-205 (also reference OAG Report for Fiscal Year 2004) < http://www.azauditor.gov/Reports/School_Districts/Statewide/2008_February/Classroom_Dollars_FY07_w_Districts.pdf >. *Arizona Public School Districts' Dollars Spent in the Classroom, Fiscal Year 2008*, A Report to the Arizona Legislature, State of Arizona, Office of the Auditor General, Feb. 2009, pg. a-2110 < http://www.auditorgen.state.az.us/reports/school_districts/Statewide/2009_February/Classroom_Dollars_FY08_w_Districts.pdf > FY2009 student enrollment data is from the TUSD FY2009 Annual Financial Report (summary) approved by the Board 10/9/09.

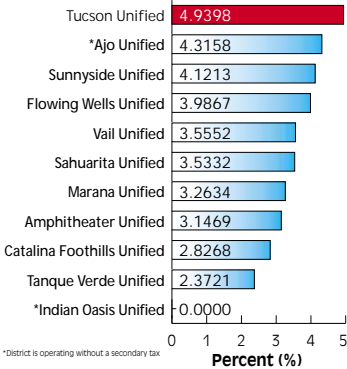
*Figure published in Tucson Unified School District's *STRATEGIC LONG RANGE TECHNOLOGY PLAN* submitted for TUSD Governing Board approval



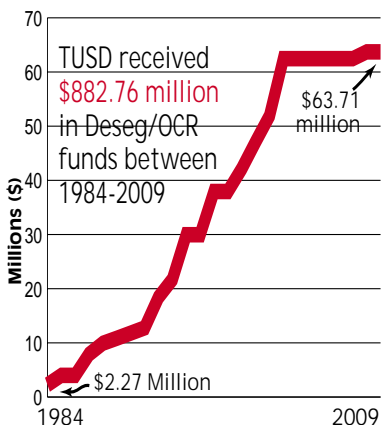
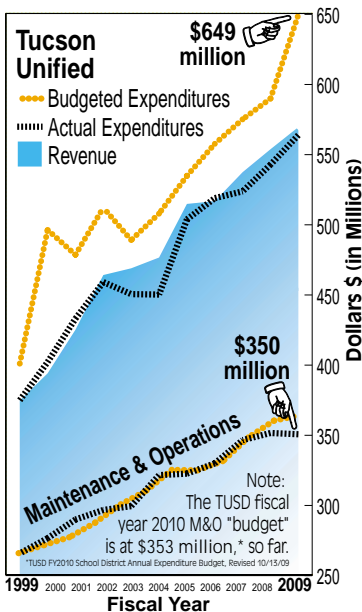
References: *Arizona Public School Districts' Dollars Spent in the Classroom, Fiscal Year 2007*, A Report to the Arizona Legislature, State of Arizona, Office of the Auditor General, Feb. 2008, p. a-205 (also reference OAG Report for Fiscal Year 2004) < http://www.azauditor.gov/Reports/School_Districts/Statewide/2008_February/Classroom_Dollars_FY07_w_Districts.pdf >. *Arizona Public School Districts' Dollars Spent in the Classroom, Fiscal Year 2008*, A Report to the Arizona Legislature, State of Arizona, Office of the Auditor General, Feb. 2009, pg. a-2110 < http://www.auditorgen.state.az.us/reports/school_districts/Statewide/2009_February/Classroom_Dollars_FY08_w_Districts.pdf >

We've paid our dues. TUSD owes our children.

TUSD has the Highest Primary Tax Rate of all Unified School Districts in Pima County



The TUSD budget, revenue and "actual" expenditures have increased dramatically in ten years.



Tucson Unified School District does not need more money. Taxpayers already fund TUSD's average **\$9,758 per student** expenditure (ADM).¹ District management must improve to insure that the existing tax dollars we give them are used for the educational benefit of our children.

Did you know:

- "The District's total budget*... including all sources of income such as state and federal grants, gifts and donations, tax credits, etc., totals more than **\$578.2 million**" (FY08-09). (TUSD Governing Board Meeting Overview, 07/08/08). The June 23, 2009 officially proposed TUSD FY2010 budget contains **\$603.4 million** in expenditures. (Arizona Department of Education <<http://www.ade.az.gov/schoolfinance/forms/Budgets/ProposedBudget/DistrictSummary.aspx?Budget=68389>>)
- A **\$235 million bond** measure was approved by TUSD voters in 2004, which provides for technology upgrades.
- "Full-day kindergarten is funded by the state." (TUSD Bright Ideas web page. Accessed 10/9/09) <<http://www.tusd.k12.az.us/CONTENTS/bicnot.html>>
- TUSD's **interest on debt is \$15.74 million**. This debt is \$260 per student" *which is more* than the "\$150 to \$190 per student" that Prop 401 claims will go to schools. (*CCD public school district data for the 2006-2007 school year; posted at the National Center for Education Statistics website.)
- "More than **\$11.6 million** in federal technology funding, called eRate funds, held up by a state attorney general's investigation of Tucson Unified School District, may be released to the district soon." ("TUSD expects \$11.6M in tech funds," *Tucson Citizen*. 1/2/09)
- New money from the American Recovery and Reinvestment Act (ARRA) **stimulus funds** will add more federal dollars to TUSD's budget. The two year increase is estimated at **\$59.21 million** total. (CRS analysis)
- TUSD desegregation/OCR levies for M&O and capital expenses — amounting to **\$882.76 million** over 31 years — have funded TUSD budget increases for years. **These levies do not require voter approval for higher tax rates or for how money is spent.**

¹ Arizona Dept. of Education's *Annual Report*, January 2009, p.III-17.

Prop 401 & 402: TUSD Tax Hike Proposals How much MORE will YOU pay?

Please note: **no limits apply for secondary property taxes — market value is the determining factor.** Owner occupied residential property is assessed at **10%** of full cash value; businesses are currently assessed at **22%**. Secondary tax amounts will fluctuate with changes to: 1) your assessed property value and, 2) TUSD Revenue Control Limits

Estimated **7 Year** Secondary Tax Total:

Full cash value	PROP 401+402	PROP 401	PROP 402
-----------------	--------------	----------	----------

Residence

(Owner occupied)

\$ 88,085	\$ 426.31	\$ 286.53	\$ 139.78
100,000	483.98	325.29	158.69
140,000	677.58	455.41	222.17
176,170	852.62	573.06	279.56
180,000	871.16	585.52	285.64
220,000	1,064.76	715.64	349.12
260,000	1,258.34	845.75	412.59
300,000	1,451.94	975.87	476.07
340,000	1,645.54	1,105.99	539.55
352,340	1,705.26	1,146.13	559.13

Business

\$ 350,000	3,726.64	2,504.73	1,221.91
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551,345	5,870.47	3,945.63	1,924.84
650,000	6,920.92	4,651.65	2,269.27

Rentals — apartments, homes, commercial space, etc.: impact will vary based on secondary tax amount for a rental property and what the owner decides to pass on to the renter and consumer.

Figures in this table were calculated by multiplying the 7 year life of the override(s) by the annual tax total amounts that were derived by using the formula for "The assessed valuation and the estimated amounts of the secondary tax bill" that appears in the *Information Pamphlet and Sample Ballot* (Election 2009), Tucson Unified School District No. 1 Special Election, Nov. 3, 2009. (See p.6 for Prop 401, p.27 for Prop 402). Download pdf: <http://www.schools.pima.gov/site/2009_school_district_ballot_measures>

Vote NO

**Prop 401 & 402
Tax Hikes**

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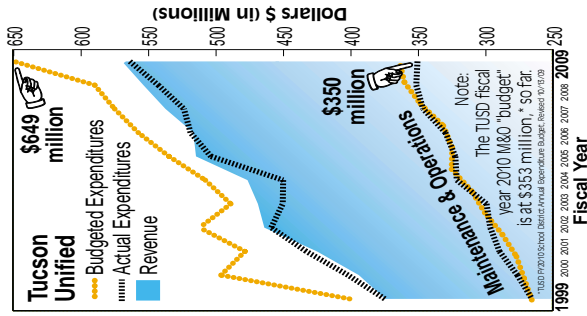
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Tucson Unified School District does not need more money. Taxpayers already fund TUSD's average **\$9,758 per student** expenditure (ADM).¹ District management must improve to insure that the existing tax dollars we give them are used for the educational benefit of our children.

How much **MORE** will **YOU** pay for TUSD's tax hike proposals?

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¹Arizona Dept. of Education's Annual Report, January 2009, p.11-17.

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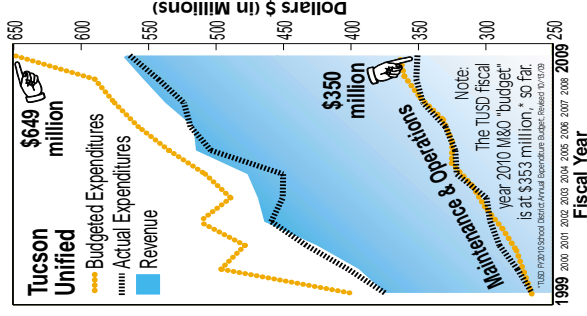
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**People in the KNOW
...say "NO!"**

TUSD PROP
401
402
HIGHER TAXES

