District Name Tucson Unified School District **County** Pima **Instructions** **CTD number** 100201000

FY 2026
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #1
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Proposed	June 10, 2025
Adopted	July 15, 2025
Revised	August 12, 2025
	Date

District website link of posted budget www.tusd1.org/financial-services-reports

Signed Signed

The FY 2026 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by August 13, 2025.
Date

Superintendent signature Business Manager signature

Dr. Gabriel Trujillo Ricky Hernandez
Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Ricky Hernandez

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

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025 $ 265,100,000
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)

Local	1000	$	50,000,000
Intermediate	2000	$	0
State	3000	$	225,000,000
Federal	4000	$	40,000,000
TOTAL		$	315,000,000

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	3.4677	3.3701
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.7896	0.7807
CTED		
Desegregation	1.4904	1.4418
Total Secondary Tax Rate	2.2800	2.2225

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

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	$ 391,282,912	$ 817,765	$ 392,100,677
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 17,221,141	$ 500,000	$ 17,721,141
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			$ 56,972,118
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 466,793,936

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

1. Average salary of all teachers employed in FY 2026 (budget year)	$ 61,960
2. Average salary of all teachers employed in FY 2025 (prior year)	$ 56,898
3. Increase in average teacher salary from the prior year	$ 5,062
4. Percentage increase	9%

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

Comments on average salary calculation (Optional): Open positions for non-Return to Work (RTW) employees on 9.5-month pay calendar. Average is based on total full-time equivalent (FTE) positions divided by total salaries, plus estimated salary increases, from all local, state, and federal funding sources. This includes Supplemental Base Pay, but does not include Performance Pay.

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

Instructions Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2025	Totals Budget FY 2026	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	1,660.00		83,081,628	23,413,284	415,104	1,188,645	161,220	123,919,557	108,259,881	-12.6%	1.
2000 Support Services												
2100 Students	2.	357.58		14,237,094	4,597,550	408,903	94,039	23,060	19,573,048	19,360,646	-1.1%	2.
2200 Instructional Staff	3.	141.50		6,619,154	2,082,164	356,039	45,715	130,937	8,972,728	9,234,009	2.9%	3.
2300 General Administration	4.	15.00		1,909,766	610,726	1,284,176	45,200	116,492	2,432,147	3,966,360	63.1%	4.
2400 School Administration	5.	267.50		17,144,558	5,629,117	503,223	110,924	2,713	23,019,318	23,390,535	1.6%	5.
2500 Central Services	6.	113.25		6,076,733	1,973,741	3,232,930	132,740	56,237	11,399,771	11,472,381	0.6%	6.
2600 Operation & Maintenance of Plant	7.	743.11		27,576,869	8,832,270	15,750,834	20,753,108	34,400	72,940,898	72,947,481	0.0%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	3.51		494,601	102,132	11,038			599,107	607,771	1.4%	10.
620 School-Sponsored Athletics	11.	26.78		2,962,631	757,598	236,091	15,000	120,000	4,199,868	4,091,320	-2.6%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	5.85		316,494	113,938				443,803	430,432	-3.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	3,334.08	0.00	160,419,528	48,112,520	22,198,338	22,385,371	645,059	267,500,245	253,760,816	-5.1%	14.
200 and 300 Special Education												
1000 Instruction	15.	699.22		30,148,872	9,270,795	1,446,454	10,500		37,906,013	40,876,621	7.8%	15.
2000 Support Services												
2100 Students	16.	143.95		8,881,200	2,924,122	1,672,280	15,800		12,842,690	13,493,402	5.1%	16.
2200 Instructional Staff	17.	13.30		1,128,452	354,922	1,228,063	72,650	4,550	2,396,610	2,788,637	16.4%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	2.00		147,829	47,305		1,000		190,869	196,134	2.8%	19.
2500 Central Services	20.	2.00		153,640	47,068	108,000	13,550	4,000	327,041	326,258	-0.2%	20.
2600 Operation & Maintenance of Plant	21.	2.00		60,262	19,284	4,300	6,500		109,757	90,346	-17.7%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	862.47	0.00	40,520,255	12,663,496	4,459,097	120,000	8,550	53,772,980	57,771,398	7.4%	24.
400 Pupil Transportation	25.	230.63		7,838,672	2,622,977	2,249,149	1,574,170	715,295	15,387,276	15,000,263	-2.5%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	946.20	908.04	43,637,102	14,564,681	3,610,019	1,588,617	89,735	62,322,190	63,490,154	1.9%	26.
530 Dropout Prevention Programs	27.	11.50		430,555	154,612	175,043	7,200		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		367,776	78,467	33,335	13,293		448,147	492,871	10.0%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	5,384.88	908.04	253,213,888	78,196,753	32,724,981	25,688,651	1,458,639	400,198,248	391,282,912.00	-2.2%	30.
Maintained for spending after FY 2026 (budgeted carryforward)	31.									817,765		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	5,384.88	908.04	253,213,888	78,196,753	32,724,981	25,688,651	1,458,639	400,198,248	392,100,677	-2.0%	32.

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

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Instructions

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	51,280,991	55,297,489	1.
2. Gifted Education	647,885	637,184	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	842,811	851,035	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	987,690	985,690	6.
7. Career Education (non-CTED)	13,603	0	7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	53,772,980	57,771,398	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 16
Staff-Pupil 1 to 12

Expenditures budgeted for audit services

M&O Fund - Nonfederal	**6350**	46,000
All Funds - Federal	*6330*	137,700

FY 2026 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)]

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Fund 010 (CSF)

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

Instructions **Expenditures**		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals Prior FY 2025	Totals Budget FY 2026	% Increase/ Decrease	
1000 Instruction	1.	29,779,035	9,147,777					52,625,452	38,926,812	-26.0%	1.
2100 Support services - students	2.	1,185,847	351,678					1,171,853	1,537,525	31.2%	2.
2200 Support services - instructional staff	3.	412,763	196,551					589,894	609,314	3.3%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services Ooerations	6.	53,295	10,659					58,975	63,954	8.4%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	31,430,940	9,706,665	0	0	0	0	54,446,174	41,137,605	-24.4%	9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.								20,000,000		10.
Total budget limit expenditures (lines 10-11)	11.	31,430,940	9,706,665	0	0	0	0	54,446,174	61,137,605	12.3%	11.

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	54,446,174
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	33,755,052
Unexpended Budget Balance (line 12 minus 13)	14.	20,691,122
Interest earned in the Classroom Site Fund in FY 2025	15.	1,944,383
FY 2026 Classroom Site Fund allocation, provided by ADE based on: $842	16.	38,502,100
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	61,137,605

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
(2) The amounts budgeted on line 11 cannot exceed the respective amounts on this line.

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Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions **Expenditures**		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals Prior FY 2025	Budget FY 2026	% Increase/ Decrease	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		6,748,494						9,400,937	6,748,494	-28.2%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.			1,124,312	58,270				1,193,100	1,182,582	-0.9%	3.
2300, 2400, 2500, 2900 Administration	4.	472,225		3,592,964	724,235				3,060,288	4,789,424	56.5%	4.
2600 Operation & Maintenance of Plant	5.	932,700		162,061	2,965,641			299,415	1,606,712	4,359,817	171.4%	5.
2700 Student Transportation	6.								87,150	0	-100.0%	6.
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.				20,000			120,824	5,892,100	140,824	-97.6%	8.
5000 Debt Service	9.								0	0	0.0%	9.
Budgeted expenditures (lines 2-9)	10.	1,404,925	6,748,494	4,879,337	3,768,146	0	0	420,239	21,240,287	17,221,141	-18.9%	10.
Maintained for spending after FY 2026 (budgeted carryforward)	11.									500,000		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	1,404,925	6,748,494	4,879,337	3,768,146	0	0	420,239	21,240,287	17,721,141	-16.6%	12.

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	$ 1,100
6642 Textbooks	3,641,852
6643 Instructional Aids	3,106,642
673X Furniture and Equipment	3,276,132
673X Vehicles	0
673X Tech Hardware & Software	616,095

(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)] $ -

(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. $ 1,242,550

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

Instructions Expenditures		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	21,240,287	17,221,141	71,000,000	71,000,000	0		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.	3,836,668	408,382	15,836,424	31,000,000	0		2,000,000	3,000,000	4.
6655 Short-term Noninstructional Software Subscription	5.		4,879,337							5.
6710 Land and Improvements	6.	0		0		0		0		6.
6720 Buildings and Improvements	7.	0		0	25,000,000	0		0		7.
673X Furniture and Equipment	8.	2,219,920	3,276,132	44,152,015	10,000,000	0		0		8.
673X Vehicles	9.	72,915	0	7,952,382		0		0		9.
673X Technology Hardware & Software	10.	3,376,848	616,095	877,591	5,000,000	0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0		2,098,249		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		83,339		0		0		12.
Total (lines 2-12)	13.	9,506,351	9,179,946	71,000,000	71,000,000	0	0	2,000,000	3,000,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	3,836,668	1,000,000	15,836,424	50,000,000			2,000,000	3,000,000	14.
New Construction	15.	0	0	0	10,000,000	0		0		15.
Other	16.	5,669,683	8,179,946	55,163,576	11,000,000	0		0		16.
Total (lines 14-16, must equal line 13)	17.	9,506,351	9,179,946	71,000,000	71,000,000	0	0	2,000,000	3,000,000	17.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2026 $ 2,000,000

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

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Special projects

Instructions

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	387.50	375.16	29,519,349	28,738,341.00	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6.36	6.52	1,695,458	1,065,516.00	2.
3.	160 ESEA Title IV - 21st Century Schools	18.83	15.91	4,405,100	3,324,067.00	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0.00	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	8.57	7.60	843,225	605,381.00	5.
6.	200 ESEA Title VII - Indian Education	8.88	8.88	509,269	555,573.00	6.
7.	210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0.00	7.
8.	220 IDEA Part B	166.56	149.74	11,368,738	11,842,719.00	8.
9.	230 Johnson-O'Malley	0.00	0.00	82,713	92,451.00	9.
10.	240 Workforce Investment Act	0.00	0.00	0	0.00	10.
11.	250 AEA - Adult Education	0.00	0.00	0	0.00	11.
12.	260-270 Vocational Education - Basic Grants	44.15	51.90	4,646,652	4,311,074.00	12.
13.	280 ESEA Title X - Homeless Education	3.00	1.00	171,977	75,736.00	13.
14.	290 Medicaid Reimbursement	47.70	49.50	5,426,803	5,091,447.00	14.
15.	349 National Forest Fees	0.00	0.00	0	0.00	15.
16.	353 Taylor Grazing Fees	0.00	0.00	0	0.00	16.
17.	374 E-Rate	0.00	0.00	0	936,033.00	17.
18.	378 Impact Aid	23.88	26.87	1,898,186	1,928,396.00	18.
19.	300-399 Other Federal Projects	8.40	1.70	703,598	333,780.00	19.
20.	699 Federal Impact Aid (Construction)	0.00	0.00	0		20.
21.	Total Federal Project Funds (lines 1-20)	723.83	694.78	61,271,068	58,900,514	21.

State projects FTE & expenditures

22.	400 Vocational Education	2.48	0.48	332,109	202,976	22.
23.	410 Early Childhood Block Grant	1.50	1.50	1,890,040	1,722,080	23.
24.	420 Ext. School Yr. - Pupils with Disabilities	0.00	0.00	0	0	24.
25.	425 Adult Basic Education	0.00	0.00	0	0	25.
26.	430 Chemical Abuse Prevention Programs	0.00	0.00	0	34,514	26.
27.	435 Academic Contests	0.00	0.00	0	0	27.
28.	450 Gifted Education	7.50	17.88	301,765	958,007	28.
29.	456 College Credit Exam Incentives	0.00	1.00	0	54,004	29.
30.	460 Environmental Special Plate	0.00	0.00	0	0	30.
31.	Other State Projects	8.87	26.51	1,584,296	1,554,881	31.
32.	Total State Project Funds (lines 22-31)	20.35	47.37	4,108,210	4,526,462	32.
33.	Total Special Projects (lines 21 and 32)	744.18	742.15	65,379,278	63,426,976	33.

Instructional Improvement Fund Expenditures (020)

		Prior FY	Budget FY	
1.	Teacher Compensation Increases	0		1.
2.	Class Size Reduction	0		2.
3.	Dropout Prevention Programs (M&O purposes)	0	448,265	3.
4.	Instructional Improvement Programs (M&O purposes)	1,613,617	1,532,377	4.
5.	Total Instructional Improvement Fund (lines 1-4)	1,613,617	1,980,642	5.

Other funds expenditures

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	0		1.
2.	071 English Language Learner (1)	0	0	2.
3.	072 Compensatory Instruction (1)	0	0	3.
4.	500 School Plant (2)	16,418,191	14,962,505	4.
5.	510 Food Service	26,842,827	26,854,212	5.
6.	515 Civic Center	89,446	310,056	6.
7.	520 Community School	5,830,829	6,201,852	7.
8.	525 Auxiliary Operations	273,897	1,000,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	80,000	1,500,000	9.
10.	530 Gifts and Donations	273,897	249,656	10.
11.	535 Career & Technical Education Projects	0	0	11.
12.	540 Fingerprint	0	0	12.
13.	545 School Opening	0	0	13.
14.	550 Insurance Proceeds	10,000	10,000	14.
15.	555 Textbooks	0	0	15.
16.	565 Litigation Recovery	1,459,586	1,436,381	16.
17.	570 Indirect Costs	4,227,510	4,199,860	17.
18.	575 Unemployment Insurance	0	0	18.
19.	580 Teacherage	0	0	19.
20.	585 Insurance Refund	0	0	20.
21.	590 Grants and Gifts to Teachers	0	0	21.
22.	595 Advertisement	0	0	22.
23.	596 Career Technical Education	5,665,289	3,954,039	23.
24.	597 Arizona Industry Credentials Incentive	0	0	24
25.	639 Impact Aid Revenue Bond Building	0	0	25.
26.	650 Gifts and Donations-Capital	0	0	26.
27.	660 Condemnation	0	0	27.
28.	665 Energy and Water Savings	2,774,158	2,774,158	28.
29.	686 Emergency Deficiencies Correction	0	0	29.
30.	691 Building Renewal Grant	15,000,000	15,000,000	30.
31.	700 Debt Service	33,088,592	33,827,100	31.
32.	720 Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850 Student Activities	0	1,100,000	33.
34.	Other 576,586,855	1,871,196	2,077,056	34.

Internal Service Funds 950-989

1.	954 Self-Insurance	32,663,196	32,770,100	1.
2.	955 Intergovernmental Agreements	4,117,997	2,392,499	2.
3.	961 OPEB	50,000	100,000	3.
4.	952 Print Shop	468,825	458,717	4.

(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 Revised #1

Calculation of FY 2026 General Budget Limit
(A.R.S. §15-947.C)

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 296,950,224	$ 296,950,224	$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	$ 22,146,015		
(b) DAA Adjustment (from BSA55 tab, page 4)	$ 0		
(c) Total DAA (line 2.a plus 2.b)	$ 22,146,015	10,000,000	12,146,015
*3. FY 2026 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)		63,490,154	220,893
* (b) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		19,000,000	
(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 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		(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 (Laws 2025, Ch. 233, §31)			
(a) State aid supplement		2,635,360	
(b) Onetime district additional assistance supplement			992,532
(c) Onetime FRPL group B weight supplement		2,031,687	
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 392,100,677	
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)			$ 13,359,440

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

District name Tucson Unified School District **County** Pima **CTD number** 100201000

Instructions **Version** Revised #1

Calculation of FY 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1.	FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	$ 21,240,287
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 2025 Capital Expenditures (line 1 + 2)	$ 21,240,287
4.	Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	$ 21,240,287
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 21,240,287
6.	FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 17,117,443
7.	Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 4,122,844
8.	Interest Earned in Fund 610 in FY 2025	$ 238,857
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 2026 (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)	$ 13,359,440
12.	FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 17,721,141

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

District name Tucson Unified School District **County** Pima **CTD number** 100201000 **Version** Revised #1

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

Instructions **English Language Learners Supplement** **Expenditures**		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals Prior FY 2025	Totals Budget FY 2026	% Increase/ Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00								0	0	0.0%	1.
2000 Support Services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional Staff	3.	0.00								0	0	0.0%	3.
2300 General Administration	4.	0.00								0	0	0.0%	4.
2400 School Administration	5.	0.00								0	0	0.0%	5.
2500 Central Services	6.	0.00								0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%	7.
2700 Student Transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%	10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00								0	0	0.0%	11.
2000 Support Services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional Staff	13.	0.00								0	0	0.0%	13.
2300 General Administration	14.	0.00								0	0	0.0%	14.
2400 School Administration	15.	0.00								0	0	0.0%	15.
2500 Central Services	16.	0.00								0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%	17.
2700 Student Transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	0.00								0	0	0.0%	19.
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%	20.

Summary of School District Revised Expenditure Budget

CTD number 100201000
Version Revised #1

I certify that the budget of **Tucson Unified School** **District,** **Pima** **County for fiscal year 2026 was officially revised by the Governing Board on,** **August 12, 2025**, **and that the complete Revised Expenditure Budget may be reviewed by contacting** **Ricky Hernandez** **at the District Office, telephone** **520-225-6493** **during normal business hours.**

President of the Governing Board

Instructions

1. Average Daily Membership:

	2024 ADM	Prior year 2025 ADM	Budget year 2026 ADM
Attending	38,678.5296	37,157.1535	36,946.9828

2. Tax Rates:

	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	3.4677	3.3701
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)	2.2800	2.2225

3. Budgeted expenditures and Budget Limits:

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
Maintenance & Operation Fund	391,282,912	817,765	392,100,677
Classroom Site Fund	41,137,605	20,000,000	61,137,605
Unrestricted Capital Outlay Fund	17,221,141	500,000	17,721,141

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

1. Average salary of all teachers employed in FY 2026 (budget year)	61,960
2. Average salary of all teachers employed in FY 2025 (prior year)	56,898
3. Increase in average teacher salary from the prior year	5,062
4. Percentage increase	9%

Comments on average salary calculation (Optional): Open positions for non-Return to Work (RTW) employees on 9.5-month pay calendar. Average is based on total full-time equivalent (FTE) positions divided by total salaries, plus estimated salary increases, from all local, state, and federal funding sources. This includes Supplemental Base Pay, but does not include Performance Pay.

Maintenance and Operation Expenditures

	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY
100 Regular Education							
1000 Instruction	121,872,639	106,494,912	2,046,918	1,764,969	123,919,557	108,259,881	-12.6%
2000 Support Services							
2100 Students	19,054,491	18,834,644	518,557	526,002	19,573,048	19,360,646	-1.1%
2200 Instructional Staff	8,498,468	8,701,318	474,260	532,691	8,972,728	9,234,009	2.9%
2300, 2400, 2500 Administration	31,906,164	33,344,641	4,945,072	5,484,635	36,851,236	38,829,276	5.4%
2600 Oper./Maint. of Plant	35,299,525	36,409,139	37,641,373	36,538,342	72,940,898	72,947,481	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
610 School-Sponsored Cocurric. Activities	598,107	596,733	1,000	11,038	599,107	607,771	1.4%
620 School-Sponsored Athletics	4,046,368	3,720,229	153,500	371,091	4,199,868	4,091,320	-2.6%
630, 700, 800, 900 Other Programs	443,803	430,432	0	0	443,803	430,432	-3.0%
Regular Education Subsection Subtotal	221,719,565	208,532,048	45,780,680	45,228,768	267,500,245	253,760,816	-5.1%
200 and 300 Special Education							
1000 Instruction	35,830,104	39,419,667	2,075,909	1,456,954	37,906,013	40,876,621	7.8%
2000 Support Services							
2100 Students	10,491,937	11,805,322	2,350,753	1,688,080	12,842,690	13,493,402	5.1%
2200 Instructional Staff	1,228,610	1,483,374	1,168,000	1,305,263	2,396,610	2,788,637	16.4%
2300, 2400, 2500 Administration	378,221	395,842	139,689	126,550	517,910	522,392	0.9%
2600 Oper./Maint. of Plant	89,222	79,546	20,535	10,800	109,757	90,346	-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%
Special Education Subsection Subtotal	48,018,094	53,183,751	5,754,886	4,587,647	53,772,980	57,771,398	7.4%
400 Pupil Transportation	10,187,869	10,461,649	5,199,407	4,538,614	15,387,276	15,000,263	-2.5%
510 Desegregation	56,025,274	58,201,783	6,296,917	5,288,371	62,322,191	63,490,154	1.9%
530 Dropout Prevention Programs	743,660	585,167	23,750	182,243	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	275,571	446,243	172,576	46,628	448,147	492,871	10.0%
Budgeted Expenditures	336,970,033	331,410,641	63,228,216	59,872,271	400,198,249	391,282,912	-2.2%

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

CTD number 100201000
Version Revised #1

Total expenditures by fund

Fund	Budgeted Expenditures		$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	400,198,248	391,282,912	(8,915,336)	-2.2%
Instructional Improvement	1,613,617	1,980,642	367,025	22.7%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	54,446,174	41,137,605	(13,308,569)	-24.4%
Federal Projects	61,271,068	58,900,514	(2,370,554)	-3.9%
State Projects	4,108,210	4,526,462	418,252	10.2%
Unrestricted Capital Outlay	21,240,287	17,221,141	(4,019,146)	-18.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,000,000	0	(2,000,000)	-100.0%
Debt Service	33,088,592	33,827,100	738,508	2.2%
School Plant Fund	16,418,191	14,962,505	(1,455,686)	-8.9%
Auxiliary Operations	273,897	1,000,000	726,103	265.1%
Bond Building	71,000,000	71,000,000	0	0.0%
Food Service	26,842,827	26,854,212	11,385	0.0%
Other	74,581,929	74,534,374	(47,555)	-0.1%

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	51,280,991	55,297,489
Gifted Education	647,885	637,184
Remedial Education	0	0
ELL Incremental Costs	842,811	851,035
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	987,690	985,690
Career Education (non-CTED)	13,603	0
Career Technical Education (CTED)	0	0
TOTAL	53,772,980	57,771,398

Proposed staffing summary

Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	8	156	164	1 to 225
Teachers	38	2,594	2,632	1 to 14
Other	11	140	151	1 to 245
Subtotal	57	2,890	2,947	1 to 13
Classified --				
Managers, supervisors, directors	11	221	232	1 to 159
Teachers aides	17	533	550	1 to 67
Other	61	2,190	2,251	1 to 16
Subtotal	89	2,944	3,033	1 to 12
TOTAL	146	5,834	5,980	1 to 6
Special education --				
Teacher	1	348	349	1 to 16
Staff	15	452	467	1 to 12

District name Tucson Unified School District

CTD number 100201000

Instructions

Version Revised #1

FY 2026 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	$ 819,910	
2.	Deduction for discontinued programs		
3.	Adjusted FY 2026 TNT Base Limit	$ 819,910	

FY 2026 Budgeted Expenditures

			Primary property tax rate related to budgeted expenditures
4.	Desegregation (no longer a primary levy, must be zero)	$ 0	0.0000
5.	Dropout prevention (from page 1, line 27)	767,410	0.0002
6.	Joint Career and Technical Education and Vocational Education Center	0	0.0000
7.	Small school adjustment (from page 7, line 4, columns A and B)	$ 0	0.0000

Adjustments for FY 2025 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center		
	a. FY 2025 Total actual expenditures for programs above	$	
	b. Sum of FY 2025 original budget amounts for programs above (from FY 2025 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 2025 final budget for small school adjustment	$	
	b. FY 2025 original budget for small school adjustment (from FY 2025 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 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)		$ 2,000,000 — 0.0004
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)		$ — 0.0000

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	$ 2,000,000	
B.1.	Current assessed value	$ 4,449,939,738	
B.2.	(Line 3 divided by line B.1) x $10,000	$ 1.8425	(2)
C.1.	Sum of lines 3, 11, 12, and 13	$ 2,819,910	
C.2.	(Line C.1 divided by line B.1) x $10,000	$ 6.3370	(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.

District name Tucson Unified School District CTD number 100201000

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 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions	Funds									
	General			Capital Projects				Special Revenue		
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter	**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**
1. **FY 2024 final ending fund balance**	19,389,869	0	8,173,150	12,598,723	147,463,334	2,932,468	6,224,929	19,434,522	(10,613,285)	83,035,535
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. **FY 2025 activity, year-to-date and estimated through June 30**										
(a) FY 2025 revenues and other financing sources	322,894,266	0	6,879,475	27,084,007	2,888,742	64,834	24,114,040	36,726,145	81,426,475	87,756,568
(b) FY 2025 expenditures and other financing uses	322,466,870	0	6,044,916	34,942,443	52,100,188	1,569,365	26,350,797	37,160,667	63,593,119	89,693,966
3. **Estimated FY 2025 ending fund balance**	19,817,265	0	9,007,709	4,740,287	98,251,888	1,427,937	3,988,172	19,000,000	7,220,071	81,098,137
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	98,251,888	1,427,937	0	19,000,000	7,220,071	35,000,000
(c) Committed	0	0	0	0	0	0	0	0	0	30,000,000
(d) Assigned	19,000,000	0	2,500,000	3,740,287	0	0	3,988,172	0	0	10,000,000
(e) Unassigned	817,265	0	6,507,709	1,000,000	0	0	0	0	0	6,098,137
(f) Total (amount must agree to line 3 above)	19,817,265	0	9,007,709	4,740,287	98,251,888	1,427,937	3,988,172	19,000,000	7,220,071	81,098,137
4. **FY 2025 estimated ending fund balance details and planned uses**										
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0	
(c) Planned to be spent in FY 2026	19,000,000	0	5,000,000	3,740,287	70,000,000	1,000,000	3,988,172	0	7,220,071	30,000,000
(d) Maintained for spending after FY 2026	817,765	0	1,879,475	500,000	28,251,888	427,937	0	20,000,000	0	51,098,137
(e) Total (amount must agree to line 3 above)	19,817,765	0	6,879,475	4,240,287	98,251,888	1,427,937	3,988,172	20,000,000	7,220,071	81,098,137

District Name Tucson Unified School District | County Pima | CTD number 100201000
Version Revised #1

Instructions

Data entry sheet

FY 2026 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2025, Ch. 242, §6)	$	5,113.26
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2025, Ch. 242, §7)		
0.5 mile or less **OR** more than 1.0 mile	$	3.01
More than 0.5 mile through 1.0 mile	$	2.47
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276, as amended by Laws 2025, Ch. 242, §8)		1.5606
Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)	$	842.00

District Information

	SELECT from Dropdown	
Student Information Systems (SIS) Vendor	Edupoint (Synergy)	
Accounting Information System	Infinite Visions	
Bookstore Cash Receipting System	InTouch Receipting	
UCO Fund Type	Capital Projects	

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.

Check box for Type 03 distric

	PSD	K-8	9-12	Total
Prior Years ADM (A.R.S. §§15-901 and 15-961)				
1. FY 2024 100th-Day ADM				
2. FY 2025 100th-Day ADM	214.0160	24,254.1476	12,688.9899	37,157.1535
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2026 Estimated non-AOI student count	203.2213	23,484.4694	12,507.4471	36,195.1378
4. FY 2026 Estimated AOI full-time student count		399.7925	341.8564	741.6489
5. FY 2026 Estimated AOI part-time student count		7.3390	2.8571	10.1961
6. Total FY 2026 estimated student count	203.2213	23,891.6009	12,852.1606	36,946.9828

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. ELL	4,364.6619	59.7254	1.4645	
8. K-3	9,921.6028	92.9173	7.3390	
9. K-3 (Reading)	9,921.6028	92.9173	7.3390	
10. HI	59.4127	0.0000	0.0000	
11. MD-R, A-R, and SID-R	314.5682	10.2775	0.0529	
12. MD-SC, A-SC, and SID-SC	344.8338	5.5489	0.0000	
13. MD-SSI	25.9200	0.0000	0.0000	
14. OI-R	9.4000	0.0000	0.0000	
15. OI-SC	30.8550	0.0000	0.0000	
16. P-SD	53.6466	0.0000	0.0000	
17. ID*, ED, MHD, SLD, SLP*, and OHI	4,411.7855	120.9644	1.6848	*School aged students only
18. ED-P	4.8331	0.0000	0.0000	
19. MOID	67.1575	0.0000	0.0000	
20. VI	28.0101	0.1349	0.0000	
21. FRPL	33,353.7338	504.3941	5.8341	
22. G	1,662.1123	13.1074	0.0000	
23. Total Add-on Count (lines 7 through 22)	64,574.1361	879.9872	23.7143	

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. §15-902.04)

3.	Adjusted FY 2026 Base Level Amount	$5,113.26
4.	Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0190
5.	FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	$145,079.00
6.	FY 2024 actual federal audit expenditures from all funds	$1,500.00
7.	FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	$146,579.00

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

1.	FY 2025 Approved Daily Route Miles	16,324.00
2.	Number of Eligible Students Transported in FY 2025	4,267.00
3.	FY 2025 Annual Expenditure for Bus Tokens	$0.00
4.	FY 2025 Annual Expenditure for Bus Passes	$0.00
5.	Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	0.00
6.	Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	0.00

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)	
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.	2025 Primary net assessed valuation (AV)	$4,418,956,177
9.	2025 Primary net assessed valuation (AV2)	
10.	2025 Salt River Project (SRP) valuation	
11.	2025 Government Property Lease Excise Tax assessed valuation	$35,572,253

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

12.	Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)	
13.	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	$381,198,248.00
14.	FY 2025 M&O Fund actual expenditures (if any) for:	
a.	Special Program Override	
b.	Desegregation (A.R.S. §15-910)	$63,711,047.00
c.	Dropout prevention programs	$767,410.00
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)	

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

16.	FY 2026 Impact Aid revenue	
17.	Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20.	FY 2025 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&O) Fund FY 2025 ending cash balance	
3.	10% of the FY 2026 RCL calculated using the district's 2025 ADM	
4.	Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	$

District name: Tucson Unified School District **County: Pima** **CTD number: 100201000**
Version: Revised #1

Instructions

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated K-8	Designated as isolated 9-12	Not designated as isolated K-8	Not designated as isolated 9-12
Student Count 0.001-99.999				
Support Level Weight =	1.192	1.660	1.160	1.110
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	0.0000	0.0000	0.0000	0.0000
Support Level Weight Increase =	0.0000	0.0000	0.0000	0.0000
Support Level Weight =	1.124	1.468	1.274	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	0.0833	0.0833	0.0833	0.0833
Support Level Weight Increase =	0.0000	0.0000	0.0000	0.0000
Support Level Weight =	1.104	1.368	1.194	1.308
Adjusted Support Level Weight -	0.0000	0.0000	0.0000	0.0000
Student Count 600.000 or More				
= Support Level Weight			1.154	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.110

Other calculations

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

K-3	$ 1,113,284.93
K-3 Reading	$ 1,007,752.89

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-

Table to calculate DAA *per student count*

	K-8	9-12
1. FY 2026 Student Count (2023 ADM): .001 - 99.999		
DAA per Student Count	$ 465.813	$ 732.27
2. FY 2026 Student Count (2023 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	0.0833	0.0404
e. Support Level Weight Increase =	0.0000	0.0000
f. Support Level Weight =	1.124	1.468
g. Adjusted Support Level Weight -	0.0000	0.0000
h. Support Level Amount =	$ 474.47	$ 494.38
i. DAA per Student Count =	$ 0.00	$ 0.00
3. FY 2026 Student Count (2023 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	0.0833	0.0833
e. Support Level Weight Increase =	0.0000	0.0000
f. Support Level Weight =	1.1560	1.2680
g. Adjusted Support Level Weight -	0.0000	0.0000
h. Support Level Amount =	$ 474.47	$ 494.38
i. DAA per Student Count =	$ 0.00	$ 0.00
4. FY 2026 Student Count (2023 ADM): 600.000 or More and Career Technical Education Districts		
DAA per Student Count	$ 549.483	$ 668.50

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

1. Control Base for the GBL (from FY 2025 BUDGET, amount will be zero for budget adoption) $ 400,196,248.00
2. Adjustments to the GBL (from FY 2025 BUDGET, amount will be zero for budget adoption) $ 0.00
3. Adjusted GBL $ 400,196,248.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column) $ 400,196,248.00
5. Adjustments to the GBL (from line 2) $ 0.00
6. Lesser of the unadjusted GBL (line 1) or the adjusted budgeted expenditures (line 4) $ 400,196,248.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 4) $ 400,196,248.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption) $ 311,196,248.00
9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses.) $ (9,000,000.00)

Note: For lines 10a through 10.f the FY 2025 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2025 Budget	Actual	Unexpended Budget
10. FY 2025 Actual expenditures:			
a. Special program override expenditures	$ 0.00	$ 0.00	$ 0.00
b. Desegregation	$ 69,000,000.00	$ 63,717,148.00	$ 5,282,852.00
c. Dropout prevention programs	$ 765,618.00	$ 765,618.00	$ 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.e)			$ 0.00

11. Budget Balance Carryforward (if the district did not have any budget balance to carry forward.) $ 15,000,000.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2025 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.b) $ 15,000,000.00

14. Accommodation district cash balance carryforward
    a. M&O Fund cash balance as of June 30, 2025 $ 0.00
    b. Actual Budget Balance Carryforward - $ 0.00
    c. Remaining M&O cash balance = $ 0.00
15. Accommodation district maximum BCL addition that may be authorized by County School Superintendent:
    a. 10% of the FY 2026 BCL $ 0.00
    b. 10% of the FY 2026 BCL calculated using the district's 2025 ADM $ 0.00
    c. Up to 1% of the FY 2026 BCL calculated pursuant to A.R.S. Section 15-482.B $ 0.00
    d. Recall (line 15.b plus line 15.c) $ 0.00
    e. The lesser of line 15.a or 15.d $ 0.00

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

1. FY 2026 Impact Aid revenue $ 0.00
2. Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments - $ 0.00
3. FY 2026 Impact Aid revenue $ 0.00
4. Impact Aid revenue transferred in FY 2026 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 2026 to the M&O Fund to reduce or eliminate taxes - $ 0.00
6. FY 2025 Ending cash balance in the Impact Aid Fund - $ 0.00
7. FY 2026 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 19) $ 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. §15-505.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 2026, 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 6 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 2026 student count is the 2025 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:
    a. Phase-down base $ 150,000.00
    b. FY 2026 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 1.e 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:
    a. Phase-down base $ 150,000.00
    b. FY 2026 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 BCL 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 BCL $ 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. §15-505.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 2026, 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 2026 student count is the 2025 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 2026 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 0.0645
    e. Reach = 0.0000
    f. Maximum percent increase to apply to BCL (.15 minus line 1.e) 0.0000
    g. Maximum override = 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 2026 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 0.0063
    e. Reach = 0.0000
    f. Maximum Percent Increase to apply to BCL (.15 minus line 2.e) 0.0000
    g. Maximum override = 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 BCL 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 Override, subject to an election (line 1.h plus line 2.h plus line 3) $ 0.00
5. 10% of the District's Total BCL $ 0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5) $ 0.00

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 3% x 0.03
3. ADM loss required to qualify = 0.00
4. Number of stationed 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 first year after base year $ 0.00
7. Tuition loss. (If result is less than zero, zero is entered) $ 0.00
8. BIL adjustment for the first year after the base year first year factor x 0.75 $ 0.00
9. BIL adjustment for the second year after the base year second year factor x 0.50 $ 0.00
10. BIL adjustment for the third year after the base year third year factor x 0.25 $ 0.00
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 because of the opening of a new charter school pursuant to A.R.S. §15-185B 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 $500,000 for the second year following the loss. $ 0.00
    c. By $300,000 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 $300,000 if a loss of students in the first year. $ 0.00
    b. By $200,000 if a loss an additional 50 students in the second year. $ 0.00
    c. By $125,000 if a loss 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) $ 765,618.00
2. Desegregation (from page 1) $ 69,000.00
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13) $ 0.00
4. Vocational M&O expenses (from page 1, line 29) $ 0.00
5. Adjacent Ways (from TNT work sheet, line 12) $ 2,000,000.00
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

District name: Tucson Unified School District | County: Pima | CTD number: 100201000
Version: Revised #1

Instructions

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	205.2213	0.0000	0.0000	1.4500	294.6709	0.0000	0.0000
K-8,ELE	23,404.4694	399.7925	7.2390	1.1500	27,295.0136	462.9955	8.4966
9-12	12,507.4471	341.8564	2.4571	1.2080	15,058.4429	413.4739	3.4228
Regular Education Unweighted ADM	**36,195.1378**	**741.6489**	**10.1961**				
Total of Unweighted ADM			**36,946.9828**				
Regular Education Weighted ADM					**43,249.1294**	**896.4336**	**12.1214**
Total of Weighted ADM							**44,157.6844**

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	4,364.6619	39.7254	1.4645	0.1150	501.9361	4.5684	0.1684
K-3	9,021.6028	92.9173	7.3390	0.0400	705.2962	5.5750	0.4403
K-3 (Reading)	9,021.6028	92.9173	7.3390	0.0400	396.8641	3.7167	0.2936
III	58.4127	0.0000	0.0000	4.7710	283.8580	0.0000	0.0000
MD-R, A-R, SID-R	314.5682	10.2775	0.0529	6.0240	1,894.9588	61.9117	0.3187
MD-SC, A-SC, SID-SC	344.8338	5.5489	0.0000	5.9880	2,064.8648	33.2268	0.0000
MD-SID	25.9200	0.0000	0.0000	7.9470	205.9862	0.0000	0.0000
OI-R	9.4000	0.0000	0.0000	3.1580	29.6852	0.0000	0.0000
OI-SC	30.8550	0.0000	0.0000	6.7710	208.9809	0.0000	0.0000
P-SD	53.6466	0.0000	0.0000	3.5950	192.8595	0.0000	0.0000
DD, ED, MED, SLD, SLI, OHI	4,411.7855	120.9644	1.6848	0.2920	1,288.2414	35.3216	0.4920
ED-P	4.8331	0.0000	0.0000	4.6220	22.3052	0.0000	0.0000
MOD	67.1575	0.0000	0.0000	4.4210	296.9033	0.0000	0.0000
VI	28.0101	0.1349	0.0000	4.4840	124.5165	0.6483	0.0000
FRPL	33,353.7338	504.5941	5.8341	0.0220	733.7821	11.0967	0.1284
G	1,042.1123	15.1074	0.0000	0.0870	11.6348	0.1018	0.0000
Group B - Add On Unweighted ADM	**64,574.6261**	**879.9872**	**23.7143**				
Total Unweighted Group B Add On			**65,477.8276**				
Group B - Add On Weighted ADM					**8,862.3733**	**156.1570**	**1.8413**
Total Weighted Group B Add On							**9,021.3715**	

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-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		43,349.1294		896.4336		12.1214
Group B - Add On Weighted ADM	+	8,863.3733	+	156.1570	+	1.8413
Total ADM	=	52,212.5026	=	1,052.5906	=	13.9627
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	52,212.5026	=	999.9611	=	11.8693

Total Weighted ADM		**53,224.3329**73
Base Level Amount (FY2x)	x	**$5,113.26**
Total Weighted ADM x Base Level Amount		**$272,149,847.70**
Calculated Teachers Experience Index (FY25)	1.0190	
Applied Teachers Experience Index (FY2x)	x	**1.0190**
(1.0000 or Calculated Teachers Experience Index)		
Pre-Adjusted Base Support Level		**$277,220,694.81**
Base Support Level Adjustments		
Audit Service Expense	+	**$145,079.00**
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 12th Grade Funding Adjustment	+	**$0.00**
Total Base Support Level Adjustments		**$145,079.00**
Adjusted Base Support Level		**$277,365,773.81**

Tucson Unified School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)		
Approved Daily Route Miles		4,267.00
Eligible Students Transported (FY25)		3,429.00
Daily Route Miles Per Eligible Student (FY25)		16,524.00
Total Approved Daily Route Miles		16,524.00
State Support Level Per Route Mile	x	$3.00
Instruction Days	x	180
To and From School Support Level		$8,844,543.00
Activity Trip Level Factor	x	0.15
Activity Trip Support Level		$1,295,981.70
Handicapped Extended School Year Mileage (FY25)		0.00
State Support Level Per Route Mile	x	3.00
Handicapped Extended School Year Support Level		$0.00
Annual Expenditures For:	Bus Passes	Bus Tokens
Districts (FY25)	$0.00	$0.00 $0.00
FY2x Transportation Support Level (TSL)		$10,436,524.98

Calculation For Transportation Revenue Control Limit (TRCL)

FY25 Transportation Revenue Control Limit (TRCL)			$19,484,449.71
Change:	FY2x TSL	$10,436,524.98	
	FY25 TSL	- $10,301,909.53	
	Difference:	$42,615.45	
Preliminary FY2x TRCL			$19,526,065.16
120% of FY2x TRCL		$12,523,589.98	
FY2x Transportation Revenue Control Limit (TRCL)			**$19,484,449.71**

Calculation For District Support Level (DSL)

FY2x Adjusted Base Support Level (BSL)		$277,465,773.81
FY2x Consolidation or Unification Assistance	+	$0.00
FY2x Transportation Support Level (TSL)	+	$10,436,524.98
FY2x District Support Level (DSL)		**$287,902,098.79**

Calculation For Revenue Control Limit (RCL)

FY2x Adjusted Base Support Level (BSL)		$277,465,773.81
FY2x Consolidation or Unification Assistance	+	$0.00
FY2x Transportation Revenue Control Limit (TRCL)	+	$19,484,449.71
FY2x Revenue Control Limit (RCL)		**$296,950,223.52**
FY2x Lesser of DSL/RCL:		**$287,902,098.79**

Tucson Unified School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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District Additional Assistance (DAA) Calculations		PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY25 District ADM		214.0160	24,254.1476	12,688.9899	0.0000	
DAA Per ADM	x	$549.45	x $549.45	x $600.86	x $0.00	
Preliminary DAA	=	$117,591.49	= $13,326,441.40	= $7,624,306.47	= $0.00	**$21,068,338.96**
*(*For Type 03 High School Only; Per Student Count Factor at 50%)*						
DAA Growth Factor						
FY25 District ADM	37,157.1555					
FY24 District ADM	/ 36,678.5296					
FY2x Calculated DAA Growth Factor	= 0.9867					
FY2x Applied DAA Growth Factor	x	1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	
(1.0000 or Calculated DAA Growth Factor If greater than 1.03, use 1 plus 50% of growth.)						
District DAA		**$117,591.49**	**$13,326,441.40**	**$7,624,306.47**	**$0.00**	**$21,068,338.96**

DAA For High School Textbooks

FY25 District High School ADM		12,688.9899
Support Level Amount For Textbooks		x $84.93
DAA For High School Textbooks		**$1,077,675.91**

	PSD-8	9-12	
Pre-Adjusted DAA Base Allocation	$13,444,032.49	$8,701,982.38	**$22,146,014.87**
Type 03 Transported 9-12		$0.00	
	$0.00	$0.00	**$0.00**
Total DAA Adjustments	$0.00	$0.00	**$0.00**
Adjusted FY2x DAA Base Allocation	$13,444,032.49	$8,701,982.38	**$22,146,014.87**

Tucson Unified School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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Equalization Base for Lesser of DSL/RCL: **$287,902,098.79**

	Weighted ADM		Percentage		Lesser of DSL or RCL		FY2x DSL/RCL Allocation
PSD-8	27,861.1447		41.1780562608%	x	$287,902,098.79	=	$181,890,949.95
9-12	16,296.3396		38.8219437440%	x	$287,902,098.79	=	$106,011,148.84
Total	44,157.4843						**$287,902,098.79**

Equalization Assessed Valuation	PSD-8	9 - 12	Total
Primary Assessed Valuation 1 (NAV1)	$4,414,696,177.00	$4,414,696,177.00	
Primary Assessed Valuation 2 (NAV2)	$0.00	$0.00	
SRP Assessed Valuation	$0.00	$0.00	
QPLET Assessed Valuation	$35,572,253.00	$35,572,253.00	
Equalization Assessed Valuation	$4,450,268,430.00	$4,450,268,430.00	
	/ 100	/ 100	
	$44,545,284.30	$44,545,284.30	
Qualifying Tax Rate	x 1.560000000	x 1.560000000	
FY2x Qualifying Levy	$69,517,378.68	$69,517,378.68	$139,034,741.36

Calculation of Equalization Assistance

	PSD-8		9-12		Total
DSL/RCL Allocation	$181,890,949.95		$106,011,148.84		$287,902,098.79
Adjusted FY2x DAA Base Allocation	- $13,444,032.49	-	$8,701,982.38	=	$22,146,014.87
FY2x Equalization Base	$195,334,982.44		$114,713,131.22		$310,048,113.66
FY2x Applied Qualifying Levy	- $69,517,378.68	-	$69,517,378.68	=	$139,034,741.36
FY2x Equalization Assistance	$125,817,611.76		$45,195,752.54		$171,013,372.30