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 #3
Version

By the Governing Board

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

	Date
Proposed	June 10, 2025
Adopted	July 15, 2025
Revised	May 12, 2026

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 May 13, 2026 .
Date

Superintendent signature Business Manager signature

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

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)	$ 387,516,026	$ 3,870,215	$ 391,386,241
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 19,774,206	$ 0	$ 19,774,206
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			$ 63,495,822
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 474,656,269

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.

District name Tucson Unified School District **County** Pima **CTD number** 100201000 **Version** Revised #3

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	1,606.40	75,684,406	23,426,306	875,379	1,024,211	161,626	123,919,557	101,171,928	-18.4%	1.
2000 Support Services												
2100 Students	2.	357.58	350.67	14,202,094	4,586,350	411,303	94,869	22,612	19,573,048	19,317,228	-1.3%	2.
2200 Instructional Staff	3.	141.50	140.20	6,611,704	2,066,889	349,508	73,097	129,643	8,972,728	9,230,841	2.9%	3.
2300 General Administration	4.	15.00	20.00	1,918,766	612,526	1,665,049	54,884	105,469	2,432,147	4,356,694	79.1%	4.
2400 School Administration	5.	267.50	267.50	15,144,558	5,629,117	498,082	97,568	13,486	23,019,318	21,382,811	-7.1%	5.
2500 Central Services	6.	113.25	105.53	6,089,824	1,974,698	3,243,855	286,237	62,010	11,399,771	11,656,624	2.3%	6.
2600 Operation & Maintenance of Plant	7.	743.11	724.10	27,179,121	8,471,045	17,455,329	20,713,676	28,788	72,940,898	73,847,959	1.2%	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.	3.51	3.51	494,601	102,132	11,038			599,107	607,771	1.4%	10.
620 School-Sponsored Athletics	11.	26.78	21.78	2,801,791	721,038	404,695	6,624	120,000	4,199,868	4,054,148	-3.5%	11.
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other Programs	13.	5.85	5.47	316,494	113,938				443,803	430,432	-3.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	3,334.08	3,245.16	150,443,359	47,704,039	24,914,238	22,351,166	643,634	267,500,245	246,056,436	-8.0%	14.
200 and 300 Special Education												
1000 Instruction	15.	699.22	782.11	29,770,515	8,953,495	2,241,145	13,334		37,906,013	40,978,489	8.1%	15.
2000 Support Services												
2100 Students	16.	143.95	151.05	8,623,012	2,968,727	1,472,614	50,823	154	12,842,690	13,115,330	2.1%	16.
2200 Instructional Staff	17.	13.30	20.30	1,258,908	357,246	1,366,951	26,339	2,550	2,396,610	3,011,994	25.7%	17.
2300 General Administration	18.	0.00	0.00					21,010	0	21,010		18.
2400 School Administration	19.	2.00	2.00	149,418	47,305		1,000		190,869	197,723	3.6%	19.
2500 Central Services	20.	2.00	2.00	121,760	47,568	148,212	20,268	4,000	327,041	341,808	4.5%	20.
2600 Operation & Maintenance of Plant	21.	2.00	1.75	62,362	19,284	7,500	7,000		109,757	96,146	-12.4%	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.	862.47	959.21	39,985,975	12,393,625	5,236,422	118,764	27,714	53,772,980	57,762,500	7.4%	24.
400 Pupil Transportation	25.	230.63	206.88	7,445,635	2,213,977	7,141,567	1,330,670	530,932	15,387,276	18,662,781	21.3%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	946.20	902.99	44,973,586	14,353,113	4,400,355	1,465,131	-1,848,624	62,322,190	63,343,562	1.6%	26.
530 Dropout Prevention Programs	27.	11.50	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	2.00	322,744	78,469	499,027	23,098		448,147	923,338	106.0%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	5,384.88	5,327.74	243,601,854	76,897,835	42,366,652	25,296,029	(646,344)	400,198,248	387,516,026.00	-3.2%	30.
Maintained for spending after FY 2026 (budgeted carryforward)	31.									3,870,215		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	5,384.88	5,327.74	243,601,854	76,897,835	42,366,652	25,296,029	(646,344)	400,198,248	391,386,241	-2.2%	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.

District name Tucson Unified School District **County** Pima **CTD number** 100201000 **Version** Revised #3

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	54,884,218	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	1,390,063	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	57,762,500	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**	43,000
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)]

District name Tucson Unified School District **County** Pima **CTD number** 100201000 **Version** Revised #3

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.	34,059,097	5,217,793					52,625,452	39,276,890	-25.4%	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.	35,711,002	5,776,681	0	0	0	0	54,446,174	41,487,683	-23.8%	9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.								20,000,000		10.
Total budget limit expenditures (lines 10-11)	11.	35,711,002	5,776,681	0	0	0	0	54,446,174	61,487,683	12.9%	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.	33,754,385
Unexpended Budget Balance (line 12 minus 13)	14.	20,691,789
Interest earned in the Classroom Site Fund in FY 2025	15.	2,295,034
FY 2026 Classroom Site Fund allocation, provided by ADE based on: $842	16.	38,500,860
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.	61,487,683

(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.

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	Totals 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.		8,698,884		238,618				9,400,937	8,937,502	-4.9%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.		3,005	1,007,117	18,533				1,193,100	1,028,655	-13.8%	3.
2300, 2400, 2500, 2900 Administration	4.	553,729		4,186,642	198,308			294,736	3,060,288	5,233,415	71.0%	4.
2600 Operation & Maintenance of Plant	5.	1,020,112		117,029	367,233			185,526	1,606,712	1,689,900	5.2%	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.				400,864			2,483,870	5,892,100	2,884,734	-51.0%	8.
5000 Debt Service	9.								0	0	0.0%	9.
Budgeted expenditures (lines 2-9)	10.	1,573,841	8,701,889	5,310,788	1,223,556	0	0	2,964,132	21,240,287	19,774,206	-6.9%	10.
Maintained for spending after FY 2026 (budgeted carryforward)	11.									0		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	1,573,841	8,701,889	5,310,788	1,223,556	0	0	2,964,132	21,240,287	19,774,206	-6.9%	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	$ 1,005
6642 Textbooks	4,857,410
6643 Instructional Aids	3,841,474
673X Furniture and Equipment	623,720
673X Vehicles	0
673X Tech Hardware & Software	289,249

(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. $ 1,161,154

(3) Includes principal on Capital Equity Fund loans of ________, principal on leases of ________, and principal on bonds of ________.

(4) Includes interest on Capital Equity Fund loans of ________, interest on leases of ________, and interest on bonds of ________.

District name Tucson Unified School District **County** Pima **CTD number** 100201000 **Version** Revised #3

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

Instructions		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
Expenditures		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	21,240,287	19,774,206	71,000,000	94,000,000	0		2,000,000	3,000,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0		0		0		2.
6200 Employee Benefits	3.	0	0	0		0		0		3.
6450 Construction Services	4.	3,836,668	2,456,840	15,836,424	41,397,389	0		2,000,000	3,000,000	4.
6655 Short-term Noninstructional Software Subscription	5.		5,310,787		0					5.
6710 Land and Improvements	6.	0	0	0	0	0		0		6.
6720 Buildings and Improvements	7.	0	7,898	0	0	0		0		7.
673X Furniture and Equipment	8.	2,219,920	623,720	44,152,015	23,037,760	0		0		8.
673X Vehicles	9.	72,915	0	7,952,382	1,599,269	0		0		9.
673X Technology Hardware & Software	10.	3,376,848	289,249	877,591	1,124,468	0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0	0	2,098,249		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	0	83,339		0		0		12.
Total (lines 2-12)	13.	9,506,351	8,688,494	71,000,000	67,158,886	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	10,000,000			2,000,000	3,000,000	14.
New Construction	15.	0	0	0	10,000,000	0		0		15.
Other	16.	5,669,683	7,688,494	55,163,576	47,158,886	0		0		16.
Total (lines 14-16, must equal line 13)	17.	9,506,351	8,688,494	71,000,000	67,158,886	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

District name Tucson Unified School District **County** Pima **CTD number** 100201000 **Version** Revised #3

Special projects

Instructions

		FTE		Total all functions		
Federal projects FTE & expenditures		Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	387.50	369.91	29,519,349	29,825,976.00	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6.36	4.52	1,695,458	1,773,941.00	2.
3.	160 ESEA Title IV - 21st Century Schools	18.83	15.91	4,405,100	3,491,416.00	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	978,709.00	5.
6.	200 ESEA Title VII - Indian Education	8.88	8.88	509,269	587,710.00	6.
7.	210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0		7.
8.	220 IDEA Part B	166.56	150.74	11,368,738	10,395,612.00	8.
9.	230 Johnson-O'Malley	0.00	0.00	82,713	126,272.00	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	4,985,695.00	12.
13.	280 ESEA Title X - Homeless Education	3.00	1.00	171,977	99,157.00	13.
14.	290 Medicaid Reimbursement	47.70	49.50	5,426,803	5,947,844.00	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	26.88	1,898,186	2,358,744.00	18.
19.	300-399 Other Federal Projects	8.40	1.90	703,598	4,347,457.00	19.
20.	699 Federal Impact Aid (Construction)	0.00	0.00	0	0.00	20.
21.	Total Federal Project Funds (lines 1-20)	723.83	688.74	61,271,068	65,854,566	21.
State projects FTE & expenditures						
22.	400 Vocational Education	2.48	0.48	332,109	343,103	22.
23.	410 Early Childhood Block Grant	1.50	1.50	1,890,040	1,843,911	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	21.31	301,765	751,018	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	25.01	1,584,296	1,615,585	31.
32.	Total State Project Funds (lines 22-31)	20.35	49.30	4,108,210	4,642,135	32.
33.	Total Special Projects (lines 21 and 32)	744.18	738.04	65,379,278	70,496,701	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	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	17,607,482	4.
5.	510 Food Service	26,842,827	27,854,212	5.
6.	515 Civic Center	89,446	232,407	6.
7.	520 Community School	5,830,829	6,201,851	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	238,330	14.
15.	555 Textbooks	0	0	15.
16.	565 Litigation Recovery	1,459,586	1,442,381	16.
17.	570 Indirect Costs	4,227,510	4,259,657	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	6,326,991	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	2,454,036	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 #3

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

Instructions

Line	Description	Amount	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 295,198,717	$ 295,198,717	$ 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	5,962,841	16,183,174
*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)		63,343,562	367,485
* (b)	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		24,270,883	
(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		2,633,508	
(b)	Onetime district additional assistance supplement			987,617
(c)	Onetime FRPL group B weight supplement		1,983,478	
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)		$ 391,386,241	
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)			$ 17,538,276

* 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 #3

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.)	$ 19,308,961
7.	Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 1,931,326
8.	Interest Earned in Fund 610 in FY 2025	$ 304,604
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)	$ 17,538,276
12.	FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 19,774,206

(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 #3

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 #3

I certify that the budget of Tucson Unified School District, Pima County for fiscal year 2026 was officially revised by the Governing Board on, May 12, 2026, 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	35,998.2926

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	387,516,026	3,870,215	391,386,241
Classroom Site Fund	41,487,683	20,000,000	61,487,683
Unrestricted Capital Outlay Fund	19,774,206	0	19,774,206

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
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	121,872,639	99,110,712	2,046,918	2,061,216	123,919,557	101,171,928	-18.4%
2000 Support Services							
2100 Students	19,054,491	18,788,444	518,557	528,784	19,573,048	19,317,228	-1.3%
2200 Instructional Staff	8,498,468	8,678,593	474,260	552,248	8,972,728	9,230,841	2.9%
2300, 2400, 2500 Administration	31,906,164	31,369,489	4,945,072	6,026,640	36,851,236	37,396,129	1.5%
2600 Oper./Maint. of Plant	35,299,525	35,650,166	37,641,373	38,197,793	72,940,898	73,847,959	1.2%
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	3,522,829	153,500	531,319	4,199,868	4,054,148	-3.5%
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	198,147,398	45,780,680	47,909,038	267,500,245	246,056,436	-8.0%
200 and 300 Special Education							
1000 Instruction	35,830,104	38,724,010	2,075,909	2,254,479	37,906,013	40,978,489	8.1%
2000 Support Services							
2100 Students	10,491,937	11,591,739	2,350,753	1,523,591	12,842,690	13,115,330	2.1%
2200 Instructional Staff	1,228,610	1,616,154	1,168,000	1,395,840	2,396,610	3,011,994	25.7%
2300, 2400, 2500 Administration	378,221	366,051	139,689	194,490	517,910	560,541	8.2%
2600 Oper./Maint. of Plant	89,222	81,646	20,535	14,500	109,757	96,146	-12.4%
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	52,379,600	5,754,886	5,382,900	53,772,980	57,762,500	7.4%
400 Pupil Transportation	10,187,869	9,659,612	5,199,407	9,003,169	15,387,276	18,662,781	21.3%
510 Desegregation	56,025,274	59,326,699	6,296,917	4,016,862	62,322,191	63,343,561	1.6%
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	401,213	172,576	522,125	448,147	923,338	106.0%
Budgeted Expenditures	336,970,033	320,499,689	63,228,216	67,016,337	400,198,249	387,516,026	-3.2%

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

CTD number 100201000
Version Revised #3

Fund	Budgeted Expenditures Prior FY	Budgeted Expenditures Budget FY	$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
Maintenance & Operation	400,198,248	387,516,026	(12,682,222)	-3.2%
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	41,487,683	(12,958,491)	-23.8%
Federal Projects	61,271,068	65,854,566	4,583,498	7.5%
State Projects	4,108,210	4,642,135	533,925	13.0%
Unrestricted Capital Outlay	21,240,287	19,774,206	(1,466,081)	-6.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,000,000	3,000,000	1,000,000	50.0%
Debt Service	33,088,592	33,827,100	738,508	2.2%
School Plant Fund	16,418,191	17,607,482	1,189,291	7.2%
Auxiliary Operations	273,897	1,000,000	726,103	265.1%
Bond Building	71,000,000	94,000,000	23,000,000	32.4%
Food Service	26,842,827	27,854,212	1,011,385	3.8%
Other	74,581,929	77,185,340	2,603,411	3.5%

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	54,884,218
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	1,390,063
Career Education (non-CTED)	13,603	0
Career Technical Education (CTED)	0	0
TOTAL	53,772,980	57,762,500

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 220
Teachers	38	2,594	2,632	1 to 14
Other	11	140	151	1 to 238
Subtotal	57	2,890	2,947	1 to 12
Classified --				
Managers, supervisors, directors	11	221	232	1 to 155
Teachers aides	17	533	550	1 to 66
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 #3

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	353,128,540	0	5,145,751	31,638,743	2,388,049	76,355	11,919,061	39,021,179	88,062,537	107,214,268
(b) FY 2025 expenditures and other financing uses	378,583,233	0	5,517,393	19,308,961	36,197,050	819,285	16,441,218	33,754,385	59,026,769	97,339,026
3. **Estimated FY 2025 ending fund balance**	(6,064,824)	0	7,801,508	24,928,505	113,654,333	2,189,538	1,702,772	24,701,316	18,422,483	92,910,777
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	113,654,333	2,189,538	0	0	18,422,483	83,115,508
(c) Committed	0	0	0	0	0	0	0	4,701,316	0	0
(d) Assigned	0	0	0	10,000,000	0	0	1,702,772	0	0	0
(e) Unassigned	(6,064,824)	0	7,801,508	14,928,505	0	0	0	20,000,000	0	9,795,269
(f) Total (amount must agree to line 3 above)	(6,064,824)	0	7,801,508	24,928,505	113,654,333	2,189,538	1,702,772	24,701,316	18,422,483	92,910,777
4. **FY 2025 estimated ending fund balance details and planned uses**										
(a) Fund deficit	(6,064,824)	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	0	0	3,801,508	23,928,505	93,654,333	2,000,000	1,702,772	4,701,316	18,422,483	50,000,000
(d) Maintained for spending after FY 2026	0	0	4,000,000	1,000,000	20,000,000	189,538	0	20,000,000	0	42,910,777
(e) Total (amount must agree to line 3 above)	(6,064,824)	0	7,801,508	24,928,505	113,654,333	2,189,538	1,702,772	24,701,316	18,422,483	92,910,777

District Name Tucson Unified School District | County Pima | CTD number 100201000 | Version Revised #3

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 district

	Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1.	FY 2024 100th-Day ADM				38,678.5296
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	162.8921	23,164.7118	12,055.2387	35,382.8426
4.	FY 2026 Estimated AOI full-time student count		291.1104	317.5216	608.6320
5.	FY 2026 Estimated AOI part-time student count		6.6092	0.2088	6.8180
6.	Total FY 2026 estimated student count	162.8921	23,462.4314	12,372.9691	35,998.2926

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	4,460.2363	42.9009	0.5003
8.	K-3	9,369.2012	66.2740	7.3484
9.	K-3 (Reading)	9,369.2012	66.2740	7.3484
10	HI	51.6650	0.0000	0.0000
11	MD-R, A-R, and SID-R	363.7060	9.1977	0.0378
12	MD-SC, A-SC, and SID-SC	419.7285	5.4434	0.0000
13	MD-SSI	32.0000	0.0000	0.0000
14	OI-R	12.1700	0.0000	0.0000
15	OI-SC	36.8000	0.0000	0.0000
16	P-SD	57.3750	0.0000	0.0000
17	DD*, ED, MIID, SLD, SLI*, and OHI	4,305.8724	113.9200	1.5000
18	ED-P	12.0900	0.0000	0.0000
19	MOID	77.6289	1.0000	0.0000
20	VI	32.2777	0.0000	0.0000
21	FRPL	32,429.7640	499.9656	6.0897
22	G	1,883.6275	12.7254	0.0000
23	Total Add-on Count (lines 7 through 22)	62,913.3437	817.7010	22.8246

*School aged students only

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)	$1,107,062.00
13	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	$377,033,233.00
14	FY 2025 M&O Fund actual expenditures (if any) for:	
a.	Special Program Override	
b.	Desegregation (A.R.S. §15-910)	$62,320,996.00
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.R):

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 #3

Instructions

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	0.0005	0.0003	0.0004
Support Level Weight Increase	=	0.0000	0.0000	0.0000	0.0000
Support Level Weight	+	1.358	1.468	1.278	1.398
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000	0.0000
Student Count 500.000-599.999					
Student Count Constant		600.0000	600.0000	600.0000	600.0000
Student Count	-	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 $ 2,950,679.73; K-3 Reading $ 1,967,119.12

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-9

Table to calculate DAA per student count

		K-8	9-12
1. FY 2026 Student Count (2025 ADM): .001 - 99.999			
DAA per Student Count		$ 663.81	$ 732.87
2. FY 2026 Student Count (2025 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	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	494.39
i. DAA per Student Count	=	0.00	0.00
3. FY 2026 Student Count (2025 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	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	494.39
i. DAA per Student Count	=	0.00	0.00
4. FY 2026 Student Count (2025 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 2025 latest revised budget, page 7, line 11)		$ 400,198,248.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)		$ 1,107,062.00
3. Adjusted GBL		$ 401,305,310.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)		$ 400,198,248.00
5. Adjustments to the GBL (from line 2)		$ 1,107,062.00
6. Adjusted budgeted expenditures		$ 401,305,310.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)		$ 401,305,310.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)		$ 377,033,233.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	$	$ 24,272,077.00

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

10 FY 2025 Actual expenditures:	FY 2025 Budget	Actual	Unexpended Budget
a. Special program override	$ 0.00	0.00	0.00
b. Desegregation	$ 62,322,190.00	62,320,996.00	1,194.00
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)			1,194.00
11 Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			$ 24,270,883.00
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)			24,270,883.00

14 Accommodation district cash balance carryforward			
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 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 2026 RCL calculated using the district's 2025 ADM	$ 0.00		
c. Up to 5% of the FY 2026 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

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

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. TRCL/TSL difference	$ 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 18)		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 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 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 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 I at right for calculation)	0.0000	
f. Weighted student count above small school limit	0.0000	
g. Base Level Amount	0.00	
h. Phase down reduction factor		0.00
i. Grades K-8 small school adjustment phase down limit		$ 0.00
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		
a. Phase down base		$ 350,000.00
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)	0.0000	
f. Weighted student count above small school limit	0.0000	
g. Base Level Amount	0.00	
h. Phase down reduction factor		0.00
i. Grades 9-12 small school adjustment phase down limit		$ 0.00
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		$ 0.00
4. Allowable small school adjustment, subject to an election		$ 0.00
5. 10% of the District's total RCL		$ 0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)		$ 0.00

Calculation of maximum override for a district no longer eligible for a small school adjustment

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

If in FY 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	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	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	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	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

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%			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	0.00
9. BSL adjustment for the second year after the base year	second year factor	x 0.50	0.00
10 BSL 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 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)	$ 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 #3

Instructions

Tucson Unified School District
Basic Calculations For Equalization Essistance

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	162.8921	0.0000	0.0000	1.4500	236.1935	0.0000	0.0000
K-8,UE	23,164.7118	291.1104	6.6092	1.1580	26,824.7363	337.1058	7.6535
9-12	12,055.2387	317.5216	0.2088	1.2680	15,286.0427	402.6174	0.2648
Regular Education Unweighted ADM	**35,382.8426**	**608.6320**	**6.8180**				
Total of Unweighted ADM			**35,998.2926**				
Regular Education Weighted ADM					**42,346.9725**	**739.7232**	**7.9182**
Total of Weighted ADM							**43,094.6139**

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	4,460.2363	42.9009	0.5003	0.1150	512.9272	4.9336	0.0575
K-3	9,369.2012	66.2740	7.3484	0.0600	562.1521	3.9764	0.4409
K-3 (Reading)	9,369.2012	66.2740	7.3484	0.0400	374.7680	2.6510	0.2939
HI	51.6650	0.0000	0.0000	4.7710	246.4937	0.0000	0.0000
MD-R, A-R, SID-R	363.7060	9.1977	0.0378	6.0240	2,190.9649	55.4069	0.2277
MD-SC, A-SC, SID-SC	419.7285	5.4434	0.0000	5.9880	2,513.3343	32.5951	0.0000
MD-SSI	32.0000	0.0000	0.0000	7.9470	254.3040	0.0000	0.0000
OI-R	12.1700	0.0000	0.0000	3.1580	38.4329	0.0000	0.0000
OI-SC	36.8000	0.0000	0.0000	6.7730	249.2464	0.0000	0.0000
P-SD	57.3750	0.0000	0.0000	3.5950	206.2631	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	4,305.8724	113.9200	1.5000	0.2920	1,257.3147	33.2646	0.4380
ED-P	12.0900	0.0000	0.0000	4.8220	58.2980	0.0000	0.0000
MOID	77.6289	1.0000	0.0000	4.4210	343.1974	4.4210	0.0000
VI	32.2777	0.0000	0.0000	4.8060	155.1266	0.0000	0.0000
FRPL	32,429.7640	499.9656	6.0897	0.0220	713.4548	10.9992	0.1340
G	1,883.6275	12.7254	0.0000	0.0070	13.1854	0.0891	0.0000
Group B - Add On Unweighted ADM	**62,913.3437**	**817.7010**	**22.8246**				
Total Unweighted Group B Add On			**63,753.8693**				
Group B - Add On Weighted ADM					**9,689.4635**	**148.3370**	**1.5921**
Total Weighted Group B Add On							**9,839.3926**

Tucson Unified School District
Basic Calculations For Equalization Essistance

Calculation For Base Support Level		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		42,346.9725		739.7232		7.9182
Group B - Add On Weighted ADM	+	9,689.4635	+	148.3370	+	1.5921
Total ADM	=	52,036.4360	=	888.0602	=	9.5103
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	52,036.4360	=	843.6572	=	8.0837

Total Weighted ADM			52,888.176928
Base Level Amount (FY26)		x	$5,113.26
Total Weighted ADM x Base Level Amount			$270,430,999.56
Calculated Teachers Experience Index (FY25)	1.0190		
Applied Teachers Experience Index (FY26)		x	1.0190
(1.0000 or Calculated Teachers Experience Index)			
Pre-Adjusted Base Support Level			$275,569,188.55

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 13th Grade Funding Adjustment	+	$0.00

Total Base Support Level Adjustments	$145,079.00
Adjusted Base Support Level	$275,714,267.55

Tucson Unified School District
Basic Calculations For Equalization Essistance

Calculation Transportation Support Level (TSL)
(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles				
Eligible Students Transported (FY25)				4,267.00
Daily Route Miles Per Eligible Student (FY25)				3.8256
Total Approved Daily Route Miles				16,324.00
State Support Level Per Route Mile			x	$3.01
Instruction Days			x	180
To and From School Support Level				$8,844,343.20
Activity Trip Level Factor			x	0.18
Activity Trip Support Level				$1,591,981.78
Handicapped Extended School Year Mileage (FY25)				0.00
State Support Level Per Route Mile			x	3.01
Handicapped Extended School Year Support Level				$0.00
Annual Expenditures For:	Bus Passes	Bus Tokens		
Districts (FY25)	$0.00	$0.00		$0.00
FY26 Transportation Support Level (TSL)				$10,436,324.98

Calculation For Transportation Revenue Control Limit (TRCL)

FY25 Transportation Revenue Control Limit (TRCL)				$19,484,449.71
Change:	FY26 TSL		$10,436,324.98	
	FY25 TSL	-	$10,393,909.55	
	Difference:		$42,415.43	
Preliminary FY26 TRCL				$19,526,865.14
120% of FY26 TRCL			$12,523,589.98	
FY26 Transportation Revenue Control Limit (TRCL)				**$19,484,449.71**

Calculation For District Support Level (DSL)

FY26 Adjusted Base Support Level (BSL)		$275,714,267.55
FY26 Consolidation or Unification Assistance	+	$0.00
FY26 Transportation Support Level (TSL)	+	$10,436,324.98
FY26 District Support Level (DSL)		**$286,150,592.53**

Calculation For Revenue Control Limit (RCL)

FY26 Adjusted Base Support Level (BSL)		$275,714,267.55
FY26 Consolidation or Unification Assistance	+	$0.00
FY26 Transportation Revenue Control Limit (TRCL)	+	$19,484,449.71
FY26 Revenue Control Limit (RCL)		**$295,198,717.26**

FY26 Lesser of DSL/RCL	**$286,150,592.53**

Tucson Unified School District
Basic Calculations For Equalization Essistance

District Additional Assistance (DAA) Calculations									Total
		PSD		K-8		9-12		Type 03 Transported 9-12	
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	=	$117,591.09	=	$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		37,157.1535
FY24 District ADM	/	38,678.5296
FY26 Calculated DAA Growth Factor	=	0.9607

		PSD		K-8		9-12		Type 03 Transported 9-12	Total
FY26 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 1.05, use 1 plus 50% of growth.)									
District DAA		**$117,591.09**		**$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	Total
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 FY26 DAA Base Allocation	$13,444,032.49	$8,701,982.38	**$22,146,014.87**

Tucson Unified School District
Basic Calculations For Equalization Essistance

Equalization Base for Lesser of DSL/RCL	Weighted ADM	Percentage		Lesser of DSL or RCL		FY26 DSL/RCL Allocation
PSD-8	27,405.6891	63.5942328100%	x	$286,150,592.53		$181,975,274.00
9-12	15,688.9248	36.4057671900%	x	$286,150,592.53	+	$104,175,318.53
Total	43,094.6139					**$286,150,592.53**

Equalization Assessed Valuation		PSD-8		9 -12	Total
Primary Assessed Valuation 1 (NAV1)		$4,418,956,177.00		$4,418,956,177.00	
Primary Assessed Valuation 2 (NAV2)		$0.00		$0.00	
SRP Assessed Valuation		$0.00		$0.00	
GPLET Assessed Valuation		$35,572,253.00		$35,572,253.00	
Equalization Assessed Valuation		$4,454,528,430.00		$4,454,528,430.00	
	/	100	/	100	
		$44,545,284.30		$44,545,284.30	
Qualifying Tax Rate	x	1.5606000000	x	1.5606000000	
FY26 Qualifying Levy		$69,517,370.68		$69,517,370.68	$139,034,741.36

Calculation of Equalization Assistance		PSD-8		9-12		Total
DSL/RCL Allocation		$181,975,274.00		$104,175,318.53		$286,150,592.53
Adjusted CY DAA Base Allocation	+	$13,444,032.49	+	$8,701,982.38	+	$22,146,014.87
FY26 Equalization Base		$195,419,306.49		$112,877,300.91		$308,296,607.40
FY26 Applied Qualifying Levy	-	$69,517,370.68	-	$69,517,370.68	-	$139,034,741.36
FY26 Equalization Assistance		$125,901,935.81		$43,359,930.23		$169,261,866.04