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

FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Adopted
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed	June 16, 2026
Adopted	July 14, 2026
Revised	
	Date

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

Signed   Signed

The FY 2027 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by July 15, 2026 .
Date

Superintendent signature   Business Manager signature

Dr. Gabriel Trujillo
Superintendent name (typed name)

Ricky Hernandez
Business Manager name (typed name)

District contact employee: Ricky Hernandez

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

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 $ 315,000,000
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$	50,000,000
Intermediate	2000	$	0
State	3000	$	215,000,000
Federal	4000	$	38,000,000
TOTAL		$	303,000,000

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	3.3701	3.2410
Secondary Tax Rates:		
M&O Override		0.9753
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.7807	0.7831
CTED		
Desegregation	1.4418	1.3845
Total Secondary Tax Rate	2.2225	3.1429

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)	$ 406,420,661	$ 7,684,872	$ 414,105,533
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 19,444,651	$ 975,202	$ 20,419,853
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			$ 51,695,070
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 486,220,456

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 71,218
2. Average salary of all teachers employed in FY 2026 (prior year)	$ 67,218
3. Increase in average teacher salary from the prior year	$ 4,000
4. Percentage increase	6%

☐ 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 2026	Totals Budget FY 2027	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	1,606.40	1,588.65	92,312,312	22,789,711	219,680	1,203,884	161,220	101,171,928	116,686,807	15.3%	1.
2000 Support services												
2100 Students	2.	350.67	396.78	15,968,184	5,168,459	424,289	102,289	21,932	19,317,228	21,685,153	12.3%	2.
2200 Instructional staff	3.	140.20	144.20	6,809,077	2,182,980	231,136	81,429	180	9,230,841	9,304,802	0.8%	3.
2300 General administration	4.	20.00	20.50	1,903,215	663,932	746,643	36,350	98,285	4,356,694	3,448,425	-20.8%	4.
2400 School administration	5.	267.50	266.44	16,970,818	5,604,040	613,025	106,024		21,382,811	23,293,907	8.9%	5.
2500 Central services	6.	105.53	89.17	5,225,041	1,686,898	2,493,088	195,120	22,787	11,656,624	9,622,934	-17.4%	6.
2600 Operation & maintenance of plant	7.	724.10	723.41	26,857,459	8,659,119	15,766,330	22,285,101	25,400	73,847,959	73,593,409	-0.3%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.00	0.00	349,236	111,755				0	460,991		9.
610 School-sponsored cocurricular activities	10.	3.51	3.51	514,291	102,858	1,000			607,771	618,149	1.7%	10.
620 School-sponsored athletics	11.	21.78	20.77	2,794,887	693,765	321,385	15,000	165,000	4,054,148	3,990,037	-1.6%	11.
630 Other instructional programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other programs	13.	5.47	5.47	312,752	114,000				430,432	426,752	-0.9%	13.
Regular education subsection subtotal (lines 1-13)	14.	3,245.16	3,258.90	170,017,272	47,777,517	20,816,576	24,025,197	494,804	246,056,436	263,131,366	6.9%	14.
200 and 300 Special education												
1000 Instruction	15.	782.11	898.11	34,782,883	11,246,945	1,228,977	7,500		40,978,489	47,266,305	15.3%	15.
2000 Support services												
2100 Students	16.	151.05	150.47	9,459,900	3,217,654	834,080	21,300		13,115,330	13,532,934	3.2%	16.
2200 Instructional staff	17.	20.30	22.80	1,214,111	389,735	1,252,586	34,750	3,100	3,011,994	2,894,282	-3.9%	17.
2300 General administration	18.	0.00	0.00						21,010	0	-100.0%	18.
2400 School administration	19.	2.00	2.00	146,802	46,917		1,000		197,723	194,719	-1.5%	19.
2500 Central services	20.	2.00	2.00	124,219	39,510	60,195	11,750	3,000	341,808	238,674	-30.2%	20.
2600 Operation & maintenance of plant	21.	1.75	1.75	60,008	19,143	3,300	6,500		96,146	88,951	-7.5%	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.	959.21	1,077.13	45,787,923	14,959,904	3,379,138	82,800	6,100	57,762,500	64,215,865	11.2%	24.
400 Pupil transportation	25.	206.88	189.41	7,722,548	2,460,843	2,021,889	1,393,900	740,000	18,662,781	14,339,180	-23.2%	25.
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	906.49	815.91	42,822,295	13,389,324	4,018,132	1,500,780	1,676,560	63,343,562	63,407,091	0.1%	26.
530 Dropout prevention programs	27.	11.50	11.50	371,655	177,205	211,800	6,750		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.	2.00	1.00	359,126	77,087	110,243	13,293		923,338	559,749	-39.4%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	5,331.24	5,353.85	267,080,819	78,841,880	30,557,778	27,022,720	2,917,464	387,516,027	406,420,661	4.9%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								3,870,215	7,684,872		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	5,331.24	5,353.85	267,080,819	78,841,880	30,557,778	27,022,720	2,917,464	391,386,242	414,105,533	5.8%	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	54,884,218	55,631,165	1.
2. Gifted education	637,184	1,612,264	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	851,035	4,570,439	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	1,390,063	1,545,017	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	0	856,980	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	57,762,500	64,215,865	9.
10. IEP required pupil transportation costs coded within Program 400	5,000	5,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 13

Staff-pupil 1 to 8

Expenditures budgeted for audit services

M&O Fund -nonfederal	**6350**	134,850
All funds - federal	*6330*	8,450

FY 2027 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 2026	Totals Budget FY 2027	% Increase/ Decrease	
1000 Instruction	1.	32,391,586	6,880,731					55,319,592	39,272,317	-29.0%	1.
2100 Support services - students	2.	205,860	41,172					1,926,081	247,032	-87.2%	2.
2200 Support services - instructional staff	3.	314,139	110,223					670,420	424,362	-36.7%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services operations	6.	53,295	10,659					86,563	63,954	-26.1%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	32,964,880	7,042,785	0	0	0	0	58,002,656	40,007,665	-31.0%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							0	23,345,396		10.
Total budget limit expenditures (lines 10-11)	11.	32,964,880	7,042,785	0	0	0	0	58,002,656	63,353,061	9.2%	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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	61,487,683
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	38,258,605
Unexpended budget balance (line 12 minus 13)	14.	23,229,078
Interest earned in the Classroom Site Fund in FY 2026	15.	1,138,668
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	38,985,315
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	0
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	63,353,061

(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 2026	Budget FY 2027	% Increase/ Decrease	
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		7,478,066		68,009				8,937,502	7,546,075	-15.6%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.			1,131,163	17,770			2,000	1,028,655	1,150,933	11.9%	3.
2300, 2400, 2500, 2900 Administration	4.	435,580		4,350,900	737,784				5,233,415	5,524,264	5.6%	4.
2600 Operation & maintenance of plant	5.	996,000		264,000	2,644,920				1,689,900	3,904,920	131.1%	5.
2700 Student transportation	6.								0	0	0.0%	6.
3000 Operation of noninstructional services (5)	7.								0	0	0.0%	7.
4000 Facilities acquisition and construction	8.				130,000			1,188,459	2,884,734	1,318,459	-54.3%	8.
5000 Debt service	9.								0	0	0.0%	9.
Budgeted expenditures (lines 2-9)	10.	1,431,580	7,478,066	5,746,063	3,598,483	0	0	1,190,459	19,774,206	19,444,651	-1.7%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								0	975,202		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	1,431,580	7,478,066	5,746,063	3,598,483	0	0	1,190,459	19,774,206	20,419,853	3.3%	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	$ -
6642 Textbooks	4,532,134
6643 Instructional aids	3,170,713
673X Furniture and equipment	3,506,854
673X Vehicles	0
673X Tech hardware & software	91,629

(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 ______.

(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. $ 1,392,146

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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.	19,774,206	19,444,651	94,000,000	92,091,000	0	0	3,000,000	3,000,000	1.
Select object codes detail (1)										
6150 Classified salaries	2.	0	0	0	69,000	0	0	0	0	2.
6200 Employee benefits	3.	0	0	0	22,000	0	0	0	0	3.
6450 Construction services	4.	2,456,840	1,185,009	41,397,389	35,000,000	0	0	3,000,000	3,000,000	4.
6655 Short-term noninstructional software subscription	5.	5,310,787	5,653,022	0		0	0	0	0	5.
6710 Land and improvements	6.	0	0	0		0	0	0	0	6.
6720 Buildings and improvements	7.	7,898	0	0	30,000,000	0	0	0	0	7.
673X Furniture and equipment	8.	623,720	3,506,854	23,037,760	15,000,000	0	0	0	0	8.
673X Vehicles	9.	0	0	1,599,269	0	0	0	0	0	9.
673X Technology hardware & software	10.	289,249	91,629	1,124,468	12,000,000	0	0	0	0	10.
6831, 6832, 6833 redemption of principal	11.	0	0	0		0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0	0	0		0	0	0	0	12.
Total (lines 2-12)	13.	8,688,494	10,436,514	67,158,886	92,091,000	0	0	3,000,000	3,000,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	1,000,000	1,185,009	10,000,000	65,000,000			3,000,000	3,000,000	14.
New construction	15.	0	0	10,000,000	5,000,000	0	0	0	0	15.
Other	16.	7,688,494	9,251,505	47,158,886	22,091,000	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	8,688,494	10,436,514	67,158,886	92,091,000	0	0	3,000,000	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 2027 $ 2,500,000

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

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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	369.91	340.32	29,825,976	26,065,606	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	4.52	5.34	1,773,941	1,080,296	2.
3.	160 ESEA Title IV - 21st Century Schools	15.91	8.78	3,491,416	2,435,023	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	7.60	7.40	978,709	609,543	5.
6.	200 ESEA Title VII - Indian Education	8.88	9.88	587,710	576,775	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00	0.00	0	0	7.
8.	220 IDEA Part B	150.74	149.00	10,395,612	9,863,687	8.
9.	230 Johnson-O'Malley	0.00	0.00	126,272	77,281	9.
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	51.90	51.27	4,985,695	4,438,549	12.
13.	280 ESEA Title X - Homeless Education	1.00	1.00	99,157	78,853	13.
14.	290 Medicaid Reimbursement	49.50	71.88	5,947,844	6,117,164	14.
15.	349 National Forest Fees	0.00	0.00	0	0	15.
16.	353 Taylor Grazing Fees	0.00	0.00	0	0	16.
17.	374 E-Rate	0.00	0.00	936,033	300,000	17.
18.	378 Impact Aid	26.88	28.08	2,358,744	1,968,541	18.
19.	300-399 Other Federal projects	1.90	0.70	4,347,457	52,293	19.
20.	699 Federal Impact Aid (construction)	0.00	0.00	0	0	20.
21.	Total Federal project funds (lines 1-20)	688.74	673.65	65,854,566	53,663,611	21.
State projects FTE & expenditures						
22.	400 Vocational education	0.48	0.48	343,103	240,172	22.
23.	410 Early Childhood Block Grant	1.50	1.50	1,843,911	1,469,212	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	34,514	26,350	26.
27.	435 Academic contests	0.00	0.00	0	0	27.
28.	450 Gifted education	21.31	10.40	751,018	429,815	28.
29.	456 College credit exam incentives	1.00	1.00	54,004	56,941	29.
30.	460 Environmental Special Plate	0.00	0.00	0	0	30.
31.	Other State projects	25.01	19.05	1,615,585	1,793,962	31.
32.	Total State project funds (lines 22-31)	49.30	32.43	4,642,135	4,016,452	32.
33.	Total special projects (lines 21 and 32)	738.04	706.08	70,496,701	57,680,063	33.

Instructional Improvement Fund expenditures (020)

		Prior FY	Budget FY	
1.	Teacher compensation increases	0	0	1.
2.	Class size reduction	0	0	2.
3.	Dropout prevention programs (M&O purposes)	448,265	426,559	3.
4.	Instructional improvement programs (M&O purposes)	1,532,377	1,456,319	4.
5.	Total Instructional Improvement Fund (lines 1-4)	1,980,642	1,882,878	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)	17,607,482	500,000	4.
5.	510 Food Service	27,854,212	27,063,063	5.
6.	515 Civic Center	232,407	453,602	6.
7.	520 Community School	6,201,851	5,805,998	7.
8.	525 Auxiliary Operations	1,000,000	1,000,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	1,500,000	1,500,000	9.
10.	530 Gifts and Donations	249,656	292,472	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	238,330	200,000	14.
15.	555 Textbooks	0	0	15.
16.	565 Litigation Recovery	1,442,381	1,113,190	16.
17.	570 Indirect Costs	4,259,657	4,003,215	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	6,326,991	5,217,319	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	25,000,000	30.
31.	700 Debt Service	33,827,100	34,785,619	31.
32.	720 Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850 Student Activities	1,100,000	1,100,000	33.
34.	Other 576, 586 835	2,077,056	2,472,491	34.
	Internal Service Funds 950-989			
1.	954 Self-Insurance	32,770,100	32,739,887	1.
2.	955 Intergovernmental Agreements	2,454,036	1,804,643	2.
3.	961 OPEB	100,000	100,000	3.
4.	952 District Print Shop	458,717	441,425	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 Adopted

Calculation of FY 2027 General Budget Limit
(A.R.S. §15-947.C)

Instructions

Line	Description		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 294,518,617	$ 294,518,617	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 21,382,752		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 21,382,752	3,000,000	18,382,752
*3.	FY 2027 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		44,882,945	
(b)	Unrestricted Capital Outlay			
(c)	Special Program			
*4.	Small schoool 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)		63,407,092	303,955
* (b)	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)		7,980,880	
(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 2025 (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 2026 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: One-time FRPL Payment		2,322,747	
10.	FY 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 414,105,533	
11.	Total amount to be used for capital expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line 11)			$ 18,686,707

* 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	Adopted

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1.	FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	$	19,774,206
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 2026 capital expenditures (line 1 + 2)	$	19,774,206
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$	19,774,206
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$	19,774,206
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$	19,174,206
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$	600,000
8.	Interest earned in Fund 610 in FY 2026	$	145,000
9.	Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	$	
10.	Adjustment to UCBL for FY 2027 (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: One-time DAA Supplement	$	988,146
11.	Amount to be used for capital expenditures (from page 7, line 11)	$	18,686,707
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$	20,419,853

(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** Adopted

Supplement to School District Annual Expenditure Budget for Districts that Budget for English Language Learners
(A.R.S. §§15-756.04 and 15-756.11)

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 2026	Totals Budget FY 2027	% 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 Adopted Expenditure Budget

CTD number 100201000
Version Adopted

I certify that the budget of Tucson Unified School District, Pima County for fiscal year 2027 was officially adopted by the Governing Board on, July 14, 2026, and that the complete Adopted Expenditure Budget may be reviewed by contacting Ricky Hernandez at the District office, telephone 520-225-6493 during normal business hours.

Instructions

President of the Governing Board

1. Average daily membership:	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	37,157.1535	35,887.4039	35,171.6040

2. Tax rates:	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	3.3701	3.2410
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	2.2225	3.1429

3. Budgeted expenditures and budget limits:	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	406,420,661	7,684,872	414,105,533
Classroom Site Fund	40,007,665	23,345,396	63,353,061
Unrestricted Capital Outlay Fund	19,444,651	975,202	20,419,853

4. Average teacher salaries (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2027 (budget year)	71,218
2. Average salary of all teachers employed in FY 2026 (prior year)	67,218
3. Increase in average teacher salary from the prior year	4,000
4. Percentage increase	6%

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	99,110,712	115,102,023	2,061,216	1,584,784	101,171,928	116,686,807	15.3%
2000 Support services							
2100 Students	18,788,444	21,136,643	528,784	548,510	19,317,228	21,685,153	12.3%
2200 Instructional staff	8,678,593	8,992,057	552,248	312,745	9,230,841	9,304,802	0.8%
2300, 2400, 2500 Administration	31,369,489	32,053,944	6,026,640	4,311,322	37,396,129	36,365,266	-2.8%
2600 Oper./maint. of plant	35,650,166	35,516,578	38,197,793	38,076,831	73,847,959	73,593,409	-0.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	0	460,991	0	0	0	460,991	
610 School-sponsored cocurric. activities	596,733	617,149	11,038	1,000	607,771	618,149	1.7%
620 School-sponsored athletics	3,522,829	3,488,652	531,319	501,385	4,054,148	3,990,037	-1.6%
630, 700, 800, 900 Other programs	430,432	426,752	0	0	430,432	426,752	-0.9%
Regular education subsection subtotal	198,147,398	217,794,789	47,909,038	45,336,577	246,056,436	263,131,366	6.9%
200 and 300 Special education							
1000 Instruction	38,724,010	46,029,828	2,254,479	1,236,477	40,978,489	47,266,305	15.3%
2000 Support services							
2100 Students	11,591,739	12,677,554	1,523,591	855,380	13,115,330	13,532,934	3.2%
2200 Instructional staff	1,616,154	1,603,846	1,395,840	1,290,436	3,011,994	2,894,282	-3.9%
2300, 2400, 2500 Administration	366,051	357,448	194,490	75,945	560,541	433,393	-22.7%
2600 Oper./maint. of plant	81,646	79,151	14,500	9,800	96,146	88,951	-7.5%
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	52,379,600	60,747,827	5,382,900	3,468,038	57,762,500	64,215,865	11.2%
400 Pupil transportation	9,659,612	10,183,391	9,003,169	4,155,789	18,662,781	14,339,180	-23.2%
510 Desegregation	59,326,699	56,211,619	4,016,862	7,195,472	63,343,561	63,407,091	0.1%
530 Dropout prevention programs	585,167	548,860	182,243	218,550	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	401,213	436,213	522,125	123,536	923,338	559,749	-39.4%
Budgeted expenditures	320,499,689	345,922,699	67,016,337	60,497,962	387,516,026	406,420,661	4.9%
Maintained for spending after FY 2027 (budgeted carryforward)					3,870,215	7,684,872	
Total budget limit expenditures	320,499,689	345,922,699	67,016,337	60,497,962	391,386,241	414,105,533	5.8%

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

CTD number 100201000
Version Adopted

Total expenditures by fund				
Fund	Budgeted expenditures		$ Increase/(Decrease) from	% Increase/(Decrease) from
	Prior FY	Budget FY	prior FY	prior FY
Maintenance & Operation	387,516,027	406,420,661	18,904,634	4.9%
Instructional Improvement	1,980,642	1,882,878	(97,764)	-4.9%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	58,002,656	40,007,665	(17,994,991)	-31.0%
Federal Projects	65,854,566	53,663,611	(12,190,955)	-18.5%
State Projects	4,642,135	4,016,452	(625,683)	-13.5%
Unrestricted Capital Outlay	19,774,206	19,444,651	(329,555)	-1.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	3,000,000	3,000,000	0	0.0%
Debt Service	33,827,100	34,785,619	958,519	2.8%
School Plant Fund	17,607,482	500,000	(17,107,482)	-97.2%
Auxiliary Operations	1,000,000	1,000,000	0	0.0%
Bond Building	94,000,000	92,091,000	(1,909,000)	-2.0%
Food Service	27,854,212	27,063,063	(791,149)	-2.8%
Other	77,185,340	85,018,400	7,833,060	10.1%

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	54,884,218	55,631,165
Gifted education	637,184	1,612,264
Remedial education	0	0
ELL incremental costs	851,035	4,570,439
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	1,390,063	1,545,017
Career education (non-CTED)	0	0
Career technical education (CTED)	0	856,980
Total	57,762,500	64,215,865

Proposed staffing summary					
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio	
Certified --					
Superintendent, principals, other administrators	22	351	373	1 to	94
Teachers	18	2,621	2,639	1 to	13
Other	82	488	570	1 to	62
Subtotal	122	3,460	3,582	1 to	10
Classified --					
Managers, supervisors, directors	0	35	35	1 to	1,005
Teachers aides	23	698	721	1 to	49
Other	84	2,541	2,625	1 to	13
Subtotal	107	3,274	3,381	1 to	10
Total	229	6,734	6,963	1 to	5
Special education --					
Teacher	5	428	433	1 to	13
Staff	7	716	723	1 to	8

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	232,407	453,602
520 Community School	6,201,851	5,805,998
526 Extracurricular Activities Fees Tax Credit	1,500,000	1,500,000
530 Gifts and Donations	249,656	292,472
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	238,330	200,000
555 Textbooks	0	0
565 Litigation Recovery	1,442,381	1,113,190
570 Indirect Costs	4,259,657	4,003,215
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	6,326,991	5,217,319
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	2,774,158	2,774,158
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	15,000,000	25,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	1,100,000	1,100,000
Other 576, 586 855	2,077,056	2,472,491
954 Self-Insurance	32,770,100	32,739,887
955 Intergovernmental Agreements	2,454,036	1,804,643
961 OPEB	100,000	100,000
952 District Print Shop	458,717	441,425
Total	77,185,340	85,018,400

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

Instructions **Version** Adopted

FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)		$	819,910	
2.	Deduction for discontinued programs				
3.	Adjusted FY 2027 TNT base limit		$	819,910	

FY 2027 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 2026 expenditures

8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center				
	a. FY 2026 Total actual expenditures for programs above	$	767,410		
	b. Sum of FY 2026 original budget amounts for programs above (from FY 2026 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 2026 final budget for small school adjustment	$	0		
	b. FY 2026 original budget for small school adjustment (from FY 2026 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 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	$	2,500,000	0.0005
13.	Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1)	$	0	0.0000

Calculations for Truth in Taxation notice

A.	Sum of lines 11, 12, and 13	$	2,500,000	
B.1.	Current assessed value	$	4,601,805,959	
B.2.	(Line 3 divided by line B.1) x $10,000	$	1.7817	(2)
C.1.	Sum of lines 3, 11, 12, and 13	$	3,319,910	
C.2.	(Line C.1 divided by line B.1) x $10,000	$	7.2144	(2)

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation hearing notice as described in A.R.S. §15-905.01.

(2) $10,000 is used in these calculations to determine the amounts to include on the Truth in Taxation hearing notice for a $100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2025 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions	Funds														
	General			Capital projects				Special revenue							
A. Estimated FY 2026 fund balances and planned uses in FY 2027 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**	**Debt Service**	**Permanent**	**Enterprise**	**Internal Services**	**Total all funds**
1. **FY 2025 final ending fund balance**	(6,064,944)	0	7,801,917	24,346,790	113,654,332	2,189,639	1,702,772	24,701,321	16,952,533	89,277,039	20,670,493	0	0	84	295,231,976
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.															
2. FY 2026 activity, year-to-date and estimated through June 30															
(a) FY 2026 revenues and other financing sources	364,087,077	0	5,595,767	18,332,975	149,723,588	1,933,004	24,214,554	38,060,620	63,185,705	91,050,767	39,650,607	0	0	989,918	796,824,582
(b) FY 2026 expenditures and other financing uses	373,366,470	0	5,823,089	35,471,565	81,235,683	2,234,872	24,258,738	40,679,811	62,522,324	83,222,200	4,230,650	0	0	1,044,922	714,090,324
3. **Estimated FY 2026 ending fund balance**	(15,344,337)	0	7,574,595	7,208,200	182,142,237	1,887,771	1,658,588	22,082,130	17,615,914	97,105,606	56,090,450	0	0	(54,920)	377,966,234
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	182,142,237	1,887,771	0	22,082,130	17,615,914	22,637,244	56,090,450	0	0	0	302,455,746
(c) Committed	0	0	0	0	0	0	0	0	0	38,302,801	0	0	0	0	38,302,801
(d) Assigned	0	0	1,000,000	500,000	0	0	0	0	0	18,647,556	0	0	0	0	20,147,556
(e) Unassigned	(15,344,337)	0	6,574,595	6,708,200	0	0	1,658,588	0	0	17,518,005	0	0	0	(54,920)	17,060,131
(f) Total (amount must agree to line 3 above)	(15,344,337)	0	7,574,595	7,208,200	182,142,237	1,887,771	1,658,588	22,082,130	17,615,914	97,105,606	56,090,450	0	0	(54,920)	377,966,234
4. FY 2026 estimated ending fund balance details and planned uses															
(a) Fund deficit	(15,344,337)	0	0	0	0	0	0	0	0	0	0	0	0	(54,920)	(15,399,257)
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	12,615,914						12,615,914
(c) Planned to be spent in FY 2027	0	0	4,000,000	2,000,000	30,000,000	887,771	0	100,000	5,000,000	10,000,000		0	0	0	51,987,771
(d) Maintained for spending after FY 2027	0	0	3,574,595	5,208,200	152,142,237	1,000,000	165,588	21,982,130	0	87,105,606	56,090,450	0	0	0	327,268,806
(e) Total (amount must agree to line 3 above)	(15,344,337)	0	7,574,595	7,208,200	182,142,237	1,887,771	165,588	22,082,130	17,615,914	97,105,606	56,090,450	0	0	(54,920)	376,473,234

B. Comments (optional)

Column E = Auxiliary Operations (525); Indirect Costs (570)
Column I = School Plant Fund (50X); Building Renewal Grants (691); Energy & Water Savings Fund (665)
Column L = Instructional Improvement (020); Food Service (51X); Civic Center (515); Community Schools (52X), Tax Credit (526); Gifts & Donations (530); Fingerprinting (540); Insurance Proceeds (550); Textbooks (555): Litigation Recovery (565); Unemployment Insurance (575); Worker's Compensation Insurance (576); CTED (596); Student Activities (850); Employee Insurance Withholdings (85X) Liquidated Damages (953); Employee Benefits Trust (954); Intergovernmental Agreements (955); Worker's Compensation Trust (961)
Column P = District Print Shop (952); Transportation Internal Services (956)

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FY 2027 Legislative amounts

Base level amount (A.R.S. §15-901, includes 2.0% minimum required adjustment in JLBC's FY 2027 Baseline Budget Book)	$	5,215.53
State support level per route mile (A.R.S. §15-945, includes 2.0% minimum required adjustment in JLBC's FY 2027 Baseline Budget Book)		
0.5 mile or less **OR** more than 1.0 mile	$	3.07
More than 0.5 mile through 1.0 mile	$	2.52
Qualifying tax rate for elementary or secondary (CTEDs use 0.05) (March 16, 2026, JLBC TNT rate memorandum)		1.5128
Classroom Site Fund allocation (March 30, 2026, JLBC CSF estimates memorandum)	$	883.00

District information

	SELECT from dropdown	
Student information systems (SIS) vendor	Edupoint (Synergy)	
Accounting information system	Infinite Visions	
Bookstore cash receipting system	InTouch	
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.

	PSD	K-8	9-12	Total
Prior years ADM (A.R.S. §§15-901 and 15-961)				
1. FY 2025 100th-Day ADM				37,157.1535
2. FY 2026 100th-Day ADM	194.8243	23,484.7299	12,207.8497	35,887.4039
Current year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2027 Estimated non-AOI student count	192.8761	22,673.9250	11,618.4559	34,485.2570
4. FY 2027 Estimated AOI full-time student count		333.7319	344.9781	678.7100
5. FY 2027 Estimated AOI part-time student count		7.3783	0.2587	7.6370
6. Total FY 2027 estimated student count	192.8761	23,015.0352	11,963.6927	35,171.6040

Check box for type 03 districts that educate high school students. ☐

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	4,464.9250	13.0000	28.7570
8. K-3	9,441.3500	64.3552	7.4799
9. K-3 (Reading)	9,441.3500	64.3552	7.4799
10. HI	51.6650	0.0000	0.0000
11. MD-R, A-R, and SID-R	366.5863	4.0000	5.1190
12. MD-SC, A-SC, and SID-SC	419.0054	4.0000	1.3320
13. MD-SSI	31.0000	0.0000	0.0000
14. OI-R	12.1700	0.0000	0.0000
15. OI-SC	35.8000	0.0000	0.0069
16. P-SD	58.3250	0.0000	0.0000
17. DD*, ED, MIID, SLD, SLI*, and OHI	4,326.6147	47.0000	63.5916
18. ED-P	12.0900	0.0000	0.0000
19. MOID	77.6800	0.0000	0.9125
20. VI	32.2700	0.0000	0.0077
21. FRPL	27,956.1400	208.0000	318.3513
22. G	1,890.4180	6.0000	7.5213
23. Total add-on count (lines 7 through 22)	58,617.3894	410.7104	440.5591

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 2027 base level amount	$5,215.53
4.	Actual Teacher Experience Index (TEI) from FY 2026 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0176
5.	FY 2025 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	$127,296.50
6.	FY 2025 actual federal audit expenditures from all funds	$8,250.00
7.	FY 2025 actual total audit expenditures from all funds (line 5 plus line 6)	$135,546.50

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

1.	FY 2026 Approved daily route miles	20,255.00
2.	Number of eligible students transported in FY 2026	5,216.00
3.	FY 2026 Annual expenditure for bus tokens	$0.00
4.	FY 2026 Annual expenditure for bus passes	$0.00
5.	Actual route miles traveled in July and August 2025 to transport pupils w/disabilities for extended school year	0.00
6.	Estimated route miles traveled in June 2026 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.	2026 Primary net assessed valuation (AV)	$4,601,805,959
9.	2026 Primary net assessed valuation (AV2)	$0
10.	2026 Salt River Project (SRP) valuation	$0
11.	2026 Government Property Lease Excise Tax assessed valuation	$30,983,561

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

12.	Adjustments to the General Budget Limit (from FY 2026 BUDG75, leave blank for budget adoption)	
13.	FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	$383,405,361.00
14.	FY 2026 M&O Fund actual expenditures (if any) for:	
a.	Special program override	$0.00
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)	$0.00
e.	Performance pay (A.R.S. §15-920)	$0.00
15.	Budget balance carryforward transferred to the School Opening Fund (if any)	$0.00

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

16.	FY 2027 Impact Aid revenue	$1,263,774.00
17.	Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	$0.00
18.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference	$0.00
19.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes	$0.00
20.	FY 2026 Ending cash balance in the Impact Aid Fund	$630,843.00

TRCL/TSL difference $6,276,812.37

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 2026 ending cash balance	
3.	10% of the FY 2027 RCL calculated using the district's 2026 ADM	
4.	Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	$

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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	$ 3,027,990.89
K-3 Reading	$ 2,018,660.60

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.(

Table to calculate DAA per student count

		K-8		9-12
1. FY 2027 Student count (2025 ADM): .001 - 99.999				
DAA per student count		$ 663.81		$ 732.87
2. FY 2027 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	x	0.0004
e. Support level weight increase	=	0.0000	=	0.0000
f. Support level weight	+	1.2780	+	1.3980
g. Adjusted support level weight	=	0.0000	=	0.0000
h. Support level amount	x	$ 474.47	x	$ 494.39
i. DAA per student count	=	$ 0.00	=	$ 0.00
3. FY 2027 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	x	0.0013
e. Support level weight increase	=	0.0000	=	0.0000
f. Support level weight	+	1.1580	+	1.2680
g. Adjusted support level weight	=	0.0000	=	0.0000
h. Support level amount	x	$ 474.47	x	$ 494.39
i. DAA per student count	=	$ 0.00	=	$ 0.00
4. FY 2027 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 2026 latest revised budget, page 7, line 11)		$ 391,386,241.00
2. Adjustments to the GBL (from FY 2026 BUDG75, amount will be zero for budget adoption)		$ 0.00
3. Adjusted GBL		$ 391,386,241.00
4. Total budget limit expenditures in the M&O Fund (from FY 2026 latest revised Budget, page 1, line 32, total budget year column)		$ 391,386,241.00
5. Adjustments to the GBL (from line 2)		$ 0.00
6. Adjusted budgeted expenditures		$ 391,386,241.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)		$ 391,386,241.00
8. FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)		$ 383,405,361.00
9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses.)	$	$ 7,980,880.00

Note: For lines 10.a through 10.f the FY 2026 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2026 Budget		Actual		Unexpended Budget
10. FY 2026 Actual expenditures:					
a. Special program override	$ 0.00	-	$ 0.00	=	$ 0.00
b. Desegregation	$ 63,343,562.00	-	$ 63,711,047.00	=	$ 0.00
c. Dropout prevention programs	$ 767,410.00	-	$ 767,410.00	=	$ 0.00
d. Joint career and technical education and vocational education center	$ 0.00	-	$ 0.00	=	$ 0.00
e. Performance pay	$ 0.00	-	$ 0.00	=	$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)				=	$ 0.00
11. Budget balance after deductions (If negative, the district does not have any budget balance to carry forward.)					$ 7,980,880.00
12. Budget balance carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2026 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)				=	$ 7,980,880.00

14. Accommodation district cash balance carryforward				
a. M&O Fund cash balance as of June 30, 2026				$ 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 2027 RCL calculated using the district's 2026 ADM		$ 0.00		
c. Up to 5% of the FY 2027 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

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

1.	FY 2027 Impact Aid revenue			$ 1,263,774.00
2.	Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		-	$ 0.00
3.	TRCL/TSL difference	$ 6,276,812.37		
4.	Impact Aid revenue transferred in FY 2027 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 2027 to the M&O Fund to reduce or eliminate taxes		-	$ 0.00
6.	FY 2026 Ending cash balance in the Impact Aid Fund		+	$ 630,843.00
7.	FY 2027 Amount available to be spent in the Impact Aid Fund (on page 6, Federal projects line 18)		=	$ 1,894,617.00

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 2027, 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 2027 student count is the 2026 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 2027 K-8 student count		0.0000		
c.	Small school student count limit	-	125.0000		
d.	Student count above the small school limit	=	0.0000		
e.	Adjusted support level weight (See table I at right for calculation)	x	0.0000		
f.	Weighted student count above small school limit	=	0.0000		
g.	Base level amount	x	0.00		
h.	Phase down reduction factor			-	$ 0.00
i.	Grades K-8 small school adjustment phase down limit				$ 0.00

2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

a.	Phase down base				$ 350,000.00
b.	FY 2027 9-12 student count		0.0000		
c.	Small school student count limit	-	100.0000		
d.	Student count above the small school limit	=	0.0000		
e.	Adjusted support level weight (See Table II at right for calculation)	x	0.0000		
f.	Weighted student count above small school limit	=	0.0000		
g.	Base level amount	x	0.00		
h.	Phase down reduction factor			-	$ 0.00
i.	Grades 9-12 small school adjustment phase down limit				$ 0.00

3.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	$ 0.00
4.	Allowable small school adjustment, subject to an election	$ 0.00
5.	10% of the District's total RCL	$ 0.00
6.	Maximum override, subject to an election (Greater of line 4 or line 5)	$ 0.00

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

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

If in FY 2027, 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 2027 student count is the 2026 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 2027 K-8 student count		0.0000	
b.	Small school student count limit	-	125.0000	
c.	Student count above the small school limit	=	0.0000	
d.	Phase-down factor	x	0.0045	
e.	Result	=	0.0000	
f.	Maximum percent increase to apply to RCL (.35 minus line 1.e)		0.0000	
g.	K-8 Revenue Control Limit	x	0.00	
h.	K-8 Small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)			$ 0.00

2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

a.	FY 2027 9-12 student count		0.0000	
b.	Small school student count limit	-	100.0000	
c.	Student count above the small school limit	=	0.0000	
d.	Phase-down factor	x	0.0065	
e.	Result	=	0.0000	
f.	Maximum percent increase to apply to RCL (.65 minus line 2.e)		0.0000	
g.	9-12 Revenue Control Limit	x	0.00	
h.	9-12 Small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)			$ 0.00

3.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	$ 0.00
4.	Allowable small school adjustment, subject to an election (line 1.h plus line 2.h plus line 3)	$ 0.00
5.	10% of the District's total RCL	$ 0.00
6.	Maximum override, subject to an election (greater of line 4 or line 5)	$ 0.00

Calculation of adjustment for tuition loss and student revenue loss phase-down (A.R.S. §§15-954 and 15-902.01)

NOTE 1: This section is completed only if the district has indicated that it receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

1.	Base year attending ADM grades 9-12		0.00
2.	Factor of 5%	x	0.05
3.	ADM loss required to qualify	=	0.000
4.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously		0.000

NOTE 2: If line 3 is greater than line 4, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

5.	Tuition received in base year				0.00
6.	Tuition received in fiscal year after base year			-	0.00
7.	Tuition loss (If result is less than zero, zero is entered)			=	0.00
8.	BSL adjustment for the first year after the base year	first year factor x	0.75	=	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)	$ 2,500,000.00
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

Instructions

Tucson Unified School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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	192.8761	0.0000	0.0000	1.4500	279.6703	0.0000	0.0000
K-8,UE	22,673.9250	333.7319	7.3783	1.1580	26,256.4052	386.4615	8.5441
9-12	11,618.4559	344.9781	0.2587	1.2680	14,732.2021	437.4322	0.3280
Regular Education Unweighted ADM	**34,485.2570**	**678.7100**	**7.6370**				
Total of Unweighted ADM			**35,171.6040**				
Regular Education Weighted ADM					**41,268.2776**	**823.8938**	**8.8721**
Total of Weighted ADM							**42,101.0435**

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	4,464.9250	13.0000	28.7570	0.1150	513.4664	1.4950	3.3071
K-3	9,441.3500	64.3552	7.4799	0.0600	566.4810	3.8613	0.4488
K-3 (Reading)	9,441.3500	64.3552	7.4799	0.0400	377.6540	2.5742	0.2992
HI	51.6650	0.0000	0.0000	4.7710	246.4937	0.0000	0.0000
MD-R, A-R, SID-R	366.5863	4.0000	5.1190	6.0240	2,208.3159	24.0960	30.8369
MD-SC, A-SC, SID-SC	419.0054	4.0000	1.3320	5.9880	2,509.0043	23.9520	7.9760
MD-SSI	31.0000	0.0000	0.0000	7.9470	246.3570	0.0000	0.0000
OI-R	12.1700	0.0000	0.0000	3.1580	38.4329	0.0000	0.0000
OI-SC	35.8000	0.0000	0.0069	6.7730	242.4734	0.0000	0.0467
P-SD	58.3250	0.0000	0.0000	3.5950	209.6784	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	4,326.6147	47.0000	63.5916	0.2920	1,263.3715	13.7240	18.5687
ED-P	12.0900	0.0000	0.0000	4.8220	58.2980	0.0000	0.0000
MOID	77.6800	0.0000	0.9125	4.4210	343.4233	0.0000	4.0342
VI	32.2700	0.0000	0.0077	4.8060	155.0896	0.0000	0.0370
FRPL	27,956.1400	208.0000	318.3513	0.0220	615.0351	4.5760	7.0037
G	1,890.4180	6.0000	7.5213	0.0070	13.2329	0.0420	0.0526
Group B - Add On Unweighted ADM	**58,617.3894**	**410.7104**	**440.5591**				
Total Unweighted Group B Add On			**59,468.6589**				
Group B - Add On Weighted ADM					**9,606.8073**	**74.3205**	**72.6109**
Total Weighted Group B Add On							**9,753.7388**

Tucson Unified School District

District name Tucson Unified School District | County Pima | CTD number 100201000
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Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Calculation For Base Support Level		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		41,268.2776		823.8938		8.8721
Group B - Add On Weighted ADM	+	9,606.8073	+	74.3205	+	72.6109
Total ADM	=	50,875.0849	=	898.2143	=	81.4830
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	50,875.0849	=	853.3036	=	69.2606

Total Weighted ADM			**51,797.649053**
Base Level Amount (FY27)		x	**$5,215.53**
Total Weighted ADM x Base Level Amount			**$270,152,192.56**
Calculated Teachers Experience Index (FY26)	1.0176		
Applied Teachers Experience Index (FY27)		x	**1.0176**
(1.0000 or Calculated Teachers Experience Index)			
Pre-Adjusted Base Support Level			**$274,906,871.15**

Base Support Level Adjustments

Audit Service Expense	+	**$127,296.50**
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	**$127,296.50**
Adjusted Base Support Level	**$275,034,167.65**

Tucson Unified School District

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)				
Approved Daily Route Miles				
Eligible Students Transported (FY26)				5,216.00
Daily Route Miles Per Eligible Student (FY26)				3.8832
Total Approved Daily Route Miles				20,255.00
State Support Level Per Route Mile			x	$3.07
Instruction Days			x	180
To and From School Support Level				$11,192,913.00
Activity Trip Level Factor			x	0.18
Activity Trip Support Level				$2,014,724.34
Handicapped Extended School Year Mileage (FY26)				0.00
State Support Level Per Route Mile			x	3.07
Handicapped Extended School Year Support Level				$0.00
Annual Expenditures For:	Bus Passes	Bus Tokens		
Districts (FY26)	$0.00	$0.00		$0.00
FY27 Transportation Support Level (TSL)				$13,207,637.34

Calculation For Transportation Revenue Control Limit (TRCL)

FY26 Transportation Revenue Control Limit (TRCL)				$19,484,449.71
Change:	FY27 TSL		$13,207,637.34	
	FY26 TSL	-	$10,436,324.98	
	Difference:	$	$2,771,312.36	
Preliminary FY27 TRCL				$22,255,762.07
120% of FY27 TRCL			$15,849,164.81	
FY27 Transportation Revenue Control Limit (TRCL)				**$19,484,449.71**

Calculation For District Support Level (DSL)

FY27 Adjusted Base Support Level (BSL)		$275,034,167.65
FY27 Consolidation or Unification Assistance	+	$0.00
FY27 Transportation Support Level (TSL)	+	$13,207,637.34
FY27 District Support Level (DSL)		**$288,241,804.99**

Calculation For Revenue Control Limit (RCL)

FY27 Adjusted Base Support Level (BSL)		$275,034,167.65
FY27 Consolidation or Unification Assistance	+	$0.00
FY27 Transportation Revenue Control Limit (TRCL)	+	$19,484,449.71
FY27 Revenue Control Limit (RCL)		**$294,518,617.36**
FY27 Lesser of DSL/RCL		**$288,241,804.99**

Tucson Unified School District

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Additional Assistance (DAA) Calculations		PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY26 District ADM		194.8243	23,484.7299	12,207.8497	0.0000	
DAA Per ADM		x $549.45	x $549.45	x $600.86	x $0.00	
Preliminary DAA		= $107,046.21	= $12,903,684.84	= $7,335,208.57	= $0.00	**$20,345,939.63**
*(*For Type 03 High School Only, Per Student Count Factor at 50%)*						
DAA Growth Factor						
FY26 District ADM	35,887.4039					
FY25 District ADM	/ 37,157.1535					
FY27 Calculated DAA Growth Factor	= 0.9658					
FY27 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		**$107,046.21**	**$12,903,684.84**	**$7,335,208.57**	**$0.00**	**$20,345,939.63**

DAA For High School Textbooks

FY26 District High School ADM	12,207.8497	
Support Level Amount For Textbooks	x $84.93	
DAA For High School Textbooks		**$1,036,812.68**

	PSD-8	9-12	Total
Pre-Adjusted DAA Base Allocation	$13,010,731.05	$8,372,021.25	**$21,382,752.30**
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	$13,010,731.05	$8,372,021.25	**$21,382,752.30**

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Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Equalization Base for Lesser of DSL/RCL

	Weighted ADM	Percentage		Lesser of DSL or RCL		FY26 DSL/RCL Allocation
PSD-8	26,931.0811	63.9677283500%	x	$288,241,804.99		$184,381,734.81
9-12	15,169.9623	36.0322716500%	x	$288,241,804.99	+	$103,860,070.18
Total	42,101.0434					**$288,241,804.99**

Equalization Assessed Valuation

		PSD-8		9 -12		Total
Primary Assessed Valuation 1 (NAV1)		$4,601,805,959.00		$4,601,805,959.00		
Primary Assessed Valuation 2 (NAV2)		$0.00		$0.00		
SRP Assessed Valuation		$0.00		$0.00		
GPLET Assessed Valuation		$30,983,561.00		$30,983,561.00		
Equalization Assessed Valuation		$4,632,789,520.00		$4,632,789,520.00		
	/	100	/	100		
		$46,327,895.20		$46,327,895.20		
Qualifying Tax Rate	x	1.5128000000	x	1.5128000000		
FY27 Qualifying Levy		$70,084,839.86		$70,084,839.86		$140,169,679.72

Calculation of Equalization Assistance

		PSD-8		9-12		Total
DSL/RCL Allocation		$184,381,734.81		$103,860,070.18		$288,241,804.99
Adjusted CY DAA Base Allocation	+	$13,010,731.05	+	$8,372,021.25	+	$21,382,752.30
FY27 Equalization Base		$197,392,465.86		$112,232,091.43		$309,624,557.29
FY27 Applied Qualifying Levy	-	$70,084,839.86	-	$70,084,839.86	-	$140,169,679.72
FY27 Equalization Assistance		$127,307,626.00		$42,147,251.57		$169,454,877.57