



District Name Tucson Unified School District

County Pima

CTD number 100201000

FY 2026
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 2026 was

Proposed June 10, 2025

Adopted July 15, 2025

Revised

Date

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

Signed Signed

The FY 2026 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 16, 2025 .
Date

Superintendent signature

Business Manager signature

Dr. Gabriel Trujillo

Ricky Hernández

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Ricky Hernández

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	\$	
State 3000	\$	225,000,000
Federal 4000	\$	25,000,000
TOTAL	\$	300,000,000

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	3.3925
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.7896	0.7879
CTED		
Desegregation	1.4904	1.4418
Total Secondary Tax Rate	2.2800	2.2297

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)	\$ 379,971,593	\$ 817,265	\$ 380,788,858
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 16,321,906	\$ 1,000,000	\$ 17,321,906
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 50,966,172
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 449,076,936

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

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

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

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2025	Budget FY 2026		
100 Regular Education												
1000 Instruction	1.	1,660.00	1,595.50	74,302,942	23,408,984	173,679	1,207,160	161,220	123,919,557	99,253,985	-19.9%	
2000 Support Services												
2100 Students	2.	357.58	348.67	14,040,835	4,538,492	368,903	99,094	23,060	19,573,048	19,070,384	-2.6%	
2200 Instructional Staff	3.	141.50	140.70	6,654,154	2,093,364	355,339	123,607	180	8,972,728	9,226,644	2.8%	
2300 General Administration	4.	15.00	20.00	1,909,766	610,726	1,284,336	45,200	116,492	2,432,147	3,966,520	63.1%	
2400 School Administration	5.	267.50	266.50	17,074,908	5,606,817	506,823	109,574		23,019,318	23,298,122	1.2%	
2500 Central Services	6.	113.25	104.53	6,070,533	1,972,941	2,579,589	132,160	55,987	11,399,771	10,811,210	-5.2%	
2600 Operation & Maintenance of Plant	7.	743.11	723.10	27,588,869	8,826,170	15,390,834	20,851,608	34,400	72,940,898	72,691,881	-0.3%	
2900 Other	8.	0.00							0	0	0.0%	
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%	
610 School-Sponsored Cocurricular Activities	10.	3.51	3.51	494,601	102,132	11,038			599,107	607,771	1.4%	
620 School-Sponsored Athletics	11.	26.78	21.78	2,639,759	757,598	558,963	15,000	120,000	4,199,868	4,091,320	-2.6%	
630 Other Instructional Programs	12.	0.00							0	0	0.0%	
700, 800, 900 Other Programs	13.	5.85	5.47	316,494	113,938				443,803	430,432	-3.0%	
Regular Education Subsection Subtotal (lines 1-13)		14.	3,334.08	3,229.76	151,092,861	48,031,162	21,229,504	22,583,403	511,339	267,500,245	243,448,269	-9.0%
200 and 300 Special Education												
1000 Instruction	15.	699.22	779.42	29,254,872	9,283,595	1,393,654	10,500		37,906,013	39,942,621	5.4%	
2000 Support Services												
2100 Students	16.	143.95	149.40	8,893,200	2,924,122	1,808,780	15,800		12,842,690	13,641,902	6.2%	
2200 Instructional Staff	17.	13.30	19.30	1,077,152	338,722	1,082,563	72,650	4,550	2,396,610	2,575,637	7.5%	
2300 General Administration	18.	0.00							0	0	0.0%	
2400 School Administration	19.	2.00	2.00	147,829	47,305		1,000		190,869	196,134	2.8%	
2500 Central Services	20.	2.00	2.00	154,940	47,268	105,000	13,550	4,000	327,041	324,758	-0.7%	
2600 Operation & Maintenance of Plant	21.	2.00	1.75	60,262	19,284	4,300	6,500		109,757	90,346	-17.7%	
2900 Other	22.	0.00							0	0	0.0%	
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	
Subtotal (lines 15-23)		24.	862.47	953.87	39,588,255	12,660,296	4,394,297	120,000	8,550	53,772,980	56,771,398	5.6%
400 Pupil Transportation	25.	230.63	206.88	7,838,672	2,622,977	2,248,714	1,574,900	715,000	15,387,276	15,000,263	-2.5%	
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	946.20	904.75	43,470,945	14,561,713	3,778,855	1,590,134	89,735	62,322,190	63,491,381	1.9%
530 Dropout Prevention Programs	27.	11.50	11.50	434,355	150,812	175,043	7,200		767,410	767,410	0.0%	
540 Joint Career and Technical Education and Vocational Education Center		28.	0.00	0.00	0	0	0	0	0	0	0.0%	
550 K-3 Reading Program	29.	0.00	1.00	367,776	78,467	33,335	13,293		448,147	492,871	10.0%	
Budgeted expenditures (lines 14, and 24-29)		30.	5,384.88	5,307.76	242,792,864	78,105,427	31,859,748	25,888,930	1,324,624	400,198,248	379,971,593	-5.1%
Maintained for spending after FY 2026 (budgeted carryforward)		31.								817,265		
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)		32.	5,384.88	5,307.76	242,792,864	78,105,427	31,859,748	25,888,930	1,324,624	400,198,248	380,788,858	-4.8%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	51,280,991	54,297,489	1.
2. Gifted Education	647,885	637,184	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	842,811	851,035	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	987,690	985,690	6.
7. Career Education (non-CTED)	13,603	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	53,772,980	56,771,398	9.
10. IEP required pupil transportation costs coded within Program 400	5,000	5,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 16
Staff-Pupil 1 to 12

Expenditures budgeted for audit services

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

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)]

Fund 010 (CSF)

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

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	28,915,646	11,290,846					52,625,452	40,206,492	-23.6%
2100 Support services - students	2.	1,004,089	307,764					1,171,853	1,311,853	11.9%
2200 Support services - instructional staff	3.	541,954	141,954					589,894	683,908	15.9%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Oerations	6.	50,000	10,000					58,975	60,000	1.7%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	30,511,689	11,750,564	0	0	0	0	54,446,174	42,262,253	-22.4%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								19,000,000	
Total budget limit expenditures (lines 10-11)	11.	30,511,689	11,750,564	0	0	0	0	54,446,174	61,262,253	12.5%

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.	33,500,000
Unexpended Budget Balance (line 12 minus 13)	14.	20,946,174
Interest earned in the Classroom Site Fund in FY 2025	15.	1,900,000
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	38,416,079
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.	61,262,253

(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									
Expenditures		Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4)	All other object codes	Totals		% Increase/Decrease
		6440	6641-6643	6655	6700	6831, 6832, 6833	6841, 6842, 6843, 6850	(excluding 6900)	Prior FY 2025	Budget FY 2026	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		4,967,935		756,226				9,400,937	5,724,161	-39.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.				8,270				1,193,100	8,270	-99.3%
2300, 2400, 2500, 2900 Administration	4.	452,025		4,542,355	713,835				3,060,288	5,708,215	86.5%
2600 Operation & Maintenance of Plant	5.	932,700		228,000	3,253,320			467,240	1,606,712	4,881,260	203.8%
2700 Student Transportation	6.								87,150	0	-100.0%
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%
4000 Facilities Acquisition and Construction	8.								5,892,100	0	-100.0%
5000 Debt Service	9.								0	0	0.0%
Budgeted expenditures (lines 2-9)	10.	1,384,725	4,967,935	4,770,355	4,731,651	0	0	467,240	21,240,287	16,321,906	-23.2%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									1,000,000	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	1,384,725	4,967,935	4,770,355	4,731,651	0	0	467,240	21,240,287	17,321,906	-18.4%
The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.											

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

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

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

\$ -

(2) Detail by object code:

Unrestricted Capital Outlay

6641 Library Books	\$ -
6642 Textbooks	2,999,218
6643 Instructional Aids	1,968,717
673X Furniture and Equipment	813,030
673X Vehicles	0
673X Tech Hardware & Software	559,315

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

\$ 1,242,550

(3) Includes principal on Capital Equity Fund loans of

, principal on leases of

, and principal on bonds of

.

(4) Includes interest on Capital Equity Fund loans of

, interest on leases of

, and interest on bonds of

.

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

Expenditures		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	21,240,287	16,321,906	71,000,000	50,000,000	0		2,000,000	3,000,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	3,836,668	467,240	15,836,424	15,000,000	0		2,000,000	3,000,000	4.
6655 Short-term Noninstructional Software Subscription	5.		4,770,355							5.
6710 Land and Improvements	6.	0		0		0		0		6.
6720 Buildings and Improvements	7.	0		0		0		0		7.
673X Furniture and Equipment	8.	2,219,920	813,030	44,152,015	30,000,000	0		0		8.
673X Vehicles	9.	72,915	0	7,952,382	3,000,000	0		0		9.
673X Technology Hardware & Software	10.	3,376,848	559,315	877,591	2,000,000	0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0		2,098,249	0	0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		83,339	0	0		0		12.
Total (lines 2-12)	13.	9,506,351	6,609,940	71,000,000	50,000,000	0	0	2,000,000	3,000,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	3,836,668	2,500,000	15,836,424	16,000,000			2,000,000	3,000,000	14.
New Construction	15.	0	0	0	0	0		0		15.
Other	16.	5,669,683	4,109,940	55,163,576	34,000,000	0		0		16.
Total (lines 14-16, must equal line 13)	17.	9,506,351	6,609,940	71,000,000	50,000,000	0	0	2,000,000	3,000,000	17.

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

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

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 12

District name	Tucson Unified School District	County	Pima	CTD number	100201000
				Version	Adopted
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)					
				A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple	\$	290,304,225	\$	290,304,225
*2.	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$	22,141,953		
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$	0		
	(c) Total DAA (line 2.a plus 2.b)	\$	22,141,953	10,000,000	12,141,953
*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)			63,491,381	219,666
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget				
	(b) Balance Carryforward, line 13) (A.R.S. §15-943.01)			19,000,000	
	(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			767,410	
	(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)				
*	(e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)				
*	(f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)			0	
	(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)				
*	(h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)				
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.				
	(a) Prior Year Over Expenditures/Resolutions:				
	(b) Decrease for Transfer from M&O to Energy and Water Savings Fund				
	(c) Increase for Energy and Water Savings Fund Transfer to M&O			(2,774,158)	
	(d) Noncompliance Adjustment				
	(e) ADM/Transportation Audit Adjustment				
	(f) Other:				
10.	FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)			\$	380,788,858
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)				\$
					12,361,619
* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.					

Calculation of FY 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.)	\$ 16,500,000
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 4,740,287
8. Interest Earned in Fund 610 in FY 2025	\$ 220,000
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 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 11)	\$ 12,361,619
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 17,321,906

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

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

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

I certify that the budget of
adopted by the Governing Board on,
Ricky Hernández

Tucson Unified School
July 15, 2025

District,
Pima

County for fiscal year 2026 was officially
adopted

at the District Office, telephone
520-225-6493

during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E) 1. Average salary of all teachers employed in FY 2026 (budget year) 2. Average salary of all teachers employed in FY 2025 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase Comments on average salary calculation (Optional): Open positions for non-RTW employees on 9.5-month pay calendar. Average is based on total FTE divided by total salaries, plus projected salary increases. Does not include pay for performance.	
		2024 ADM	2025 ADM		61,960
			2026 ADM		56,898
Attending	38,678.5296	37,147.1994	36,792.6332		5,062
					9%
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	3.3925		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.2800	2.2297		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund	379,971,593	817,265	380,788,858		
Classroom Site Fund	42,262,253	19,000,000	61,262,253		
Unrestricted Capital Outlay Fund	16,321,906	1,000,000	17,321,906		

	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	97,711,926	2,046,918	1,542,059	123,919,557	99,253,985	-19.9%
2000 Support Services							
2100 Students	19,054,491	18,579,327	518,557	491,057	19,573,048	19,070,384	-2.6%
2200 Instructional Staff	8,498,468	8,747,518	474,260	479,126	8,972,728	9,226,644	2.8%
2300, 2400, 2500 Administration	31,906,164	33,245,691	4,945,072	4,830,161	36,851,236	38,075,852	3.3%
2600 Oper./Maint. of Plant	35,299,525	36,415,039	37,641,373	36,276,842	72,940,898	72,691,881	-0.3%
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	3,397,357	153,500	693,963	4,199,868	4,091,320	-2.6%
630, 700, 800, 900 Other Programs	443,803	430,432	0	0	443,803	430,432	-3.0%
Regular Education Subsection Subtotal	221,719,565	199,124,023	45,780,680	44,324,246	267,500,245	243,448,269	-9.0%
200 and 300 Special Education							
1000 Instruction	35,830,104	38,538,467	2,075,909	1,404,154	37,906,013	39,942,621	5.4%
2000 Support Services							
2100 Students	10,491,937	11,817,322	2,350,753	1,824,580	12,842,690	13,641,902	6.2%
2200 Instructional Staff	1,228,610	1,415,874	1,168,000	1,159,763	2,396,610	2,575,637	7.5%
2300, 2400, 2500 Administration	378,221	397,342	139,689	123,550	517,910	520,892	0.6%
2600 Oper./Maint. of Plant	89,222	79,546	20,535	10,800	109,757	90,346	-17.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	48,018,094	52,248,551	5,754,886	4,522,847	53,772,980	56,771,398	5.6%
400 Pupil Transportation	10,187,869	10,461,649	5,199,407	4,538,614	15,387,276	15,000,263	-2.5%
510 Desegregation	56,025,274	58,032,658	6,296,917	5,458,724	62,322,191	63,491,382	1.9%
530 Dropout Prevention Programs	743,660	585,167	23,750	182,243	767,410	767,410	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	275,571	446,243	172,576	46,628	448,147	492,871	10.0%
Budgeted Expenditures	336,970,033	320,898,291	63,228,216	59,073,302	400,198,249	379,971,593	-5.1%

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

CTD number100201000

VersionAdopted

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	400,198,248	379,971,593	(20,226,655)	-5.1%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	54,446,174	42,262,253	(12,183,921)	-22.4%
Federal Projects	61,271,068	52,894,567	(8,376,501)	-13.7%
State Projects	4,108,210	1,745,980	(2,362,230)	-57.5%
Unrestricted Capital Outlay	21,240,287	16,321,906	(4,918,381)	-23.2%
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	14,962,505	(1,455,686)	-8.9%
Auxiliary Operations	273,897	1,000,000	726,103	265.1%
Bond Building	71,000,000	50,000,000	(21,000,000)	-29.6%
Food Service	26,842,827	26,872,570	29,743	0.1%
Other	74,581,929	70,558,102	(4,023,827)	-5.4%

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	54,297,489
Gifted Education	647,885	637,184
Remedial Education	0	0
ELL Incremental Costs	842,811	851,035
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	987,690	985,690
Career Education (non-CTED)	13,603	0
Career Technical Education (CTED)	0	0
TOTAL	53,772,980	56,771,398

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	8	156	164	1 to 224.3
Teachers	38	2,594	2,632	1 to 14.0
Other	11	140	151	1 to 243.7
Subtotal	57	2,890	2,947	1 to 12.5
Classified --				
Managers, supervisors, directors	11	221	232	1 to 158.6
Teachers aides	17	533	550	1 to 66.9
Other	61	2,190	2,251	1 to 16.3
Subtotal	89	2,944	3,033	1 to 12.1
TOTAL	146	5,834	5,980	1 to 6.2
Special education --				
Teacher	1	348	349	1 to 15.7
Staff	15	452	467	1 to 11.7

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		0	
3.	Adjusted FY 2026 TNT Base Limit	\$	819,910	
				Primary property tax rate related to budgeted expenditures
FY 2026 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	\$	767,410	
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	\$	0	
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.			

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.

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

Calculations

Calculation of support level weights (group A weights)

	Weighted mean t -test		Net Weighted t in t -test	
	M	SD	M	SD
Student Score 4000-4500				
Suggest Level Weight	1.000	1.000	1.000	1.000
Student Score 4500-5000				
Suggest Level Weight	1.000	1.000	1.000	1.000
Student Score 5000-5500				
Suggest Level Weight	1.000	1.000	1.000	1.000
Difference				
Weight Adjustment Factor	1.000	1.000	1.000	1.000
Suggest Level Weight Increase	1.000	1.000	1.000	1.000
Suggest Level Weight	1.000	1.000	1.000	1.000
Adjusted Suggest Level Weight	1.000	1.000	1.000	1.000
Student Score 5500-6000				
Suggest Level Weight	1.000	1.000	1.000	1.000
Difference				
Weight Adjustment Factor	1.000	1.000	1.000	1.000
Suggest Level Weight Increase	1.000	1.000	1.000	1.000
Suggest Level Weight	1.000	1.000	1.000	1.000
Adjusted Suggest Level Weight	1.000	1.000	1.000	1.000
Student Score 6000-6500 or More				
Suggest Level Weight	1.000	1.000	1.000	1.000
Career Professional Education Officer	1.000	1.000	1.000	1.000

Other calculations

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

		Male	Female
1. FY 2020 Student Census (2017 ALEKS) - 860, 90, 80, 800	DIAK by Student Count		
2. FY 2020 Student Census (2017 ALEKS) - 860, 80, 80, 800	a. Student Count Consistent b. Student Count c. Difference d. Weighted Adjustment Factor e. Support Level/Faculty Increase f. Support Level/Faculty g. Adjusted Support Level/Weight h. Support Level/Lessons		
3. FY 2020 Student Census (2017 ALEKS) - 860, 80, 80, 800	a. Student Count Consistent b. Student Count c. Difference d. Weighted Adjustment Factor e. Support Level/Faculty Increase f. Support Level/Faculty g. Adjusted Support Level/Weight h. Support Level/Lessons		
4. FY 2020 Student Census (2017 ALEKS) - 860, 80, 80, 800 and Career Technical Education Directors	DIAK by Student Count		

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

3. (Grant/Student loan GRN) from FY 2013 increased budget (see line 1)	000000000000
4. Adjustments to the GRN from FY 2013 RO-0079, amount will equal the budget adoption	000000000000
5. Adjusted GRN	000000000000
6. Budgeted M&O expenditures (from FY 2013 latest revised Budget, page 1, line 30, Total Budget Year Column)	000000000000
7. Adjustments to the GRN (line 5)	000000000000
8. Adjusted budgeted expenditures	000000000000
9. Less or the adjusted GRN (line 5) the adjusted budgeted expenditures (line 8)	000000000000
10. FY 2013 M&O Fund total expenditures (from FY 2013 AFR, amount will equal the budget adoption)	000000000000
11. Budget balance (line 9) minus line 10 (if negative, zero is shown; any negative amounts shown here to parentheses)	000000000000

PV 2023 Actual expenditures:

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

1	FW 2016 Amount as of 12/31/2016	\$ 0.00
2	Impact Acceleration deposited in FY 2016 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$ 0.00
3	TRB's TSL difference	\$ 0.00
4	Impact Acceleration transferred in FY 2016 to the M&O Fund to provide cash for the TRB's TSL difference calculated on line 3	\$ 0.00
5	Impact Acceleration transferred in FY 2016 to the M&O Fund to reduce air climate taxes	\$ 0.00
6	FY 2016 Ending cash balance in the Impact Aid Fund	\$ 0.00
7	FY 2016 Amount available to be spent in the Impact Aid Fund (see page 6, Federal Projects Line 1E)	\$ 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. §14-409.3), and exceeded the allowable student count for the first time before FY 2008. Districts that operated under the provisions of small school adjustment and exceeded the allowable student count for the first time after FY 1999, should enter in the next section to calculate their maximum override.

[illegible]

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. §18-909.4) and exceeded the allowable student counts for the first time after FY 1998. 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.

[illegible]

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

NOTE 3: 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 has an in-state inspection in place or more high school math levels not externally aligned.

[illegible]

NOTE 3-In addition to any adjustment for tuition less reduced payment is A.R. § 11.554, which district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R. § 11.410) add-on maintenance tuition for those students for the budget year, any increase in WJ (A.R. § 11.410).

12. A doctor who takes in cash \$100,000 may increase the BEI.	
a. By \$100,000 for the first year of the loan.	0.00%
b. By \$100,000 for the second year following the loan.	0.00%
c. By \$100,000 for the third year following the loan.	0.00%
d. By \$100,000 for the fourth year following the loan.	0.00%
e. By \$100,000 for the fifth year following the loan.	0.00%
13. A seven high school student may receive a BEI.	
a. By \$200,000 if he loans a new car in the first year.	0.00%
b. By \$200,000 if he loans an additional 10 vehicles in the second year.	0.00%
c. By \$25,000 if he loans an additional 10 vehicles in the third year.	0.00%
d. By \$200,000 in the fourth year if it was eligible for the third year loan.	0.00%
e. By \$200,000 in the fifth year if it was eligible for the fourth year loan.	0.00%

