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

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

Proposed
Version

By the Governing Board

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

Proposed	June 16, 2026
Adopted	
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 June 17, 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)	$ 406,498,471	$ 7,607,062	$ 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])			$ 50,770,456
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 485,295,842

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	1,587.65	80,073,392	24,744,163	219,680	1,206,344	161,220	101,171,928	106,404,799	5.2%	1.
2000 Support services												
2100 Students	2.	350.67	394.91	17,038,359	5,510,955	423,289	102,289	20,932	19,317,228	23,095,824	19.6%	2.
2200 Instructional staff	3.	140.20	138.20	7,361,934	2,340,274	231,136	80,829	180	9,230,841	10,014,353	8.5%	3.
2300 General administration	4.	20.00	19.30	1,928,082	664,889	721,643	36,350	98,257	4,356,694	3,449,221	-20.8%	4.
2400 School administration	5.	267.50	266.44	17,710,076	5,840,602	613,025	106,024		21,382,811	24,269,727	13.5%	5.
2500 Central services	6.	105.53	88.59	5,593,266	1,787,860	2,542,553	195,120	19,287	11,656,624	10,138,086	-13.0%	6.
2600 Operation & maintenance of plant	7.	724.10	722.41	27,846,360	8,975,567	15,766,330	22,285,101	25,400	73,847,959	74,898,758	1.4%	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	2,839,146	707,928	321,385	15,000	165,000	4,054,148	4,048,459	-0.1%	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	1,831,624	600,039				430,432	2,431,663	464.9%	13.
Regular education subsection subtotal (lines 1-13)	14.	3,245.16	3,247.25	163,085,766	51,386,890	20,840,041	24,027,057	490,276	246,056,436	259,830,030	5.6%	14.
200 and 300 Special education												
1000 Instruction	15.	782.11	898.11	36,811,865	12,120,219	1,228,977	7,500		40,978,489	50,168,561	22.4%	15.
2000 Support services												
2100 Students	16.	151.05	150.47	9,655,295	3,219,698	834,080	21,300		13,115,330	13,730,373	4.7%	16.
2200 Instructional staff	17.	20.30	22.80	1,400,163	449,422	1,254,086	34,750	3,100	3,011,994	3,141,521	4.3%	17.
2300 General administration	18.	0.00	0.00	1,305	418				21,010	1,723	-91.8%	18.
2400 School administration	19.	2.00	2.00	152,654	48,790		1,000		197,723	202,444	2.4%	19.
2500 Central services	20.	2.00	2.00	136,601	43,472	60,195	11,750	3,000	341,808	255,018	-25.4%	20.
2600 Operation & maintenance of plant	21.	1.75	1.75	64,871	20,699	3,300	6,500		96,146	95,370	-0.8%	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	48,222,754	15,902,718	3,380,638	82,800	6,100	57,762,500	67,595,010	17.0%	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	809.04	42,723,821	13,357,550	3,991,502	1,500,780	1,833,439	63,343,562	63,407,092	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	5,335.33	262,485,670	83,362,293	30,556,113	27,024,580	3,069,815	387,516,027	406,498,471	4.9%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								3,870,215	7,607,062		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	5,331.24	5,335.33	262,485,670	83,362,293	30,556,113	27,024,580	3,069,815	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	59,010,310	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	67,595,010	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 0

Staff-pupil 1 to 0

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.	34,059,097	5,217,793					55,319,592	39,276,890	-29.0%	1.
2100 Support services - students	2.	1,185,847	351,678					1,926,081	1,537,525	-20.2%	2.
2200 Support services - instructional staff	3.	412,763	196,551					670,420	609,314	-9.1%	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.	35,711,002	5,776,681	0	0	0	0	58,002,656	41,487,683	-28.5%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							0	21,865,378		10.
Total budget limit expenditures (lines 10-11)	11.	35,711,002	5,776,681	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.

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	Totals 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.		7,690,387		68,009				8,937,502	7,758,396	-13.2%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.				17,770			2,000	1,028,655	19,770	-98.1%	3.
2300, 2400, 2500, 2900 Administration	4.	400,000		5,343,022	709,784				5,233,415	6,452,806	23.3%	4.
2600 Operation & maintenance of plant	5.	1,006,000		310,000	2,612,670				1,689,900	3,928,670	132.5%	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.				100,000			1,185,009	2,884,734	1,285,009	-55.5%	8.
5000 Debt service	9.								0	0	0.0%	9.
Budgeted expenditures (lines 2-9)	10.	1,406,000	7,690,387	5,653,022	3,508,233	0	0	1,187,009	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.	1,406,000	7,690,387	5,653,022	3,508,233	0	0	1,187,009	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	$ 675,000
6642 Textbooks	4,863,134
6643 Instructional aids	3,158,253
673X Furniture and equipment	3,426,604
673X Vehicles	0
673X Tech hardware & software	81,629

(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	3,426,604	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	81,629	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	10,346,264	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	9,161,255	47,158,886	22,091,000	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	8,688,494	10,346,264	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	25,699,422	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	583,784	5.
6.	200 ESEA Title VII - Indian Education	8.88	9.88	587,710	593,438	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	9,554,806	8.
9.	230 Johnson-O'Malley	0.00	0.00	126,272	28,619	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	4,248,521	12.
13.	280 ESEA Title X - Homeless Education	1.00	1.00	99,157	77,090	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	52,738,997	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	436,915	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	1,034,908	31.
32.	Total State project funds (lines 22-31)	49.30	32.43	4,642,135	3,264,498	32.
33.	Total special projects (lines 21 and 32)	738.04	706.08	70,496,701	56,003,495	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	27,061,137	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	3,530,894	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, 586 855	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	1,667,469	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 Proposed

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

Instructions

			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** Proposed

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** Proposed

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 Proposed Expenditure Budget

CTD number 100201000
Version Proposed

I certify that the budget of Tucson Unified School District, Pima County for fiscal year 2027 was officially proposed by the Governing Board on, June 16, 2026, and that the complete Proposed 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	406,498,471	7,607,062	414,105,533
Classroom Site Fund	41,487,683	21,865,378	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	104,817,555	2,061,216	1,587,244	101,171,928	106,404,799	5.2%
2000 Support services							
2100 Students	18,788,444	22,549,314	528,784	546,510	19,317,228	23,095,824	19.6%
2200 Instructional staff	8,678,593	9,702,208	552,248	312,145	9,230,841	10,014,353	8.5%
2300, 2400, 2500 Administration	31,369,489	33,524,775	6,026,640	4,332,259	37,396,129	37,857,034	1.2%
2600 Oper./maint. of plant	35,650,166	36,821,927	38,197,793	38,076,831	73,847,959	74,898,758	1.4%
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	3,547,074	531,319	501,385	4,054,148	4,048,459	-0.1%
630, 700, 800, 900 Other programs	430,432	2,431,663	0	0	430,432	2,431,663	464.9%
Regular education subsection subtotal	198,147,398	214,472,656	47,909,038	45,357,374	246,056,436	259,830,030	5.6%
200 and 300 Special education							
1000 Instruction	38,724,010	48,932,084	2,254,479	1,236,477	40,978,489	50,168,561	22.4%
2000 Support services							
2100 Students	11,591,739	12,874,993	1,523,591	855,380	13,115,330	13,730,373	4.7%
2200 Instructional staff	1,616,154	1,849,585	1,395,840	1,291,936	3,011,994	3,141,521	4.3%
2300, 2400, 2500 Administration	366,051	383,240	194,490	75,945	560,541	459,185	-18.1%
2600 Oper./maint. of plant	81,646	85,570	14,500	9,800	96,146	95,370	-0.8%
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	64,125,472	5,382,900	3,469,538	57,762,500	67,595,010	17.0%
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	56,081,371	4,016,862	7,325,721	63,343,561	63,407,092	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	345,847,963	67,016,337	60,650,508	387,516,026	406,498,471	4.9%
Maintained for spending after FY 2027 (budgeted carryforward)					3,870,215	7,607,062	
Total budget limit expenditures	320,499,689	345,847,963	67,016,337	60,650,508	391,386,241	414,105,533	5.8%

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

Instructions **Version** Proposed

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.

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

Version Proposed

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

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

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

Version Proposed

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 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**

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**

Tucson Unified School District

Basic Calculations For Equalization Essistance

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**

Tucson Unified School District

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

Version Proposed

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