



FY 2025
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 2025 was

Proposed 06/25/2024

Adopted

Revised

Date

Signature lines for Superintendent and Business Manager

Signed

Signed

The FY 2025 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by 06/26/2024

Type the Date as MM/DD/YYYY

Superintendent signature

Business Manager signature

Todd Jaeger

Scott Little

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Scott Little

Telephone: 520-696-5000 Email: slittle@amphi.com

Revenues and property taxation

Table with 2 columns: Description, Amount. Rows include Total budgeted revenues for fiscal year 2024 (\$110,000,000) and Estimated revenues by source for fiscal year 2025 (excluding property taxes) with sub-rows for Local, Intermediate, State, Federal, and TOTAL.

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

Table with 3 columns: Description, Prior FY 2024, Est. Budget FY 2025. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), and Total Secondary Tax Rate.

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

Table with 3 columns: Description, Budgeted Expenditures, Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal projects other than Impact Aid, and Total aggregate school district budget limit.

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

Table with 2 columns: Description, Amount. Rows include Average salary of all teachers employed in FY 2025 (budget year), Average salary of all teachers employed in FY 2024 (prior year), Increase in average teacher salary from the prior year, and Percentage increase.

Comments on average salary calculation (Optional):

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 2024	Budget FY 2025			
	100 Regular education											
1000 Instruction	1.	189.43	189.43	30,383,408	7,974,770	515,366	199,033	314,876	39,113,224	39,387,453	0.7%	1.
2000 Support services												
2100 Students	2.	104.95	104.95	2,679,897	799,632	13,953	20,520	439	3,591,263	3,514,441	-2.1%	2.
2200 Instructional staff	3.	89.66	89.66	2,055,000	516,064	493,941	72,429	14,753	2,847,955	3,152,187	10.7%	3.
2300 General administration	4.	12.60	12.60	1,181,342	262,111	487,949	22,006	43,678	2,013,779	1,997,086	-0.8%	4.
2400 School administration	5.	112.00	112.00	5,090,270	1,518,844	118,605	13,270	947	6,735,458	6,741,936	0.1%	5.
2500 Central services	6.	85.40	85.40	2,494,217	891,847	767,069	70,012	146,501	4,421,297	4,369,646	-1.2%	6.
2600 Operation & maintenance of plant	7.	394.99	394.99	6,219,168	1,850,962	7,658,883	6,026,375	51,031	21,243,080	21,806,419	2.7%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of noninstructional services	9.	16.00	16.00	246,308	54,873		275,000		557,363	576,181	3.4%	9.
610 School-sponsored cocurricular activities	10.	42.50	42.50	130,069	36,345	4,212	1,218	69,325	245,548	241,169	-1.8%	10.
620 School-sponsored athletics	11.	25.00	25.00	958,966	197,384	205,087	210,867	52,760	1,713,523	1,625,064	-5.2%	11.
630 Other instructional programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00						0	0	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	1,072.53	1,072.53	51,438,645	14,102,832	10,265,065	6,910,730	694,310	82,482,490	83,411,582	1.1%	14.
200 and 300 Special education												
1000 Instruction	15.	394.59	394.59	10,259,371	2,309,447	392,751	16,722	4,299	12,982,590	12,982,590	0.0%	15.
2000 Support services												
2100 Students	16.	73.80	73.80	3,569,706	815,020	1,261,985	53,757	2,766	5,535,014	5,703,234	3.0%	16.
2200 Instructional staff	17.	38.70	38.70	742,777	213,089	85,891	5,167	791	1,033,126	1,047,715	1.4%	17.
2300 General administration	18.	3.00	3.00	157,938	40,174				196,580	198,112	0.8%	18.
2400 School administration	19.	2.30	2.30	37,145	7,977				45,485	45,122	-0.8%	19.
2500 Central services	20.	0.00	0.00			31,942	9,824		40,815	41,766	2.3%	20.
2600 Operation & maintenance of plant	21.	5.00	5.00	47,931	10,507	14,652	1,870	1,410	32,674	76,370	133.7%	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.	517.39	517.39	14,814,868	3,396,214	1,787,221	87,340	9,266	19,866,284	20,094,909	1.2%	24.
400 Pupil transportation	25.	189.88	189.88	2,842,187	855,240	3,836,308	850,757	3,078	8,270,242	8,387,570	1.4%	25.
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	83.35	0.00	3,044,691	740,219	234,244	5,846	0	4,025,121	4,025,000	0.0%	26.
530 Dropout prevention programs	27.	0.75	0.75	103,000	20,600	5,812			129,412	129,412	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.	7.00	0.00	436,807	87,362				529,740	524,169	-1.1%	29.
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,870.90	1,780.55	72,680,198	19,202,467	16,128,650	7,854,673	706,654	115,303,168	116,572,642	1.1%	30.

The district has budgeted an amount in the M and 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	17,613,349	17,641,154	1.
2. Gifted education	1,286,790	1,475,067	2.
3. Remedial education	0		3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	966,145	978,688	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	19,866,284	20,094,909	9.
10. IEP required pupil transportation costs coded within Program 400	775,000	775,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18
 Staff-Pupil 1 to 27

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	<u>50400</u>
All funds - Federal	6330	<u>6,000</u>

FY 2025 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) \$ 275,000
 (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 2024	Budget FY 2025	
1000 Instruction	1.	10,093,517	2,523,379					18,148,580	12,616,896	-30.5%
2100 Support services - students	2.	272,798	68,199					389,037	340,997	-12.3%
2200 Support services - instructional staff	3.	125,906	31,477					179,557	157,383	-12.3%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Oerations	6.							0	0	0.0%
4000 Facilities acquisition and constructor	7.							0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	10,492,221	2,623,055	0	0	0	0	18,717,174	13,115,276	-29.9%

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	12,528,524
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	10945452
Unexpended Budget Balance (line 10 minus 11)	12.	1,583,072
Interest earned in the Classroom Site Fund in FY 2024	13.	95,795
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	11,436,409
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	13,115,276

(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 7 cannot exceed the respective amounts on this line.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

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		% Increase/Decrease
								Prior FY 2024	Budget FY 2025	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.									
1000 Instruction	2.	6,000,000		300,000			2,500	6,301,500	6,302,500	0.0%
2000 Support services										
2100, 2200 Students and instructional staff	3.	400,000		575,000				975,000	975,000	0.0%
2300, 2400, 2500, 2900 Administration	4.			12,828,742				6,006,788	12,828,742	113.6%
2600 Operation & maintenance of plant	5.			35,000				36,100	35,000	-3.0%
2700 Student transportation	6.			25,000				25,000	25,000	0.0%
3000 Operation of noninstructional services (5)	7.							0	0	0.0%
4000 Facilities acquisition and construction	8.			1,000,000				1,000,000	1,000,000	0.0%
5000 Debt service	9.							0	0	0.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	0	6,400,000	0	14,763,742	0	2,500	14,344,388	21,166,242	47.6%

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	\$ 400,000
6642 Textbooks	5,500,000
6643 Instructional Aids	500,000
673X Furniture and Equipment	600,000
673X Vehicles	3,000,000
673X Tech Hardware & Software	11,166,242

(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.

(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.	14,344,388	21,166,242	17,162,217	11,120,578	0		901,032	901,032	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.	0		0		0		0		4.
6710 Land and Improvements	5.	0		0		0		901,032	901,032	5.
6720 Buildings and Improvements	6.	0		8,900,000	4,155,405	0		0		6.
673X Furniture and Equipment	7.	510,000	600,000	0		0		0		7.
673X Vehicles	8.	3,000,000	3,000,000	1,600,000	1,400,000	0		0		8.
673X Technology Hardware & Software	9.	4,404,788	11,166,242	6,662,217	5,565,173	0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	7,914,788	14,766,242	17,162,217	11,120,578	0	0	901,032	901,032	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	100,000	2,000,000	17,162,217	4,155,405			0	901,032	13.
New Construction	14.	0		0		0		901,032	0	14.
Other	15.	7,814,788	12,766,242	0	6,965,173	0		0		15.
Total (lines 13-15, must equal line 12)	16.	7,914,788	14,766,242	17,162,217	11,120,578	0	0	901,032	901,032	16.

(1) Lines 2-11 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 2025 \$ 450,000

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, Li

Special projects

Federal projects FTE & expenditures

- 1. 100-130 ESEA Title I - Helping Disadvantaged Children
- 2. 140-150 ESEA Title II - Prof. Dev. and Technology
- 3. 160 ESEA Title IV - 21st Century Schools
- 4. 170-180 ESEA Title V - Promote Informed Parent Choice
- 5. 190 ESEA Title III - Limited Eng. & Immigrant Students
- 6. 200 ESEA Title VII - Indian Education
- 7. 210 ESEA Title VI - Flexibility and Accountability
- 8. 220 IDEA Part B
- 9. 230 Johnson-O'Malley
- 10. 240 Workforce Investment Act
- 11. 250 AEA - Adult Education
- 12. 260-270 Vocational Education - Basic Grants
- 13. 280 ESEA Title X - Homeless Education
- 14. 290 Medicaid Reimbursement
- 15. 349 National Forest Fees
- 16. 353 Taylor Grazing Fees
- 17. 374 E-Rate
- 18. 378 Impact Aid
- 19. 300-399 Other Federal Projects
- 20. 699 Federal Impact Aid (Construction)
- 21. Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

- 22. 400 Vocational Education
- 23. 410 Early Childhood Block Grant
- 24. 420 Ext. School Yr. - Pupils with Disabilities
- 25. 425 Adult Basic Education
- 26. 430 Chemical Abuse Prevention Programs
- 27. 435 Academic Contests
- 28. 450 Gifted Education
- 29. 456 College Credit Exam Incentives
- 30. 460 Environmental Special Plate
- 31. Other State Projects
- 32. Total State Project Funds (lines 22-31)
- 33. Total Special Projects (lines 21 and 32)

Instructional Improvement Fund Expenditures (020)

- 1. Teacher compensation increases
- 2. Class size reduction
- 3. Dropout prevention programs (M&O purposes)
- 4. Instructional improvement programs (M&O purposes)
- 5. Total instructional improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
35.00	35.00	4,431,318	4,414,238
6.00	6.00	963,827	1,016,657
1.00	1.00	495,533	462,263
0.00	0.00	0	0
2.00	2.00	178,757	179,173
1.00	1.00	15,663	13,690
0.00	0.00	0	0
16.00	16.00	3,121,365	2,815,264
1.00	1.00	48,428	92,119
0.00	0.00	0	0
0.00	0.00	0	0
3.00	3.00	344,062	456,544
0.00	0.00	0	0
0.00	0.00	2,168,504	3,475,512
0.00	0.00	500,000	500,000
0.00	0.00	0	0
60.00	20.00	43,659,945	3,000,000
125.00	85.00	55,927,402	16,425,460
4.00	0.00	114,437	121,072
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	350,000	350,000
0.00	0.00	0	0
19.00	0.00	574,602	0
23.00	0.00	1,039,039	471,072
148.00	85.00	56,966,441	16,896,532

	Prior FY	Budget FY
1.	200,000	200,000
2.	175,000	175,000
3.	159,924	159,294
4.	400,000	400,000
5.	0	0

Other funds expenditures

- 1. 050 County, City, and Town Grants
- 2. 071 English Language Learner (1)
- 3. 072 Compensatory Instruction (1)
- 4. 500 School Plant (2)
- 5. 510 Food Service
- 6. 515 Civic Center
- 7. 520 Community School
- 8. 525 Auxiliary Operations
- 9. 526 Extracurricular Activities Fees Tax Credit
- 10. 530 Gifts and Donations
- 11. 535 Career & Technical Education Projects
- 12. 540 Fingerprint
- 13. 545 School Opening
- 14. 550 Insurance Proceeds
- 15. 555 Textbooks
- 16. 565 Litigation Recovery
- 17. 570 Indirect Costs
- 18. 575 Unemployment Insurance
- 19. 580 Teacherage
- 20. 585 Insurance Refund
- 21. 590 Grants and Gifts to Teachers
- 22. 595 Advertisement
- 23. 596 Career Technical Education
- 24. 597 Arizona Industry Credentials Incentive
- 25. 639 Impact Aid Revenue Bond Building
- 26. 650 Gifts and Donations-Capital
- 27. 660 Condemnation
- 28. 665 Energy and Water Savings
- 29. 686 Emergency Deficiencies Correction
- 30. 691 Building Renewal Grant
- 31. 700 Debt Service
- 32. 720 Impact Aid Revenue Bond Debt Service
- 33. 850 Student Activities
- 34. Other 855 Empl Ins

Internal Service Funds 950-989

- 1. 9__ Self-Insurance
- 2. 955 Intergovernmental Agreements
- 3. 9__ OPEB
- 4. 9__ _____

	Prior FY	Budget FY
0	0	
0	0	
0	0	
2,759,765	1,195,470	
6,000,000	6,000,000	
850,909	903,589	
135,686	2,164,453	
2,100,000	2,100,000	
2,000,000	2,000,000	
1,915,990	1,233,807	
10,005	2,458	
15,000	13,759	
0	0	
376,500	314,840	
74,492	76,864	
137,258	475,098	
1,021,388	1,224,517	
10,748	10,581	
0	0	
24,663	76,864	
0	0	
0	0	
1,900,000	1,900,000	
65,000	65,000	
0	0	
455,986	444,668	
4,383	29,815	
0	0	
0	0	
7,000,000	7,000,000	
16,000,000	16,000,000	
0	0	
1,000,000	1,250,000	
7,538,175	6,000,000	
0	0	
2,500,000	3,000,000	
100,000	100,000	
500,000	500,000	

(1) From Supplement, line 10 and line 20, respectively.
(2) Indicate amount budgeted in Fund 500 for M&O purposes

**Calculation of FY 2025 General Budget Limit
(A.R.S. §15-947.C)**

		<u>A. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>88,340,891</u>	\$ <u>88,340,891</u>	\$ <u>0</u>
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>6,821,854</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>6,821,854</u>		<u>6,821,854</u>
*3. FY 2025 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		<u>8,683,233</u>	
(b) Unrestricted Capital Outlay			
(c) Special Program		<u>3,039,132</u>	
*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		<u>40,000</u>	
(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)		<u>4,025,000</u>	
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget (b) Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>11,500,000</u>	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>129,412</u>	
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.N, 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 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(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			
(d) Noncompliance adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>814,974</u>	
11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		<u>\$ 116,572,642</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			<u>\$ 6,821,854</u>

* 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 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)**

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ <u>14,344,388</u>
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 2024 Capital expenditures (line 1 + 2)	\$ <u>14,344,388</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>14,344,388</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>14,344,388</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ _____
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>14,344,388</u>
8. Interest earned in Fund 610 in FY 2024	\$ _____
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 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions: _____	\$ _____
(b) ADM/Transportation audit adjustment	\$ _____
(c) Other: _____	\$ _____
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>6,821,854</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u>21,166,242</u>

(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 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures											
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%

Summary of School District Proposed Expenditure Budget

CTD number 100210000
Version Proposed

I certify that the budget of Amphitheather Unified District, Pima County for fiscal year 2025 was officially proposed by the Governing Board on, 06/25/2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Scott Little at the District Office, telephone 520-696-5000 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)	
	2023 ADM	2024 ADM	2025 ADM	1. Average salary of all teachers employed in FY 2025 (budget year)	53,508
Attending	11,292.0000	11,327.0000	11,327.0000	2. Average salary of all teachers employed in FY 2024 (prior year)	52,459
				3. Increase in average teacher salary from the prior year	1,049
				4. Percentage increase	2%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4587	3.4587		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.5995	1.5995		
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		116,572,642	116,572,642		
Classroom Site Fund		13,115,276	13,115,276		
Unrestricted Capital Outlay Fund		21,166,242	21,166,242		

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	37,606,057	38,358,178	1,507,167	1,029,275	39,113,224	39,387,453	0.7%
2000 Support services							
2100 Students	3,479,529	3,479,529	111,734	34,912	3,591,263	3,514,441	-2.1%
2200 Instructional staff	2,534,263	2,571,064	313,692	581,123	2,847,955	3,152,187	10.7%
2300, 2400, 2500 Administration	11,104,720	11,438,631	2,065,814	1,670,037	13,170,534	13,108,668	-0.5%
2600 Oper./Maint. of plant	8,822,251	8,070,130	12,420,829	13,736,289	21,243,080	21,806,419	2.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	307,363	301,181	250,000	275,000	557,363	576,181	3.4%
610 School-sponsored cocurric. activities	173,084	166,414	72,464	74,755	245,548	241,169	-1.8%
620 School-sponsored athletics	1,140,393	1,156,350	573,130	468,714	1,713,523	1,625,064	-5.2%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	65,167,660	65,541,477	17,314,830	17,870,105	82,482,490	83,411,582	1.1%
200 and 300 Special education							
1000 Instruction	12,568,818	12,568,818	413,772	413,772	12,982,590	12,982,590	0.0%
2000 Support services							
2100 Students	4,253,897	4,384,726	1,281,117	1,318,508	5,535,014	5,703,234	3.0%
2200 Instructional staff	932,466	955,866	100,660	91,849	1,033,126	1,047,715	1.4%
2300, 2400, 2500 Administration	241,227	243,234	41,653	41,766	282,880	285,000	0.7%
2600 Oper./Maint. of plant	14,922	58,438	17,752	17,932	32,674	76,370	133.7%
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	18,011,330	18,211,082	1,854,954	1,883,827	19,866,284	20,094,909	1.2%
400 Pupil transportation	3,727,427	3,697,427	4,542,815	4,690,143	8,270,242	8,387,570	1.4%
510 Desegregation	3,809,082	3,784,910	215,918	240,090	4,025,000	4,025,000	0.0%
530 Dropout prevention programs	123,600	123,600	5,812	5,812	129,412	129,412	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	529,740	524,169	0	0	529,740	524,169	-1.1%
Total Expenditures	91,368,839	91,882,665	23,934,329	24,689,977	115,303,168	116,572,642	1.1%

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

CTD number 100210000
Version Proposed

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	115,303,168	116,572,642	1,269,474	1.1%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	18,717,174	13,115,276	(5,601,898)	-29.9%
Federal Projects	55,927,402	16,425,460	(39,501,942)	-70.6%
State Projects	1,039,039	471,072	(567,967)	-54.7%
Unrestricted Capital Outlay	14,344,388	21,166,242	6,821,854	47.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	901,032	901,032	0	0.0%
Debt Service	16,000,000	16,000,000	0	0.0%
School Plant Fund	2,759,765	1,195,470	(1,564,295)	-56.7%
Auxiliary Operations	2,100,000	2,100,000	0	0.0%
Bond Building	17,162,217	11,120,578	(6,041,639)	-35.2%
Food Service	6,000,000	6,000,000	0	0.0%
Other	27,636,183	28,786,313	1,150,130	4.2%

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	17,613,349	17,641,154
Gifted Education	1,286,790	1,475,067
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	966,145	978,688
TOTAL	19,866,284	20,094,909

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	42	42	1 to 269.7
Teachers	0	793	793	1 to 14.3
Other	0	79	79	1 to 143.4
Subtotal	0	914	914	1 to 12.4
Classified --				
Managers, supervisors, directors	0	17	17	1 to 666.3
Teachers aides	0	174	174	1 to 65.1
Other	0	960	960	1 to 11.8
Subtotal	0	1,151	1,151	1 to 9.8
TOTAL	0	2,065	2,065	1 to 5.5
Special education --				
Teacher	0	98	98	1 to 18.0
Staff	0	414	414	1 to 27.0

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$ <u>8,096,806</u>	
2.	Deduction for discontinued programs	<u> </u>	
3.	Adjusted FY 2025 TNT Base Limit	<u><u>\$ 8,096,806</u></u>	
FY 2025 Budgeted Expenditures			
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	Primary property tax rate related to budgeted expenditures <u>0.0000</u>
5.	Dropout prevention (from page 1, line 27)	<u>129,412</u>	<u>0.0001</u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u>0.0000</u>
7.	Small school adjustment (from page 7, line 4, columns A and B)	<u>\$ 0</u>	<u>0.0000</u>
Adjustments for FY 2024 Expenditures			
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2024 Total actual expenditures for programs above	\$ <u>4,154,412</u>	
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)	<u>129,412</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	<u>\$ 4,025,000</u>	
9.	Small school adjustment		
a.	FY 2024 final budget for small school adjustment	<u> </u>	
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	<u>0</u>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	<u>\$ 0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	<u>\$ 4,154,412</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	<u><u>\$ 0</u></u>	
12.	Amount to be levied in FY 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	<u>\$ 450,000</u>	<u>0.0002</u>
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	<u> </u>	<u>0.0000</u>
Calculations for Truth in Taxation Notice			
A.	Sum of lines 11, 12, and 13	<u>\$ 450,000</u>	
B.1.	Current assessed value	<u>\$ 1,968,042,183</u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	<u>\$ 41.1414 (2)</u>	
C.1.	Sum of lines 3, 11, 12, and 13	<u>\$ 8,546,806</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	<u>\$ 43.4280 (2)</u>	
(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 2023 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 not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter										
1. FY 2023 final ending fund balance	8,036,247	13,065,621	21,736,414	0	15,159,832	415,919	(134,627)	6,639,014	(8,114,967)	9,625,847
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.										
2. FY 2024 activity, year-to-date and estimated through June 30										
(a) FY 2024 revenues and other financing sources	100,000,000	6,821,000	10,000,000	0	0	425,000	134,627	11,436,409	27,114,967	5,000,000
(b) FY 2024 expenditures and other financing uses	100,000,000	6,821,000	10,000,000	0	15,159,832	415,919	0	15,075,423	19,000,000	5,000,000
3. Estimated FY 2024 ending fund balance	8,036,247	13,065,621	21,736,414	0	0	425,000	0	3,000,000	0	9,625,847
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0
(c) Committed	8,000,000	13,065,621	0	0	0	840,919	0	3,000,000	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	8,000,000	13,065,621	0	0	0	840,919	0	3,000,000	0	0
4. FY 2024 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	5,000,000	0	0	0	0	0	0	0	0
(c) Planned to be spent in FY 2025	110,000,000	6,000,000	21,000,000	0	15,159,832	425,000	0	0	27,114,967	0
(d) Maintained for spending after FY 2025	8,036,247	5,000,000	0	0	0	0	0	11,500,000	0	9,625,847
(e) Total (amount must agree to line 3 above)	118,036,247	16,000,000	21,000,000	0	15,159,832	425,000	0	11,500,000	27,114,967	9,625,847

B. Total budgeted expenditures compared to planned spending

Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
Total budgeted expenditures compared to planned spending			
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	116,572,642	21,166,242	13,115,276
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	108,572,642	21,166,242	10,000,000
3. Estimated unspent budget capacity carried forward for spending after FY 2025	8,000,000	0	3,115,276