



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: **May 12, 2026**

TITLE: **Projections of Site Staffing and Non-Staffing Allocations**

BACKGROUND:

This agenda item is presented to inform the Governing Board about projected staffing and non-staffing budget allocations for Fiscal Year (FY) 2026-2027. Annually presented each spring by Administration, it provides Board members an opportunity to review allocations ahead of the next fiscal year. These allocations serve as essential documentation for various funding reports submitted by the District to federal and Arizona state governments.

I. State Funding of School Districts

Arizona funds public school districts based on the number of days that each pupil attends school during the first 100 days of school - referred to as a “current year funding” system. This system poses challenges as districts cannot anticipate funding until after the 100th school day. After the 100th day of school, the state calculates each enrolled student’s average daily attendance, a.k.a. Average Daily Membership (“ADM”), during the first 100 days of the current school year, and issues funds to the school district based on the ADM of each student.

The state’s “current year funding” system provides a set amount of funding per student regardless of how many schools that student enrolls in that year. For example, when a student enrolled with Amphitheater also attends another Arizona school district or charter school during the first 100 days, the ADM for that student is divided proportionally between the two schools. Likewise, if a student enrolled in an Amphitheater school also takes a summer school class on-line through a non-District on-line charter program, the funding that the state provides to Amphitheater for the student is reduced proportionally by the number of days that the student was enrolled with the on-line charter program during the same fiscal year. The same is true if a student enrolled in an Amphitheater school simultaneously enrolls in a non-District on-line charter school. This means that Amphitheater loses a proportionate share of a student’s ADM if a student enrolls in an on-line school over the summer even though the student attended an Amphitheater school every day during the first 100 days of schools.

Moreover, Arizona does not provide full funding to a high school if the student is registered for less than four classes per day. It also does not provide any funding for students who start the school year after the 100-day ADM calculation completes. Finally, the state stops providing funding for a student when a student withdraws to move out of state, homeschool or enroll in a private school. Under the state funding laws, a student who has missed school for 10 consecutive days (regardless of whether the absence is excused or unexcused) is automatically dropped and funding ceases for that student unless the student re-enrolls in the school.

II. Predicting Enrollment for Next Year

Because the state uses ADM to fund school districts, Administration forecasts staffing needs for the next fiscal year by analyzing current year ADM for each grade level. This involves advancing grade levels and while considering enrollment trends. For example, the ADM for current year 8th graders is advanced to the high school designated for each student’s attendance for the following school year.

Current year ADM is the most accurate way for sites to start the process for budgeting for the next school year. For example, a school could claim to have 1,000 students enrolled for the next school year. However, if the students do not attend school during the first 100 days and/or if the students are not registered for at least 4 classes during the year, then the school will not be providing full services to all 1,000 students. Therefore, the school does not need to be staffed as if it is providing full services to 1,000 students. Using the current year ADM, schools are staffed based upon the actual number of students being served as designated by the state.

Therefore, Administration begins budget planning for the subsequent fiscal year each January by reviewing the 100th day ADM from the current fiscal year to project site staffing needs for the following school year. The ADM provided by the state this year indicates that, like other school districts in the area, enrollment has declined,

which has resulted in a loss of projected ADM. A loss of ADM can be a major factor affecting staffing and resource allocations for a school district.

III. Projecting Staffing and Non-Staffing Allocations for Next Fiscal Year

For obvious reasons, there is always some amount of uncertainty when planning for the next fiscal year under a current year funding system. This is particularly true when some staffing positions are specifically allocated based on projected student enrollment. For instance, the number of teachers required to teach at a specific grade in elementary school depends on the number of students enrolled for that grade level. However, some positions remain consistent regardless of enrollment changes, as elementary schools will still need positions like a principal, administrative assistant, health assistant, and custodian. The same is true for most non-staffing allocations as well, inasmuch as school needs for electricity, water, cleaning supplies, etc. are not as dependent on enrollment numbers.

Administration does not rely solely on the ADM roll up to the next grade level to plan for the next school year. In addition, Administration reviews student registrations and open enrollment applications, including cohort enrollment by grade level, to project enrollment for the next school year. Furthermore, Administration identifies other potential enrollment changes through a review of expected property development in neighborhoods served by individual schools, anecdotal data from schools on population trends, etc., ADM information from the earlier years, and open enrollment applications to determine the budget and resource allocations per site for the next fiscal year.

For the purpose of the Board's discussion and review of this annual administrative function, a sample staffing and non-staffing allocation (one each) for each school level (high, middle and elementary) has been attached. These allocations are based upon formulas established by the Governing Board and administration to ensure an equitable distribution of common resources to schools across the District.

The total number of Full Time Equivalent (FTE) positions for each classification to be staffed at the school site is then provided to the site administrator to determine how the FTE allocation is applied to staff, the specific programs, and courses offered by the school. While some courses offerings are mandatory for compliance with the graduation requirements established by the Governing Board and the Arizona State Board of Education, the site principal has discretion to change course offerings and teacher assignments as appropriate to meet the needs of the students, parents, and community for that specific school.

IV. Other Important Information about Staffing Allocations for FY 2026-2027

The Board meeting presentation of this agenda item will include information to show how normal maintenance and operations funding provided to the Amphitheater District by the State of Arizona are generally applied at a high school, middle school and elementary school. It is important to remember that, depending on the individual school site, there are other allocations that may augment these M&O staffing allocations that are funded from additional sources such as the District's M&O budget override, K-3 special programs override, special education programs, Title I, K-3, and other grant funds.

RECOMMENDATION:

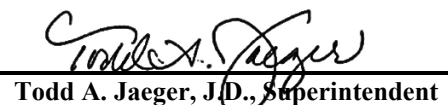
This item is presented for review and discussion and complies with previous Board action. No new action is required at this time.

INITIATED BY:



John Hastings,
Director of Human Resources

Date: May 4, 2026



Todd A. Jaeger, J.D., Superintendent

**Sample High School
Staffing Allocations (M&O) for Projected Enrollment of 1,630**

Job Classification	26-27 FORMULA FTE
Principal	1.0000
Assistant Principal	3.0000
Instructional Support Asst.	0.0000
Teachers(less non-JTED CTE)*	48.8000
CTE Teachers (non-JTED)	6.0000
Teacher AZMERIT Intervention	0.5000
Teacher Alternative Education	1.0000
Orchestra Teacher	0.2000
Counselor	4.0000
Librarian	1.0000
School Nurse	1.0000
Athletic Trainer	1.0000
Behavior Intervention Monitor	1.0000
School Administrative Assistant	1.0000
High School Registrar	1.0000
Secretary I	1.0000
Athletic Secretary	1.0000
Attendance Clerk	1.0000
Clerk	1.0000
Bookstore Manager	1.0000
Library Assistant	1.0000
Bookstore Bookkeeper	1.0000
School Health Assistant	1.0000
Library Clerk	0.5000
Library Media Technician I	0.5000
Computer Repair Technician	1.0000
Security Officer	4.5000
Campus Monitor	0.7500
Custodian III	1.0000
Custodian II	2.0000
Custodian I	10.0000
Groundskeeper II	1.0000
Groundskeeper I	3.0000
High School Maintenance Mechanic	1.0000

Addendums	FTE
<i>Athletic</i>	
ADDN - Assistant Athletic Trainer Fall	1.0000
ADDN - Assistant Athletic Trainer Spring	1.0000
ADDN - Assistant Athletic Trainer Winter	1.0000
ADDN - Assistant Coach - Baseball	2.0000
ADDN - Assistant Coach - Basketball	4.0000
ADDN - Assistant Coach - Football	6.0000
ADDN - Assistant Coach - Soccer	2.0000
ADDN - Assistant Coach - Softball	2.0000
ADDN - Assistant Coach - Spiritleading Fall	2.0000
ADDN - Assistant Coach - Spiritleading Winter	2.0000
ADDN - Assistant Coach - Track	3.0000
ADDN - Assistant Coach - Volleyball Fall	2.0000
ADDN - Assistant Coach - Volleyball Spring	2.0000
ADDN - Assistant Coach - Wrestling	2.0000
ADDN - Equipment Technician Fall	1.0000
ADDN - Equipment Technician Spring	1.0000
ADDN - Equipment Technician Winter	1.0000
ADDN - Head Coach - Baseball	1.0000
ADDN - Head Coach - Basketball	2.0000
ADDN - Head Coach - Cross Country	2.0000
ADDN - Head Coach - Football	1.0000
ADDN - Head Coach - Golf	2.0000
ADDN - Head Coach - Soccer	2.0000
ADDN - Head Coach - Softball	1.0000
ADDN - Head Coach - Spiritleading Fall	1.0000
ADDN - Head Coach - Spiritleading Winter	1.0000
ADDN - Head Coach - Swimming	2.0000
ADDN - Head Coach - Tennis	2.0000
ADDN - Head Coach - Track	2.0000
ADDN - Head Coach - Volleyball Fall	1.0000
ADDN - Head Coach - Volleyball Spring	2.0000
ADDN - Head Coach - Wrestling	1.0000
ADDN - Interscholastic Activities Manager Fall	1.0000
ADDN - Interscholastic Activities Manager Spring	1.0000
ADDN - Interscholastic Activities Manager Winter	1.0000
ADDN - Summer Weights Program	1.0000
ADDN - Weight Training	1.0000

<i>Non-athletic</i>	
ADDN - Academic Competitions	4.0000
ADDN - AVID Site Team Coordinator	1.0000
ADDN - Band Director	1.0000
ADDN - Department Head - Counseling	1.0000
ADDN - Department Head - CTE	1.0000
ADDN - Department Head - English	1.0000
ADDN - Department Head - ESL	1.0000
ADDN - Department Head - Fine Arts	1.0000
ADDN - Department Head - Foreign Language	1.0000
ADDN - Department Head - Mathematics	1.0000
ADDN - Department Head - Physical Education	1.0000
ADDN - Department Head - Science	1.0000
ADDN - Department Head - Social Studies	1.0000
ADDN - Department Head - Support Program	1.0000
ADDN - Drama	1.0000
ADDN - Dyslexia Training Designee	1.0000
ADDN - Flags Coach	1.0000
ADDN - Flex Addenda	2.0000
ADDN - Musical Assistant Director	2.0000
ADDN - Musical Director	1.0000
ADDN - Newspaper	1.0000
ADDN - Orchestra	1.0000
ADDN - Percussion	1.0000
ADDN - Student Government	1.0000
ADDN - Technology Coach	1.0000
ADDN - Vocal Music	1.0000
ADDN - Yearbook	1.0000

* State law mandates that school districts cannot supplant their CTE programs with those funded by a JTED. Thus, the District must maintain its (proportionate) pre-JTED CTE staffing levels.

**Sample Middle School
Staffing Allocations (M&O) for Projected Enrollment of 701**

Job Classification	26-27 FORMULA FTE
Principal	1.0000
Assistant Principal	1.0000
Instructional Support Asst.	0.0000
Teachers	23.6714
Orchestra Teacher	0.3333
Counselor	1.0000
Librarian	1.0000
School Nurse	1.0000
Instructional Tech Specialist	0.6000
School Administrative Asst	1.0000
Middle School Registrar	1.0000
Attendance Clerk	1.0000
Clerk	0.2500
School Health Assistant	1.0000
Security Officer	1.2500
Behavior Intervention Monitor	1.0000
Campus Monitor	0.5000
Crossing Guard	0.2500
Custodian II	1.0000
Custodian I	3.8000
Groundskeeper II	1.0000
Groundskeeper I	2.0000

Addendums	FTE
<i>Athletic</i>	
ADDN - Assistant Coach - Baseball	1.0000
ADDN - Assistant Coach - Basketball Q2	1.0000
ADDN - Assistant Coach - Basketball Q3	1.0000
ADDN - Assistant Coach - Football	4.0000
ADDN - Assistant Coach - Soccer Q2	1.0000
ADDN - Assistant Coach - Soccer Q3	1.0000
ADDN - Assistant Coach - Softball	1.0000
ADDN - Assistant Coach - Track	2.0000
ADDN - Assistant Coach - Volleyball	1.0000
ADDN - Assistant Coach - Wrestling	1.0000
ADDN - Extracurricular Activities Director Q1	1.0000
ADDN - Extracurricular Activities Director Q2	1.0000
ADDN - Extracurricular Activities Director Q3	1.0000
ADDN - Extracurricular Activities Director Q4	1.0000
ADDN - Head Coach - Baseball	1.0000
ADDN - Head Coach - Basketball Q2	1.0000
ADDN - Head Coach - Basketball Q3	1.0000
ADDN - Head Coach - Cross Country	1.0000
ADDN - Head Coach - Football	1.0000
ADDN - Head Coach - Soccer Q2	1.0000
ADDN - Head Coach - Soccer Q3	1.0000
ADDN - Head Coach - Softball	1.0000
ADDN - Head Coach - Tennis	1.0000
ADDN - Head Coach - Track	1.0000
ADDN - Head Coach - Volleyball	1.0000
ADDN - Head Coach - Wrestling	1.0000

<i>Non-athletic</i>	
ADDN - AVID Site Team Coordinator	1.0000
ADDN - Department Head - Language Arts	1.0000
ADDN - Department Head - Mathematics	1.0000
ADDN - Department Head - Science	1.0000
ADDN - Department Head - Social Studies	1.0000
ADDN - Department Head - Student Services	1.0000
ADDN - Dyslexia Training Designee	1.0000
ADDN - Flex Addenda	2.0000
ADDN - Math Counts	1.0000
ADDN - National Honor Society	1.0000
ADDN - Odyssey of the Mind	1.0000
ADDN - Performing Arts	3.0000
ADDN - Student Council	1.0000
ADDN - Technology Coach	1.0000
ADDN - Yearbook	1.0000

**Sample Elementary School
Staffing Allocations (M&O) for Projected Enrollment of 450**

Job Classification	26-27 FORMULA FTE
Principal	1.0000
Teachers*	18.0000
Art	0.6000
Band	0.2000
Music	0.6000
Orchestra	0.2000
P.E.	0.7000
Academic Intervention	0.5000
K-3 Reading (MOWR)	0.5000
School Administrative Assistant	1.0000
Educational Assistant	0.5000
Clerk	0.7500
Instructional Technology Specialist	0.6000
Behavior Intervention Monitor	1.0000
School Health Aide	1.0000
Library Assistant	1.0000
Campus Monitor	0.7500
Crossing Guard	0.2500
Custodian II	1.0000
Custodian I	2.0000
Groundskeeper I	0.5000

Addendums	FTE
ADDN - AVID Site Team Coordinator	1.0000
ADDN - Performing Arts	1.0000
ADDN - Academic Assistant	3.0000
ADDN - Administrative Designee (Admin. Asst.)	1.0000
ADDN - Student Council	1.0000
ADDN - Technology Coach	1.0000
ADDN - Odyssey of the Mind	1.0000
ADDN - SpEd Facilitator	1.0000
ADDN - Dyslexia Training Designee	1.0000

* Teacher allocations are adjusted to reduce class sizes in Kindergarten through Third Grade when appropriate by virtue of the K-3 budget override (*Proposition 476*) passed in November of 2019.

Amphitheater Public Schools
Non-staff Allocations
Sample High School

589 - Sample High School

<u>Factors used for calculations:</u>	<u>Projected</u>
Student FTE, incl. Sp. Ed.	1630
Students (Heads), incl. Sp. Ed.	1630
Certified Regular Education FTE	56.40
Building Square Footage	326,218.00
Athletic Supply Rate	\$24,880.00
Athletic Equipment Rate	\$37,120.00

M & O Allocations

										<u>Preliminary Allocation</u>
001.00.100.1001.589.6611	Supplies	\$31.20	X	Student FTE	=					\$50,856.00
001.00.100.1001.589.6615	Graphics & Printing Copier Maintenance	\$20.70	X	Student FTE	=					\$33,741.00
001.00.100.1001.587.6432	Agreements Outside Print	\$4.70	X	Student FTE	=					\$7,661.00
001.00.100.1001.589.6339	Newspapers			Flat Rate	=					\$7,500.00
001.00.100.2410.589.6532	Postage	\$3.00	X	Student Heads	=					\$4,890.00
001.00.100.2220.589.6611	Library Supplies	\$4.70	X	Student FTE	=					\$7,661.00
001.00.620.1001.589.6611	Athletic Supplies			Flat Rate	=					\$24,880.00
001.00.620.1001.589.6333	Referees			Flat Rate	=					\$12,000.00
001.00.620.1001.589.6431	Athletic Equip. Maintenance & Repair			Flat Rate	=					\$2,800.00
001.00.620.1001.589.6811	AIA Membership Fee			Flat Rate	=					\$8,000.00
001.00.100.2620.589.6616	Custodial Uniforms			Flat Rate	=					\$2,958.00
001.00.100.2620.589.6611	Custodial Supplies	\$0.09	X	Sq. Ft.	=					\$29,359.62
001.00.100.2630.589.6611	Grounds Supplies			Formula	=					\$13,476.23
Total M & O Allocation										<u>\$205,782.85</u>

Capital Outlay

625.00.100.1001.589.6700	Carry-over from previous year*									
625.00.100.1001.589.6731	Furniture and Equipment	21.85	X	Student FTE Student	=					\$36,615.50
625.00.100.1001.589.6642	Textbooks	66.00	X	Heads	=					\$107,580.00
625.00.100.1001.589.6645	Textbook Adoption	7.15	X	Student FTE	=					\$11,654.50
625.00.100.2220.589.6641	Library Books	14.00	X	Student FTE	=					\$22,820.00
625.00.620.1001.589.6732	Athletic Equipment			Flat Rate	=					\$37,120.00
Total Capital Outlay Allocation										<u>\$214,790.00</u>

Total Net Allocation

\$420,572.85

*Carryover amounts will be determined after the Annual Financial Report (AFR) is prepared.

Amphitheater Public Schools
Non-staff Allocations
Sample Middle School

588 - Sample Middle School

<u>Factors used for calculations:</u>	<u>Projected</u>
Student FTE, incl. Sp. Ed.	701
Students (Heads), incl. Sp. Ed. Certified Regular Education FTE	701
Building Square Footage	23.60
Athletic Supply Rate	104,060
Athletic Equipment Rate	\$11,580.00
	\$9,180.00

M & O Allocations

		<u>Per Unit</u>		<u>Unit</u>		<u>Preliminary Allocation</u>
001.00.100.1001.588.6611	Supplies	\$29.20	X	Student FTE	=	\$20,469.20
001.00.100.1001.588.6615	Graphics & Printing Copier Maintenance	\$20.70	X	Student FTE	=	\$14,510.70
001.00.100.1001.587.6432	Agreements	\$4.70	X	Student FTE	=	\$3,294.70
001.00.100.2410.588.6532	Postage	\$3.00	X	Student Heads	=	\$2,103.00
001.00.100.2220.588.6611	Library Supplies	\$4.00	X	Student FTE	=	\$2,804.00
001.00.620.1001.588.6611	Athletic Supplies			Flat Rate	=	\$11,580.00
001.00.620.1001.588.6333	Referees			Flat Rate	=	\$6,200.00
001.00.100.2620.588.6616	Custodial Uniforms			Flat Rate	=	\$1,218.00
001.00.100.2620.588.6611	Custodial Supplies	\$0.09	X	Sq. Ft.	=	\$9,365.40
001.00.100.2630.588.6611	Grounds Supplies			Formula	=	\$9,704.54
Total M & O Allocation						<u>\$81,249.54</u>

Capital Outlay

625.00.100.1001.588.6700	Carry-over from previous year*					
625.00.100.1001.588.6731	Furniture and Equipment	13.65	X	Student FTE	=	\$9,568.65
625.00.100.1001.588.6642	Textbooks	39.60	X	Student Heads	=	\$27,759.60
625.00.100.1001.588.6645	Textbook Adoption	14.30	X	Student FTE		\$10,024.30
625.00.100.2220.588.6641	Library Books	14.00	X	Student FTE	=	\$9,814.00
625.00.620.1001.588.6732	Athletic Equipment			Flat Rate	=	\$9,180.00
Total Capital Outlay Allocation						<u>\$66,346.55</u>

Total Net Allocation

\$147,596.09

*Carryover amounts will be determined after the Annual Financial Report (AFR) is prepared.

Amphitheater Public Schools
 Non-staff Allocations
 Sample Elementary School

587 - Sample Elementary

<u>Factors used for calculations:</u>	<u>Projected</u>
Student FTE, incl. Sp. Ed.	450
Students Heads, incl. Sp. Ed.	450
 Certified Regular Education FTE	 18.00
Building Square Footage	106,000

M & O Allocations

		<u>Per Unit</u>		<u>Unit</u>		<u>Allocation</u>
001.00.100.1001.587.6611	Supplies	\$23.70	X	Student FTE	=	\$10,665.00
001.00.100.1001.587.6615	Graphics & Printing Copier Maintenance	\$20.70	X	Student FTE	=	\$9,315.00
001.00.100.1001.587.6432	Agreements	\$4.70	X	Student FTE	=	\$2,115.00
001.00.100.2410.587.6153	Summer Clerical Hours			Flat Rate Student	=	\$380.00
001.00.100.2410.587.6532	Postage	\$1.50	X	Heads	=	\$675.00
001.00.100.2220.587.6611	Library Supplies	\$1.00	X	Student FTE	=	\$450.00
001.00.100.2620.587.6616	Custodial Uniforms			Flat Rate	=	\$696.00
001.00.100.2620.587.6611	Custodial Supplies	\$0.09	X	Sq. Ft.	=	\$9,540.00
Total M & O Allocation						<u>\$33,836.00</u>

Capital Outlay

625.00.100.1001.587.6700	Carry-over from previous year*					
625.00.100.1001.587.6731	Furniture and Equipment	13.65	X	Student FTE Student	=	\$6,142.50
625.00.100.1001.587.6642	Textbooks	39.60	X	Heads	=	\$17,820.00
625.00.100.1001.587.6645	Textbook Adoption	14.30	X	Student FTE	=	\$6,435.00
Total Capital Outlay Allocation						<u>\$30,397.50</u>

Total Net Allocation \$64,233.50

*Carryover to be determined after the Annual Financial Report (AFR) is prepared.