



GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10

DATE OF MEETING: **September 8, 2026**

TITLE: **Study and Approval of the Revised Expenditure Budget for Fiscal Year 2026-2027; Public Hearing**

BACKGROUND:

The State of Arizona allows governing boards to revise their operating budget for late actions by the legislature. The Office of the Auditor General and the Arizona Department of Education were working on revising the FY 2026 budget forms to reflect action taken by the legislature when the district proposed its budget.

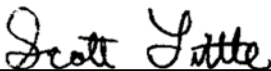
The major revision to the forms were the one-time supplemental funding from the legislature for the State aid, district additional assistance (Capital), and one-time free or reduced-price lunch weight supplement (Laws 2026, Ch. 126, Sec. 31). Estimates for these one-time amounts have been added to Page 7 line 10.

The projected student counts have been updated to more accurately reflect the known enrollment drop. The projected Average Daily Membership (ADM) for this fiscal year is 10,061. The projected ADM for the prior year is 10,554 resulting in a loss of 493 students. This enrollment drop will result in a loss of over \$3 million dollars in the Maintenance and Operations Fund.

RECOMMENDATION:

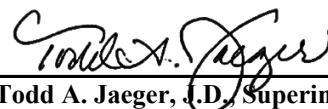
It is the recommendation of the Administration that the Governing Board approves this Revised Budget. Prior to the Board's vote on the budget, state law (ARS 15-905) mandates that the Board conduct a public hearing, to present the revision and, upon request, to explain the budgets and receive input from the public on any item or items in the budget. The Administration therefore recommends that the Board President declare a public hearing prior to Board action on this item.

INITIATED BY:



Scott Little, Chief Financial Officer

Date: September 4, 2026



Todd A. Jaeger, J.D., Superintendent