District Name Amphitheather Unified **County** Pima Instructions **CTD number** 100210000

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

Revised #1
Version

By the Governing Board

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

Proposed	23-Jun-26
Adopted	July 14, 2026
Revised	September 8, 2026
	Date

District website link of posted budget

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 September 9, 2026.
Date

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

1. Total budgeted revenues for fiscal year 2026 $ 101,035
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$	
Intermediate	2000	$	30,000
State	3000	$	35,000,000
Federal	4000	$	15,000,000
TOTAL		$	50,030,000

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:	3.2973	3.1544
Secondary Tax Rates:		
M&O Override	0.5566	0.5523
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.6227	0.5919
CTED		
Desegregation	0.1956	0.1878
Total Secondary Tax Rate	1.3749	1.3320

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 11)	$ 102,185,895	$ 0	$ 102,185,895
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 6,186,290	$ 4,000,000	$ 10,186,290
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 21])			$ 15,123,211
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 127,495,396

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 55,670
2. Average salary of all teachers employed in FY 2026 (prior year)	$ 54,578
3. Increase in average teacher salary from the prior year	$ 1,092
4. Percentage increase	2%

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

Comments on average salary calculation (optional):

District name Amphitheather Unified **County** Pima **CTD number** 100210000 **Version** Revised #1

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.	417.80	390.00	18,094,744	6,240,270	950,333	152,780	347,960	27,731,265	25,786,087	-7.0%	1.
2000 Support services												
2100 Students	2.	63.13	55.00	2,662,018	13,830	108,676	45,703	2,747	3,555,628	2,832,974	-20.3%	2.
2200 Instructional staff	3.	41.40	41.00	1,650,370	119,878	138,865	49,437	18,187	2,957,505	1,976,737	-33.2%	3.
2300 General administration	4.	10.00	10.00	864,151	418,363	421,656	15,082	28,432	1,700,100	1,747,684	2.8%	4.
2400 School administration	5.	76.50	67.00	4,128,711	316,870	376,600	28,070	2,032	6,513,435	4,852,283	-25.5%	5.
2500 Central services	6.	37.00	37.00	2,375,325	634,987	1,251,001	82,070	215,488	4,708,328	4,558,871	-3.2%	6.
2600 Operation & maintenance of plant	7.	385.00	385.00	6,869,878	1,854,867	6,674,513	5,528,504	65,529	22,015,651	20,993,291	-4.6%	7.
2900 Other	8.	0.00	0.00	0					26,691	0	-100.0%	8.
3000 Operation of noninstructional services	9.	6.00	6.00	232,073	58,547	267,186	275,000	0	575,094	832,806	44.8%	9.
610 School-sponsored cocurricular activities	10.	40.00	40.00	137,030	4,484	2,135	375	50,665	241,978	194,689	-19.5%	10.
620 School-sponsored athletics	11.	4.00	4.00	496,111	15,488	214,095	221,434	50,759	1,635,784	997,887	-39.0%	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.	1,080.83	1,035.00	37,510,411	9,677,584	10,405,060	6,398,455	781,799	71,661,459	64,773,309	-9.6%	14.
200 and 300 Special education												
1000 Instruction	15.	197.35	198.00	12,829,510	2,883,643	1,685,326	15,026	4,157	14,172,428	17,417,662	22.9%	15.
2000 Support services												
2100 Students	16.	48.90	49.00	4,174,562	798,776	3,012,366	53,140	5,013	7,003,259	8,043,857	14.9%	16.
2200 Instructional staff	17.	12.00	12.00	666,863	250,399	61,871	7,135	9,065	813,448	995,333	22.4%	17.
2300 General administration	18.	2.00	2.00	171,741	38,074	0	0	0	205,695	209,815	2.0%	18.
2400 School administration	19.	2.00	2.00	55,699	9,631	0	0	0	64,052	65,330	2.0%	19.
2500 Central services	20.	0.00	0.00	58,761	10,439	29,141	3,123	0	100,627	101,464	0.8%	20.
2600 Operation & maintenance of plant	21.	2.00	2.00	71,055	12,645	10,895	30,782	2,534	125,142	127,911	2.2%	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.	264.25	265.00	18,028,191	4,003,607	4,799,599	109,206	20,769	22,484,651	26,961,372	19.9%	24.
400 Pupil transportation	25.	188.00	188.00	2,675,225	837,472	1,638,793	621,963	2,703	6,540,686	5,776,156	-11.7%	25.
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	46.85	46.85	2,945,248	723,346	349,064	4,505	2,838	4,025,000	4,025,000	0.0%	26.
530 Dropout prevention programs	27.	0.75	0.75	103,000	20,600	4,812			129,412	128,412	-0.8%	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	7.00	421,467	100,178				505,761	521,645	3.1%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	1,587.68	1,542.60	61,683,542	15,362,787	17,197,328	7,134,129	808,109	105,346,969	102,185,895	-3.0%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								2,000,000			31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	1,587.68	1,542.60	61,683,542	15,362,787	17,197,328	7,134,129	808,109	107,346,969	102,185,895	-4.8%	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.

District name Amphitheather Unified **County** Pima **CTD number** 100210000 **Version** Revised #1

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	19,984,472	24,410,050	1.
2. Gifted education	1,507,207	1,471,197	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)	992,972	1,080,125	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	22,484,651	26,961,372	9.
10. IEP required pupil transportation costs coded within Program 400	3,400,000	3,400,000	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**	50,400
All funds - federal	*6330*	6,000

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) $ 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)]

District name Amphitheather Unified **County** Pima **CTD number** 100210000 **Version** Revised #1

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.	11,559,576	2,869,304					13,022,657	14,428,880	10.8%	1.
2100 Support services - students	2.	301,293	75,323					339,911	376,616	10.8%	2.
2200 Support services - instructional staff	3.	139,057	34,765					156,881	173,822	10.8%	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.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	11,999,926	2,979,392	0	0	0	0	13,519,449	14,979,318	10.8%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							0	0		10.
Total budget limit expenditures (lines 9-10)	11.	11,999,926	2,979,392	0	0	0	0	13,519,449	14,979,318	10.8%	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.	13,519,449
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	10,633,106
Unexpended budget balance (line 12 minus 13)	14.	2,886,343
Interest earned in the Classroom Site Fund in FY 2026	15.	146,294
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	11,946,681
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18.	14,979,318

(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.

District name Amphitheather Unified **County** Pima **CTD number** 100210000 **Version** Revised #1

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	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.		1,000,000		2,500,000				1,100,000	3,500,000	218.2%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.		150,000	50,000	100,000				300,000	300,000	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.			500,000	1,501,290				3,738,099	2,001,290	-46.5%	4.
2600 Operation & maintenance of plant	5.			35,000	0				535,000	35,000	-93.5%	5.
2700 Student transportation	6.				100,000				100,000	100,000	0.0%	6.
3000 Operation of noninstructional services (5)	7.								0	0	0.0%	7.
4000 Facilities acquisition and construction	8.							250,000	550,000	250,000	-54.5%	8.
5000 Debt service	9.								0	0	0.0%	9.
Budgeted expenditures (lines 2-9)	10.	0	1,150,000	585,000	4,201,290	0	0	250,000	6,323,099	6,186,290	-2.2%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								4,000,000	4,000,000		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	1,150,000	585,000	4,201,290	0	0	250,000	10,323,099	10,186,290	-1.3%	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	$ 150,000
6642 Textbooks	1,000,000
6643 Instructional aids	1,100,000
673X Furniture and equipment	500,000
673X Vehicles	500,000
673X Tech hardware & software	951,290

(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. ______

District name Amphitheather Unified **County** Pima **CTD number** 100210000 **Version** Revised #1

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.	6,323,099	6,186,290	2,129,763		0		804,925	765,589	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.
6655 Short-term noninstructional software subscription	5.	335,000	1,335,000	0		0		0		5.
6710 Land and improvements	6.	0		0		0		804,925	1,115,589	6.
6720 Buildings and improvements	7.	0	1,000,000	2,129,763	21,025,000	0		0		7.
673X Furniture and equipment	8.	575,000	500,000	0		0		0		8.
673X Vehicles	9.	100,000	500,000	0		0		0		9.
673X Technology hardware & software	10.	3,925,927	951,290	0		0		0		10.
6831, 6832, 6833 redemption of principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	4,935,927	4,286,290	2,129,763	21,025,000	0	0	804,925	1,115,589	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	1,000,000	2,500,000	2,129,763	21,025,000			0		14.
New construction	15.	0		0		0		804,925	1,115,589	15.
Other	16.	3,935,927	1,786,290	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	4,935,927	4,286,290	2,129,763	21,025,000	0	0	804,925	1,115,589	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 $ 350,000

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

District name Amphitheather Unified **County** Pima **CTD number** 100210000 **Version** Revised #1

Special projects

Instructions

Federal projects FTE & expenditures

		FTE Prior FY	FTE Budget FY	Total all functions Prior FY	Total all functions Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	35.00	35.00	4,258,567	4,258,567	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6.00	6.00	1,044,558	1,044,558	2.
3.	160 ESEA Title IV - 21st Century Schools	1.00	1.00	442,088	1,032,869	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	2.00	2.00	191,433	191,433	5.
6.	200 ESEA Title VII - Indian Education	1.00	1.00	18,809	18,809	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00		0		7.
8.	220 IDEA Part B	16.00	16.00	0	3,059,482	8.
9.	230 Johnson-O'Malley	1.00	1.00	37,202	37,202	9.
10.	240 Workforce Investment Act	0.00		0		10.
11.	250 AEA - Adult Education	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	3.00	3.00	0	464,266	12.
13.	280 ESEA Title X - Homeless Education	0.00	1.00	45,948	84,995	13.
14.	290 Medicaid Reimbursement	0.00	60.00	0	4,325,784	14.
15.	349 National Forest Fees	0.00		0		15.
16.	353 Taylor Grazing Fees	0.00	1.00	0	215,246	16.
17.	374 E-Rate	60.00	1.00	0		17.
18.	378 Impact Aid	0.00		0		18.
19.	300-399 Other Federal projects	0.00	1.00	0	390,000	19.
20.	699 Federal Impact Aid (construction)	0.00		0		20.
21.	Total Federal project funds (lines 1-20)	125.00	129.00	6,038,605	15,123,211	21.
	State projects FTE & expenditures					
22.	400 Vocational education	0.00	1.00	0	119,643	22.
23.	410 Early Childhood Block Grant	0.00		0		23.
24.	420 Ext. school yr. - pupils with disabilities	0.00		0		24.
25.	425 Adult basic education	0.00		0		25.
26.	430 Chemical abuse prevention programs	0.00		0		26.
27.	435 Academic contests	0.00		0		27.
28.	450 Gifted education	0.00		0		28.
29.	456 College credit exam incentives	0.00		0		29.
30.	460 Environmental Special Plate	0.00		0		30.
31.	Other State projects	0.00	5.00	1,392,222	622,810	31.
32.	Total State project funds (lines 22-31)	0.00	6.00	1,392,222	742,453	32.
33.	Total special projects (lines 21 and 32)	125.00	135.00	7,430,827	15,865,664	33.

Instructional Improvement Fund expenditures (020)

		Prior FY	Budget FY	
1.	Teacher compensation increases	200,000	200,000	1.
2.	Class size reduction	175,000	175,000	2.
3.	Dropout prevention programs (M&O purposes)	159,924	159,924	3.
4.	Instructional improvement programs (M&O purposes)	400,000	400,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)	934,924	934,924	5.

Other funds expenditures

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	0		1.
2.	071 English Language Learner (1)	0	0	2.
3.	072 Compensatory Instruction (1)	0	0	3.
4.	500 School Plant (2)	3,513,493	3,758,301	4.
5.	510 Food Service	6,000,000	6,500,000	5.
6.	515 Civic Center	1,332,631	1,567,216	6.
7.	520 Community School	1,346,539	2,009,222	7.
8.	525 Auxiliary Operations	2,100,000	2,100,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	2,000,000	2,500,000	9.
10.	530 Gifts and Donations	1,939,603	1,776,666	10.
11.	535 Career & Technical Education Projects	14,816	29,374	11.
12.	540 Fingerprint	5,420	8,906	12.
13.	545 School Opening	0	0	13.
14.	550 Insurance Proceeds	242,561	182,376	14.
15.	555 Textbooks	85,629	88,238	15.
16.	565 Litigation Recovery	167,360	93,283	16.
17.	570 Indirect Costs	1,456,706	1,556,641	17.
18.	575 Unemployment Insurance	5,420	870	18.
19.	580 Teacherage	0		19.
20.	585 Insurance Refund	6,967	0	20.
21.	590 Grants and Gifts to Teachers	0		21.
22.	595 Advertisement	0		22.
23.	596 Career Technical Education	1,900,000	2,500,000	23.
24.	597 Arizona Industry Credentials Incentive	65,000	0	24
25.	639 Impact Aid Revenue Bond Building	0		25.
26.	650 Gifts and Donations-Capital	474,554	485,494	26.
27.	660 Condemnation	31,715	32,552	27.
28.	665 Energy and Water Savings	0		28.
29.	686 Emergency Deficiencies Correction	0		29.
30.	691 Building Renewal Grant	7,000,000	8,000,000	30.
31.	700 Debt Service	16,000,000	16,000,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	0		32.
33.	850 Student Activities	1,000,000	1,250,000	33.
34.	Other ____________________	6,557,795		34.
	Internal Service Funds 950-989			
1.	9___ Self-Insurance	0		1.
2.	955 Intergovernmental Agreements	2,500,000	2,500,000	2.
3.	9__ OPEB	100,000	100,000	3.
4.	9___ ____________________	500,000	500,000	4.

(1) From supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes ____________

District name Amphitheather Unified **County** Pima **CTD number** 100210000

Version Revised #1

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

Instructions

Line	Description	Amount	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 83,521,130	$ 83,521,130	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 6,358,092		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 6,358,092	2,000,000	4,358,092
*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		11,275,353	
(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		85,000	
(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)		4,025,000	
* (b)	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)		0	
(c)	Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		129,412	
(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			
(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 (Laws 2026, Ch. 126, §31)			
(a)	State aid supplement		600,000	
(b)	Onetime district additional assistance supplement		250,000	
(c)	Onetime FRPL group B weight supplement		300,000	
11.	FY 2027 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 102,185,895	
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)			$ 4,358,092

* 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	Amphitheather Unified	**County**	Pima	**CTD number**	100210000
Instructions				**Version**	Revised #1

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)	$	10,323,099
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)	$	10,323,099
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$	10,323,099
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$	10,323,099
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$	4,628,226
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$	5,694,873
8.	Interest earned in Fund 610 in FY 2026	$	133,325
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:	$	
11.	Amount to be used for capital expenditures (from page 7, line 12)	$	4,358,092
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$	10,186,290

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.