



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

DATE OF MEETING: **June 25, 2024**

TITLE: **Study and Approval of the Proposed Expenditure Budget for Fiscal Year 2024-2025**

BACKGROUND:

The State of Arizona requires governing boards to formally approve and adopt a proposed operating budget for the school district. The final enrollment numbers for the current school year from the Arizona Department of Education have not been issued. The District anticipates that the Average Daily Membership (ADM) for the 2024-2025 budget will be 11,327.

The legislature completed the current legislative session. The Office of the Auditor General and the Arizona Department of Education are currently working on revising the FY 2025 budget forms to reflect action taken by the legislature.

The Adjacent Ways budget has been increased for a \$350,000 tax levy. It is anticipated that this levy will need to occur during the next few years for anticipated future projects. This change will require the publication of a Truth in Taxation notice in the Arizona Daily Star.

There are two significant issues that were in the state budget that have not been addressed in the district's proposed budget. The Legislature made two appropriations: \$23,142,000 for an adjustment in District Additional Assistance (Capital) and \$37,000,000 for an adjustment in funding for Poverty (Free and Reduced Lunch Program). The Arizona Department of Education ADE will need to determine the actual distribution system for both programs. These funds can be spent in either the school district's maintenance and operation fund or unrestricted capital outlay fund. School districts are permitted to increase their budgets for these changes when they make a revision.

RECOMMENDATION:

It is the recommendation of the Administration that the Governing Board approves this proposed budget and directs that a summary of the budget be published. It is also recommended that the Governing Board schedule a public hearing on the proposed budget immediately prior to the adoption at the scheduled board meeting on July 9, 2024.

INITIATED BY:

Scott Little, Chief Financial Officer

Date: June 24, 2024

Todd A. Jaeger, J.D., Superintendent