



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

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**DATE OF MEETING:**      May 6, 2025

**TITLE:**            Study and Approval of the Revised Expenditure Budget #2 for Fiscal Year 2024-2025

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**BACKGROUND:**

The Governing Board approved the adoption of the budget on July 10<sup>th</sup>. This budget revision reflects a projected Average Daily Membership reduction of 525 students.

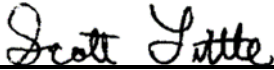
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**RECOMMENDATION:**

It is the recommendation of the Administration that the Governing Board approves this second revision to the budget.

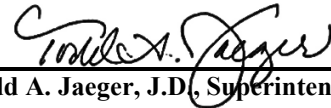
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**INITIATED BY:**



Scott Little, Chief Financial Officer

Date: April 29, 2025



Todd A. Jaeger, J.D., Superintendent



FY 2025  
State of Arizona  
School District Annual Expenditure Budget  
Districtwide Budget

Revised #2  
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was  
Proposed 6/25/2024  
Adopted 7/10/2024  
Revised 05/06/2025  
Date

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 05/07/2025 .  
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

1. Total budgeted revenues for fiscal year 2024			\$	110,000,000
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)				
Local	1000	\$		
Intermediate	2000	\$		
State	3000	\$	29,000,000	
Federal	4000	\$	15,000,000	
TOTAL		\$	44,000,000	

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	3.4587	3.3402
Secondary Tax Rates:		
M&O Override	0.4620	0.4412
Special Program Override	0.1386	0.1544
Capital Override		
Class A Bonds		
Class B Bonds	0.7352	0.6868
CTED	0.0500	0.0500
Desegregation	0.2137	0.2045
Total Secondary Tax Rate	1.5995	1.5369

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 113,066,441	\$ 113,066,441
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 11,829,539	\$ 11,829,539
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)		\$ 15,131,035
4. Total aggregate school district budget limit (sum of lines 1 through 3)		\$ 140,027,015

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ 53,508
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%

Comments on average salary calculation (Optional):

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

District name			County			CTD number			Version			
Amphitheater Unified			Pima			100210000			Revised #2			
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	24,011,922	7,763,333	803,193	156,414	324,288	39,113,224	33,059,150	-15.5%	
2000 Support services												
2100 Students	2.	104.95	104.95	3,137,253	790,343	106,905	45,156	1,539	3,591,263	4,081,196	13.6%	
2200 Instructional staff	3.	89.66	89.66	2,277,480	587,227	115,800	43,489	15,693	2,847,955	3,039,689	6.7%	
2300 General administration	4.	12.60	12.60	1,101,663	258,031	471,047	16,158	26,723	2,013,779	1,873,622	-7.0%	
2400 School administration	5.	112.00	112.00	5,611,591	1,410,079	165	26,472	2,653	6,735,458	7,050,960	4.7%	
2500 Central services	6.	85.40	85.40	2,839,548	757,355	1,128,518	46,194	183,839	4,421,297	4,955,454	12.1%	
2600 Operation & maintenance of plant	7.	394.99	394.99	8,131,749	2,290,409	4,558,150	5,877,792	43,176	21,243,080	20,901,276	-1.6%	
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of noninstructional services	9.	16.00	16.00	301,782	78,870	0	275,000	0	557,363	655,652	17.6%	
610 School-sponsored cocurricular activities	10.	42.50	42.50	168,789	45,359	0	0	0	245,548	214,148	-12.8%	
620 School-sponsored athletics	11.	25.00	25.00	1,005,356	199,192	225,570	247,595	52,438	1,713,523	1,730,151	1.0%	
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	522	0	522		
Regular education subsection subtotal (lines 1-13)		14.	1,072.53	1,072.53	48,587,133	14,180,198	7,409,348	6,734,270	82,482,490	77,561,820	-6.0%	
200 and 300 Special education												
1000 Instruction	15.	394.59	394.59	11,355,053	2,862,424	442,354	17,643	4,160	12,982,590	14,681,634	13.1%	
2000 Support services												
2100 Students	16.	73.80	73.80	4,390,521	1,074,634	2,286,921	53,987	5,312	5,535,014	7,811,375	41.1%	
2200 Instructional staff	17.	38.70	38.70	912,569	255,697	64,550	7,571	9,591	1,033,126	1,249,978	21.0%	
2300 General administration	18.	3.00	3.00	170,202	44,764	0	0	0	196,580	214,966	9.4%	
2400 School administration	19.	2.30	2.30	55,041	12,225	0	0	0	45,485	67,266	47.9%	
2500 Central services	20.	0.00	0.00	0	0	42,537	1,029	0	40,815	43,566	6.7%	
2600 Operation & maintenance of plant	21.	5.00	5.00	66,715	15,400	0	2,338	1,600	32,674	86,053	163.4%	
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
Subtotal (lines 15-23)		24.	517.39	517.39	16,950,101	4,265,144	2,836,362	82,568	19,866,284	24,154,838	21.6%	
400 Pupil transportation		25.	189.88	189.88	3,355,938	973,325	1,638,488	697,993	8,270,242	6,671,202	-19.3%	
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)		26.	83.35	85.35	3,044,691	740,219	234,244	5,846	4,025,121	4,025,000	0.0%	
530 Dropout prevention programs	27.	0.75	0.75	103,000	20,600	5,812			129,412	129,412	0.0%	
540 Joint career and technical education and vocational Education center		28.	0.00	0.00	0	0	0	0	0	0	0.0%	
550 K-3 Reading program	29.	7.00	7.00	436,807	87,362				529,740	524,169	-1.1%	
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	1,870.90	1,872.90	72,477,670	20,266,848	12,124,254	7,520,677	676,992	115,303,168	113,066,441	-1.9%

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	21,249,490	1.
2. Gifted education	1,286,790	1,774,274	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	1,131,074	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	19,866,284	24,154,838	9.
10. IEP required pupil transportation costs coded within Program 400	775,000	775	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 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%	1.
2100 Support services - students	2.	272,798	68,199					389,037	340,997	-12.3%	2.
2200 Support services - instructional staff	3.	125,906	31,477					179,557	157,383	-12.3%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services Ooerations	6.							0	0	0.0%	6.
4000 Facilities acquisition and constructor	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Total Expenditures (lines 1-8)	9.	10,492,221	2,623,055	0	0	0	0	18,717,174	13,115,276	-29.9%	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.	10,945,452
Unexpended Budget Balance (line 10 minus 11)	12.	1,583,072
Interest earned in the Classroom Site Fund in FY 2024	13.	392,363
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	11,206,489
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	(66,648)
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	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
		6440	6641-6643	6655	6700	6831, 6832, 6833			2024	2025	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
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.				3,492,039				6,006,788	3,492,039	-41.9%
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	5,427,039	0	0	2,500	14,344,388	11,829,539	-17.5%

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	1,827,039

(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

.

District name Amphitheater Unified

County Pima

CTD number 100210000

Version Revised #2

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	11,829,539	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	1,827,039	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	5,427,039	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		13.
New Construction	14.	0		0		0		901,032	901,032	14.
Other	15.	7,814,788	3,427,039	0	6,965,173	0		0		15.
Total (lines 13-15, must equal line 12)	16.	7,914,788	5,427,039	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, Lin

District name <u>Amphitheater Unified</u>			County <u>Pima</u>			CTD number <u>100210000</u>			Version <u>Revised #2</u>		
Special projects						Other funds expenditures					
Federal projects FTE & expenditures											
1.	100-130 ESEA Title I - Helping Disadvantaged Children					1.	050 County, City, and Town Grants		Prior FY	Budget FY	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology					2.	071 English Language Learner (1)		0	0	2.
3.	160 ESEA Title IV - 21st Century Schools					3.	072 Compensatory Instruction (1)		0	0	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice					4.	500 School Plant (2)		2,759,765	3,336,077	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students					5.	510 Food Service		6,000,000	6,000,000	5.
6.	200 ESEA Title VII - Indian Education					6.	515 Civic Center		850,909	1,234,883	6.
7.	210 ESEA Title VI - Flexibility and Accountability					7.	520 Community School		135,686	2,164,453	7.
8.	220 IDEA Part B					8.	525 Auxiliary Operations		2,100,000	2,100,000	8.
9.	230 Johnson-O'Malley					9.	526 Extracurricular Activities Fees Tax Credit		2,000,000	2,000,000	9.
10.	240 Workforce Investment Act					10.	530 Gifts and Donations		1,915,990	1,836,075	10.
11.	250 AEA - Adult Education					11.	535 Career & Technical Education Projects		10,005	37,260	11.
12.	260-270 Vocational Education - Basic Grants					12.	540 Fingerprint		15,000	13,759	12.
13.	280 ESEA Title X - Homeless Education					13.	545 School Opening		0	0	13.
14.	290 Medicaid Reimbursement					14.	550 Insurance Proceeds		376,500	314,840	14.
15.	349 National Forest Fees					15.	555 Textbooks		74,492	76,864	15.
16.	353 Taylor Grazing Fees					16.	565 Litigation Recovery		137,258	475,098	16.
17.	374 E-Rate					17.	570 Indirect Costs		1,021,388	1,224,517	17.
18.	378 Impact Aid					18.	575 Unemployment Insurance		10,748	10,581	18.
19.	300-399 Other Federal Projects					19.	580 Teacherage		0	0	19.
20.	699 Federal Impact Aid (Construction)					20.	585 Insurance Refund		24,663	10,824	20.
21.	Total Federal Project Funds (lines 1-20)					21.	590 Grants and Gifts to Teachers		0	0	21.
State projects FTE & expenditures						22.	595 Advertisement		0	0	22.
22.	400 Vocational Education					23.	596 Career Technical Education		1,900,000	2,100,000	23.
23.	410 Early Childhood Block Grant					24.	597 Arizona Industry Credentials Incentive		65,000	65,000	24.
24.	420 Ext. School Yr. - Pupils with Disabilities					25.	639 Impact Aid Revenue Bond Building		0	0	25.
25.	425 Adult Basic Education					26.	650 Gifts and Donations-Capital		455,986	454,865	26.
26.	430 Chemical Abuse Prevention Programs					27.	660 Condemnation		4,383	30,499	27.
27.	435 Academic Contests					28.	665 Energy and Water Savings		0	0	28.
28.	450 Gifted Education					29.	686 Emergency Deficiencies Correction		0	0	29.
29.	456 College Credit Exam Incentives					30.	691 Building Renewal Grant		7,000,000	7,000,000	30.
30.	460 Environmental Special Plate					31.	700 Debt Service		16,000,000	16,000,000	31.
31.	Other State Projects					32.	720 Impact Aid Revenue Bond Debt Service		0	0	32.
32.	Total State Project Funds (lines 22-31)					33.	850 Student Activities		1,000,000	1,250,000	33.
33.	Total Special Projects (lines 21 and 32)						Other 855 Empl Ins		7,538,175	6,000,000	34.
Instructional Improvement Fund Expenditures (020)						Internal Service Funds 950-989					
1.	Teacher compensation increases					1.	9__ Self-Insurance		0		1.
2.	Class size reduction					2.	955 Intergovernmental Agreements		2,500,000	3,000,000	2.
3.	Dropout prevention programs (M&O purposes)					3.	950 Warehouse		100,000	100,000	3.
4.	Instructional improvement programs (M&O purposes)					4.	951 Print Shop		500,000	500,000	4.
5.	Total instructional improvement Fund (lines 1-4)					(1) From Supplement, line 10 and line 20, respectively.					
						(2) Indicate amount budgeted in Fund 500 for M&O purposes			\$ -		
Rev. 5/24 Arizona Department of Education and Auditor General			4/29/2025 2:45 PM						Page 6 of 8		



District name <u>Amphitheater Unified</u>		County <u>Pima</u>	CTD number <u>100210000</u>
			Version <u>Revised #2</u>
Calculation of FY 2025 General Budget Limit (A.R.S. §15-947.C)			
		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ <u>85,232,010</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>8,902,633</u>	
(b)	Unrestricted Capital Outlay		
(c)	Special Program	<u>3,097,209</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 <b>not</b> include full-day kindergarten or summer school tuition)		
(a)	Individuals and other private sources	<u>85,000</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 Balance Carryforward, line 13) (A.R.S. §15-943.01)	<u>10,789,967</u>	
(b)	Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	<u>129,412</u>	
(c)	Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)		
(d)			
* (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>805,210</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>113,066,441</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)	\$ 14,344,388
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)	\$ 14,344,388
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ 14,344,388
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 14,344,388
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 9,887,637
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 4,456,751
8. Interest earned in Fund 610 in FY 2024	\$ 550,934
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)	\$ 6,821,854
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 11,829,539

(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.	0.000.00	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.	0.000.00	0	0	0	0		0	0	0	0.0%