



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

DATE OF MEETING: June 27, 2023

TITLE: Study and Approval of the Proposed Expenditure Budget for Fiscal Year 2023-2024

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 2023-2024 budget will be 11,338.

The significant changes in budget are listed below:

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Overall, the Maintenance and Operations budget has increased by \$3,709,435 from the 2022-2023 budget revision number 1. This increase in the total budget is the result of the funding formula increased approved in the State budget.

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A slight increase to Proposition 301 revenues is projected due to a projected increase in revenues.

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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 three years for anticipated future projects. This change will require the publication of a Truth in Taxation notice in the Arizona Daily Star.

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 11, 2023.

INITIATED BY:

Scott Little

Scott Little, Chief Financial Officer

Date: June 21, 2023

Todd A. Jaeger

Todd A. Jaeger, J.D., Superintendent



FY 2024
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Proposed

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2024 was

Proposed June 28, 2022

Adopted

Revised

Date

SIGNED SIGNED

The FY 2024 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by

Type the Date as MM/DD/YYYY

Please enter upload by 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) 696-5077

Email: slittle@amphi.com

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Revenue Source, Amount. Includes Total Budgeted Revenues for Fiscal Year 2023 (\$110,000,000) and Estimated Revenues by Source for Fiscal Year 2024 (Local, Intermediate, State, Federal, TOTAL).

District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

Table with 3 columns: Tax Rate Category, Prior FY 2023, Est. Budget FY 2024. Includes Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

Table with 3 columns: Line Item, Budgeted Expenditures, Budget Limit. Includes Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects, and Total Aggregate School District Budget Limit.

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E)

Table with 2 columns: Line Item, Amount. Includes Average salary of all teachers employed in FY 2024 (budget year), Average salary of all teachers employed in FY 2023 (prior year), Increase in average teacher salary from the prior year, and Percentage increase.

Comments on average salary calculation (Optional):

Empty text box for comments on average salary calculation.

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

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 2023	Budget FY 2024			
	100 Regular Education											
1000 Instruction	1.	528.83	189.43	28,823,551	7,577,376	948,147	194,600	364,420	37,366,910	37,908,094	1.4%	1.
2000 Support Services												
2100 Students	2.	71.07	104.95	2,406,984	708,797	87,167	22,877	1,690	3,302,659	3,227,515	-2.3%	2.
2200 Instructional Staff	3.	49.71	89.66	1,652,527	472,082	235,996	63,298	10,968	2,436,981	2,434,871	-0.1%	3.
2300 General Administration	4.	11.25	12.60	1,118,486	250,530	204,413	21,206	47,648	1,707,355	1,642,283	-3.8%	4.
2400 School Administration	5.	89.10	112.00	4,826,820	1,274,560	102,112	23,285	657	6,445,174	6,227,434	-3.4%	5.
2500 Central Services	6.	52.30	85.40	2,335,033	616,880	969,883	167,944	203,645	4,311,143	4,293,385	-0.4%	6.
2600 Operation & Maintenance of Plant	7.	227.81	394.99	6,339,109	2,080,518	6,442,298	5,603,228	21,497	16,954,279	20,486,650	20.8%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	7.50	16.00	244,803	62,558		250,000		606,996	557,361	-8.2%	9.
610 School-Sponsored Cocurricular Activities	10.	25.00	42.50	135,686	37,398	1,112		71,352	229,998	245,548	6.8%	10.
620 School-Sponsored Athletics	11.	6.00	25.00	847,948	180,784	266,780	253,720	38,005	1,761,697	1,587,237	-9.9%	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.	1,068.57	1,072.53	48,730,947	13,261,483	9,257,908	6,600,158	759,882	75,123,192	78,610,378	4.6%	14.
200 and 300 Special Education												
1000 Instruction	15.	337.49	394.59	10,259,371	2,244,735	392,751	16,722	4,299	13,223,629	12,917,878	-2.3%	15.
2000 Support Services												
2100 Students	16.	55.60	73.80	3,110,280	706,056	1,198,696	78,578	1,839	5,831,455	5,095,449	-12.6%	16.
2200 Instructional Staff	17.	0.00	38.70	712,243	203,995	80,657	1,063	2,401	990,593	1,000,359	1.0%	17.
2300 General Administration	18.	21.85	3.00	152,238	38,317	838			197,438	191,393	-3.1%	18.
2400 School Administration	19.	2.00	2.30	37,508	7,977				18,254	45,485	149.2%	19.
2500 Central Services	20.	0.15	0.00			15,368	467		2,359	15,835	571.3%	20.
2600 Operation & Maintenance of Plant	21.	0.00	5.00	36,283	7,891	14,652	1,870	1,230	41,372	61,926	49.7%	21.
2900 Other	22.	2.00	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.	419.09	517.39	14,307,923	3,208,971	1,702,962	98,700	9,769	20,305,100	19,328,325	-4.8%	24.
400 Pupil Transportation	25.	115.75	189.88	2,842,187	885,240	3,645,233	895,536	2,046	7,699,958	8,270,242	7.4%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	75.68	83.35	3,061,447	747,635	211,197	4,721	0	4,025,000	4,025,000	0.0%	26.
530 Dropout Prevention Programs	27.	1.75	0.75	103,000	20,600	5,812			129,412	129,412	0.0%	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	424,384	105,356				514,640	529,740	2.9%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,687.84	1,870.90	69,469,888	18,229,285	14,823,112	7,599,115	771,697	107,797,302	110,893,097	2.9%	30.

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	18,107,000	17,075,390	1.
2. Gifted Education	1,198,100	1,286,790	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)	1,000,000	966,145	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	20,305,100	19,328,325	9.
10. IEP required pupil transportation costs coded within Program 400	775,000	775,000	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

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	908.28	908.00
Number of FTE - Certified Purchased Services Personnel		0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>51,250</u>
All Funds - Federal	6330	<u>4,000</u>

FY 2024 Performance Pay (A.R.S. §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) \$ 225,000
 (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 2023	Budget FY 2024	
1000 Instruction	1.	11,515,533	2,878,883					14,122,781	14,394,416	1.9%
2100 Support Services - Students	2.	311,230	77,807					381,696	389,037	1.9%
2200 Support Services - Instructional Staff	3.	143,645	35,912					176,168	179,557	1.9%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Constructor	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	11,970,408	2,992,602	0	0	0	0	14,680,645	14,963,010	1.9%

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	14,680,645
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	10,218,284
Unexpended Budget Balance (line 10 minus 11)	12.	4,462,361
Interest Earned in the Classroom Site Fund in FY 2023	13.	217,469
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	10,283,180
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	14,963,010

(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 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		% Increase/ Decrease
								Prior FY 2023	Budget FY 2024	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.									
1000 Instruction	2.	6,000,000		300,000			1,500	4,301,500	6,301,500	46.5%
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.		27,000	6,394,882				5,611,874	6,421,882	14.4%
2600 Operation & Maintenance of Plant	5.		1,100	35,000				35,000	36,100	3.1%
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				1,021,000	1,000,000	-2.1%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	6,400,000	28,100	8,329,882	0	1,500	11,969,374	14,759,482	23.3%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$54,363.

(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	510,000
673X Vehicles	3,000,000
673X Tech Hardware & Software	6,819,882

(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 _____.

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.	11,969,374	14,759,482	9,942,925	17,162,217	0		793,980	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		793,980	901,032	5.
6720 Buildings and Improvements	6.	0		9,942,925	8,900,000	0		0		6.
673X Furniture and Equipment	7.	510,000	510,000	0		0		0		7.
673X Vehicles	8.	3,000,000	3,000,000	0	1,600,000	0		0		8.
673X Technology Hardware & Software	9.	4,419,867	6,819,882	0	6,662,217	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.	7,929,867	10,329,882	9,942,925	17,162,217	0	0	793,980	901,032	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	50,000	50,000	9,942,925	17,162,217			0		13.
New Construction	14.	0		0		0		793,980	901,032	14.
Other	15.	7,879,867	10,279,882	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	7,929,867	10,329,882	9,942,925	17,162,217	0	0	793,980	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 2024 \$ 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, Li

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS FTE & EXPENDITURES

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 460 Environmental Special Plate
28. Other State Projects
29. Total State Project Funds (lines 19-28)
30. Total Special Projects (lines 18 and 29)

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
40.35	35	4,518,348	4,431,318
4.74	6	696,956	963,827
0.15	1	503,220	495,533
0.00		0	
1.60	2	122,955	178,757
1.33	1	15,663	15,663
0.00		0	
52.90	16	2,037,195	3,121,365
0.45	1	48,885	48,428
0.00		0	0
0.00		0	0
1.00	3	340,010	344,062
0.00		0	0
0.00		2,127,511	2,168,504
0.00		500,000	500,000
0.00		0	0
56.83	60	43,612,689	43,659,945
159.35	125	54,523,432	55,927,402
0.00	4	107,598	114,437
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		350,000	350,000
0.00		0	0
0.00	19	679,142	574,602
0.00	23	1,136,740	1,039,039
159.35	148	55,660,172	56,966,441

Prior FY	Budget FY
125,000	125,000
175,000	175,000
298,000	159,924
57,710	0
655,710	459,924

OTHER FUNDS EXPENDITURES

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other 855 Empl Ins

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 9__ _____

Prior FY	Budget FY
0	
0	0
0	0
2,505,511	2,759,765
6,000,000	6,000,000
611,000	850,909
136,043	135,686
2,100,000	2,100,000
2,000,000	2,000,000
1,990,047	1,915,990
50,000	10,005
15,000	15,000
0	0
257,631	376,500
67,984	74,492
135,467	137,258
917,804	1,021,388
20,000	10,748
0	0
24,152	24,663
0	0
0	0
1,385,973	1,422,448
65,000	65,000
0	0
425,110	455,986
4,292	4,383
0	0
0	0
7,000,000	7,000,000
16,000,000	16,000,000
0	0
1,000,000	1,000,000
8,500,000	7,538,175
0	
100,000	100,000
100,000	100,000
500,000	500,000

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

**CALCULATION OF FY 2024 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>87,004,930</u>	\$ <u>86,950,567</u>	\$ <u>54,363</u>
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>6,790,108</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>6,790,108</u>		<u>6,790,108</u>
*3. FY 2024 Override Authorization (A.R.S. §§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>8,700,493</u>	
(b) Unrestricted Capital Outlay			
(c) Special Program		<u>2,610,148</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 not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts		<u>40,000</u>	
(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>4,620,588</u>	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>129,412</u>	
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2022 (A.R.S. §15-910.N, 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 2023 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: <u>Student Attendance Audit</u>		<u>(152,861)</u>	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>793,950</u>	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		<u>3,175,800</u>	
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u><u>110,893,097</u></u>	
13. 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><u>6,844,471</u></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 2024 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$ 11,969,374
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 2023 Capital Expenditures (line 1 + 2)	\$ 11,969,374
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ 11,969,374
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 11,969,374
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 4,000,000
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 7,969,374
8. Interest Earned in Fund 610 in FY 2023	\$
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 2024 (A.R.S. §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)	\$ 6,844,471
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 14,813,845

(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 2023	Budget FY 2024	
	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.	0.00	0.00	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.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100210000
 VERSION Proposed

I certify that the Budget of Amphitheater Unified District, Pima County for fiscal year 2024 was officially proposed by the Governing Board on, June 28, 2022, and that the complete Proposed Expenditure Budget may be reviewed by contacting Scott Little at the District Office, telephone 520.696.5000 during normal business hours.

 President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2022 ADM	2023 ADM	2024 ADM	1. Average salary of all teachers employed in FY 2024 (budget year)	52,459
Attending	11,489,7026	11,293,8501	11,338,8518	2. Average salary of all teachers employed in FY 2023 (prior year)	50,981
				3. Increase in average teacher salary from the prior year	1,478
				4. Percentage increase	3%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.5830	3.5830		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.6297	1.6297		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		110,893,097	110,893,097		
Classroom Site Fund		14,963,010	14,963,010		
Unrestricted Capital Outlay Fund		14,759,482	14,813,845		

MAINTENANCE AND OPERATION EXPENDITURES							% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	36,400,927	36,400,927	965,983	1,507,167	37,366,910	37,908,094	1.4%
2000 Support Services							
2100 Students	3,206,609	3,115,781	96,050	111,734	3,302,659	3,227,515	-2.3%
2200 Instructional Staff	2,248,127	2,124,609	188,854	310,262	2,436,981	2,434,871	-0.1%
2300, 2400, 2500 Administration	11,002,644	10,422,309	1,461,028	1,740,793	12,463,672	12,163,102	-2.4%
2600 Oper./Maint. of Plant	8,558,831	8,419,627	8,395,448	12,067,023	16,954,279	20,486,650	20.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	317,005	307,361	289,991	250,000	606,996	557,361	-8.2%
610 School-Sponsored Cocurric. Activities	187,937	173,084	42,061	72,464	229,998	245,548	6.8%
620 School-Sponsored Athletics	1,377,766	1,028,732	383,931	558,505	1,761,697	1,587,237	-9.9%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	63,299,846	61,992,430	11,823,346	16,617,948	75,123,192	78,610,378	4.6%
200 and 300 Special Education							
1000 Instruction	12,949,694	12,504,106	273,935	413,772	13,223,629	12,917,878	-2.3%
2000 Support Services							
2100 Students	4,051,456	3,816,336	1,779,999	1,279,113	5,831,455	5,095,449	-12.6%
2200 Instructional Staff	937,685	916,238	52,908	84,121	990,593	1,000,359	1.0%
2300, 2400, 2500 Administration	215,192	236,040	2,859	16,673	218,051	252,713	15.9%
2600 Oper./Maint. of Plant	36,443	44,174	4,929	17,752	41,372	61,926	49.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	18,190,470	17,516,894	2,114,630	1,811,431	20,305,100	19,328,325	-4.8%
400 Pupil Transportation	3,900,144	3,727,427	3,799,814	4,542,815	7,699,958	8,270,242	7.4%
510 Desegregation	3,766,929	3,809,082	258,071	215,918	4,025,000	4,025,000	0.0%
530 Dropout Prevention Programs	123,600	123,600	5,812	5,812	129,412	129,412	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	514,640	529,740	0	0	514,640	529,740	2.9%
TOTAL EXPENDITURES	89,795,629	87,699,173	18,001,673	23,193,924	107,797,302	110,893,097	2.9%