



CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT #16
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BOARD AGENDA ITEM

ITEM NO: 6.2

BOARD MEETING DATE: Tuesday, May 13 2025

NEW BUSINESS ITEM: Approval of Revisions to the Fiscal Year 2025 Budget
(Revision #3)

SUBMITTED BY: Lisa Taetle, Director of Finance

PRESENTED BY: Lisa Taetle, Director of Finance

The Fiscal Year (FY) 2025 Budget Revision #3 is presented to the Governing Board for review, comment and approval.

This budget revision reflects the following major changes from the 2025 Budget Revision #2:

Unweighted Student Count – Data Entry, Page 1 of 2

The Average Daily Membership (ADM) for FY 2025 decreased from 4,761.3166 to 4,760.1784. The Group B weights were also updated to reflect current data. Total Group B Add-On ADM increased from 4,174.1837 to 4,175.8042.

Revenue Control Limit (RCL) – BSA55, Page 3 of 5

FY 2025 RCL decreased by \$2,665 from \$34,387,546 to \$34,384,881 due to a slight decrease in ADM.

Cover Sheet

On the cover sheet, Line 1 under Total Budgeted Expenditures and Aggregate School District Budget Limit shows an increase of \$617,078 in the Maintenance and Operation (M&O) Fund. This increase is primarily attributable to a \$624,604

increase in FY 2025 District Additional Assistance (DAA) transfer to M&O. As a result of this transfer, the FY 2025 Unrestricted Capital Fund (DAA) Budget Limit on Line 2 decreased from \$10,411,171 to \$9,786,567.

Line 3 under Total Budgeted Expenditures and Aggregate School District Budget Limit, Federal Projects increased by \$128,107. Please refer to the 2025 Budget Page 6 of 8 to see the detailed information by grant.

Page 1 of 8

Amounts were updated to more closely align to actual expenses incurred throughout FY 2025.

Line 16, under the Purchased Services column, was decreased by approximately \$60,000 due to the transition from contracted psychologist services to in-house district psychologists. Correspondingly, the Payroll and Employee Benefits columns on the same line were increased to reflect the addition of these positions. This shift results in overall cost savings for the district compared to outsourcing.

Page 4 of 8

Amounts were updated to reflect actual expenditures incurred in FY 2025. On Line 3, under the Property column, expenditures decreased from \$85,000 to \$39,252 due to reduction in costs coded to capital equipment. This change is driven by the FY 2025 update to the Uniform System of Financial Records, which redefined the criteria for capital purchases, resulting in more items classified as supplies rather than equipment.

On Line 4, under the Short-term noninstructional software subscription column, expenditures increased from \$160,000 to \$267,969 primarily due to the security software purchase of Centegix.

Page 5 of 8

On Line 1, under the Bond Building Budget FY column, budget was added to account for the recent bond issuance sale completed during the month of April 2025.

Page 6 of 8, Federal Projects

Federal Projects amounts were updated to reflect actual 2025 funding.

Page 6 of 8, Other Funds

Line 7, Community Schools, increased by \$800,000 primarily due to capital expenditures related to track resurfacing services at Orange Grove Middle School.

Line 30 increased by \$750,000 under the Budget FY column to account for 2025 projected costs for continued building weatherization construction costs funded by the Arizona School Facilities Oversight Board.

Page 7 of 8

On Line 2(c), under column A. Maintenance and Operation, the DAA transfer to M&O increased from \$259,570 to \$884,174 to bolster the projected FY 2025 fund balance carryforward for appropriation in the FY 2026 M&O budget. This strategic adjustment allows for a corresponding reduction in the DAA transfer to M&O in FY 2026.

RECOMMENDED MOTION: I move that the Governing Board approve the Fiscal Year 2025 Expenditure Budget Revision #3, as presented.