

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 2025	Budget FY 2026		
	100 Regular Education										
1000 Instruction	1.	189.43	417.80	22,301,664	7,168,255	766,683	157,269	358,136	33,059,150	30,752,007	-7.0%
2000 Support Services											
2100 Students	2.	104.95	63.13	2,905,317	731,213	111,854	47,039	2,827	4,081,196	3,798,250	-6.9%
2200 Instructional Staff	3.	89.66	41.40	2,114,079	543,011	125,976	50,882	18,720	3,039,689	2,852,668	-6.2%
2300 General Administration	4.	12.60	10.00	1,063,845	244,897	433,988	15,524	28,644	1,873,622	1,786,898	-4.6%
2400 School Administration	5.	112.00	76.50	5,218,279	1,312,269	1,339	28,891	1,685	7,050,960	6,562,463	-6.9%
2500 Central Services	6.	85.40	37.00	2,635,041	701,871	1,097,012	51,330	221,790	4,955,454	4,707,044	-5.0%
2600 Operation & Maintenance of Plant	7.	394.99	179.95	7,587,103	2,136,432	4,271,813	5,592,023	67,446	20,901,276	19,654,817	-6.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	16.00	6.00	236,048	60,456	275,000	0	0	655,652	571,504	-12.8%
610 School-Sponsored Cocurricular Activities	10.	42.50	40.00	136,325	37,370	1,627	386	52,147	214,148	227,855	6.4%
620 School-Sponsored Athletics	11.	25.00	4.00	894,628	186,329	220,357	227,910	52,243	1,730,151	1,581,467	-8.6%
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	0	522	0	-100.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,072.53	875.78	45,092,329	13,122,103	7,305,649	6,171,254	803,638	77,561,820	72,494,973	-6.5%
200 and 300 Special Education											
1000 Instruction	15.	394.59	197.35	10,424,525	2,154,363	558,192	14,731	4,075	14,681,634	13,155,886	-10.4%
2000 Support Services											
2100 Students	16.	73.80	48.90	3,642,876	851,817	1,972,908	52,098	4,915	7,811,375	6,524,614	-16.5%
2200 Instructional Staff	17.	38.70	12.00	510,410	214,523	60,658	6,995	8,887	1,249,978	801,473	-35.9%
2300 General Administration	18.	3.00	2.00	157,123	39,806	0	0	0	214,966	196,929	-8.4%
2400 School Administration	19.	2.30	2.00	53,042	8,940	0	0	0	67,266	61,982	-7.9%
2500 Central Services	20.	0.00	0.00	0	0	28,570	995	0	43,566	29,565	-32.1%
2600 Operation & Maintenance of Plant	21.	5.00	2.00	63,037	10,914	0	1,948	1,481	86,053	77,380	-10.1%
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	264.25	14,851,013	3,280,363	2,620,328	76,767	19,358	24,154,838	20,847,829	-13.7%
400 Pupil Transportation	25.	189.88	67.71	3,084,398	919,202	1,838,488	740,153	5,093	6,671,202	6,587,334	-1.3%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	85.35	46.85	2,945,249	714,478	356,422	4,504	4,348	4,025,000	4,025,000	0.0%
530 Dropout Prevention Programs	27.	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	0.0%
550 K-3 Reading Program	29.	7.00		421,467	84,294				524,169	505,761	-3.5%
Budgeted expenditures (lines 14, and 24-29)	30.	1,872.90	1,254.59	66,497,456	18,141,040	12,126,699	6,992,678	832,437	113,066,441	104,590,310	-7.5%
Maintained for spending after FY 2026 (budgeted carryforward)	31.										
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	1,872.90	1,254.59	66,497,456	18,141,040	12,126,699	6,992,678	832,437	113,066,441	104,590,310	-7.5%

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

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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	21,249,490	18,347,650	1.
2. Gifted Education	1,774,274	1,507,207	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)	1,131,074	992,972	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	24,154,838	20,847,829	9.
10. IEP required pupil transportation costs coded within Program 400	775	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	<u>50,400</u>
All Funds - Federal	<i>6330</i>	<u>6,000</u>

FY 2026 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)]

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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 2025	Budget FY 2026	
1000 Instruction	1.	10,061,354	2,515,338					12,616,896	12,576,692	-0.3%
2100 Support services - students	2.	271,929	67,982					340,997	339,911	-0.3%
2200 Support services - instructional staff	3.	125,505	31,376					157,383	156,881	-0.3%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Oerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	10,458,788	2,614,696	0	0	0	0	13,115,276	13,073,484	-0.3%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								0	
Total budget limit expenditures (lines 10-11)	11.	10,458,788	2,614,696	0	0	0	0	13,115,276	13,073,484	-0.3%

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 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	13,115,276
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	11,093,000
Unexpended Budget Balance (line 12 minus 13)	14.	2,022,276
Interest earned in the Classroom Site Fund in FY 2025	15.	105,208
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	10,946,000
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	13,073,484

(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.

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 2025	Budget FY 2026	
Unrestricted Capital Outlay Override (1)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		3,000,000		300,000				6,302,500	3,300,000	-47.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff		150,000	50,000	575,000				975,000	775,000	-20.5%
2300, 2400, 2500, 2900 Administration			750,000	3,002,098				3,492,039	3,752,098	7.4%
2600 Operation & Maintenance of Plant			35,000	35,000				35,000	70,000	100.0%
2700 Student Transportation				25,000				25,000	25,000	0.0%
3000 Operation of Noninstructional Services (5)								0	0	0.0%
4000 Facilities Acquisition and Construction				1,000,000			250,000	1,000,000	1,250,000	25.0%
5000 Debt Service					437,100			0	437,100	
Budgeted expenditures (lines 2-9)	0	3,150,000	835,000	4,937,098	437,100	0	250,000	11,829,539	9,609,198	-18.8%
Maintained for spending after FY 2026 (budgeted carryforward)									0	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	3,150,000	835,000	4,937,098	437,100	0	250,000	11,829,539	9,609,198	-18.8%

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	\$ 150,000
6642 Textbooks	1,500,000
6643 Instructional Aids	1,500,000
673X Furniture and Equipment	575,000
673X Vehicles	3,000,000
673X Tech Hardware & Software	2,884,198

(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 _____.

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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.	11,829,539	9,609,198	11,120,578	2,747,895	0		901,032	804,925	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.		835,000							5.
6710 Land and Improvements	6.	0		0		0		901,032	804,925	6.
6720 Buildings and Improvements	7.	0	2,315,000	4,155,405	2,747,895	0		0		7.
673X Furniture and Equipment	8.	600,000	575,000	0		0		0		8.
673X Vehicles	9.	3,000,000	3,000,000	1,400,000		0		0		9.
673X Technology Hardware & Software	10.	1,827,039	2,884,198	5,565,173		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.	5,427,039	9,609,198	11,120,578	2,747,895	0	0	901,032	804,925	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	2,000,000	2,315,000	4,155,405	2,747,895			0		14.
New Construction	15.	0		0		0		901,032	804,925	15.
Other	16.	3,427,039	7,294,198	6,965,173		0		0		16.
Total (lines 14-16, must equal line 13)	17.	5,427,039	9,609,198	11,120,578	2,747,895	0	0	901,032	804,925	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 2026 \$ 425,000

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 12

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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. 349 National Forest Fees
- 16. 353 Taylor Grazing Fees
- 17. 374 E-Rate
- 18. 378 Impact Aid
- 19. 300-399 Other Federal Projects
- 20. 699 Federal Impact Aid (Construction)
- 21. Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

- 22. 400 Vocational Education
- 23. 410 Early Childhood Block Grant
- 24. 420 Ext. School Yr. - Pupils with Disabilities
- 25. 425 Adult Basic Education
- 26. 430 Chemical Abuse Prevention Programs
- 27. 435 Academic Contests
- 28. 450 Gifted Education
- 29. 456 College Credit Exam Incentives
- 30. 460 Environmental Special Plate
- 31. Other State Projects
- 32. Total State Project Funds (lines 22-31)
- 33. Total Special Projects (lines 21 and 32)

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
35.00		5,014,762	4,482,654
6.00		882,512	837,331
1.00		977,267	1,215,286
0.00		0	0
2.00		184,244	55,369
1.00		14,980	0
0.00		0	0
16.00		3,128,815	2,702,328
1.00		41,826	17,502
0.00		0	0
0.00		0	0
3.00		367,264	363,512
0.00		53,853	50,383
0.00		3,475,512	3,500,000
0.00		0	0
0.00		0	0
0.00		500,000	500,000
0.00		0	0
60.00		490,000	590,000
0.00		0	0
125.00	0.00	15,131,035	14,314,365
4.00		138,045	81,906
0.00		0	0
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
19.00		1,767,549	632,940
23.00	0.00	2,255,594	1,064,846
148.00	0.00	17,386,629	15,379,211

	Prior FY	Budget FY
1.	200,000	200,000
2.	175,000	175,000
3.	159,924	159,924
4.	400,000	400,000
5.	934,924	934,924

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 955 Emp Ins

Internal Service Funds 950-989

- 1. 9__ Self-Insurance
- 2. 955 Intergovernmental Agreements
- 3. 950 Warehouse
- 4. 951 Print Shop

	Prior FY	Budget FY
0	0	
0	0	
0	0	
3,336,077	3,336,077	
6,000,000	6,000,000	
1,234,883	1,260,977	
2,164,453	1,231,593	
2,100,000	2,100,000	
2,000,000	2,000,000	
1,836,075	1,653,521	
37,260	37,912	
13,759	12,000	
0	0	
314,840	243,355	
76,864	83,659	
475,098	164,918	
1,224,517	1,379,704	
10,581	5,334	
0	0	
10,824	6,879	
0	0	
0	0	
2,100,000	2,500,000	
65,000	0	
0	0	
454,865	468,588	
30,499	31,419	
0	0	
0	0	
7,000,000	7,000,000	
16,000,000	16,000,000	
0	0	
1,250,000	1,250,000	
6,000,000	6,000,000	
0	0	
3,000,000	3,000,000	
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

\$ -

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Calculation of FY 2026 General Budget Limit
 (A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple	\$ 84,832,121	\$ 84,832,121	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 6,519,586		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 6,519,586	1,000,000	5,519,586
*3. FY 2026 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		11,452,336	
(b) Unrestricted Capital Outlay			
(c) Special Program			
*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		85,000	
(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)		4,025,000	
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		3,066,441	
(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 2024 (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 2025 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. FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 104,590,310	
11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line 11)			\$ 5,519,586

* 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
 Version Proposed

**Calculation of FY 2026 Unrestricted Capital Budget Limit
 (A.R.S. Section 15-947.D)**

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ <u>11,829,539</u>
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 2025 Capital Expenditures (line 1 + 2)	\$ <u>11,829,539</u>
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ <u>11,829,539</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>11,829,539</u>
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>7,915,927</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>3,913,612</u>
8. Interest Earned in Fund 610 in FY 2025	\$ <u>176,000</u>
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 2026 (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 11)	\$ <u>5,519,586</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>9,609,198</u></u>

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

District name Amphitheater Unified

County Pima

CTD number 100210000

Version Proposed

**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 2025	Budget FY 2026	
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 Amphitheather Unified District, Pima County for fiscal year 2026 was officially proposed by the Governing Board on, June 28, 2025, 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)	
	2024 ADM	2025 ADM	2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	54,578
Attending	11,317.3516	10,790.0000	10,790.0000	2. Average salary of all teachers employed in FY 2025 (prior year)	53,508
				3. Increase in average teacher salary from the prior year	1,070
				4. Percentage increase	2%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional): Assumes 2% inflation funding from the Legislature	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.3402	3.3402		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.5369	1.5369		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund	104,590,310	0	104,590,310		
Classroom Site Fund	13,073,484	0	13,073,484		
Unrestricted Capital Outlay Fund	9,609,198	0	9,609,198		

	Maintenance and Operation Expenditures						% Inc./(Deer.) 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	31,775,255	29,469,919	1,283,895	1,282,088	33,059,150	30,752,007	-7.0%
2000 Support Services							
2100 Students	3,927,596	3,636,530	153,600	161,720	4,081,196	3,798,250	-6.9%
2200 Instructional Staff	2,864,707	2,657,090	174,982	195,578	3,039,689	2,852,668	-6.2%
2300, 2400, 2500 Administration	11,978,267	11,176,202	1,901,769	1,880,203	13,880,036	13,056,405	-5.9%
2600 Oper./Maint. of Plant	10,422,158	9,723,535	10,479,118	9,931,282	20,901,276	19,654,817	-6.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	380,652	296,504	275,000	275,000	655,652	571,504	-12.8%
610 School-Sponsored Cocurric. Activities	214,148	173,695	0	54,160	214,148	227,855	6.4%
620 School-Sponsored Athletics	1,204,548	1,080,957	525,603	500,510	1,730,151	1,581,467	-8.6%
630, 700, 800, 900 Other Programs	0	0	522	0	522	0	-100.0%
Regular Education Subsection Subtotal	62,767,331	58,214,432	14,794,489	14,280,541	77,561,820	72,494,973	-6.5%
200 and 300 Special Education							
1000 Instruction	14,217,477	12,578,888	464,157	576,998	14,681,634	13,155,886	-10.4%
2000 Support Services							
2100 Students	5,465,155	4,494,693	2,346,220	2,029,921	7,811,375	6,524,614	-16.5%
2200 Instructional Staff	1,168,266	724,933	81,712	76,540	1,249,978	801,473	-35.9%
2300, 2400, 2500 Administration	282,232	258,911	43,566	29,565	325,798	288,476	-11.5%
2600 Oper./Maint. of Plant	82,115	73,951	3,938	3,429	86,053	77,380	-10.1%
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	21,215,245	18,131,376	2,939,593	2,716,453	24,154,838	20,847,829	-13.7%
400 Pupil Transportation	4,329,263	4,003,600	2,341,939	2,583,734	6,671,202	6,587,334	-1.3%
510 Desegregation	3,784,910	3,659,727	240,090	365,274	4,025,000	4,025,001	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	524,169	505,761	0	0	524,169	505,761	-3.5%
Budgeted Expenditures	92,744,518	84,638,496	20,321,923	19,951,814	113,066,441	104,590,310	-7.5%

Summary of School District Proposed Expenditure Budget (Concl'd)

CTD number 100210000
Version Proposed

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	113,066,441	104,590,310	(8,476,131)	-7.5%
Instructional Improvement	934,924	934,924	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	13,115,276	13,073,484	(41,792)	-0.3%
Federal Projects	15,131,035	14,314,365	(816,670)	-5.4%
State Projects	2,255,594	1,064,846	(1,190,748)	-52.8%
Unrestricted Capital Outlay	11,829,539	9,609,198	(2,220,341)	-18.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	901,032	804,925	(96,107)	-10.7%
Debt Service	16,000,000	16,000,000	0	0.0%
School Plant Fund	3,336,077	3,336,077	0	0.0%
Auxiliary Operations	2,100,000	2,100,000	0	0.0%
Bond Building	11,120,578	2,747,895	(8,372,683)	-75.3%
Food Service	6,000,000	6,000,000	0	0.0%
Other	29,899,518	28,929,859	(969,659)	-3.2%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	21,249,490	18,347,650
Gifted Education	1,774,274	1,507,207
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	1,131,074	992,972
TOTAL	24,154,838	20,847,829

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	42	42	1 to 256.9
Teachers	0	517	517	1 to 20.9
Other	0	79	79	1 to 136.6
Subtotal	0	638	638	1 to 16.9
Classified --				
Managers, supervisors, directors	0	19	19	1 to 567.9
Teachers aides	0	174	174	1 to 62.0
Other	0	943	943	1 to 11.4
Subtotal	0	1,136	1,136	1 to 9.5
TOTAL	0	1,774	1,774	1 to 6.1
Special education --				
Teacher	0	98	98	1 to 18.0
Staff	0	414	414	1 to 27.0