

Navigate to a specific district's page:

Amphitheater Unified School District

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Amphitheater Unified School District

-Not among the highest-risk districts

District demographic information ▾

General information		
County [○]	Pima County	
Operational peer group (FY 2024) [○]	2	
Legislative district(s) [○]	17, 18, and 20	
School information	FY 2024	FY 2025
Students attending [○]	11,356	10,823
Number of schools [○]	21	21

Analysis and data

The **Measures** page describes how each measure was calculated, how districts were identified as high risk for each measure, and other measure-related information.

A High risk

Change in weighted student count

A High risk

Budget limit reserve-
Operating budget

-2.37%

(1-year change)

-8.60%

(4-year
change)

Data v

FY	Group A WSC
2026	12,709
2025	13,017
2024	13,620
2023	13,564
2022	13,905

What is this measure telling me?

This measure shows a district's change in group A weighted student count (WSC) over a 1- and 4-year period. A single-year substantial decrease in WSC, or smaller but repeated decreases over more years, may expose a district to higher financial risk due to the loss of student-count-generated revenue.

**Budget limit reserve-
Capital budget**

-57.19%

(1-year change)

-45.39%

(4-year
change)

Data v

FY	Budget limit (in\$)	Expenditures (in\$)	Balance (in\$)
2026	105,560,886		
2025	114,670,043	110,050,659	4,619,38L
2024	116,023,679	105,233,712	10,789,96□
2023	108,660,278	100,008,314	8,651,96L
2022	101,720,950	92,412,242	9,308,?r
2021	90,850,973	82,392,760	8,458,21

What is this measure telling me?

This measure shows how a district's Maintenance and Operation (M&O) Fund budget limit reserve has changed over a 1- and 4-year period. Declining, negative, or unfunded M&O Fund budget limit reserves indicate higher financial risk.

**Financial position-
General Fund operating
reserve ratio**

Analysis ^A

-20.61 %

(1-year change)

10.17%

(4-year
change)

Data ^v

FY	Budget limit (in\$)	Expenditures (in\$)	Balance (in\$)
2026	8,323,099		
2025	11,829,539	8,291,362	3,538,177
2024	14,344,388	9,887,637	4,456,751
2023	11,754,954	4,268,768	7,486,186
2022	9,118,293	4,032,612	5,085,681
2021	6,601,308	3,389,727	3,211,581

What is this measure telling me? ^v

This measure shows how a district's Unrestricted Capital Outlay (UCO) Fund budget limit reserve has changed over a 1- and 4-year period. Declining, negative, or unfunded UCO Fund budget limit reserves indicate higher financial risk.

A High risk

Analysis ^A

2.52%

FY 2025
unaudited

26.73%

FY 2024
audited

Data ^v

FY	Balance (in\$)	Expenditures (in\$)
2025 unaudited	2,779,306	110,284,684
2024 audited	33,056,617	123,655,820

balance + expenditures = operating
reserve ratio

What is this measure telling me? ^v

This measure shows the percent of General Fund monies held in reserve for future spending (i.e., fund balance), compared to total spending from the prior year. A negative operating reserve ratio indicates a negative fund balance, which means the district must use monies received in the following year to cover prior-year spending.

A High risk

General Fund operating margin ratio

Analysis ^A

-6.92%

FY 2025
unaudited

-4.75%

FY 2024
audited

Data ^v

FY	Revenue (in\$)	Expenditures (in\$)
2025 unaudited	103,143,446	110,284,684
2024 audited	118,048,765	123,655,820

(revenue - expenditures) ÷
operating margin ratio

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This measure shows the percent of district General Fund revenues not spent in the year received for each of the most recent 2 years. A district with below-average operating reserves exposes itself to higher financial risk each time its

General Fund change in fund balance

Analysis ^A

-70.92%

FY 2024 to
2025 unaudited

-13.55%

FY 2023 to
2024 audited

Data ^v

FY	Change amount (in\$)
2024 to 2025 unaudited	-6,776,837
2023 to 2024 audited	-5,181,513

ng

The percentage change in a district's General Fund balance for each of the most recent 2 years. Declining fund balances or a negative fund balance in the most recent year indicate higher financial risk as less resources remain available for current and future needs.

A High risk

Capital monies redirected
to operations

Analysis ^A

30.68%

(FY 2026)

6.14%

(5-year
average)

Data ^v

FY	Capital monies (in\$)	Amount redirected (in\$)
2026	6,519,586	2,000,000
2025	6,821,854	0
2024	6,789,284	0
2023	6,548,538	0
2022	5,297,838	0

What is this measure telling me? ^v

This measure shows the percentage of intended capital funding the district has redirected to operational spending rather

Small school budget limit
adjustment

Analysis ^A

N/A - District is too large to be eligible for adjustment.

Data ^v

FY	Adjustment (in\$)	Total operating and capital budget limit (in\$)
2026	0	113,883,985
2025	0	126,499,582
2024	0	130,368,067
2023	0	120,415,232
2022	0	110,839,243

The small school adjustment is included in the total operating and capital budget limit.

Districts that direct a substantial portion of their intended capital funding to operational spending may be at higher financial risk.

This measure shows a district's

Frozen tax rate



Analysis'''

District's primary property tax rate is not frozen.

What is this measure telling me? v

This measure shows whether a district has a frozen primary property tax rate, limiting the District's ability to increase its property tax revenue to fund its allowable budget limits.

Receivership

Analysis'''

District is not in receivership.

What is this measure telling me? v

This measure identifies whether a district is operating under a State Board of Education-appointed receiver due to gross mismanagement or insolvency.

Less common revenues in FY 2025

and small school adjustment revenues can contribute risk for other districts, if they result in a district's property tax rate being frozen, which can cause the district to accumulate unfunded budget capacity. Select the information icon to learn more about the revenues presented.

8	Desegregation	\$4,025,000
8	Federal Impact Aid	\$0
8	Small school adjustment	\$0
8	Voter-approved budget overrides	\$8,902,633
	Total less common revenues per student	\$1,194

Source: Desegregation, small school adjustment, and voter-approved budget override amounts - FY 2025 Arizona Department of Education BUDG75 report. Federal Impact Aid amounts - FY 2025 district submitted, unaudited annual financial reports.