



FY 2026
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #3

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Table with 2 columns: Action (Proposed, Adopted, Revised) and Date (June 28, 2025, July 8, 2025, May 12, 2026)

Date

District website link of posted budget

www.amphi.com

Signature lines for Superintendent and Business Manager

Signed

Signed

The FY 2026 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by

May 13, 2026

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:

520.696.5000

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Revenues and property taxation

Table showing total budgeted revenues for fiscal year 2025 (\$110,000,000) and estimated revenues by source for fiscal year 2026 (excluding property taxes) including Local, Intermediate, State, Federal, and TOTAL.

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

Table comparing tax rates for Prior FY 2025 and Est. Budget FY 2026 for Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), and Total Secondary Tax Rate.

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

Table showing budgeted expenditures, budgeted carryforward, and budget limit for 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 showing average salary of all teachers employed in FY 2026 (budget year), average salary of all teachers employed in FY 2025 (prior year), increase in average teacher salary from the prior year, and percentage increase.

Comments on average salary calculation (Optional):

Large empty box for optional 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

Instructions	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		
Expenditures											
100 Regular Education											
1000 Instruction	1.	189.43	417.80	19,515,834	6,721,900	978,126	157,269	358,136	33,014,150	27,731,265	-16.0%
2000 Support Services											
2100 Students	2.	104.95	63.13	2,708,226	685,682	111,854	47,039	2,827	4,081,196	3,555,628	-12.9%
2200 Instructional Staff	3.	89.66	41.40	2,308,623	436,354	142,926	50,882	18,720	3,039,689	2,957,505	-2.7%
2300 General Administration	4.	12.60	10.00	991,676	229,648	433,988	15,524	29,264	1,873,622	1,700,100	-9.3%
2400 School Administration	5.	112.00	76.50	4,864,282	1,230,556	387,614	28,891	2,092	7,050,960	6,513,435	-7.6%
2500 Central Services	6.	85.40	37.00	2,456,285	658,167	1,287,588	84,498	221,790	4,955,454	4,708,328	-5.0%
2600 Operation & Maintenance of Plant	7.	394.99	385.00	7,603,573	2,003,400	6,699,668	5,641,564	67,446	20,901,276	22,015,651	5.3%
2900 Other	8.	0.00	0.00	0	26,691	0	0	0	0	26,691	
3000 Operation of Noninstructional Services	9.	16.00	6.00	239,638	60,456	275,000	0	0	655,652	575,094	-12.3%
610 School-Sponsored Cocurricular Activities	10.	42.50	40.00	150,164	37,370	1,911	386	52,147	214,148	241,978	13.0%
620 School-Sponsored Athletics	11.	25.00	4.00	948,945	186,329	220,357	227,910	52,243	1,730,151	1,635,784	-5.5%
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	1,080.83	41,787,246	12,276,553	10,539,032	6,253,963	804,665	77,516,820	71,661,459	-7.6%
200 and 300 Special Education											
1000 Instruction	15.	394.59	197.35	10,978,708	2,420,943	753,971	14,731	4,075	14,681,634	14,172,428	-3.5%
2000 Support Services											
2100 Students	16.	73.80	48.90	4,174,562	798,776	1,972,908	52,098	4,915	7,811,375	7,003,259	-10.3%
2200 Instructional Staff	17.	38.70	12.00	535,743	201,165	60,658	6,995	8,887	1,249,978	813,448	-34.9%
2300 General Administration	18.	3.00	2.00	168,368	37,327	0	0	0	214,966	205,695	-4.3%
2400 School Administration	19.	2.30	2.00	54,610	9,442	0	0	0	67,266	64,052	-4.8%
2500 Central Services	20.	0.00	0.00	58,761	10,234	28,570	3,062	0	43,566	100,627	131.0%
2600 Operation & Maintenance of Plant	21.	5.00	2.00	69,652	12,397	10,681	30,178	2,234	86,053	125,142	45.4%
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00		0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	517.39	264.25	16,040,404	3,490,284	2,826,788	107,064	20,111	24,154,838	22,484,651	-6.9%
400 Pupil Transportation	25.	189.88	188.00	3,346,753	861,965	1,686,722	640,153	5,093	6,671,202	6,540,686	-2.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	85.35	46.85	2,945,248	714,478	356,421	4,505	4,348	4,025,000	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	0.0%
550 K-3 Reading Program	29.	7.00	7.00	421,467	84,294				524,169	505,761	-3.5%
Budgeted expenditures (lines 14, and 24-29)	30.	1,872.90	1,587.68	64,644,118	17,448,174	15,414,775	7,005,685	834,217	113,021,441	105,346,969.00	-6.8%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									2,000,000	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	1,872.90	1,587.68	64,644,118	17,448,174	15,414,775	7,005,685	834,217	113,021,441	107,346,969	-5.0%

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

Instructions
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	19,984,472	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	22,484,651	9.
10. IEP required pupil transportation costs coded within Program 400	775	3,400,000	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

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	50,400
All Funds - Federal	6330	<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)]

Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Instructions	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.	10,432,992	2,589,665					12,616,896	13,022,657	3.2%
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.	10,830,426	2,689,023	0	0	0	0	13,115,276	13,519,449	3.1%
Maintained for spending after FY 2026 (budgeted carryforward)	10.									
Total budget limit expenditures (lines 10-11)	11.	10,830,426	2,689,023	0	0	0	0	13,115,276	13,519,449	3.1%

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.	11,391,965
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.	13,519,449

(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

Instructions	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	
1.	Unrestricted Capital Outlay Override (1)								0	0	0.0%
2.	Unrestricted Capital Outlay Fund 610 (6)										
2.	1000 Instruction		1,000,000		100,000				6,302,500	1,100,000	-82.5%
3.	2000 Support Services										
3.	2100, 2200 Students and Instructional Staff		150,000	50,000	100,000				975,000	300,000	-69.2%
4.	2300, 2400, 2500, 2900 Administration			500,000	3,238,099				3,492,039	3,738,099	7.0%
5.	2600 Operation & Maintenance of Plant			35,000	500,000				35,000	535,000	1428.6%
6.	2700 Student Transportation				100,000				25,000	100,000	300.0%
7.	3000 Operation of Noninstructional Services (5)								0	0	0.0%
8.	4000 Facilities Acquisition and Construction				300,000			250,000	1,000,000	550,000	-45.0%
9.	5000 Debt Service								0	0	0.0%
10.	Budgeted expenditures (lines 2-9)	0	1,150,000	585,000	4,338,099	0	0	250,000	11,829,539	6,323,099	-46.5%
11.	Maintained for spending after FY 2026 (budgeted carryforward)									4,000,000	
12.	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	1,150,000	585,000	4,338,099	0	0	250,000	11,829,539	10,323,099	-12.7%

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	100,000
673X Tech Hardware & Software	3,925,927

(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)]

Instructions	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
	Fund 610		Fund 630		Fund 695		Fund 620 (2)		
Expenditures	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures 1.	11,829,539	6,323,099	11,120,578	2,129,763	0	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.		335,000							5.
6710 Land and Improvements 6.	0		0		0		901,032	804,925	6.
6720 Buildings and Improvements 7.	0		4,155,405	2,129,763	0		0		7.
673X Furniture and Equipment 8.	600,000	575,000	0		0		0		8.
673X Vehicles 9.	3,000,000	100,000	1,400,000		0		0		9.
673X Technology Hardware & Software 10.	1,827,039	3,925,927	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	4,935,927	11,120,578	2,129,763	0	0	901,032	804,925	13.
Total amounts reported on lines 2-12 above for:									
Renovation 14.	2,000,000	1,000,000	4,155,405	2,129,763			0		14.
New Construction 15.	0		0		0		901,032	804,925	15.
Other 16.	3,427,039	3,935,927	6,965,173		0		0		16.
Total (lines 14-16, must equal line 13) 17.	5,427,039	4,935,927	11,120,578	2,129,763	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 \$ 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, Line 1

Special projects

Instructions

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	35.00	5,014,762	4,258,567
6.00	6.00	882,512	1,044,558
1.00	1.00	977,267	442,088
0.00		0	0
2.00	2.00	184,244	191,433
1.00	1.00	14,980	18,809
0.00		0	0
16.00	16.00	3,128,815	
1.00	1.00	41,826	37,202
0.00		0	
0.00		0	
3.00	3.00	367,264	
0.00		53,853	45,948
0.00		3,475,512	
0.00		0	
0.00	60.00	500,000	
0.00		0	
60.00		490,000	
0.00		0	
125.00	125.00	15,131,035	6,038,605
4.00		138,045	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		350,000	
0.00		0	
19.00		1,767,549	1,392,222
23.00	0.00	2,255,594	1,392,222
148.00	125.00	17,386,629	7,430,827

	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. 855 Employee Ins

Internal Service Funds 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 951 Print Shop
4. 953-954 Warehouse & Trans

	Prior FY	Budget FY
1.	0	0
2.	0	0
3.	0	0
4.	3,336,077	3,513,493
5.	6,000,000	6,000,000
6.	1,234,883	1,332,631
7.	2,164,453	1,346,539
8.	2,100,000	2,100,000
9.	2,000,000	2,000,000
10.	1,836,075	1,939,603
11.	37,260	14,816
12.	13,759	5,420
13.	0	0
14.	314,840	242,561
15.	76,864	85,629
16.	475,098	167,360
17.	1,224,517	1,456,706
18.	10,581	5,420
19.	0	0
20.	10,824	6,967
21.	0	0
22.	0	0
23.	2,100,000	1,900,000
24.	65,000	65,000
25.	0	0
26.	454,865	474,554
27.	30,499	31,715
28.	0	0
29.	0	0
30.	7,000,000	7,000,000
31.	16,000,000	16,000,000
32.	0	0
33.	1,250,000	1,000,000
34.	6,000,000	6,557,795
1.	0	0
2.	3,000,000	2,500,000
3.	100,000	100,000
4.	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 2026 General Budget Limit
 (A.R.S. §15-947.C)

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 85,193,325	\$ 85,193,325	\$ 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	0	6,519,586
*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		11,840,694	
(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			
(b) Other Arizona Districts		85,000	
(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)		4,619,384	
(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. Estimated Allocation of Additional Funding (Laws 2025, Ch. 233, §31)			
(a) State aid supplement		779,931	
(b) Onetime district additional assistance supplement		291,521	
(c) Onetime FRPL group B weight supplement		382,702	
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 107,346,969	
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)			\$ 6,519,586

* 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 Amphitheater Unified

County Pima

CTD number 100210000

Instructions

Version Revised #3

**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.)	\$ <u> </u>
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>8,291,362</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>3,538,177</u>
8. Interest Earned in Fund 610 in FY 2025	\$ <u>265,336</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u> </u>
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:	\$ <u> </u>
(b) ADM/Transportation Audit Adjustment	\$ <u> </u>
(c) Other:	\$ <u> </u>
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>6,519,586</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>10,323,099</u></u>

(1) The amount budgeted on page 4, line 12 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)**

Instructions 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%