

District Name Amphitheater Unified



County Pima

Instructions

CTD number 100210000

FY 2026

State of Arizona

School District Annual Expenditure Budget

Districtwide Budget

Revised #2

Version

By the Governing Board

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

Proposed June 28, 2025

Adopted July 8, 2025

Revised December 9., 2025

Date

District website link of posted budget

www.amphi.com

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$ <u>110,000,000</u>
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)	
Local	1000 \$ <u> </u>
Intermediate	2000 \$ <u> </u>
State	3000 \$ <u>29,000,000</u>
Federal	4000 \$ <u>15,000,000</u>
TOTAL	\$ <u>44,000,000</u>

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	<u>3.3402</u>	<u>3.2973</u>
Secondary Tax Rates:		
M&O Override	<u>0.4412</u>	<u>0.5566</u>
Special Program Override	<u>0.1544</u>	
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.6868</u>	<u>0.6227</u>
CTED	<u>0.0500</u>	
Desegregation	<u>0.2045</u>	<u>0.1956</u>
Total Secondary Tax Rate	<u>1.5369</u>	<u>1.3749</u>

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

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ <u>100,237,580</u>	\$ <u>0</u>	\$ <u>100,237,580</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>8,335,927</u>	\$ <u>0</u>	\$ <u>8,335,927</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>12,296,647</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>120,870,154</u>

Average teacher salaries (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ <u>54,578</u>
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ <u>53,508</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,070</u>
4. Percentage increase	2%

Comments on average salary calculation (Optional):

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

District contact employee:

Scott Little

Telephone: 520.696.5000

Email: slittle@amphi.com

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions Expenditures	FTE		Salaries	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Other	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2025	Budget FY 2026		
	6100	6200	6600	6800							
100 Regular Education											
1000 Instruction	1.	189.43	417.80	21,515,834	6,721,900	766,683	157,269	358,136	33,014,150	29,519,822	-10.6%
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	1,970,664	409,199	125,976	50,882	18,720	3,039,689	2,575,441	-15.3%
2300 General Administration	4.	12.60	10.00	991,676	229,648	433,988	15,524	28,644	1,873,622	1,699,480	-9.3%
2400 School Administration	5.	112.00	76.50	4,864,282	1,230,556	1,339	28,891	1,685	7,050,960	6,126,753	-13.1%
2500 Central Services	6.	85.40	37.00	2,456,285	658,167	1,287,588	51,330	221,790	4,955,454	4,675,160	-5.7%
2600 Operation & Maintenance of Plant	7.	394.99	385.00	7,072,409	2,003,400	4,271,813	5,592,023	67,446	20,901,276	19,007,091	-9.1%
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	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	874,229	186,329	220,357	227,910	52,243	1,730,151	1,561,068	-9.8%
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	42,825,978	12,249,398	7,496,225	6,171,254	803,638	77,516,820	69,546,493	-10.3%
200 and 300 Special Education											
1000 Instruction	15.	394.59	197.35	9,717,347	2,020,215	558,192	14,731	4,075	14,681,634	12,314,560	-16.1%
2000 Support Services											
2100 Students	16.	73.80	48.90	3,395,751	798,776	1,972,908	52,098	4,915	7,811,375	6,224,448	-20.3%
2200 Instructional Staff	17.	38.70	12.00	475,785	201,165	60,658	6,995	8,887	1,249,978	753,490	-39.7%
2300 General Administration	18.	3.00	2.00	146,464	37,327	0	0	0	214,966	183,791	-14.5%
2400 School Administration	19.	2.30	2.00	49,444	8,383	0	0	0	67,266	57,827	-14.0%
2500 Central Services	20.	0.00	0.00	58,761	10,234	28,570	995	0	43,566	98,560	126.2%
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	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	13,906,589	3,087,014	2,620,328	76,767	19,358	24,154,838	19,710,056	-18.4%
400 Pupil Transportation	25.	189.88	188.00	2,875,159	861,965	1,838,488	740,153	5,093	6,671,202	6,320,858	-5.3%
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	63,077,441	17,017,749	12,317,274	6,992,679	832,437	113,021,441	100,237,580.00	-11.3%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									0	
Total budget limit expenditures (lines 30-31)	32.	1,872.90	1,587.68	63,077,441	17,017,749	12,317,274	6,992,679	832,437	113,021,441	100,237,580	-11.3%
(Cannot exceed page 7, line 11)											

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)

1. Total all disability classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technical Education (non-CTED)
7. Career Education (non-CTED)
8. Career Technical Education (CTED)
9. Total (lines 1 through 8. Must equal total of line 24, page 1)

10. IEP required pupil transportation costs coded within Program 400

Prior FY	Budget FY	1.
21,249,490	18,347,650	
1,774,274	1,507,207	2.
0	0	3.
0	0	4.
0	0	5.
0	0	6.
0	0	7.
1,131,074	992,972	8.
24,154,838	20,847,829	9.

775	3,400,000	10.
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Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18Staff-Pupil 1 to 27

Invalid. The amount should equal the total budgeted amount reported on line

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	50,400
All Funds - Federal	6330	6,000

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)

Expenditures	Instructions	Salaries	Employee benefits	Purchased services	Supplies	Property	Debt service and miscellaneous	Totals		% Increase/Decrease
		6100	6200	6300, 6400, 6500	6600	6700	6800	Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	10,061,354	2,515,338					12,616,896	12,576,692	-0.3% 1.
2100 Support services - students	2.	271,929	67,982					340,997	339,911	-0.3% 2.
2200 Support services - instructional staff	3.	125,505	31,376					157,383	156,881	-0.3% 3.
2300 Support services - general administration	4.							0	0	0.0% 4.
2500 Central services	5.							0	0	0.0% 5.
3300 Community services Oerations	6.							0	0	0.0% 6.
4000 Facilities acquisition and construction	7.							0	0	0.0% 7.
5000 Debt service	8.							0	0	0.0% 8.
Budgeted expenditures (lines 1-8)	9.	10,458,788	2,614,696	0	0	0	0	13,115,276	13,073,484	-0.3% 9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.									10.
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% 11.

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**

Instructions	Expenditures	Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
Unrestricted Capital Outlay Override (1)	1.	6440	6641-6643	6655	6700	6831, 6832, 6833			0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		3,000,000		300,000				6,302,500	3,300,000	-47.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		150,000	50,000	575,000				975,000	775,000	-20.5%
2300, 2400, 2500, 2900 Administration	4.			250,000	2,125,927				3,492,039	2,375,927	-32.0%
2600 Operation & Maintenance of Plant	5.			35,000	500,000				35,000	535,000	1428.6%
2700 Student Transportation	6.				100,000				25,000	100,000	300.0%
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%
4000 Facilities Acquisition and Construction	8.				1,000,000				250,000	1,000,000	25.0%
5000 Debt Service	9.								0	0	0.0%
Budgeted expenditures (lines 2-9)	10.	0	3,150,000	335,000	4,600,927	0	0	250,000	11,829,539	8,335,927	-29.5%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									0	
Total budget limit expenditures (lines 10-11)											
(Cannot exceed page 8, line 12)	12.	0	3,150,000	335,000	4,600,927	0	0	250,000	11,829,539	8,335,927	-29.5%

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
\$ 150,000
1,500,000
1,500,000
575,000
100,000
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 _____.

_____ , 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 _____.

_____ , interest on leases of _____, and interest on bonds of _____.

Other funds—required capital expenditure detail [(A.R.S. §15-904.(B)]

Instructions 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	8,335,927	11,120,578	2,129,763	0	0	901,032	804,925
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
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
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
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

(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

Special projects

Instructions

Federal projects FTE & expenditures

- 100-130 ESEA Title I - Helping Disadvantaged Children
- 140-150 ESEA Title II - Prof. Dev. and Technology
- 160 ESEA Title IV - 21st Century Schools
- 170-180 ESEA Title V - Promote Informed Parent Choice
- 190 ESEA Title III - Limited Eng. & Immigrant Students
- 200 ESEA Title VII - Indian Education
- 210 ESEA Title VI - Flexibility and Accountability
- 220 IDEA Part B
- 230 Johnson-O'Malley
- 240 Workforce Investment Act
- 250 AEA - Adult Education
- 260-270 Vocational Education - Basic Grants
- 280 ESEA Title X - Homeless Education
- 290 Medicaid Reimbursement
- 349 National Forest Fees
- 353 Taylor Grazing Fees
- 374 E-Rate
- 378 Impact Aid
- 300-399 Other Federal Projects
- 699 Federal Impact Aid (Construction)
- Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

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

Instructional Improvement Fund Expenditures (020)

- Teacher Compensation Increases
- Class Size Reduction
- Dropout Prevention Programs (M&O purposes)
- Instructional Improvement Programs (M&O purposes)
- 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	3,851,451
6.00	6.00	882,512	429,854
1.00	1.00	977,267	777,719
0.00		0	0
2.00	2.00	184,244	87,656
1.00	1.00	14,980	18,809
0.00		0	0
16.00	16.00	3,128,815	3,083,000
1.00	1.00	41,826	40,000
0.00		0	0
0.00		0	0
3.00	3.00	367,264	381,000
0.00		53,853	40,920
0.00		3,475,512	2,984,733
0.00		0	0
0.00		0	0
0.00	60.00	500,000	211,505
0.00		0	0
60.00		490,000	390,000
0.00		0	0
125.00	125.00	15,131,035	12,296,647
4.00		138,045	138,000
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		0	0
0.00		350,000	120,000
0.00		0	0
19.00		1,767,549	1,101,810
23.00	0.00	2,255,594	1,359,810
148.00	125.00	17,386,629	13,656,457

Prior FY	Budget FY
200,000	200,000
175,000	175,000
159,924	159,924
400,000	400,000
934,924	934,924

Other funds expenditures

- 050 County, City, and Town Grants
- 071 English Language Learner (1)
- 072 Compensatory Instruction (1)
- 500 School Plant (2)
- 510 Food Service
- 515 Civic Center
- 520 Community School
- 525 Auxiliary Operations
- 526 Extracurricular Activities Fees Tax Credit
- 530 Gifts and Donations
- 535 Career & Technical Education Projects
- 540 Fingerprint
- 545 School Opening
- 550 Insurance Proceeds
- 555 Textbooks
- 565 Litigation Recovery
- 570 Indirect Costs
- 575 Unemployment Insurance
- 580 Teacherage
- 585 Insurance Refund
- 590 Grants and Gifts to Teachers
- 595 Advertisement
- 596 Career Technical Education
- 597 Arizona Industry Credentials Incentive
- 639 Impact Aid Revenue Bond Building
- 650 Gifts and Donations-Capital
- 660 Condemnation
- 665 Energy and Water Savings
- 686 Emergency Deficiencies Correction
- 691 Building Renewal Grant
- 700 Debt Service
- 720 Impact Aid Revenue Bond Debt Service
- 850 Student Activities
- 855 Employee Ins

Internal Service Funds 950-989

- 9 Self-Insurance
- 955 Intergovernmental Agreements
- 951 Print Shop
- 953-954 Warehouse & Trans

Prior FY	Budget FY
0	0
0	0
0	0
3,336,077	3,502,045
6,000,000	6,000,000
1,234,883	1,326,717
2,164,453	1,346,539
2,100,000	2,100,000
2,000,000	2,000,000
1,836,075	1,939,603
37,260	14,816
13,759	5,000
0	0
314,840	241,752
76,864	85,352
475,098	167,360
1,224,517	1,449,870
10,581	5,402
0	0
10,824	6,944
0	0
0	0
2,100,000	1,900,000
65,000	65,000
0	0
454,865	473,002
30,499	31,715
0	0
0	0
7,000,000	7,000,000
16,000,000	16,000,000
0	0
1,250,000	1,000,000
6,000,000	7,538,175

(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)	\$ 81,115,646	\$ 81,115,646
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 6,519,586	\$ 0
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	\$ 0
(c) Total DAA (line 2.a plus 2.b)	\$ 6,519,586	\$ 2,000,000
*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)		\$ 4,519,586
(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		
(b) Balance Carryforward, line 13) (A.R.S. §15-943.01)	\$ 0	
(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	\$ 804,145	
(b) Onetime district additional assistance supplement	\$ 301,091	
(c) Onetime FRPL group B weight supplement	\$ 324,950	
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)	\$ 100,237,580	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (page 8, line 11)	\$ 4,519,586	

* 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 #2

**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)	\$ 11,829,539
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)	\$ 11,829,539
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 11,829,539
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 11,829,539
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 8,260,046
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 3,569,493
8. Interest Earned in Fund 610 in FY 2025	\$ 246,848
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 12)	\$ 4,519,586
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 8,335,927

(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	2.	0.00								0	0	0.0%
2100 Students	3.	0.00								0	0	0.0%
2200 Instructional Staff	4.	0.00								0	0	0.0%
2300 General Administration	5.	0.00								0	0	0.0%
2400 School Administration	6.	0.00								0	0	0.0%
2500 Central Services	7.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	8.	0.00								0	0	0.0%
2700 Student Transportation	9.	0.00								0	0	0.0%
2900 Other	10.	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	12.	0.00								0	0	0.0%
2100 Students	13.	0.00								0	0	0.0%
2200 Instructional Staff	14.	0.00								0	0	0.0%
2300 General Administration	15.	0.00								0	0	0.0%
2400 School Administration	16.	0.00								0	0	0.0%
2500 Central Services	17.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	18.	0.00								0	0	0.0%
2700 Student Transportation	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%