

District Name Amphitheather Unified

County Pima

Instructions

CTD number 100210000



FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed 23-Jun-26

Adopted July 14, 2026

Revised

Date

District website link of posted budget www.amphi.com

Signed	Signed

The FY 2027 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 15, 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 Email: slittle@amphi.com

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026	\$	
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)		
Local	1000	\$
Intermediate	2000	\$
State	3000	\$
Federal	4000	\$
TOTAL		\$ 0

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	3.2973	3.2973
Secondary Tax Rates:		
M&O Override	0.5566	0.5566
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.6227	0.6227
CTED		
Desegregation	0.1956	0.1956
Total Secondary Tax Rate	1.3749	1.3749

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)	\$ 103,757,147	\$ 0	\$ 103,757,147
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 12,681,191	\$ 4,000,000	\$ 16,681,191
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 15,123,211
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 135,561,549

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

1. Average salary of all teachers employed in FY 2027 (budget year)	\$ 55,670
2. Average salary of all teachers employed in FY 2026 (prior year)	\$ 54,578
3. Increase in average teacher salary from the prior year	\$ 1,092
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 name			Amphitheather Unified			County			Pima			CTD number			100210000			Version			Proposed		
Fund 001 (M&O)												Maintenance and Operation (M&O) Fund											
Instructions 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 2026	Budget FY 2027												
100 Regular Education																							
1000 Instruction			1.	417.80	390.00	18,319,288	6,309,770	997,689	160,414	365,299	27,731,265	26,152,460	-5.7%										
2000 Support services																							
2100 Students			2.	63.13	55.00	2,794,670	14,519	114,091	47,980	2,884	3,555,628	2,974,144	-16.4%	2.									
2200 Instructional staff			3.	41.40	41.00	1,732,610	125,852	145,785	51,900	19,094	2,957,505	2,075,241	-29.8%	3.									
2300 General administration			4.	10.00	10.00	907,213	439,211	442,668	15,834	29,849	1,700,100	1,834,775	7.9%	4.									
2400 School administration			5.	76.50	67.00	4,334,451	332,660	395,366	29,469	2,134	6,513,435	5,094,080	-21.8%	5.									
2500 Central services			6.	37.00	37.00	2,493,691	666,629	1,313,340	86,188	226,226	4,708,328	4,786,074	1.7%	6.									
2600 Operation & maintenance of plant			7.	385.00	385.00	7,212,213	1,947,297	7,007,113	6,707,043	68,795	22,015,651	22,942,461	4.2%	7.									
2900 Other			8.	0.00	0.00	0					26,691	0	-100.0%	8.									
3000 Operation of noninstructional services			9.	6.00	6.00	243,638	61,465	280,500	0	0	575,094	585,603	1.8%	9.									
610 School-sponsored cocurricular activities			10.	40.00	40.00	152,237	37,886	1,949	394	53,190	241,978	245,656	1.5%	10.									
620 School-sponsored athletics			11.	4.00	4.00	977,316	191,900	224,764	232,468	53,288	1,635,784	1,679,736	2.7%	11.									
630 Other instructional programs			12.	0.00	0.00						0	0	0.0%	12.									
700, 800, 900 Other programs			13.	0.00	0.00						0	0	0.0%	13.									
Regular education subsection subtotal (lines 1-13)			14.	1,080.83	1,035.00	39,167,327	10,127,189	10,923,265	7,331,690	820,759	71,661,459	68,370,230	-4.6%	14.									
200 and 300 Special education																							
1000 Instruction			15.	197.35	198.00	10,978,708	2,420,943	1,685,326	15,026	4,157	14,172,428	15,104,160	6.6%	15.									
2000 Support services																							
2100 Students			16.	48.90	49.00	4,174,562	798,776	3,012,366	53,140	5,013	7,003,259	8,043,857	14.9%	16.									
2200 Instructional staff			17.	12.00	12.00	666,863	250,399	61,871	7,135	9,065	813,448	995,333	22.4%	17.									
2300 General administration			18.	2.00	2.00	171,741	38,074	0	0	0	205,695	209,815	2.0%	18.									
2400 School administration			19.	2.00	2.00	55,699	9,631	0	0	0	64,052	65,330	2.0%	19.									
2500 Central services			20.	0.00	0.00	58,761	10,439	29,141	3,123	0	100,627	101,464	0.8%	20.									
2600 Operation & maintenance of plant			21.	2.00	2.00	71,055	12,645	10,895	30,782	2,534	125,142	127,911	2.2%	21.									
2900 Other			22.	0.00	0.00	0					0	0	0.0%	22.									
3000 Operation of noninstructional services			23.	0.00	0.00	0					0	0	0.0%	23.									
Subtotal (lines 15-23)			24.	264.25	265.00	16,177,389	3,540,907	4,799,599	109,206	20,769	22,484,651	24,647,870	9.6%	24.									
400 Pupil transportation			25.	188.00	188.00	2,808,535	879,204	1,720,456	652,956	2,838	6,540,686	6,063,989	-7.3%	25.									
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)			26.	46.85	46.85	2,945,248	723,346	349,064	4,505	2,838	4,025,000	4,025,000	0.0%	26.									
530 Dropout prevention programs			27.	0.75	0.75	103,000	20,600	4,812			129,412	128,412	-0.8%	27.									
540 Joint career and technical education and vocational education center			28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.									
550 K-3 Reading program			29.	7.00	7.00	421,467	100,178				505,761	521,645	3.1%	29.									
Budgeted expenditures (lines 14, and 24-29)			30.	1,587.68	1,542.60	61,622,966	15,391,424	17,797,196	8,098,357	847,204	105,346,969	103,757,147	-1.5%	30.									
Maintained for spending after FY 2027 (budgeted carryforward)			31.								2,000,000	0		31.									
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)			32.	1,587.68	1,542.60	61,622,966	15,391,424	17,797,196	8,098,357	847,204	107,346,969	103,757,147	-3.3%	32.									

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

District name Amphitheather Unified

County Pima

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Version Proposed

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	19,984,472	22,096,548	1.
2. Gifted education	1,507,207	1,471,197	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)	992,972	1,080,125	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	22,484,651	24,647,870	9.
10. IEP required pupil transportation costs coded within Program 400	3,400,000	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	6,000

FY 2027 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		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
Expenditures								Prior FY 2026	Budget FY 2027	
1000 Instruction	1.	11,559,576	2,869,304					13,022,657	14,428,880	10.8%
2100 Support services - students	2.	301,293	75,323					339,911	376,616	10.8%
2200 Support services - instructional staff	3.	139,057	34,765					156,881	173,822	10.8%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services operations	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.	11,999,926	2,979,392	0	0	0	0	13,519,449	14,979,318	10.8%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							0	0	
Total budget limit expenditures (lines 10-11)	11.	11,999,926	2,979,392	0	0	0	0	13,519,449	14,979,318	10.8%

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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	13,519,449
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	10,633,106
Unexpended budget balance (line 12 minus 13)	14.	2,886,343
Interest earned in the Classroom Site Fund in FY 2026	15.	146,294
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	11,946,681
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	14,979,318

(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		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	
Expenditures		6440	6641-6643	6655	6700	6831, 6832, 6833			2026	2027	
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		1,000,000		3,500,000				1,100,000	4,500,000	309.1%
2000 Support services											
2100, 2200 Students and instructional staff	3.		150,000	50,000	100,000				300,000	300,000	0.0%
2300, 2400, 2500, 2900 Administration	4.			500,000	5,196,191				3,738,099	5,696,191	52.4%
2600 Operation & maintenance of plant	5.			35,000	1,000,000				535,000	1,035,000	93.5%
2700 Student transportation	6.				100,000				100,000	100,000	0.0%
3000 Operation of noninstructional services (5)	7.								0	0	0.0%
4000 Facilities acquisition and construction	8.				800,000			250,000	550,000	1,050,000	90.9%
5000 Debt service	9.								0	0	0.0%
Budgeted expenditures (lines 2-9)	10.	0	1,150,000	585,000	10,696,191	0	0	250,000	6,323,099	12,681,191	100.6%
Maintained for spending after FY 2027 (budgeted carryforward)	11.								4,000,000	4,000,000	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	1,150,000	585,000	10,696,191	0	0	250,000	10,323,099	16,681,191	61.6%

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	\$ 250,000
6642 Textbooks	3,500,000
6643 Instructional aids	1,500,000
673X Furniture and equipment	500,000
673X Vehicles	1,500,000
673X Tech hardware & software	6,196,191

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines2-9 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	
Expenditures		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.	6,323,099	12,681,191	2,129,763		0		804,925	765,589
Select object codes detail (1)									
6150 Classified salaries	2.	0		0		0		0	
6200 Employee benefits	3.	0		0		0		0	
6450 Construction services	4.	0		0		0		0	
6655 Short-term noninstructional software subscription	5.	335,000	335,000	0		0		0	
6710 Land and improvements	6.	0		0		0		804,925	1,115,589
6720 Buildings and improvements	7.	0	1,000,000	2,129,763	21,025,000	0		0	
673X Furniture and equipment	8.	575,000	500,000	0		0		0	
673X Vehicles	9.	100,000	1,500,000	0		0		0	
673X Technology hardware & software	10.	3,925,927	6,196,191	0		0		0	
6831, 6832, 6833 redemption of principal	11.	0		0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0	
Total (lines 2-12)	13.	4,935,927	9,531,191	2,129,763	21,025,000	0	0	804,925	1,115,589
Total amounts reported on lines 2-12 above for:									
Renovation	14.	1,000,000	2,500,000	2,129,763	21,025,000			0	
New construction	15.	0		0		0		804,925	1,115,589
Other	16.	3,935,927	7,031,191	0		0		0	
Total (lines 14-16, must equal line 13)	17.	4,935,927	9,531,191	2,129,763	21,025,000	0	0	804,925	1,115,589

(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 2027 \$ 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

District name		Amphitheather Unified		County		Pima		CTD number		100210000		Version		Proposed	
Special projects															
Instructions															
Federal projects FTE & expenditures															
1.	100-130 ESEA Title I - Helping Disadvantaged Children					1.	050 County, City, and Town Grants					1.	0		
2.	140-150 ESEA Title II - Prof. Dev. and Technology					2.	071 English Language Learner (1)					2.	0	0	
3.	160 ESEA Title IV - 21st Century Schools					3.	072 Compensatory Instruction (1)					3.	0	0	
4.	170-180 ESEA Title V - Promote Informed Parent Choice					4.	500 School Plant (2)					4.	3,513,493	3,758,301	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students					5.	510 Food Service					5.	6,000,000	6,500,000	
6.	200 ESEA Title VII - Indian Education					6.	515 Civic Center					6.	1,332,631	1,567,216	
7.	210 ESEA Title VI - flexibility and accountability					7.	520 Community School					7.	1,346,539	2,009,222	
8.	220 IDEA Part B					8.	525 Auxiliary Operations					8.	2,100,000	2,100,000	
9.	230 Johnson-O'Malley					9.	526 Extracurricular Activities Fees Tax Credit					9.	2,000,000	2,500,000	
10.	240 Workforce Investment Act					10.	530 Gifts and Donations					10.	1,939,603	1,776,666	
11.	250 AEA - Adult Education					11.	535 Career & Technical Education Projects					11.	14,816	29,374	
12.	260-270 Vocational Education - Basic Grants					12.	540 Fingerprint					12.	5,420	8,906	
13.	280 ESEA Title X - Homeless Education					13.	545 School Opening					13.	0	0	
14.	290 Medicaid Reimbursement					14.	550 Insurance Proceeds					14.	242,561	182,376	
15.	349 National Forest Fees					15.	555 Textbooks					15.	85,629	88,238	
16.	353 Taylor Grazing Fees					16.	565 Litigation Recovery					16.	167,360	93,283	
17.	374 E-Rate					17.	570 Indirect Costs					17.	1,456,706	1,556,641	
18.	378 Impact Aid					18.	575 Unemployment Insurance					18.	5,420	870	
19.	300-399 Other Federal projects					19.	580 Teacherage					19.	0		
20.	699 Federal Impact Aid (construction)					20.	585 Insurance Refund					20.	6,967	0	
21.	Total Federal project funds (lines 1-20)					21.	590 Grants and Gifts to Teachers					21.	0		
State projects FTE & expenditures															
22.	400 Vocational education					22.	595 Advertisement					22.	0		
23.	410 Early Childhood Block Grant					23.	596 Career Technical Education					23.	1,900,000	2,500,000	
24.	420 Ext. school yr. - pupils with disabilities					24.	597 Arizona Industry Credentials Incentive					24.	65,000	0	
25.	425 Adult basic education					25.	639 Impact Aid Revenue Bond Building					25.	0		
26.	430 Chemical abuse prevention programs					26.	650 Gifts and Donations-Capital					26.	474,554	485,494	
27.	435 Academic contests					27.	660 Condemnation					27.	31,715	32,552	
28.	450 Gifted education					28.	665 Energy and Water Savings					28.	0		
29.	456 College credit exam incentives					29.	686 Emergency Deficiencies Correction					29.	0		
30.	460 Environmental Special Plate					30.	691 Building Renewal Grant					30.	7,000,000	8,000,000	
31.	Other State projects					31.	700 Debt Service					31.	16,000,000	16,000,000	
32.	Total State project funds (lines 22-31)					32.	720 Impact Aid Revenue Bond Debt Service					32.	0		
33.	Total special projects (lines 21 and 32)					33.	850 Student Activities					33.	1,000,000	1,250,000	
Instructional Improvement Fund expenditures (020)															
1.	Teacher compensation increases					1.	855 Employee Insurance					1.	6,557,795	5,820,979	
2.	Class size reduction					2.	Internal Service Funds 950-989								
3.	Dropout prevention programs (M&O purposes)					3.	9__ Self-Insurance								
4.	Instructional improvement programs (M&O purposes)					4.	955 Intergovernmental Agreements								
5.	Total Instructional Improvement Fund (lines 1-4)					5.	951								
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 Insurance															
Internal Service Funds 950-989															
1. 9__ Self-Insurance															
2. 955 Intergovernmental Agreements															
3. 951															
4. 953 Warehouse															
(1) From supplement, line 10 and line 20, respectively.															
(2) Indicate amount budgeted in Fund 500 for M&O purposes															

District name <u>Amphitheather Unified</u>		County <u>Pima</u>	CTD number <u>100210000</u>	
			Version <u>Proposed</u>	
Calculation of FY 2027 General Budget Limit (A.R.S. §15-947.C)				
Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay	
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>87,680,824</u>	\$ <u>87,680,824</u>	\$ <u>0</u>
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ <u>6,358,092</u>		
(b)	DAA adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c)	Total DAA (line 2.a plus 2.b)	\$ <u>6,358,092</u>		<u>6,358,092</u>
*3.	FY 2027 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	<u>11,836,911</u>		
(b)	Unrestricted Capital Outlay			
(c)	Special Program			
*4.	Small schoool 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	<u>85,000</u>		
(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)	<u>4,025,000</u>		
*	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)	<u>0</u>		
(c)	Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	<u>129,412</u>		
(d)	Registered warrant or tax anticipation note interest expense incurred in FY 2025 (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 2026 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund budget balance carryforward, line 10.e) (A.R.S. §15-920)	<u>0</u>		
(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 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)	\$ <u>103,757,147</u>		
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)		\$ <u>6,358,092</u>	

* Subject to adjustment prior to May 15 as allowed by A.R.S. revisions are described in the instructions for these lines, as needed.

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	\$	10,323,099
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 2026 capital expenditures (line 1 + 2)	\$	10,323,099
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$	10,323,099
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	10,323,099
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	10,323,099
8. Interest earned in Fund 610 in FY 2026	\$	
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 2027 (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)	\$	6,358,092
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	16,681,191

(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				Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
English Language Learners Supplement		Prior FY	Budget FY							Prior FY 2026	Budget FY 2027	
Expenditures				6100	6200	6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0% 1.
2000 Support services												
2100 Students	2.	0.00								0	0	0.0% 2.
2200 Instructional staff	3.	0.00								0	0	0.0% 3.
2300 General administration	4.	0.00								0	0	0.0% 4.
2400 School administration	5.	0.00								0	0	0.0% 5.
2500 Central services	6.	0.00								0	0	0.0% 6.
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0% 7.
2700 Student transportation	8.	0.00								0	0	0.0% 8.
2900 Other	9.	0.00								0	0	0.0% 9.
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% 10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0% 11.
2000 Support services												
2100 Students	12.	0.00								0	0	0.0% 12.
2200 Instructional staff	13.	0.00								0	0	0.0% 13.
2300 General administration	14.	0.00								0	0	0.0% 14.
2400 School administration	15.	0.00								0	0	0.0% 15.
2500 Central services	16.	0.00								0	0	0.0% 16.
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0% 17.
2700 Student transportation	18.	0.00								0	0	0.0% 18.
2900 Other	19.	0.00								0	0	0.0% 19.
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% 20.

Instructions				President of the Governing Board			
1. Average daily membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)			
Attending	2025 ADM	2026 ADM	2027 ADM	1. Average salary of all teachers employed in FY 2027 (budget year)			
	0.0000	10,545.0000	10,545.0000	2. Average salary of all teachers employed in FY 2026 (prior year)			
				3. Increase in average teacher salary from the prior year			
2. Tax rates:		Prior FY	Est. Budget FY	4. Percentage increase			
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)				Comments on average salary calculation (optional):			
		3.2973	3.2973				
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)		1.3749	1.3749				
3. Budgeted expenditures and budget limits:		Budgeted expenditures	Budgeted carryforward	Budget limit			
Maintenance & Operation Fund		103,757,147	0	103,757,147			
Classroom Site Fund		14,979,318	0	14,979,318			
Unrestricted Capital Outlay Fund		12,681,191	4,000,000	16,681,191			

	Maintenance and Operation expenditures						
	Salaries and benefits		Other		TOTAL		% Inc./(Decr.) from prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	26,237,734	24,629,058	1,493,531	1,523,402	27,731,265	26,152,460	-5.7%
2000 Support services							
2100 Students	3,393,908	2,809,189	161,720	164,955	3,555,628	2,974,144	-16.4%
2200 Instructional staff	2,744,977	1,858,462	212,528	216,779	2,957,505	2,075,241	-29.8%
2300, 2400, 2500 Administration	10,430,614	9,173,855	2,491,249	2,541,074	12,921,863	11,714,929	-9.3%
2600 Oper./maint. of plant	9,606,973	9,159,510	12,408,678	13,782,951	22,015,651	22,942,461	4.2%
2900 Other	26,691	0	0	0	26,691	0	-100.0%
3000 Oper. Of noninstructional services	300,094	305,103	275,000	280,500	575,094	585,603	1.8%
610 School-sponsored cocurric. activities	187,534	190,123	54,444	55,533	241,978	245,656	1.5%
620 School-sponsored athletics	1,135,274	1,169,216	500,510	510,520	1,635,784	1,679,736	2.7%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	54,063,799	49,294,516	17,597,660	19,075,714	71,661,459	68,370,230	-4.6%
200 and 300 Special education							
1000 Instruction	13,399,651	13,399,651	772,777	1,704,509	14,172,428	15,104,160	6.6%
2000 Support services							
2100 Students	4,973,338	4,973,338	2,029,921	3,070,519	7,003,259	8,043,857	14.9%
2200 Instructional staff	736,908	917,262	76,540	78,071	813,448	995,333	22.4%
2300, 2400, 2500 Administration	338,742	344,345	31,632	32,264	370,374	376,609	1.7%
2600 Oper./maint. of plant	82,049	83,700	43,093	44,211	125,142	127,911	2.2%
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	19,530,688	19,718,296	2,953,963	4,929,574	22,484,651	24,647,870	9.6%
400 Pupil transportation	4,208,718	3,687,739	2,331,968	2,376,250	6,540,686	6,063,989	-7.3%
510 Desegregation	3,659,726	3,668,594	365,274	356,407	4,025,000	4,025,001	0.0%
530 Dropout prevention programs	123,600	123,600	5,812	4,812	129,412	128,412	-0.8%
540 Joint career and technical education and vocational education center	0	0	0	0	0	0	0.0%
550 K-3 reading program	505,761	521,645	0	0	505,761	521,645	3.1%
Budgeted expenditures	82,092,292	77,014,390	23,254,677	26,742,757	105,346,969	103,757,147	-1.5%
Maintained for spending after FY 2027 (budgeted carryforward)					2,000,000	0	
Total budget limit expenditures	82,092,292	77,014,390	23,254,677	26,742,757	107,346,969	103,757,147	-3.3%

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

Total expenditures by fund				
Fund	Budgeted expenditures		\$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	105,346,969	103,757,147	(1,589,822)	-1.5%
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	13,519,449	14,979,318	1,459,869	10.8%
Federal Projects	6,038,605	15,123,211	9,084,606	150.4%
State Projects	1,392,222	742,453	(649,769)	-46.7%
Unrestricted Capital Outlay	6,323,099	12,681,191	6,358,092	100.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	804,925	765,589	(39,336)	-4.9%
Debt Service	16,000,000	16,000,000	0	0.0%
School Plant Fund	3,513,493	3,758,301	244,808	7.0%
Auxiliary Operations	2,100,000	2,100,000	0	0.0%
Bond Building	2,129,763	0	(2,129,763)	-100.0%
Food Service	6,000,000	6,500,000	500,000	8.3%
Other	28,732,716	31,001,817	2,269,101	7.9%

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	19,984,472	22,096,548
Gifted education	1,507,207	1,471,197
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)	992,972	1,080,125
Total	22,484,651	24,647,870

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators		42	42	1 to 251
Teachers		517	517	1 to 20
Other		79	79	1 to 134
Subtotal	0	638	638	1 to 17
Classified --				
Managers, supervisors, directors		19	19	1 to 555
Teachers aides		174	174	1 to 61
Other		943	943	1 to 11
Subtotal	0	1,136	1,136	1 to 9
Total	0	1,774	1,774	1 to 6
Special education --				
Teacher		98	98	1 to 18
Staff		414	414	1 to 27

CTD number	100210000
Version	Proposed

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	1,332,631	1,567,216
520 Community School	1,346,539	2,009,222
526 Extracurricular Activities Fees Tax Credit	2,000,000	2,500,000
530 Gifts and Donations	1,939,603	1,776,666
535 Career & Technical Education Projects	14,816	29,374
540 Fingerprint	5,420	8,906
545 School Opening	0	0
550 Insurance Proceeds	242,561	182,376
555 Textbooks	85,629	88,238
565 Litigation Recovery	167,360	93,283
570 Indirect Costs	1,456,706	1,556,641
575 Unemployment Insurance	5,420	870
580 Teacherage	0	0
585 Insurance Refund	6,967	0
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	1,900,000	2,500,000
597 Arizona Industry Credentials Incentive	65,000	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	474,554	485,494
660 Condemnation	31,715	32,552
665 Energy and Water Savings	0	0
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	7,000,000	8,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	1,000,000	1,250,000
855 Employee Insurance	6,557,795	5,820,979
9__ Self-Insurance	0	0
955 Intergovernmental Agreements	2,500,000	2,500,000
951	100,000	100,000
953 Warehouse	500,000	500,000
Total	28,732,716	31,001,817