



FY 2021
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2021 was

Proposed	<u>June 11, 2020</u>
Adopted	<u>July 9, 2020</u>
Revised	<u>January 14, 2021</u>
	Date

Paul Roetto
Dan Blackson
Bonnie Hudson
John Waid
Bernadette Delacruz

Paul Roetto, President
Dan Blackson, Clerk
Bonnie Hudson, Member
John Waid, Member
Bernadette Delacruz, Member

SIGNED

SIGNED

The FY 2021 budget file for the version described above will be uploaded via the Common Logon on ADE's website by January 15, 2021

Type the Date as MM/DD/YYYY

Dr. Paul Tighe

Superintendent Signature

Dr. Paul Tighe

Superintendent Name (Typed Name)

Kirk Waddle

Business Manager Signature

Kirk Waddle

Business Manager Name (Typed Name)

District Contact Employee: Kirk Waddle

Telephone: 623-474-5110

Email: kirk.waddle@smusd90.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020	\$	<u> </u>
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)		
Local	1000	\$ <u> </u>
Intermediate	2000	\$ <u> </u>
State	3000	\$ <u> </u>
Federal	4000	\$ <u> </u>
TOTAL		\$ <u> 0</u>

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Prior FY 2020	Est. Budget FY 2021
Primary Tax Rate:	<u>1.7679</u>	<u>1.7435</u>
Secondary Tax Rates:		
M&O Override	<u>0.1690</u>	<u>0.1639</u>
Special Program Override	<u> </u>	<u> </u>
Capital Override	<u> </u>	<u> </u>
Class A Bonds	<u> </u>	<u> </u>
Class B Bonds	<u>0.2823</u>	<u>0.3043</u>
CTED	<u>0.0500</u>	<u>0.0500</u>
Desegregation	<u> </u>	<u> </u>
Total Secondary Tax Rate	<u>0.5013</u>	<u>0.5182</u>

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>16,653,632</u>	\$ <u>16,653,632</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>920,758</u>	\$ <u>920,758</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>2,615,938</u>	\$ <u>2,615,938</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>20,190,328</u>	\$ <u>20,190,328</u>

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2021 (budget year)	\$ <u>50,860</u>
2. Average salary of all teachers employed in FY 2020 (prior year)	\$ <u>49,199</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,661</u>
4. Percentage increase	<u>3%</u>

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$ <u>42,406</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>20%</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2020	Budget FY 2021	
100 Regular Education											
1000 Instruction	1.	74.00	75.00	5,027,497	1,505,729	91,125	201,851	12,790	6,466,565	6,838,992	5.8%
2000 Support Services											
2100 Students	2.	3.00	3.00	152,478	44,591	31,631	1,203	400	227,409	230,303	1.3%
2200 Instructional Staff	3.	2.00	2.00	153,831	35,927	34,048	28,169	728	251,256	252,703	0.6%
2300 General Administration	4.	3.00	3.00	213,393	48,350	34,032	1,162	175	294,218	297,112	1.0%
2400 School Administration	5.	11.00	11.00	712,785	212,771	639	1,284	3,354	920,705	930,833	1.1%
2500 Central Services	6.	4.00	4.00	293,006	81,172	107,293	47,980	4,521	529,631	533,972	0.8%
2600 Operation & Maintenance of Plant	7.	14.00	14.00	572,914	194,522	874,838	966,691	9,307	2,573,804	2,618,272	1.7%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	10,000	1,290	11,290	11,290	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	3,761	622	0	0	0	4,383	4,383	0.0%
620 School-Sponsored Athletics	11.	1.00	1.00	88,669	24,635	660	20,647	49,917	183,081	184,528	0.8%
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	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	112.00	113.00	7,218,334	2,148,319	1,174,266	1,278,987	82,482	11,462,342	11,902,388	3.8%
200 and 300 Special Education											
1000 Instruction	15.	49.00	51.00	1,769,569	438,491	551,974	7,652	323	2,588,562	2,768,009	6.9%
2000 Support Services											
2100 Students	16.	5.00	5.00	430,303	98,747	109,055	104	0	634,191	638,209	0.6%
2200 Instructional Staff	17.	2.00	2.00	168,885	44,495	906	0	0	211,392	214,286	1.4%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	56.00	58.00	2,368,757	581,733	661,935	7,756	323	3,434,145	3,620,504	5.4%
400 Pupil Transportation	25.	22.00	22.00	581,677	197,380	112,211	179,745	0	894,332	1,071,013	19.8%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	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.	1.00	1.00	43,904	15,823	0	0	0	58,280	59,727	2.5%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	191.00	194.00	10,212,672	2,943,255	1,948,412	1,466,488	82,805	15,849,099	16,653,632	5.1%

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

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	3,085,090	3,260,977	1.
2. Gifted Education	0		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)	349,055	359,527	6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	3,434,145	3,620,504	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 23
 Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	146.00	
Number of FTE - Certified Purchased Services Personnel		

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	32436
All Funds - Federal	6330	1,564

FY 2021 Performance Pay (A.R.S. §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) \$ -

(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)]

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2020	Budget FY 2021	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	150,395	33,618				220,626	184,013	-16.6%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	150,395	33,618				220,626	184,013	-16.6%
200 and 300 Special Education									
1000 Instruction	5.	104,533	22,997				71,310	127,530	78.8%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	104,533	22,997				71,310	127,530	78.8%
Other Programs (Specify)									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
3300 Community Services Operations	12.							0	0.0%
Other Programs Subtotal (lines 9-12)	13.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 13)	14.	254,928	56,615				291,936	311,543	6.7%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	15.	336,415	73,738				434,112	410,153	-5.5%
2100 Support Services - Students	16.						0	0	0.0%
2200 Support Services - Instructional Staff	17.						0	0	0.0%
Program 100 Subtotal (lines 15-17)	18.	336,415	73,738				434,112	410,153	-5.5%
200 and 300 Special Education									
1000 Instruction	19.	203,827	43,563				139,888	247,390	76.8%
2100 Support Services - Students	20.						0	0	0.0%
2200 Support Services - Instructional Staff	21.						0	0	0.0%
Program 200 and 300 Subtotal (lines 19-21)	22.	203,827	43,563				139,888	247,390	76.8%
Other Programs (Specify)									
1000 Instruction	23.						0	0	0.0%
2100 Support Services - Students	24.						0	0	0.0%
2200 Support Services - Instructional Staff	25.						0	0	0.0%
3300 Community Services Operations	26.							0	0.0%
Other Programs Subtotal (lines 23-26)	27.	0	0				0	0	0.0%
Total Expenditures (lines 18, 22, and 27)	28.	540,242	117,301				574,000	657,543	14.6%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	29.	294,932	70,371				356,607	365,303	2.4%
2100 Support Services - Students	30.						0	0	0.0%
2200 Support Services - Instructional Staff	31.						0	0	0.0%
2310 Support Services - Governing Board	32.							0	0.0%
Program 100 Subtotal (lines 29-32)	33.	294,932	70,371	0	0		356,607	365,303	2.4%
200 and 300 Special Education									
1000 Instruction	34.	84,181	29,675				113,856	113,856	0.0%
2100 Support Services - Students	35.						0	0	0.0%
2200 Support Services - Instructional Staff	36.						0	0	0.0%
2310 Support Services - Governing Board	37.							0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	38.	84,181	29,675	0	0		113,856	113,856	0.0%
530 Dropout Prevention Programs									
1000 Instruction	39.						0	0	0.0%
Other Programs (Specify)									
1000 Instruction	40.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	41.						0	0	0.0%
2310 Support Services - Governing Board	42.							0	0.0%
3300 Community Services Operations	43.							0	0.0%
Other Programs Subtotal (lines 40-43)	44.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 33, 38, 39, and 44)	45.	379,113	100,046	0	0		470,463	479,159	1.8%
Total Classroom Site Funds (lines 14, 28, and 45)	46.	1,174,283	273,962	0	0	0	1,336,399	1,448,245	8.4%

The district has budgeted an amount in Fund 011 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 012 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2020	Budget FY 2021	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	100,000	358,987				367,918	458,987	24.8%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.		441,771				0	441,771	--
2300, 2400, 2500, 2900 Administration	4.						0	0	0.0%
2600 Operation & Maintenance of Plant	5.						348,888	0	-100.0%
2700 Student Transportation	6.						0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.		20,000				0	20,000	--
4000 Facilities Acquisition and Construction	8.						0	0	0.0%
5000 Debt Service	9.						0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	100,000	820,758	0	0	716,806	920,758	28.5%

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)]

\$ 20,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	
6642 Textbooks	<u>100,000</u>
6643 Instructional Aids	
673X Furniture and Equipment	<u>829,381</u>
673X Vehicles	
673X Tech Hardware & Software	

(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.

\$ 100,000

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, and interest on bonds of _____.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	716,806	920,758	8,462	18,450,000	0		2,021	750,000	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	750,000	4.
6710 Land and Improvements	5.	0		0		0		2,021		5.
6720 Buildings and Improvements	6.	0		0	18,450,000	0		0		6.
673X Furniture and Equipment	7.	567,777	920,758	8,462		0		0		7.
673X Vehicles	8.	0	0	0		0		0		8.
673X Technology Hardware & Software	9.	0	0	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	0	920,758	8,462	18,450,000	0	0	2,021	750,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0	10,000,000			0		13.
New Construction	14.	0		0	8,450,000	0		0	750,000	14.
Other	15.	567,777	920,758	8,462		0		2,021		15.
Total (lines 13-15, must equal line 12)	16.	567,777	920,758	8,462	18,450,000	0	0	2,021	750,000	16.

(1) Lines 2-11 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 2021 \$ 750,000

SPECIAL PROJECTS

FEDERAL PROJECTS

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. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

INSTRUCTIONAL IMPROVEMENT FUND (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
6000	6.00	6.00	409,177	357,008	
6000	0.00	0.00	75,226	52,441	
6000	0.00	0.00	2,287	17,000	
6000	0.00	0.00	0	0	
6000	0.00	0.00	41,469	19,928	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	4.00	4.00	264,240	231,181	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	35,274	28,890	
6000	0.00	0.00	0	0	
6000	0.00	0.00	450,000	450,000	
6000	0.00	0.00	352,000	352,000	
6000	0.00	0.00	0	0	
6000	0.00	0.00	2,690	1,107,490	
6000	10.00	10.00	1,632,363	2,615,938	
6000	0.00	0.00	25,645	15,485	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	2,639	2,639	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	28,284	18,124	
6000	10.00	10.00	1,660,647	2,634,062	

		Prior FY	Budget FY
6000	0	0	
6000	0	0	
6000	83,272	120,000	
6000	0	0	
6000	83,272	120,000	

OTHER FUNDS

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 & Tech. Ed. & Voc. Ed. Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other 326/327

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 9__

		Prior FY	Budget FY
6000	0	0	
6000	22,149	25,000	
6000	0	0	
6000	9,393	6,000	
6000	1,142,000	1,100,000	
6000	65,000	20,000	
6000	13,000	40,000	
6000	200,000	275,000	
6000	51,000	63,000	
6000	666,300	695,000	
6000	18,000	18,000	
6000	0	0	
6000	0	0	
6000	50,000	50,000	
6000	2,000	2,000	
6000	0	0	
6000	150,000	150,000	
6000	0	0	
6000	0	0	
6000	0	0	
6000	16,000	6,000	
6000	0	0	
6000	100,000	180,000	
6000	0	0	
6000	0	0	
6000	0	0	
6000	0	0	
6000	0	0	
6000	60,000	60,000	
6000	2,447,469	4,940,869	
6000	0	0	
6000	0	65,000	
6000	0	218,278	
6000	0	0	
6000	0	0	
6000	0	0	
6000	0	0	

(1) From Supplement, line 10 and line 20, respectively.

CALCULATION OF FY 2021 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2021 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 14,581,411	\$ 0
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 1,050,563	
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	168,907	
(c) Total DAA (line 2.a minus 2.b)	\$ 881,656	881,656
*3. FY 2021 Override Authorization (A.R.S. §§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	1,439,639	
(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) Local (Do not include full-day kindergarten or summer school tuition)		
(a) Individuals and Other Private Sources		
(b) Other Arizona Districts		
(c) Out-of-State Districts and Other Governments		
State		
(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)		
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	694,912	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2019 (A.R.S. §15-910.N)		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
* (i) 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:	(191,425)	
(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:	129,095	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		
11. FY 2021 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 16,653,632	
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 A.11)		\$ 881,656

* 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 2021 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT (A.R.S. §15-947.D and A.R.S. §15-978)

UNRESTRICTED CAPITAL BUDGET LIMIT

- A. 1. FY 2020 Unrestricted Capital Budget Limit (UCBL)
(from FY 2020 latest revised Budget, page 8, line A.12) \$ 716,806
- 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 2020 Capital Expenditures (line A.1 + A.2) \$ 716,806
- 4. Amount Budgeted in Fund 610 in FY 2020
(from FY 2020 latest revised Budget, page 4, line 10) \$ 716,806
- 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 \$ 716,806
- 6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) \$ 683,000
- 7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses. \$ 33,806
- 8. Interest Earned in Fund 610 in FY 2020 \$ 5,296
- 9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F) \$ 0
- 10. Adjustment to UCBL for FY 2021 (A.R.S. §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) \$ 881,656
- 12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) \$ 920,758

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2020 Classroom Site Fund Budget Limit (from FY 2020 latest revised Budget, page 8, line B.7)	291,937	574,001	470,463	1,336,401
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	194,892	347,438	420,236	962,566
3. Unexpended Budget Balance (line B.1 minus B.2)	97,045	226,563	50,227	373,835
4. Interest Earned in the Classroom Site Fund in FY 2020	1,318	4,620	2,572	8,510
5. FY 2021 Classroom Site Fund Allocation (provided by ADE, based on \$425) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	213,180.00	426,360.00	426,360.00	1,065,900.00
6. Adjustments to FY 2021 Classroom Site Fund Budget Limit (2)				0
7. FY 2021 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	311,543	657,543	479,159	1,448,245

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.
 (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
 (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.