



FY 2022
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 2022 was

Table with 2 columns: Action (Proposed, Adopted, Revised) and Date (June 10, 2021, July 8, 2021, May 11, 2022)

Signature of Dan Blackson

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

Signature of Paul Tighe

SIGNED

SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by

May 12, 2022

Type the Date as MM/DD/YYYY

Signature of Paul Tighe

Superintendent Signature

Signature of Kirk Waddle

Business Manager Signature

Dr. Paul Tighe

Superintendent Name (Typed Name)

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

Table with 2 columns: Item (Total Budgeted Revenues for Fiscal Year 2021, Estimated Revenues by Source for Fiscal Year 2022) and Amount (\$)

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

Table with 3 columns: Tax Rate Category (Primary Tax Rate, Secondary Tax Rates), Prior FY 2021, Est. Budget FY 2022

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

Table with 3 columns: Item (Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects, Total Aggregate School District Budget Limit), Budgeted Expenditures, Budget Limit

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

Table with 2 columns: Item (Average salary of all teachers employed in FY 2022, Average salary of all teachers employed in FY 2021, Increase in average teacher salary from the prior year, Percentage increase) and Amount (\$)

The average salary of all teachers in FY22 shows a decrease from FY21 due to teacher retirements and turnover. Replacement teachers had less years experience and therefore slightly lower average salaries.

Table with 2 columns: Item (Average salary of all teachers employed in FY 2018, Total percentage increase in average teacher salary since FY 2018) and Amount (\$)

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 2021	Budget FY 2022		
		100 Regular Education										
1000 Instruction	1.	75.00	84.00	6,014,430	2,082,232	91,125	201,851	12,790	6,941,064	8,402,428	21.1%	1.
2000 Support Services												
2100 Students	2.	3.00	3.00	156,290	54,702	31,631	1,203	400	230,303	244,226	6.0%	2.
2200 Instructional Staff	3.	2.00		157,677	55,187	34,048	28,169	728	252,703	275,809	9.1%	3.
2300 General Administration	4.	3.00	2.00	218,728	76,555	34,032	1,162	175	297,112	330,652	11.3%	4.
2400 School Administration	5.	11.00	3.00	730,605	255,712	639	1,284	3,354	930,833	991,594	6.5%	5.
2500 Central Services	6.	4.00	11.00	400,000	105,116	107,293	47,980	4,521	533,972	664,910	24.5%	6.
2600 Operation & Maintenance of Plant	7.	14.00	4.00	650,000	205,533	1,263,295	966,691	9,307	2,618,272	3,094,826	18.2%	7.
2900 Other	8.	0.00	14.00						0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00				10,000	1,290	11,290	11,290	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0				4,383	0	-100.0%	10.
620 School-Sponsored Athletics	11.	1.00	0.00	90,886	31,810	660	20,647	49,917	184,528	193,920	5.1%	11.
630 Other Instructional Programs	12.	0.00	1.00						0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	113.00	122.00	8,418,616	2,866,847	1,562,723	1,278,987	82,482	12,004,460	14,209,655	18.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	51.00	60.00	3,098,061	1,120,616	551,974	7,652	323	2,768,009	4,778,626	72.6%	15.
2000 Support Services												
2100 Students	16.	5.00	11.00	681,061	238,371	109,055	104		638,209	1,028,591	61.2%	16.
2200 Instructional Staff	17.	2.00	2.00	173,107	60,587	906			214,286	234,600	9.5%	17.
2300 General Administration	18.	0.00	0.00						0	0	0.0%	18.
2400 School Administration	19.	0.00	0.00						0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00						0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0%	21.
2900 Other	22.	0.00	0.00						0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%	23.
Subtotal (lines 15-23)	24.	58.00	73.00	3,952,229	1,419,574	661,935	7,756	323	3,620,504	6,041,817	66.9%	24.
400 Pupil Transportation	25.	22.00	22.00	720,499	236,250	112,211	179,745		1,071,013	1,248,705	16.6%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	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.	1.00	1.00	45,002	15,751				59,727	60,753	1.7%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	194.00	218.00	13,136,346	4,538,422	2,336,869	1,466,488	82,805	16,755,704	21,560,930	28.7%	30.

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	3,260,977	5,673,302	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)	359,527	368,515	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)	3,620,504	6,041,817	9.
10. IEP required pupil transportation costs coded within Program 400			10.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 21  
 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	145.00	145.00
Number of FTE - Certified Purchased Services Personnel		0.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	30350
All Funds - Federal	6330	6,621

**FY 2022 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) \$ 10,000

(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)**

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 2021	Budget FY 2022	
1000 Instruction	1.	2,010,794	419,478					1,448,245	2,430,272	67.8%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.							0	0	0.0%
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	
5000 Debt Service	8.								0	
Total Expenditures (lines 1-8)	9.	2,010,794	419,478	0	0	0	0	1,448,245	2,430,272	67.8%

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 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	\$	1,448,245
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	\$	1,011,973
Unexpended Budget Balance (line 8 minus 9)	12.	\$	436,272
Interest Earned in the Classroom Site Fund in FY 2021	13.	\$	3,580
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	\$	1,990,420
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.		
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	\$	2,430,272

(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 7 cannot exceed the respective amounts on this line.

**FUND 610 (UCO)**

**UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures		Rentals 6440	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 2021	Budget FY 2022	
<b>Unrestricted Capital Outlay Override (1)</b>	1.							0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.		500,000	270,000				497,170	770,000	54.9%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.							0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.							0	0	0.0%
2600 Operation & Maintenance of Plant	5.			777,294				441,771	777,294	75.9%
2700 Student Transportation	6.							0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.			30,000				20,000	30,000	50.0%
4000 Facilities Acquisition and Construction	8.							0	0	0.0%
5000 Debt Service	9.							0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	0	500,000	1,077,294	0	0	0	958,941	1,577,294	64.5%

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	
6642 Textbooks	500,000
6643 Instructional Aids	
673X Furniture and Equipment	1,077,294
673X Vehicles	
673X Tech Hardware & Software	

(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)] \$ 30,000

(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. \$ 200,000

(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		
<b>Total Fund Expenditures</b>	1.	958,941	1,577,294	47,500	35,087,168	0		752,077	2,211,029	1.
<b>Select Object Codes Detail (1)</b>										
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		752,077	2,211,029	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		47,500	35,087,168	0		0		6.
673X Furniture and Equipment	7.	0	1,077,294	0		0		0		7.
673X Vehicles	8.	958,941	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, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	958,941	1,077,294	47,500	35,087,168	0	0	752,077	2,211,029	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		10,000,000	13,087,168			0		13.
New Construction	14.	0		37,500,000	22,000,000	0		752,077	2,211,029	14.
Other	15.	958,941	1,077,294	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	958,941	1,077,294	47,500,000	35,087,168	0	0	752,077	2,211,029	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 2022 \$ 1,500,000

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. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line

**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)

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
6000	0.00	0.00	493,128	493,128	
6000	0.00	0.00	92,424	92,424	
6000	0.00	0.00	19,185	19,185	
6000	0.00	0.00	0	0	
6000	0.00	0.00	19,928	19,928	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	413,135	463,004	
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	36,379	35,610	
6000	0.00	0.00	0	0	
6000	0.00	0.00	450,000	450,000	
6000	0.00	0.00	611,817	611,817	
6000	0.00	0.00	0	0	
6000	0.00	0.00	2,041,408	2,483,000	
6000	0.00	0.00	4,177,404	4,668,096	
6000	0.00	0.00	25,790	25,790	
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	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	0	0	
6000	0.00	0.00	127,584	127,584	
6000	0.00	0.00	153,374	153,374	
6000	0.00	0.00	4,330,778	4,821,470	

**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)

		Prior FY	Budget FY
6000	0		
6000	0		
6000	75,000	75,000	
6000	0		
6000	75,000	75,000	

**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 & 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. Other

		Prior FY	Budget FY
6000	0	0	
6000	57,692	57,692	
6000	0	0	
6000	6,000	6,200	
6000	1,728,420	1,730,000	
6000	20,000	20,000	
6000	40,000	42,000	
6000	275,000	275,000	
6000	66,000	66,000	
6000	695,000	695,000	
6000	18,000	18,000	
6000	0	0	
6000	0	0	
6000	50,000	30,000	
6000	2,000	2,000	
6000	0	0	
6000	150,000	150,000	
6000	0	0	
6000	0	0	
6000	0	0	
6000	0	0	
6000	6,000	6,000	
6000	0	0	
6000	180,000	180,000	
6000	0	0	
6000	0	0	
6000	0	0	
6000	0	0	
6000	0	0	
6000	60,000	60,000	
6000	4,940,869	4,940,444	
6000	0	0	
6000	65,000	65,000	
6000	218,278		

**INTERNAL SERVICE FUNDS 950-989**

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

(1) From Supplement, line 10 and line 20, respectively.  
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

CALCULATION OF FY 2022 GENERAL BUDGET LIMIT  
(A.R.S. §15-947.C)

*1. FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 19,372,167	\$ 19,372,167	0
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 1,121,016		
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 1,121,016		1,121,016

\*3. FY 2022 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	1,544,827		
(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)

(c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)

(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 2020 (A.R.S. §15-910.N)

(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)

\*8. FY 2021 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)

(h) Excessive Property Tax Assessed 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:

(b) Decrease for Transfer from M&O to Energy and Water Savings Fund	(191,425)		
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
	137,186		

\*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)

11. FY 2022 General Budget Limit (column A, lines 1 through 10)

(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)

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)

\$	21,560,930		\$ 1,121,016
			1,121,016

\* 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 2022 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**

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$	<u>958,941</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>958,941</u>
3. Adjusted Amount Available for FY 2021 Capital Expenditures (line A.1 + A.2)	\$	<u>958,941</u>
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$	<u>958,941</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>958,941</u>
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>503,465</u>
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.	\$	<u>455,476</u>
8. Interest Earned in Fund 610 in FY 2021	\$	<u>802</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 2022 (A.R.S. §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>1,121,016</u>
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u><u>1,577,294</u></u>

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.