

**Arizona Department of Education**  
Expenditure Budget Report for Fiscal Year 2010  
Flagstaff Unified District

Description	ADE Calculated	District Amount	Difference
Budget Adoption Date			
Budget Revision Date			
<b>Comments, concerns, and questions about the content, the design, or the results of this FY 2010 budget analysis should be e-mailed to SFBudgetTeam@azed.gov.</b>			
<b>Maintenance &amp; Operations</b>			
Regular Education, 100	45,798,431	45,798,431	0
Special Education, 200	10,208,406	10,208,406	0
Special Education Disability, 300	116,030	116,030	0
Transportation, 400	3,910,266	3,910,266	0
Desegregation, 510	2,276,148	2,276,148	0
Special K-3 Program Override, 520	0	0	0
Dropout Prevention Programs, 530	116,030	116,030	0
Joint Voc. & Technology Center, 510	0	0	0
<b>Total M&amp;O Expenditures Budgeted</b>	<b>62,425,311</b>	<b>62,425,311</b>	<b>0</b>
Special Education Programs by Type (M&O Only)	10,324,436	10,324,436	0
Special Ed Budgeted - Special Ed (Page 2)	10,324,436	10,324,436	0
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	<b>ADE</b>	<b>District</b>	
Unrestricted Capital	8,787,616	8,787,616	0
Soft Capital Allocation	3,967,139	3,967,139	0
<b>General Budget Limit</b>			
Base Support Level	50,016,267	49,205,576	810,691
Transportation Revenue Control Limit	5,819,852	5,703,395	116,457
Type 03 Tuition	0	0	0
<small>ADE column includes values from most recent APOR55, District column includes values from most recent Worksheet processed</small>			
Revenue Control Limit (RCL)	55,836,119	54,908,971	927,148
Growth - Preliminary Based on 40th Day <small>(Preliminary Growth reflected based on an Advance for Growth)</small>	0	0	0
Type 03 Tuition Adjustment	**N/A	0	**N/A
Adjusted RCL	55,836,119	54,908,971	927,148
Adjusted RCL in M&O	54,908,971	54,908,971	0
Adjusted RCL in Unr Cap	927,148	0	927,148
Capital Outlay Revenue Limit (CORL) Total	2,710,624	2,708,581	2,043
Capital Outlay Revenue Limit (CORL) M&O	225,539	225,539	0
Capital Outlay Revenue Limit (CORL) Unr Cap	2,485,085	2,483,042	2,043
Maintenance and Operations Override	3,660,781	3,660,781	0
Capital Override	2,200,000	2,200,000	0
Special K-3 Override (M&O)	0	0	0
Special K-3 Override (Capital)	0	0	0
Small School Adjustment (M&O)	0	0	0
Small School Adjustment (Unrestricted Capital)	0	0	0
Tuition Private M&O	**N/A	0	**N/A
Tuition Private Unrestricted	**N/A	0	**N/A
Tuition Other AZ Districts M&O	**N/A	173,421	**N/A
Tuition Other AZ Districts Unrestricted	**N/A	12,321	**N/A
Tuition Out of State Districts M&O	**N/A	0	**N/A
Tuition Out of State Districts Unrestricted	**N/A	0	**N/A
Cert of Ed Convenience M&O	**N/A	0	**N/A
Cert of Ed Convenience Unrestricted	**N/A	0	**N/A
State Assistance (15-976) M&O	**N/A	0	**N/A
State Assistance (15-976) Unrestricted	**N/A	0	**N/A

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Add-on for Children w/Disabilities and Indian Students M&O	87,365	590,786	(503,421)
Add-on for Children w/Disabilities and Indian Students Unrestricted	0	0	0
Add-on for Children in Military Reservation Accomodation Schools (M&O)	0	0	0
Add-on for Children in Military Reservation Accomodation Schools (Capital)	0	0	0
Administrative Costs M&O	2,414	2,414	0
Administrative Costs Unrestricted	0	0	0
Increase for Accommodation Schools	0	0	
Desegregation M&O	0	2,276,148	(2,276,148)
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	0	245,221	(245,221)
Dropout Prevention	116,030	116,030	0
Assistance for Education M&O	0	0	0
Assistance for Education Unrestricted	0	0	0
Interest Expenses for Deferred/Delayed Payments M&O	7,825	0	7,825
Interest Expenses for Deferred/Delayed Payments Unrestricted	0	0	0
<a href="http://www.ade.az.gov/schoolfinance/spreadsheets/deferredpayment.xls">For details on interest expenses go to http://www.ade.az.gov/schoolfinance/spreadsheets/deferredpayment.xls</a>			
Registered Warrant Exp M&O	0	0	0
Registered Warrant Exp Unrestricted	0	0	0
Joint Voc & Tech Center M&O	0	0	0
Joint Voc & Tech Center Unrestricted	0	0	0
Career Ladders Budget Balance Carry-Forward	375,821	226,000	149,821
Optional Performance Incentive Budget Balance Carry-Forward	0	0	0
Performance Pay Budget Balance Carry Forward	0	0	0
Excess Property Tax Judgements	0	0	0
Transportation Revenues for Attendance of Non-Resident Pupils	**N/A	0	**N/A
Early Graduation Scholarship Reduction	0	0	0
Prior Year Over Expenditures	0	0	0
Transfers To/From the Water Savings Fund	0	0	0
Adjustment to Budget Balance Carry-Forward***	(375,821)	**N/A	**N/A
Other Adjustments	0	0	0
Total of Adjustments to General Budget Limit (*)	(375,821)	0	(375,821)
Total General Budget Limit	59,174,521	62,425,311	(3,250,790)
Budgeted Maintenance & Operations	62,425,311	62,425,311	0
<b>Budgeted Difference from GBL for M&amp;O</b>	<b>(3,250,790)</b>		
GBL for Capital	4,695,363	4,695,363	0

\*Description regarding the Adjustment to the GBL (page 7, line 10)

0

\*\*N/A this value is not calculated or verified by ADE on this report and the District reported number is used to determine the Budget Limit. This number will be validated and/or calculated on the BUDG75.

\*\*\*This adjustment is for Districts who have a negative Applicable Unexpended Budget Balance on their 2009 BUDG75 due to spending funding designated for Career Ladder, OPIP or Performance Pay on other M&O purposes.

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<b>Unrestricted Capital Budget Limit</b>			
Unrestricted Available in FY09	7,507,113	7,671,407	(164,294)
Unrestricted Capital Budget Limit Adjustment <small>Use above line only for adjustments as provided on FY09 BUDG75</small>	(171,032)	0	
Adjusted Unrestricted Capital Available in FY09	7,336,081	7,671,407	(335,326)
Amount budgeted in Unrestricted FY09	7,671,407	7,671,407	0
Lesser of Budgeted or Available FY09	7,336,081	7,671,407	(335,326)
Actual Unrestricted Expenditures FY09 <small>ADE Expenditures are from the district's FY09 AFR.</small>	2,647,722	3,745,806	(1,098,084)
Unexpended Budget Balance Unrestricted FY09	4,688,359	3,925,601	762,758
Interest Earned Fund 610 FY09	188,027	166,652	21,375
Federal Impact Adjustment	0	0	0
SFB Monies for Donated Land (Must provide documentation to ADE School Finance)	0	0	0
Adjustment to Unrestricted (15-915, Resolutions)	0	0	0
Amount to be Used for Capital (Page 7 of 8) <small>Please see pages 1 and 2 of this report for adjustments to the above line</small>	4,695,363	4,695,363	0
SBE Approval to Accumulate	0	0	0
Unrestricted Capital Budget Limit	9,571,749	6,304,574	3,267,175
Unrestricted Budgeted	8,787,616		
<b>Budgeted Difference from Available Unrestricted Capital (1)</b>	<b>784,133</b>		
<b>Soft Capital Allocation</b>			
Soft Capital Allocation Limit FY2009	3,674,596	3,673,515	1,081
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	3,674,596	3,673,515	1,081
Amount Budgeted Soft Capital FY09	3,673,515	3,673,515	0
Lesser of Limit or Budgeted	3,673,515	3,673,515	0
Actual Soft Capital Expenditures FY09 <small>ADE Expenditures are from the district's FY09 AFR.</small>	2,615,286	2,249,767	365,519
FY09 Unexpended Soft Capital Budg Balance	1,058,229	1,423,748	(365,519)
Interested Earned FY09	240,649	228,431	12,218
Soft Allocation FY10	2,316,503	2,314,960	1,543
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	3,615,381	3,967,139	(351,758)
Budgeted Soft Capital FY10	3,967,139		
<b>Budgeted Difference from Soft Capital Alloc Limit</b>	<b>(351,758)</b>		
<b>PROPOSED - ADOPTED</b>			
Maintenance and Operations (001)	62,425,311	62,425,311	0
Unrestricted Capital (610)	8,787,616	8,787,616	0
Soft Capital (625)	3,967,139	3,967,139	0