

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

Description	ADE Calculated	District Amount	Difference
Budget Adoption Date			
Budget Revision Date			
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.			
Maintenance & Operations			
Regular Education, 100	319,969,292	319,969,292	0
Special Education, 200	56,426,791	56,426,791	0
Special Education Disability, 300	160,750	160,750	0
Transportation, 400	23,106,265	23,106,265	0
Desegregation, 510	8,774,057	8,774,057	0
Special K-3 Program Override, 520	0	0	0
Dropout Prevention Programs, 530	413,800	413,800	0
Joint Voc. & Technology Center, 510	0	0	0
Total M&O Expenditures Budgeted	408,850,955	408,850,955	0
Special Education Programs by Type (M&O Only)	53,148,798	56,587,541	(3,438,743)
Special Ed Budgeted - Special Ed (Page 2)	56,587,541	56,587,541	0
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	ADE	District	
Unrestricted Capital	26,294,591	26,294,591	0
Soft Capital Allocation	20,667,198	20,667,198	0
General Budget Limit			
Base Support Level	327,988,175	322,205,404	5,782,771
Transportation Revenue Control Limit	16,142,828	16,083,635	59,193
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)	344,131,004	338,289,040	5,841,964
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	344,131,004	338,289,040	5,841,964
Adjusted RCL in M&O	331,850,003	331,850,003	0
Adjusted RCL in Unr Cap	12,281,001	6,439,037	5,841,964
Capital Outlay Revenue Limit (CORL) Total	16,989,213	16,954,612	34,601
Capital Outlay Revenue Limit (CORL) M&O	14,980,872	14,980,872	0
Capital Outlay Revenue Limit (CORL) Unr Cap	2,008,341	1,973,740	34,601
Maintenance and Operations Override	34,650,928	35,390,000	(739,072)
Capital Override	0	0	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	96,000	**N/A
Tuition Private Unrestricted	**N/A	0	**N/A
Tuition Other AZ Districts M&O	**N/A	0	**N/A
Tuition Other AZ Districts Unrestricted	**N/A	0	**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	45,000	**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	191,796	191,796	0
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	9,322	9,322	0
Administrative Costs Unrestricted	0	0	0
Increase for Accommodation Schools	0	0	
Desegregation M&O	8,774,057	8,774,057	0
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	14,034,776	13,696,000	338,776
Dropout Prevention	413,800	413,800	0
Assistance for Education M&O	0	0	0
Assistance for Education Unrestricted	0	0	0
Interest Expenses for Deferred/Delayed Payments M&O	71,207	0	71,207
Interest Expenses for Deferred/Delayed Payments Unrestricted	0	0	0
For details on interest expenses go to http://www.ade.az.gov/schoolfinance/spreadsheets/deferredpayment.xls			
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	3,811,210	3,404,105	407,105
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***	0	**N/A	**N/A
Other Adjustments	0	0	0
Total of Adjustments to General Budget Limit (*)	0	0	0
Total General Budget Limit	408,857,764	408,850,955	6,809
Budgeted Maintenance & Operations	408,850,955	408,850,955	0
Budgeted Difference from GBL for M&O	6,809		
GBL for Capital	8,412,777	8,412,777	0

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

**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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Description	ADE Calculated	District Amount	Difference
Unrestricted Capital Budget Limit			
Unrestricted Available in FY09	20,087,427	20,087,428	(1)
Unrestricted Capital Budget Limit Adjustment	0	0	
<small>Use above line only for adjustments as provided on FY09 BUDG75</small>			
Adjusted Unrestricted Capital Available in FY09	20,087,427	20,087,428	(1)
Amount budgeted in Unrestricted FY09	20,087,428	20,087,428	0
Lesser of Budgeted or Available FY09	20,087,427	20,087,428	(1)
Actual Unrestricted Expenditures FY09	2,614,527	2,654,164	(39,637)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	17,472,900	17,433,264	39,636
Interest Earned Fund 610 FY09	400,764	347,947	52,817
Federal Impact Adjustment	100,603	100,603	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)	8,412,777	8,412,777	0
<small>Please see pages 1 and 2 of this report for adjustments to the above line</small>			
SBE Approval to Accumulate	0	0	0
Unrestricted Capital Budget Limit	26,387,044	17,881,814	8,505,230
Unrestricted Budgeted	26,294,591		
Budgeted Difference from Available Unrestricted Capital (1)	92,453		
Soft Capital Allocation			
Soft Capital Allocation Limit FY2009	16,087,673	16,086,496	1,177
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	16,087,673	16,086,496	1,177
Amount Budgeted Soft Capital FY09	16,086,496	16,086,496	0
Lesser of Limit or Budgeted	16,086,496	16,086,496	0
Actual Soft Capital Expenditures FY09	9,935,087	10,167,252	(232,165)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	6,151,409	5,919,244	232,165
Interested Earned FY09	36,942	22,779	14,163
Soft Allocation FY10	14,748,751	14,725,175	23,576
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	20,937,102	20,667,198	269,904
Budgeted Soft Capital FY10	20,667,198		
Budgeted Difference from Soft Capital Alloc Limit	269,904		
PROPOSED - ADOPTED			
Maintenance and Operations (001)	408,850,955	408,850,955	0
Unrestricted Capital (610)	26,294,591	26,294,591	0
Soft Capital (625)	20,667,198	20,667,198	0