

**Arizona Department of Education**  
Expenditure Budget Report for Fiscal Year 2010  
Saddle Mountain Unified School 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	6,989,305	6,989,305	0
Special Education, 200	1,467,431	1,467,431	0
Special Education Disability, 300	0	0	0
Transportation, 400	870,350	870,350	0
Desegregation, 510	0	0	0
Special K-3 Program Override, 520	0	0	0
Dropout Prevention Programs, 530	0	0	0
Joint Voc. & Technology Center, 510	0	0	0
<b>Total M&amp;O Expenditures Budgeted</b>	<b>9,327,086</b>	<b>9,327,086</b>	<b>0</b>
Special Education Programs by Type (M&O Only)	1,427,841	1,467,431	(39,590)
Special Ed Budgeted - Special Ed (Page 2)	1,467,431	1,467,431	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	1,937,446	1,937,446	0
Soft Capital Allocation	348,893	348,893	0
<b>General Budget Limit</b>			
Base Support Level	6,961,788	6,818,706	143,082
Transportation Revenue Control Limit	1,010,971	1,010,971	0
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)	7,972,759	7,985,639	(12,880)
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	7,972,759	7,985,639	(12,880)
Adjusted RCL in M&O	7,972,759	7,985,639	(12,880)
Adjusted RCL in Unr Cap	0	0	0
Capital Outlay Revenue Limit (CORL) Total	394,430	396,275	(1,845)
Capital Outlay Revenue Limit (CORL) M&O	394,430	396,275	(1,845)
Capital Outlay Revenue Limit (CORL) Unr Cap	0	0	0
Maintenance and Operations Override	798,564	798,564	0
Capital Override	1,700,000	1,700,000	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	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	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	0	0	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	0	0	0
Administrative Costs Unrestricted	0	0	0
Increase for Accommodation Schools	0	0	
Desegregation M&O	0	0	0
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	310,573	234,243	76,330
Dropout Prevention	0	0	0
Assistance for Education M&O	0	0	0
Assistance for Education Unrestricted	0	0	0
Interest Expenses for Deferred/Delayed Payments M&O	34	0	34
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	16,748	16,748	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	0	0	0
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	(202,435)	202,435
Transfers To/From the Water Savings Fund	0	0	0
Adjustment to Budget Balance Carry-Forward***	0	**N/A	**N/A
Other Adjustments	(202,435)	0	(202,435)
Total of Adjustments to General Budget Limit (*)	(202,435)	(104,383)	(98,052)
Total General Budget Limit	9,290,639	9,327,086	(36,447)
Budgeted Maintenance & Operations	9,327,086	9,327,086	0
<b>Budgeted Difference from GBL for M&amp;O</b>	<b>(36,447)</b>		
GBL for Capital	1,700,000	1,700,000	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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Description	ADE Calculated	District Amount	Difference
<b>Unrestricted Capital Budget Limit</b>			
Unrestricted Available in FY09	2,598,347	2,598,347	0
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	2,598,347	2,598,347	0
Amount budgeted in Unrestricted FY09	2,598,347	2,598,347	0
Lesser of Budgeted or Available FY09	2,598,347	2,598,347	0
Actual Unrestricted Expenditures FY09	2,298,311	2,296,863	1,448
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	300,036	301,484	(1,448)
Interest Earned Fund 610 FY09	24,256	25,000	(744)
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)	(89,038)	(89,038)	0
Amount to be Used for Capital (Page 7 of 8)	1,700,000	1,700,000	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	1,935,254	1,937,446	(2,192)
Unrestricted Budgeted	1,937,446		
<b>Budgeted Difference from Available Unrestricted Capital (1)</b>	<b>(2,192)</b>		
<b>Soft Capital Allocation</b>			
Soft Capital Allocation Limit FY2009	357,526	357,526	0
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	357,526	357,526	0
Amount Budgeted Soft Capital FY09	357,526	357,526	0
Lesser of Limit or Budgeted	357,526	357,526	0
Actual Soft Capital Expenditures FY09	347,526	357,526	(10,000)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	10,000	0	10,000
Interested Earned FY09	0	2,000	(2,000)
Soft Allocation FY10	345,099	346,893	(1,794)
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	355,099	348,893	6,206
Budgeted Soft Capital FY10	348,893		
<b>Budgeted Difference from Soft Capital Alloc Limit</b>	<b>6,206</b>		
<b>PROPOSED - ADOPTED</b>			
Maintenance and Operations (001)	9,158,362	9,158,362	0
Unrestricted Capital (610)	1,937,446	1,937,446	0
Soft Capital (625)	348,893	348,893	0