

**Arizona Department of Education**  
Expenditure Budget Report for Fiscal Year 2010  
Phoenix Elementary 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	31,261,204	31,261,204	0
Special Education, 200	8,790,588	8,790,588	0
Special Education Disability, 300	0	0	0
Transportation, 400	1,560,459	1,560,459	0
Desegregation, 510	8,842,603	8,842,603	0
Special K-3 Program Override, 520	1,560,459	1,560,459	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>52,015,313</b>	<b>52,015,313</b>	<b>0</b>
Special Education Programs by Type (M&O Only)	17,573,066	8,790,588	8,782,478
Special Ed Budgeted - Special Ed (Page 2)	8,790,588	8,790,588	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	8,824,250	8,824,250	0
Soft Capital Allocation	1,781,266	1,781,266	0
<b>General Budget Limit</b>			
Base Support Level	33,699,592	35,237,108	(1,537,516)
Transportation Revenue Control Limit	1,329,798	1,329,798	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)	35,029,390	36,566,907	(1,537,517)
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	35,029,390	36,566,907	(1,537,517)
Adjusted RCL in M&O	35,029,390	36,566,907	(1,537,517)
Adjusted RCL in Unr Cap	0	0	0
Capital Outlay Revenue Limit (CORL) Total	1,669,621	1,668,845	776
Capital Outlay Revenue Limit (CORL) M&O	0	0	0
Capital Outlay Revenue Limit (CORL) Unr Cap	1,669,621	1,668,845	776
Maintenance and Operations Override	3,527,381	3,656,691	(129,310)
Capital Override	2,777,253	2,777,253	0
Special K-3 Override (M&O)	1,560,459	1,828,345	(267,886)
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	9,963,370	(9,963,370)
Desegregation Unrestricted	0	1,046,329	(1,046,329)
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	283,278	0	283,278
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	6,584	0	6,584
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	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	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	40,400,508	52,015,313	(11,614,805)
Budgeted Maintenance & Operations	52,015,313	52,015,313	0
<b>Budgeted Difference from GBL for M&amp;O</b>	<b>(11,614,805)</b>		
GBL for Capital	4,446,098	5,492,427	(1,046,329)

\*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	6,496,782	6,546,919	(50,137)
Unrestricted Capital Budget Limit Adjustment	(944,990)	0	
<small>Use above line only for adjustments as provided on FY09 BUDG75</small>			
Adjusted Unrestricted Capital Available in FY09	5,551,792	6,546,919	(995,127)
Amount budgeted in Unrestricted FY09	6,546,919	6,546,919	0
Lesser of Budgeted or Available FY09	5,551,792	6,546,919	(995,127)
Actual Unrestricted Expenditures FY09	3,772,227	3,273,460	498,767
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	1,779,565	3,273,459	(1,493,894)
Interest Earned Fund 610 FY09	45,894	58,364	(12,470)
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)	4,446,098	5,492,427	(1,046,329)
<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	6,271,557	7,155,405	(883,848)
Unrestricted Budgeted	8,824,250		
<b>Budgeted Difference from Available Unrestricted Capital (1)</b>	<b>(2,552,693)</b>		
<b>Soft Capital Allocation</b>			
Soft Capital Allocation Limit FY2009	2,224,419	2,224,204	215
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	2,224,419	2,224,204	215
Amount Budgeted Soft Capital FY09	2,224,204	2,224,204	0
Lesser of Limit or Budgeted	2,224,204	2,224,204	0
Actual Soft Capital Expenditures FY09	2,164,667	2,165,374	(707)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	59,537	58,830	707
Interested Earned FY09	55,366	59,209	(3,843)
Soft Allocation FY10	1,664,000	1,663,227	773
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	1,778,903	1,781,266	(2,363)
Budgeted Soft Capital FY10	1,781,266		
<b>Budgeted Difference from Soft Capital Alloc Limit</b>	<b>(2,363)</b>		
<b>PROPOSED - ADOPTED</b>			
Maintenance and Operations (001)	55,105,541	52,015,313	3,090,228
Unrestricted Capital (610)	6,546,919	8,824,250	(2,277,331)
Soft Capital (625)	2,224,204	1,781,266	442,938