

Arizona Department of Education
Expenditure Budget Report for Fiscal Year 2010
Phoenix Union High School 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	108,911,457	108,911,457	0
Special Education, 200	36,353,696	36,353,696	0
Special Education Disability, 300	0	0	0
Transportation, 400	7,830,092	7,830,092	0
Desegregation, 510	55,826,857	55,826,857	0
Special K-3 Program Override, 520	0	0	0
Dropout Prevention Programs, 530	2,249,000	2,249,000	0
Joint Voc. & Technology Center, 510	0	0	0
Total M&O Expenditures Budgeted	211,171,102	211,171,102	0
Special Education Programs by Type (M&O Only)	36,353,696	36,353,696	0
Special Ed Budgeted - Special Ed (Page 2)	36,353,696	36,353,696	0
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	ADE	District	
Unrestricted Capital	19,677,325	19,677,325	0
Soft Capital Allocation	9,640,663	9,640,663	0
General Budget Limit			
Base Support Level	120,143,050	117,621,627	2,521,423
Transportation Revenue Control Limit	9,337,670	9,337,670	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)	129,480,721	126,959,298	2,521,423
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	129,480,721	126,959,298	2,521,423
Adjusted RCL in M&O	126,959,298	126,959,298	0
Adjusted RCL in Unr Cap	2,521,423	0	2,521,423
Capital Outlay Revenue Limit (CORL) Total	8,384,787	8,383,943	844
Capital Outlay Revenue Limit (CORL) M&O	7,643,339	7,643,339	0
Capital Outlay Revenue Limit (CORL) Unr Cap	741,448	740,604	844
Maintenance and Operations Override	12,695,930	12,695,930	0
Capital Override	9,286,000	9,286,000	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	30,000	**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	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	55,826,857	55,826,857	0
Desegregation Unrestricted	1,357,350	1,357,350	0
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	5,111,321	5,095,988	15,333
Dropout Prevention	2,249,000	2,249,000	0
Assistance for Education M&O	0	0	0
Assistance for Education Unrestricted	0	0	0
Interest Expenses for Deferred/Delayed Payments M&O	14,619	100000	(85,381)
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	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	(46,609)	0	(46,609)
Total of Adjustments to General Budget Limit (*)	(46,609)	0	(46,609)
Total General Budget Limit	210,483,755	210,600,412	(116,657)
Budgeted Maintenance & Operations	211,171,102	211,171,102	0
Budgeted Difference from GBL for M&O	(687,347)		
GBL for Capital	11,383,954	11,383,954	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	17,128,224	17,128,224	0
Unrestricted Capital Budget Limit Adjustment <small>Use above line only for adjustments as provided on FY09 BUDG75</small>	(1,063,207)	0	
Adjusted Unrestricted Capital Available in FY09	16,065,016	17,128,224	(1,063,208)
Amount budgeted in Unrestricted FY09	17,128,224	17,128,224	0
Lesser of Budgeted or Available FY09	16,065,016	17,128,224	(1,063,208)
Actual Unrestricted Expenditures FY09 <small>ADE Expenditures are from the district's FY09 AFR.</small>	9,210,325	9,143,697	66,628
Unexpended Budget Balance Unrestricted FY09	6,854,691	7,984,527	(1,129,836)
Interest Earned Fund 610 FY09	264,561	308,844	(44,283)
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)	430,169	0	430,169
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>	11,383,954	11,383,954	0
SBE Approval to Accumulate	0	0	0
Unrestricted Capital Budget Limit	18,933,375	18,936,721	(3,346)
Unrestricted Budgeted	19,677,325		
Budgeted Difference from Available Unrestricted Capital (1)	(743,950)		
Soft Capital Allocation			
Soft Capital Allocation Limit FY2009	7,167,222	7,167,222	0
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	7,167,222	7,167,222	0
Amount Budgeted Soft Capital FY09	7,167,222	7,167,222	0
Lesser of Limit or Budgeted	7,167,222	7,167,222	0
Actual Soft Capital Expenditures FY09 <small>ADE Expenditures are from the district's FY09 AFR.</small>	3,328,547	3,244,513	84,034
FY09 Unexpended Soft Capital Budg Balance	3,838,675	3,922,709	(84,034)
Interested Earned FY09	114,967	130,645	(15,678)
Soft Allocation FY10	5,587,871	5,587,309	562
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	(2,440)	0	(2,440)
Soft Capital Allocation Limit FY10	9,539,073	9,640,663	(101,590)
Budgeted Soft Capital FY10	9,640,663		
Budgeted Difference from Soft Capital Alloc Limit	(101,590)		
PROPOSED - ADOPTED			
Maintenance and Operations (001)	211,171,102	211,171,102	0
Unrestricted Capital (610)	19,677,325	19,677,325	0
Soft Capital (625)	9,640,663	9,640,663	0