

**Arizona Department of Education**  
Expenditure Budget Report for Fiscal Year 2010  
Tucson 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	204,395,758	204,395,758	0
Special Education, 200	71,580,268	71,580,268	0
Special Education Disability, 300	273,934	273,934	0
Transportation, 400	16,000,000	16,000,000	0
Desegregation, 510	60,211,047	60,211,047	0
Special K-3 Program Override, 520	0	0	0
Dropout Prevention Programs, 530	767,410	767,410	0
Joint Voc. & Technology Center, 510	0	0	0
<b>Total M&amp;O Expenditures Budgeted</b>	<b>353,228,417</b>	<b>353,228,417</b>	<b>0</b>
Special Education Programs by Type (M&O Only)	71,854,202	71,854,202	0
Special Ed Budgeted - Special Ed (Page 2)	71,854,202	71,854,202	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	5,952,341	5,952,341	0
Soft Capital Allocation	15,192,047	15,192,047	0
<b>General Budget Limit</b>			
Base Support Level	253,103,415	252,879,377	224,038
Transportation Revenue Control Limit	15,768,009	15,768,009	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)	268,871,423	268,871,426	(3)
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	268,871,423	268,871,426	(3)
Adjusted RCL in M&O	268,871,423	268,871,426	(3)
Adjusted RCL in Unr Cap	0	0	0
Capital Outlay Revenue Limit (CORL) Total	14,102,102	14,102,102	0
Capital Outlay Revenue Limit (CORL) M&O	13,000,000	13,000,000	0
Capital Outlay Revenue Limit (CORL) Unr Cap	1,102,102	1,102,102	0
Maintenance and Operations Override	0	0	0
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	30,000	**N/A
Tuition Private Unrestricted	**N/A	0	**N/A
Tuition Other AZ Districts M&O	**N/A	30,000	**N/A
Tuition Other AZ Districts Unrestricted	**N/A	5,000	**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	297,710	297,710	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	20,824	20,824	0
Administrative Costs Unrestricted	0	0	0
Increase for Accommodation Schools	0	0	
Desegregation M&O	60,211,047	60,211,047	0
Desegregation Unrestricted	3,500,000	3,500,000	0
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	9,536,021	10,000,000	(463,979)
Dropout Prevention	767,410	767,410	0
Assistance for Education M&O	0	0	0
Assistance for Education Unrestricted	0	0	0
Interest Expenses for Deferred/Delayed Payments M&O	56,089	0	56,089
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	352,764,435	353,228,417	(463,982)
Budgeted Maintenance & Operations	353,228,417	353,228,417	0
<b>Budgeted Difference from GBL for M&amp;O</b>	<b>(463,982)</b>		
GBL for Capital	4,607,102	4,607,102	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	7,641,482	7,643,298	(1,816)
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	7,641,482	7,643,298	(1,816)
Amount budgeted in Unrestricted FY09	7,643,298	7,643,298	0
Lesser of Budgeted or Available FY09	7,641,482	7,643,298	(1,816)
Actual Unrestricted Expenditures FY09	6,773,922	6,643,298	130,624
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	867,560	1,000,000	(132,440)
Interest Earned Fund 610 FY09	188,388	0	188,388
Federal Impact Adjustment	345,239	345,239	0
SFB Monies for Donated Land (Must provide documentation to ADE School Finance)	0	0	0
Adjustment to Unrestricted (15-915, Resolutions)	335,084	0	335,084
Amount to be Used for Capital (Page 7 of 8)	4,607,102	4,607,102	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	6,343,373	5,952,341	391,032
Unrestricted Budgeted	5,952,341		
<b>Budgeted Difference from Available Unrestricted Capital (1)</b>	<b>391,032</b>		
<b>Soft Capital Allocation</b>			
Soft Capital Allocation Limit FY2009	14,042,605	14,042,605	0
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	14,042,605	14,042,605	0
Amount Budgeted Soft Capital FY09	14,042,605	14,042,605	0
Lesser of Limit or Budgeted	14,042,605	14,042,605	0
Actual Soft Capital Expenditures FY09	11,233,844	11,042,605	191,239
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	2,808,761	3,000,000	(191,239)
Interest Earned FY09	140,421	0	140,421
Soft Allocation FY10	12,192,047	12,192,047	0
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	15,141,229	15,192,047	(50,818)
Budgeted Soft Capital FY10	15,192,047		
<b>Budgeted Difference from Soft Capital Alloc Limit</b>	<b>(50,818)</b>		
<b>PROPOSED - ADOPTED</b>			
Maintenance and Operations (001)	337,910,605	337,910,605	0
Unrestricted Capital (610)	4,938,086	4,938,086	0
Soft Capital (625)	12,182,010	12,182,010	0