

**Arizona Department of Education**  
Expenditure Budget Report for Fiscal Year 2010  
Pima County JTED

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	19,174,594	19,174,594	0
Special Education, 200	0	0	0
Special Education Disability, 300	0	0	0
Transportation, 400	0	0	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>19,174,594</b>	<b>19,174,594</b>	<b>0</b>
Special Education Programs by Type (M&O Only)	0	0	0
Special Ed Budgeted - Special Ed (Page 2)	0	0	0
Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.			
	<b>ADE</b>	<b>District</b>	
Unrestricted Capital	5,641,441	5,641,441	0
Soft Capital Allocation	1,669,073	1,669,073	0
<b>General Budget Limit</b>			
Base Support Level	18,157,005	18,007,980	149,025
Transportation Revenue Control Limit	0	0	0
Type 03 Tuition	0	0	0
ADE column includes values from most recent APOR55, District column includes values from most recent Worksheet processed			
Revenue Control Limit (RCL)	18,157,005	18,007,980	149,025
Growth - Preliminary Based on 40th Day (Preliminary Growth reflected based on an Advance for Growth)	0	0	0
Type 03 Tuition Adjustment	**N/A	0	**N/A
Adjusted RCL	18,157,005	18,007,980	149,025
Adjusted RCL in M&O	18,007,980	18,007,980	0
Adjusted RCL in Unr Cap	149,025	0	149,025
Capital Outlay Revenue Limit (CORL) Total	1,383,730	1,418,098	(34,368)
Capital Outlay Revenue Limit (CORL) M&O	0	0	0
Capital Outlay Revenue Limit (CORL) Unr Cap	1,383,730	1,418,098	(34,368)
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	0	**N/A
Tuition Private Unrestricted	**N/A	0	**N/A
Tuition Other AZ Districts M&O	**N/A	450,000	**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	0	716,614	(716,614)
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	4,043	0	4,043
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	18,457,980	19,174,594	(716,614)
Budgeted Maintenance & Operations	19,174,594	19,174,594	0
<b>Budgeted Difference from GBL for M&amp;O</b>	<b>(716,614)</b>		
GBL for Capital	1,383,730	1,418,098	(34,368)

\*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	8,247,167	8,247,167	0
Unrestricted Capital Budget Limit Adjustment <small>Use above line only for adjustments as provided on FY09 BUDG75</small>	0	0	0
Adjusted Unrestricted Capital Available in FY09	8,247,167	8,247,167	0
Amount budgeted in Unrestricted FY09	9,247,167	9,247,167	0
Lesser of Budgeted or Available FY09	8,247,167	8,247,167	0
Actual Unrestricted Expenditures FY09 <small>ADE Expenditures are from the district's FY09 AFR.</small>	4,925,688	4,023,824	901,864
Unexpended Budget Balance Unrestricted FY09	3,321,479	4,223,343	(901,864)
Interest Earned Fund 610 FY09	0	0	0
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) <small>Please see pages 1 and 2 of this report for adjustments to the above line</small>	1,383,730 (34,368)	1,418,098	(34,368)
SBE Approval to Accumulate	0	0	0
Unrestricted Capital Budget Limit	4,705,209	4,223,343	481,866
Unrestricted Budgeted	5,641,441		
<b>Budgeted Difference from Available Unrestricted Capital (1)</b>	<b>(936,232)</b>		
<b>Soft Capital Allocation</b>			
Soft Capital Allocation Limit FY2009	818,825	824,010	(5,185)
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	818,825	824,010	(5,185)
Amount Budgeted Soft Capital FY09	824,010	824,010	0
Lesser of Limit or Budgeted	818,825	824,010	(5,185)
Actual Soft Capital Expenditures FY09 <small>ADE Expenditures are from the district's FY09 AFR.</small>	587,711	100,000	487,711
FY09 Unexpended Soft Capital Budg Balance	231,114	724,010	(492,896)
Interest Earned FY09	1,210	0	1,210
Soft Allocation FY10	922,159	945,063	(22,904)
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	1,154,483	1,669,073	(514,590)
Budgeted Soft Capital FY10	1,669,073		
<b>Budgeted Difference from Soft Capital Alloc Limit</b>	<b>(514,590)</b>		
<b>PROPOSED - ADOPTED</b>			
Maintenance and Operations (001)	19,174,594	19,174,594	0
Unrestricted Capital (610)	5,641,441	5,641,441	0
Soft Capital (625)	1,669,073	1,669,073	0