

Arizona Department of Education
Expenditure Budget Report for Fiscal Year 2010
Gilbert Unified 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	148,951,988	148,951,988	0
Special Education, 200	42,265,610	42,265,610	0
Special Education Disability, 300	0	0	0
Transportation, 400	9,752,505	9,752,505	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
Total M&O Expenditures Budgeted	200,970,103	200,970,103	0
Special Education Programs by Type (M&O Only)	40,971,038	42,265,610	(1,294,572)
Special Ed Budgeted - Special Ed (Page 2)	42,265,610	42,265,610	0
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	ADE	District	
Unrestricted Capital	11,932,403	11,932,403	0
Soft Capital Allocation	8,261,423	8,261,423	0
General Budget Limit			
Base Support Level	168,010,302	167,941,556	68,746
Transportation Revenue Control Limit	7,619,980	7,619,980	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)	175,630,282	175,561,536	68,746
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	175,630,282	175,561,536	68,746
Adjusted RCL in M&O	175,561,536	175,561,536	0
Adjusted RCL in Unr Cap	68,746	0	68,746
Capital Outlay Revenue Limit (CORL) Total	9,608,087	9,604,655	3,432
Capital Outlay Revenue Limit (CORL) M&O	7,672,252	7,672,252	0
Capital Outlay Revenue Limit (CORL) Unr Cap	1,935,835	1,932,403	3,432
Maintenance and Operations Override	17,556,154	17,556,154	0
Capital Override	8,200,000	10,000,000	(1,800,000)
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	40,000	**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	0	0	0
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	**N/A	0	**N/A
Budget Balance Carry-Forward	387,770	0	387,770
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	34,009	140161	(106,152)
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	0	0	0
Total of Adjustments to General Budget Limit (*)	0	0	0
Total General Budget Limit	201,251,721	200,970,103	281,618
Budgeted Maintenance & Operations	200,970,103	200,970,103	0
Budgeted Difference from GBL for M&O	281,618		
GBL for Capital	10,132,403	11,932,403	(1,800,000)

*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
Unrestricted Capital Budget Limit			
Unrestricted Available in FY09	11,963,662	11,963,663	(1)
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	11,963,662	11,963,663	(1)
Amount budgeted in Unrestricted FY09	11,963,663	11,963,663	0
Lesser of Budgeted or Available FY09	11,963,662	11,963,663	(1)
Actual Unrestricted Expenditures FY09	10,047,270	11,963,663	(1,916,393)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	1,916,392	0	1,916,392
Interest Earned Fund 610 FY09	26,446	0	26,446
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)	10,132,403	11,932,403	(1,800,000)
<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	12,075,241	10,000,000	2,075,241
Unrestricted Budgeted	11,932,403		
Budgeted Difference from Available Unrestricted Capital (1)	142,838		
Soft Capital Allocation			
Soft Capital Allocation Limit FY2009	8,521,798	8,521,222	576
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	8,521,798	8,521,222	576
Amount Budgeted Soft Capital FY09	8,521,222	8,521,222	0
Lesser of Limit or Budgeted	8,521,222	8,521,222	0
Actual Soft Capital Expenditures FY09	8,478,485	8,521,222	(42,737)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	42,737	0	42,737
Interested Earned FY09	70,090	0	70,090
Soft Allocation FY10	8,264,148	8,261,423	2,725
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	8,376,975	8,261,423	115,552
Budgeted Soft Capital FY10	8,261,423		
Budgeted Difference from Soft Capital Alloc Limit	115,552		
PROPOSED - ADOPTED			
Maintenance and Operations (001)	207,651,749	200,970,103	6,681,646
Unrestricted Capital (610)	11,932,403	11,932,403	0
Soft Capital (625)	8,261,423	8,261,423	0