

Arizona Department of Education
Expenditure Budget Report for Fiscal Year 2010
Deer Valley 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	144,490,976	144,490,976	0
Special Education, 200	33,901,000	33,901,000	0
Special Education Disability, 300	0	0	0
Transportation, 400	9,584,000	9,584,000	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	187,975,976	187,975,976	0
Special Education Programs by Type (M&O Only)	33,901,000	33,901,000	0
Special Ed Budgeted - Special Ed (Page 2)	33,901,000	33,901,000	0
<small>Special Education programs by type must equal the total budgeted from page 1, lines 23 and 24.</small>			
	ADE	District	
Unrestricted Capital	14,427,187	14,427,187	0
Soft Capital Allocation	10,873,312	10,873,312	0
General Budget Limit			
Base Support Level	156,372,710	156,264,489	108,221
Transportation Revenue Control Limit	8,694,166	8,694,166	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)	165,066,876	164,958,655	108,221
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	165,066,876	164,958,655	108,221
Adjusted RCL in M&O	161,811,117	161,811,117	0
Adjusted RCL in Unr Cap	3,255,759	3,147,538	108,221
Capital Outlay Revenue Limit (CORL) Total	9,069,954	9,070,474	(520)
Capital Outlay Revenue Limit (CORL) M&O	8,170,474	8,170,474	0
Capital Outlay Revenue Limit (CORL) Unr Cap	899,480	900,000	(520)
Maintenance and Operations Override	16,495,866	16,495,866	0
Capital Override	7,500,000	7,500,000	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	0	**N/A
Tuition Private Unrestricted	**N/A	0	**N/A
Tuition Other AZ Districts M&O	**N/A	373,543	**N/A
Tuition Other AZ Districts Unrestricted	**N/A	44,348	**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	368,949	1,124,976	(756,027)
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	27,412	0	27,412
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	187,219,949	187,975,976	(756,027)
Budgeted Maintenance & Operations	187,975,976	187,975,976	0
Budgeted Difference from GBL for M&O	(756,027)		
GBL for Capital	11,591,366	11,591,886	(520)

*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	11,090,594	11,135,301	(44,707)
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	11,090,594	11,135,301	(44,707)
Amount budgeted in Unrestricted FY09	11,135,301	11,135,301	0
Lesser of Budgeted or Available FY09	11,090,594	11,135,301	(44,707)
Actual Unrestricted Expenditures FY09	8,580,138	8,500,000	80,138
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
Unexpended Budget Balance Unrestricted FY09	2,510,456	2,635,301	(124,845)
Interest Earned Fund 610 FY09	186,560	200,000	(13,440)
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)	11,591,366	11,591,886	(520)
<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	14,288,381	10,379,649	3,908,732
Unrestricted Budgeted	14,427,187		
Budgeted Difference from Available Unrestricted Capital (1)	(138,806)		
Soft Capital Allocation			
Soft Capital Allocation Limit FY2009	8,637,670	8,666,758	(29,088)
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted FY09 Soft Capital Limit	8,637,670	8,666,758	(29,088)
Amount Budgeted Soft Capital FY09	8,666,758	0	8,666,758
Lesser of Limit or Budgeted	8,637,670	8,666,758	(29,088)
Actual Soft Capital Expenditures FY09	5,657,656	5,700,000	(42,344)
<small>ADE Expenditures are from the district's FY09 AFR.</small>			
FY09 Unexpended Soft Capital Budg Balance	2,980,014	2,966,758	13,256
Interested Earned FY09	52,495	50,000	2,495
Soft Allocation FY10	7,857,765	7,856,554	1,211
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY10	10,890,274	10,873,312	16,962
Budgeted Soft Capital FY10	10,873,312		
Budgeted Difference from Soft Capital Alloc Limit	16,962		
PROPOSED - ADOPTED			
Maintenance and Operations (001)	195,831,317	187,975,976	7,855,341
Unrestricted Capital (610)	11,279,649	14,427,187	(3,147,538)
Soft Capital (625)	10,873,312	10,873,312	0