



FY 2025  
State of Arizona  
School District Annual Expenditure Budget  
Districtwide Budget

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Proposed June 25, 2024  
Adopted \_\_\_\_\_  
Revised \_\_\_\_\_  
Date

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Signed \_\_\_\_\_ Signed \_\_\_\_\_

The FY 2025 budget file for the version described above will be uploaded via  
the School Finance Budget System on ADE's website by June 26, 2024  
Type the Date as MM/DD/YYYY

\_\_\_\_\_  
Superintendent signature Business Manager signature  
\_\_\_\_\_  
Dr. Curtis Finch Tracy Rockwell  
Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Tracy Rockwell

Telephone: (623) 445-4957 Email: tracy.rockwell@dvusd.org

Revenues and property taxation

- Total budgeted revenues for fiscal year 2024 \$ 400,000,000
- Estimated revenues by source for fiscal year 2025 (excluding property taxes)
 

Local	1000	\$	<u>80,000,000</u>
Intermediate	2000	\$	<u>10,000,000</u>
State	3000	\$	<u>150,000,000</u>
Federal	4000	\$	<u>50,000,000</u>
TOTAL		\$	<u>290,000,000</u>

3. District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	<u>3.4047</u>	<u>3.2600</u>
Secondary Tax Rates:		
M&O Override	<u>0.9832</u>	<u>0.9000</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>1.3685</u>	<u>1.5000</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>2.3517</u>	<u>2.4000</u>

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>279,526,501</u>	\$ <u>279,526,501</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>31,293,926</u>	\$ <u>31,293,926</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>27,103,747</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)		\$ <u>337,924,174</u>

Average teacher salaries (A.R.S. §15-903.E)

- Average salary of all teachers employed in FY 2025 (budget year) \$ 62,905
- Average salary of all teachers employed in FY 2024 (prior year) \$ 61,937
- Increase in average teacher salary from the prior year \$ 968
- Percentage increase 2%

Comments on average salary calculation (Optional):  
\_\_\_\_\_  
\_\_\_\_\_

Check this box if your district has no teachers (transporting districts and some CTEDs).

**District contact information**

Superintendent  
 Executive Assistant to Superintendent  
 Chief Financial Officer  
 Business Manager 1  
 Business Manager 2  
 Business Consultant  
 School District Employee Report (SDER) Coordinator  
 SPED Data Reporting Coordinator  
 AzEDS/ADM Data Coordinator  
 Transportation Data Reporting Coordinator  
 CTE Coordinator  
 Poverty Coordinator  
 Assessments Coordinator  
 Curriculum Coordinator  
 Information Technology (IT) Director  
 Bookstore Manager  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member

Prefix	First name	Last name	Email address	Telephone number	Extension
Dr.	Curtis	<b>Finch</b>	superintendent@dvusd.org	623-445-5002	
Mrs.	Sheila	Taylor	sheila.taylor@dvusd.org	623-445-5002	
Mr.	Jim	Migliorino	jim.migliorino@dvusd.org	623-445-4958	
Miss	Tracy	Rockwell	<a href="mailto:tracy.rockwell@dvusd.org">tracy.rockwell@dvusd.org</a>	623-445-4957	
Mrs.	Kristi	Bushnell	kristi.bushnell@dvusd.org	623-445-5064	
Dr.	Melissa	McCusker	melissa.mccusker@dvusd.org	643-445-4943	
Ms.	Stacey	Young	stacey.young@dvusd.org	602-467-5146	
Mr.	Nick	Franklin	nick.franklin@dvusd.org	602-467-5091	
Ms.	Jayme	Fitzpatrick	jayme.fitzpatrick@dvusd.org	623-445-4920	
Dr.	Gary	Zehrbach	gary.zehrbach@dvusd.org	623-445-4951	
Dr.	Gayle	Galligan	gayle.galligan@dvusd.org	623-445-4908	
Dr.	Gayle	Galligan	gayle.galligan@dvusd.org	623-445-4908	
Mr.	Brian	Boone	brian.boone@dvusd.org	602-467-5151	
Mr.	Paul	Carver	paul.carver@dvusd.org	623-445-5002	
Mrs.	Kimberly	Fisher	kim.fisher@dvusd.org	623-445-5002	
Mrs.	Ann	Ordway	ann.ordway@dvusd.org	623-445-5002	
Mrs.	Jennie	Paperman	jennie.paperman@dvusd.org	623-445-5002	
Mrs.	Stephanie	Simacek	staphanie.simacek@dvusd.org	623-445-5002	

SELECT from Dropdown

Student Information Systems (SIS) Vendor  
 Accounting Information System  
 Bookstore Cash Receipting System  
 District's website home page address

PowerSchool (PowerSchool)

Infinite Visions

InTouch Receipting

www.dvusd.org

**Fund 001 (M&O)**

**Maintenance and Operation (M&O) Fund**

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2024	Budget FY 2025		
	100 Regular education										
1000 Instruction	1.	0.00	85,982,237	28,374,138	7,105,200	3,052,123	7,200	125,253,939	124,520,898	-0.6%	
2000 Support services											
2100 Students	2.	0.00	6,220,793	2,052,862	300,000	39,000	1,800	9,139,385	8,614,455	-5.7%	
2200 Instructional staff	3.	0.00	3,521,800	1,162,194	366,100	560,409	1,050	5,850,559	5,611,553	-4.1%	
2300 General administration	4.	0.00	357,000	4,417,810	648,000	12,000	24,000	8,278,000	5,458,810	-34.1%	
2400 School administration	5.	0.00	11,998,974	3,959,661	261,000	107,000	13,000	15,223,000	16,339,635	7.3%	
2500 Central services	6.	0.00	6,031,047	1,990,245	941,093	300,000	30,000	9,814,615	9,292,385	-5.3%	
2600 Operation & maintenance of plant	7.	0.00	10,090,408	329,835	8,205,000	9,363,160	4,000	33,938,600	27,992,403	-17.5%	
2900 Other	8.	0.00	5,150	1,700	1,000	18,000	3,600	28,600	29,450	3.0%	
3000 Operation of noninstructional services	9.	0.00	258,589	85,334	500	500	0	120,000	344,923	187.4%	
610 School-sponsored cocurricular activities	10.	0.00						0	0	0.0%	
620 School-sponsored athletics	11.	0.00						0	0	0.0%	
630 Other instructional programs	12.	0.00						0	0	0.0%	
700, 800, 900 Other programs	13.	0.00						0	0	0.0%	
Regular education subsection subtotal (lines 1-13)	14.	0.00	0.00	124,465,998	42,373,779	17,827,893	13,452,192	84,650	207,646,698	198,204,512	-4.5%
200 and 300 Special education											
1000 Instruction	15.	0.00	20,450,271	13,344,307	7,906,000	589,620	25,000	48,625,745	42,315,198	-13.0%	
2000 Support services											
2100 Students	16.	0.00	9,761,400	3,221,262	3,200,000	400	0	15,020,400	16,183,062	7.7%	
2200 Instructional staff	17.	0.00	1,147,500	378,675	41,000	17,200	0	1,633,200	1,584,375	-3.0%	
2300 General administration	18.	0.00						0	0	0.0%	
2400 School administration	19.	0.00						0	0	0.0%	
2500 Central services	20.	0.00						0	0	0.0%	
2600 Operation & maintenance of plant	21.	0.00						0	0	0.0%	
2900 Other	22.	0.00						0	0	0.0%	
3000 Operation of noninstructional services	23.	0.00						0	0	0.0%	
Subtotal (lines 15-23)	24.	0.00	0.00	31,359,171	16,944,244	11,147,000	607,220	25,000	65,279,345	60,082,635	-8.0%
400 Pupil transportation	25.	0.00		7,510,047	2,475,315	5,850,000	3,950,000		19,637,791	19,785,362	0.8%
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0.0%	
530 Dropout prevention programs	27.	0.00						0	0	0.0%	
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0.0%	
550 K-3 Reading program	29.	0.00		974,176	479,816	0	0	1,513,417	1,453,992	-3.9%	
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	0.00	0.00	164,309,392	62,273,154	34,824,893	18,009,412	109,650	294,077,251	279,526,501	-4.9%

The district has budgeted an amount in the M and O Fund equal to the General Budget Limit as calculated on page 7 of 8.

**Special education programs by type (M&O Fund Programs 200 and 300)**

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	58,998,845	53,802,135	1.
2. Gifted education	3,750,000	3,750,000	2.
3. Remedial education	0		3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	2,500,000	2,500,000	5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	30,500	30,500	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	65,279,345	60,082,635	9.
10. IEP required pupil transportation costs coded within Program 400	100,000	100,000	10.

**Proposed ratios for special education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 11  
 Staff-Pupil 1 to 8

**Expenditures budgeted for audit services**

M&O Fund - Nonfederal	6350	44250
All funds - Federal	6330	0

**FY 2025 performance pay (A.R.S. Section 15-920)**

Amount budgeted in M&O Fund for a performance pay component \$ -

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

**Expenditures budgeted in the M&O Fund for food service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 120,000  
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

**Fund 010 (CSF)**

**Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)**

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
1000 Instruction	1.	28,943,743	3,231,729	40,000				33,461,743	32,215,472	-3.7%
2100 Support services - students	2.	2,010,000	497,000	4,500				2,511,500	2,511,500	0.0%
2200 Support services - instructional staff	3.	377,100	91,000	5,000				473,100	473,100	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	31,330,843	3,819,729	49,500	0	0	0	36,446,343	35,200,072	-3.4%

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

**Classroom Site Fund Budget Limit Calculation**

FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	36,446,343
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	30696504
Unexpended Budget Balance (line 10 minus 11)	12.	5,749,839
Interest earned in the Classroom Site Fund in FY 2024	13.	295596
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	29154637
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	0
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	35200072

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

**Fund 610 (UCO)**

**Unrestricted Capital Outlay (UCO) Fund**

Expenditures	Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
								Prior FY 2024	Budget FY 2025	
<b>Unrestricted Capital Outlay Override (1)</b>	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction		5,382,081		7,370,153			7,411,472	19,926,725	20,163,706	1.2%
2000 Support services										
2100, 2200 Students and instructional staff		100,000		4,311,816			100,000	700,320	4,511,816	544.3%
2300, 2400, 2500, 2900 Administration			45,000	4,516,000			1,190,904	5,303,400	5,751,904	8.5%
2600 Operation & maintenance of plant				662,000				70,000	662,000	845.7%
2700 Student transportation				34,500			70,000	315,000	104,500	-66.8%
3000 Operation of noninstructional services (5)				100,000				100,000	100,000	0.0%
4000 Facilities acquisition and construction								0	0	0.0%
5000 Debt service								0	0	0.0%
<b>Total unrestricted capital outlay fund (lines 2-9)</b>	0	5,482,081	45,000	16,994,469	0	0	8,772,376	26,415,445	31,293,926	18.5%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the budget year total column.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 100,000
6642 Textbooks	2,100,000
6643 Instructional Aids	350,000
673X Furniture and Equipment	7,850,000
673X Vehicles	100,000
673X Tech Hardware & Software	2,780,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

\$ -

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on leases of \_\_\_\_\_, and principal on bonds of \_\_\_\_\_.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on leases of \_\_\_\_\_, and interest on bonds of \_\_\_\_\_.

Other funds—required capital expenditure detail [(A.R.S. §15-904.(B))]

Expenditures	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
	Fund 610		Fund 630		Fund 695		Fund 620 (2)		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>Total Fund Expenditures</b>	1.	26,415,445	31,293,926	2,368,327	20,280,000	0		0	1.
<b>Select Object Codes Detail (1)</b>									
6150 Classified Salaries	2.	0	85,000	100,000	0		0		2.
6200 Employee Benefits	3.	0	25,000	30,000	0		0		3.
6450 Construction Services	4.	2,500,000	5,000,000	2,000,000	0		0		4.
6710 Land and Improvements	5.	175,000	1,673,490	2,500,000	3,000,000	0		0	5.
6720 Buildings and Improvements	6.	125,000	3,825,715	10,000,000	4,000,000	0		0	6.
673X Furniture and Equipment	7.	8,489,570	7,850,000	2,000,000	750,000	0		0	7.
673X Vehicles	8.	100,000	100,000	5,000,000	1,250,000	0		0	8.
673X Technology Hardware & Software	9.	3,892,100	2,780,000	9,000,000	9,000,000	0		0	9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		150,000	150,000	0		0	11.
Total (lines 2-11)	12.	15,281,670	16,229,205	33,760,000	20,280,000	0	0	0	12.
Total amounts reported on lines 2-11 above for:									
Renovation	13.	175,000	219,000	13,600,000	7,250,000			0	13.
New Construction	14.	2,507,500	2,025,431	4,200,000	2,000,000	0		0	14.
Other	15.	12,599,170	13,984,774	15,960,000	11,030,000	0		0	15.
Total (lines 13-15, must equal line 12)	16.	15,281,670	16,229,205	33,760,000	20,280,000	0	0	0	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2025 \_\_\_\_\_

**Special projects**

**Federal projects FTE & expenditures**

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

**State projects FTE & expenditures**

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

**Instructional Improvement Fund Expenditures (020)**

1. Teacher compensation increases
2. Class size reduction
3. Dropout prevention programs (M&O purposes)
4. Instructional improvement programs (M&O purposes)
5. Total instructional improvement Fund (lines 1-4)

FTE		Total all functions		
Prior FY	Budget FY	Prior FY	Budget FY	
0.00		6,354,325	4,791,723	1.
0.00		1,278,975	820,577	2.
0.00		2,617,415	382,086	3.
0.00		0		4.
0.00		327,449	185,835	5.
0.00		0		6.
0.00		0		7.
0.00		11,290,338	5,959,384	8.
0.00		0		9.
0.00		0		10.
0.00		0		11.
0.00		690,993	483,695	12.
0.00		82,702	82,702	13.
0.00		5,233,490	6,533,450	14.
				15.
				16.
0.00		4,886,637	5,535,648	17.
0.00		0		18.
0.00		59,159,696	2,328,647	19.
				20.
0.00	0.00	91,922,020	27,103,747	21.
0.00		278,959	167,375	22.
0.00		178,400	178,400	23.
0.00		0		24.
0.00		7,152	7,152	25.
0.00		0		26.
0.00		0		27.
0.00		0		28.
0.00		530,000	240,540	29.
0.00		0		30.
0.00		3,587,088	3,519,477	31.
0.00	0.00	4,581,599	4,112,944	32.
0.00	0.00	96,503,619	31,216,691	33.

	Prior FY	Budget FY	
	1,000,000	1,000,000	1.
	0	0	2.
	0	0	3.
	750,000	99,000	4.
	1,750,000	1,099,000	5.

**Other funds expenditures**

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other

**Internal Service Funds 950-989**

1. 9\_\_ Self-Insurance
2. 955 Intergovernmental Agreements
3. 951 OPEB
4. 950 Print Shop

	Prior FY	Budget FY	
	0		1.
407,510		0	2.
0		0	3.
5,000		7,686	4.
16,666,242		17,171,441	5.
1,179,501		1,717,165	6.
5,815,966		5,373,022	7.
3,057,891		1,976,613	8.
1,450,310		1,413,250	9.
684,132		550,697	10.
36,368		24,760	11.
34,000		33,500	12.
27,011		27,011	13.
6,705		5,546	14.
8,684		6,277	15.
81,261		70,161	16.
4,600,000		6,579,378	17.
21,082		21,082	18.
0			19.
0			20.
0			21.
0			22.
1,839,600		1,670,568	23.
47,545		20,592	24.
27,350			25.
0			26.
0			27.
27,350		27,350	28.
0			29.
30,265		30,265	30.
45,354,632		42,388,072	31.
0			32.
4,093,102		3,047,397	33.
0			34.
0			1.
0			2.
3,000,000		7,195,822	3.
1,677,589		1,500,000	4.

(1) From Supplement, line 10 and line 20, respectively.  
 (2) Indicate amount budgeted in Fund 500 for M&O purposes



**Calculation of FY 2025 General Budget Limit  
(A.R.S. §15-947.C)**

		<u>A. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>222,760,156</u>	\$ <u>222,760,156</u>	\$ <u>0</u>
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>18,502,295</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>18,502,295</u>	<u>2,000,000</u>	<u>16,502,295</u>
*3. FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		<u>33,414,023</u>	
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small school adjustment for districts with a student count of 125 or less in K-8 or 100 or less in 9- 12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, calculation of small school adjustment phase down limit, line 6)			
*5. Tuition revenue (A.R.S. §§15-823 and 15-824) (Do <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and other private sources			
(b) Other Arizona districts			
(c) Out-of-State districts and other governments			
(d) Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation expenditures (A.R.S. §15-910.G-K)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>19,181,532</u>	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.N, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior year over expenditures/resolutions:			
(b) <u>Decrease for transfer from M&amp;O to Energy and Water Savings Fund</u>			
(c) <u>Increase for Energy and Water Savings Fund transfer to M&amp;O</u>			
(d) <u>Noncompliance adjustment</u>			
(e) <u>ADM/Transportation Audit Adjustment</u>			
(f) <u>Other:</u>			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>2,170,790</u>	
11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>279,526,501</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			\$ <u>16,502,295</u>

\* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

**Calculation of FY 2025 Unrestricted Capital Budget Limit  
(A.R.S. Section 15-947.D)**

**Unrestricted Capital Budget Limit**

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ <u>26,415,445</u>
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ <u>26,415,445</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>26,415,445</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>26,415,445</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>11,641,398</u>
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>14,774,047</u>
8. Interest earned in Fund 610 in FY 2024	\$ <u>17,584</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u>                    </u>
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:  _____	\$ <u>                    </u>
(b) ADM/Transportation audit adjustment	\$ <u>                    </u>
(c) Other: _____	\$ <u>                    </u>
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>16,502,295</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>31,293,926</u></u>

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

**Supplement to school district annual expenditure budget for districts that budget for English language learners  
(A.R.S. §§15-756.04 and 15-756.11)**

English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	0.00							407,510	0	-100.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional staff	3.	0.00							0	0	0.0%
2300 General administration	4.	0.00							0	0	0.0%
2400 School administration	5.	0.00							0	0	0.0%
2500 Central services	6.	0.00							0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00							0	0	0.0%
2700 Student transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	407,510	0	-100.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional staff	13.	0.00							0	0	0.0%
2300 General administration	14.	0.00							0	0	0.0%
2400 School administration	15.	0.00							0	0	0.0%
2500 Central services	16.	0.00							0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00							0	0	0.0%
2700 Student transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the budget of Deer Valley Unified School District, Maricopa County for fiscal year 2025 was officially proposed by the Governing Board on, June 25, 2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Tracy Rockwell at the District Office, telephone (623) 445-4957 during normal business hours.

President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior year</b>	<b>Budget year</b>	<b>4. Average teacher salaries (A.R.S. §15-903.E)</b>
	<b>2023 ADM</b>	<b>2024 ADM</b>	<b>2025 ADM</b>	
<b>Attending</b>	31,307.2149	30,939.5822	30,322.3644	
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	1. Average salary of all teachers employed in FY 2025 (budget year) 62,905
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4047	3.2600	2. Average salary of all teachers employed in FY 2024 (prior year) 61,937
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.3517	2.4000	3. Increase in average teacher salary from the prior year 968
<b>3. Budgeted expenditures and budget limits:</b>		<b>Budgeted</b>	<b>Budget Limit</b>	4. Percentage increase 2%
		<b>Expenditures</b>		Comments on average salary calculation (Optional):
Maintenance & Operation Fund		279,526,501	279,526,501	
Classroom Site Fund		35,200,072	35,200,072	
Unrestricted Capital Outlay Fund		31,293,926	31,293,926	

	Maintenance and Operation Expenditures						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular education</b>							
1000 Instruction	114,824,616	114,356,375	10,429,323	10,164,523	125,253,939	124,520,898	-0.6%
<b>2000 Support services</b>							
2100 Students	8,798,585	8,273,655	340,800	340,800	9,139,385	8,614,455	-5.7%
2200 Instructional staff	4,923,000	4,683,994	927,559	927,559	5,850,559	5,611,553	-4.1%
2300, 2400, 2500 Administration	30,979,522	28,754,737	2,336,093	2,336,093	33,315,615	31,090,830	-6.7%
2600 Oper./Maint. of plant	16,716,440	10,420,243	17,222,160	17,572,160	33,938,600	27,992,403	-17.5%
2900 Other	6,000	6,850	22,600	22,600	28,600	29,450	3.0%
3000 Oper. of noninstructional services	119,000	343,923	1,000	1,000	120,000	344,923	187.4%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
<b>Regular education subsection subtotal</b>	<b>176,367,163</b>	<b>166,839,777</b>	<b>31,279,535</b>	<b>31,364,735</b>	<b>207,646,698</b>	<b>198,204,512</b>	<b>-4.5%</b>
<b>200 and 300 Special education</b>							
1000 Instruction	40,105,125	33,794,578	8,520,620	8,520,620	48,625,745	42,315,198	-13.0%
<b>2000 Support services</b>							
2100 Students	11,820,000	12,982,662	3,200,400	3,200,400	15,020,400	16,183,062	7.7%
2200 Instructional staff	1,575,000	1,526,175	58,200	58,200	1,633,200	1,584,375	-3.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
<b>Special education subsection subtotal</b>	<b>53,500,125</b>	<b>48,303,415</b>	<b>11,779,220</b>	<b>11,779,220</b>	<b>65,279,345</b>	<b>60,082,635</b>	<b>-8.0%</b>
<b>400 Pupil transportation</b>	<b>9,837,791</b>	<b>9,985,362</b>	<b>9,800,000</b>	<b>9,800,000</b>	<b>19,637,791</b>	<b>19,785,362</b>	<b>0.8%</b>
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	0	0	0	0	0	0	0.0%
540 Joint career and technical education and Vocational education center	0	0	0	0	0	0	0.0%
550 K-3 Reading program	1,513,417	1,453,992	0	0	1,513,417	1,453,992	-3.9%
<b>Total Expenditures</b>	<b>241,218,496</b>	<b>226,582,546</b>	<b>52,858,755</b>	<b>52,943,955</b>	<b>294,077,251</b>	<b>279,526,501</b>	<b>-4.9%</b>

Summary of School District Proposed Expenditure Budget (Concl'd)

CTD number 070297000  
Version Proposed

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	294,077,251	279,526,501	(14,550,750)	-4.9%
Instructional Improvement	0	0	0	0.0%
English Language Learner	407,510	0	(407,510)	-100.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	36,446,343	35,200,072	(1,246,271)	-3.4%
Federal Projects	91,922,020	27,103,747	(64,818,273)	-70.5%
State Projects	4,581,599	4,112,944	(468,655)	-10.2%
Unrestricted Capital Outlay	26,415,445	31,293,926	4,878,481	18.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	45,354,632	42,388,072	(2,966,560)	-6.5%
School Plant Fund	5,000	7,686	2,686	53.7%
Auxiliary Operations	3,057,891	1,976,613	(1,081,278)	-35.4%
Bond Building	2,368,327	20,280,000	17,911,673	756.3%
Food Service	16,666,242	17,171,441	505,199	3.0%
Other	24,687,821	29,313,843	4,626,022	18.7%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	58,998,845	53,802,135
Gifted Education	3,750,000	3,750,000
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	2,500,000	2,500,000
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	30,500	30,500
TOTAL	65,279,345	60,082,635

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		112	112	1 to 270.7
Teachers		2,018	2,018	1 to 15.0
Other		184	184	1 to 164.8
Subtotal	0	2,314	2,314	1 to 13.1
Classified --				
Managers, supervisors, directors		38	38	1 to 798.0
Teachers aides		350	350	1 to 86.6
Other		1,224	1,224	1 to 24.8
Subtotal	0	1,612	1,612	1 to 18.8
TOTAL	0	3,926	3,926	1 to 7.7
Special education --				
Teacher		348	348	1 to 11.1
Staff		491	491	1 to 7.8