



FY 2024
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 2024 was

Proposed June 27, 2023

Adopted _____

Revised _____

Date

Paul Carver

Kimberly Fisher

Ann Ordway

Jennie Paperman

Stephanie Simacek

SIGNED

SIGNED

The FY 2024 budget file for the version described above will be uploaded via

the School Finance Budget System on ADE's website by June 28, 2023.

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Curtis Finch, PhD

Jim Migliorino

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Jim Migliorino

Telephone:

623-445-4958

Email:

jim.migliorino@dvusd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2023 \$ 400,000,000

2. Estimated Revenues by Source for Fiscal Year 2024 (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 2023	Est. Budget FY 2024
Primary Tax Rate:	<u>3.5262</u>	<u>3.4047</u>
Secondary Tax Rates:		
M&O Override	<u>0.9648</u>	<u>0.9832</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.0000</u>	<u>0.0000</u>
Class A Bonds	<u>0.0000</u>	<u>0.0000</u>
Class B Bonds	<u>1.3443</u>	<u>1.3685</u>
CTED	<u>0.0000</u>	<u>0.0000</u>
Desegregation	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>2.3091</u>	<u>2.3517</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>287,328,629</u>	\$ <u>287,328,629</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>19,660,055</u>	\$ <u>19,660,055</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>57,393,453</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>364,382,137</u>

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2024 (budget year)	\$	<u>61,937</u>
2. Average salary of all teachers employed in FY 2023 (prior year)	\$	<u>55,325</u>
3. Increase in average teacher salary from the prior year	\$	<u>6,612</u>
4. Percentage increase		<u>12%</u>

Comments on average salary calculation (Optional):

Empty box for comments on average salary calculation.

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

DISTRICT NAME Deer Valley Unified

COUNTY Maricopa

CTD NUMBER 070297000

VERSION Proposed

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
 Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Dr.	Curtis	Finch	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	
Mr.	Jim	Migliorino	jim.migliorino@dvusd.org	623-445-4958	
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.	Jayne	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

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

In Touch

District's website home page address

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 2023	Budget FY 2024			
	100 Regular Education											
1000 Instruction	1.	1,467.00	1,489.20	96,418,279	27,906,000	6,901,000	534,000	2,178,000	135,329,369	133,937,279	-1.0%	1.
2000 Support Services												
2100 Students	2.	140.00	145.50	6,568,000	1,809,000	554,000	85,000	350	8,617,350	9,016,350	4.6%	2.
2200 Instructional Staff	3.	59.00	74.00	3,795,000	1,128,000	261,000	48,000	1,000	4,998,000	5,233,000	4.7%	3.
2300 General Administration	4.	7.00	7.00	350,000	4,244,000	598,000	12,000	19,000	5,176,000	5,223,000	0.9%	4.
2400 School Administration	5.	185.00	187.40	12,355,000	3,463,000	276,000	107,000	13,000	15,461,000	16,214,000	4.9%	5.
2500 Central Services	6.	100.00	108.20	6,693,000	2,116,000	605,000	300,000	30,000	9,324,000	9,744,000	4.5%	6.
2600 Operation & Maintenance of Plant	7.	341.00	336.20	10,439,000	3,486,000	10,824,000	9,508,000	4,000	33,598,500	34,261,000	2.0%	7.
2900 Other	8.	0.00	0.00	5,000	1,000	1,000	18,000	2,000	27,000	27,000	0.0%	8.
3000 Operation of Noninstructional Services	9.	5.00	5.00	266,000	79,000	5,000	1,000	1,000	335,000	352,000	5.1%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00						0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00						0	0	0.0%	11.
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	2,304.00	2,352.50	136,889,279	44,232,000	20,025,000	10,613,000	2,248,350	212,866,219	214,007,629	0.5%	14.
200 and 300 Special Education												
1000 Instruction	15.	670.00	694.60	27,807,000	7,994,000	4,906,000	468,000	22,000	39,492,000	41,197,000	4.3%	15.
2000 Support Services												
2100 Students	16.	155.00	145.20	9,679,000	2,739,000	1,779,000	1,000	1,000	13,608,000	14,199,000	4.3%	16.
2200 Instructional Staff	17.	9.00	10.20	920,000	278,000	67,000	1,000	1,000	1,210,000	1,267,000	4.7%	17.
2300 General Administration	18.	0.00	0.00						0	0	0.0%	18.
2400 School Administration	19.	0.00	0.00						0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00						0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0%	21.
2900 Other	22.	0.00	0.00						0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%	23.
Subtotal (lines 15-23)	24.	834.00	850.00	38,406,000	11,011,000	6,752,000	470,000	24,000	54,310,000	56,663,000	4.3%	24.
400 Pupil Transportation	25.	225.00	233.22	6,994,000	2,642,000	2,292,000	3,186,000	1,000	14,656,000	15,115,000	3.1%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00						0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	17.00	17.00	1,187,000	356,000				1,469,023	1,543,000	5.0%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	3,380.00	3,452.72	183,476,279	58,241,000	29,069,000	14,269,000	2,273,350	283,301,242	287,328,629	1.4%	30.

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	45,860,000	47,863,000	1.
2. Gifted Education	3,750,000	3,900,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	2,500,000	2,600,000	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	2,200,000	2,300,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	54,310,000	56,663,000	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

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	2,270.50	2,313.50
Number of FTE - Certified Purchased Services Personnel		0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>40,000</u>
All Funds - Federal	6330	<u>3,000</u>

FY 2024 Performance Pay (A.R.S. §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) _____
 (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 2023	Budget FY 2024	
1000 Instruction	1.	25,377,850	5,028,000					29,658,195	30,405,850	2.5%
2100 Support Services - Students	2.	2,834,000	567,000					3,000,000	3,401,000	13.4%
2200 Support Services - Instructional Staff	3.	546,000	109,000					900,000	655,000	-27.2%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	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.	28,757,850	5,704,000	0	0	0	0	33,558,195	34,461,850	2.7%

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	33,558,195
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	28,265,000
Unexpended Budget Balance (line 10 minus 11)	12.	5,293,195
Interest Earned in the Classroom Site Fund in FY 2023	13.	
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	29,168,655
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	34,461,850

(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 2023	Budget FY 2024	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.									
1000 Instruction	2.	7,360,055		1,000,000			5,000,000	10,051,481	13,360,055	32.9%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	100,000		500,000			100,000	1,070,000	700,000	-34.6%
2300, 2400, 2500, 2900 Administration	4.			4,000,000			200,000	7,000,000	4,200,000	-40.0%
2600 Operation & Maintenance of Plant	5.			600,000			100,000	825,000	700,000	-15.2%
2700 Student Transportation	6.			500,000			100,000	425,000	600,000	41.2%
3000 Operation of Noninstructional Services (5)	7.						100,000	375,000	100,000	-73.3%
4000 Facilities Acquisition and Construction	8.							0	0	0.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	7,460,055	0	6,600,000	0	5,600,000	19,746,481	19,660,055	-0.4%

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	\$ 1,000,000
6642 Textbooks	5,500,000
6643 Instructional Aids	960,055
673X Furniture and Equipment	2,600,000
673X Vehicles	500,000
673X Tech Hardware & Software	3,500,000

(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	
Total Fund Expenditures	1.	19,746,481	19,660,055	50,000,000	35,000,000	0	0	1,500,000	500,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	75,000	50,000	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	16,000	12,000	0	0	0	0	3.
6450 Construction Services	4.	0	0	18,000,000	8,100,000	0	0	0	0	4.
6710 Land and Improvements	5.	50,000	20,000	5,500,000	2,400,000	0	0	1,500,000	500,000	5.
6720 Buildings and Improvements	6.	10,000	50,000	6,000,000	7,600,000	0	0	0	0	6.
673X Furniture and Equipment	7.	3,600,500	2,600,000	4,000,000	5,400,000	0	0	0	0	7.
673X Vehicles	8.	100,000	500,000	3,300,000	1,500,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	2,000,000	3,500,000	13,109,000	9,938,000	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	5,760,500	6,670,000	50,000,000	35,000,000	0	0	1,500,000	500,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	175,000	200,000	7,000,000	7,000,000			650,000	0	13.
New Construction	14.	75,000	100,000	22,000,000	0	0	0	850,000	0	14.
Other	15.	5,510,500	6,370,000	21,000,000	28,000,000	0	0	0	500,000	15.
Total (lines 13-15, must equal line 12)	16.	5,760,500	6,670,000	50,000,000	35,000,000	0	0	1,500,000	500,000	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 2024 \$ -

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. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS FTE & EXPENDITURES

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 460 Environmental Special Plate
28. Other State Projects
29. Total State Project Funds (lines 19-28)
30. Total Special Projects (lines 18 and 29)

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
62.51	66.00	6,504,558	5,822,726
8.40	9.50	1,325,433	1,576,750
2.00	2.00	759,641	737,309
0.00	0.00	0	0
1.35	1.50	331,452	341,883
0.00	0.00	0	0
0.00	0.00	0	0
65.00	70.00	10,648,085	11,152,066
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
7.00	7.00	714,519	714,520
0.50	0.50	172,644	40,000
1.00	1.00	3,000,000	3,000,000
0.00	0.00	500,000	500,000
0.00	0.00	0	0
56.10	63.50	42,809,892	33,508,199
203.86	221.00	66,766,224	57,393,453
4.00	4.00	273,693	273,693
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	400,000	400,000
0.00	0.00	0	0
0.00	21.00	3,528,908	3,252,919
4.00	25.00	4,202,601	3,926,612
207.86	246.00	70,968,825	61,320,065

Prior FY	Budget FY
1,000,000	1,000,000
0	0
0	0
750,000	750,000
1,750,000	1,750,000

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	0
297,923	333,690
0	0
5,000	5,000
12,300,000	15,000,000
2,500,000	1,200,000
8,000,000	6,000,000
2,500,000	3,000,000
2,100,000	1,500,000
850,000	850,000
100,000	100,000
25,000	25,000
915,000	0
200,000	143,000
50,000	50,000
50,000	0
2,000,000	1,000,000
2,000	2,000
0	0
0	0
0	0
2,500,000	2,500,000
75,000	75,000
0	0
0	0
50,000	0
300,000	100,000
0	0
0	0
47,000,000	45,965,350
0	0
3,000,000	3,600,000
0	0

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

**CALCULATION OF FY 2024 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 223,166,740	\$ 223,166,740	\$ 0
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 18,708,146		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 18,708,146	6,173,173	12,534,973
*3. FY 2024 Override Authorization (A.R.S. §§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		33,475,011	
(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 not 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)		13,950,634	
(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 2022 (A.R.S. §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 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(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) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		2,163,071	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		8,400,000	
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 287,328,629	
13. 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)			\$ 12,534,973

* 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 2024 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$ 19,746,481
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$ 19,746,481
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ 19,746,481
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 19,746,481
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 12,621,399
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 7,125,082
8. Interest Earned in Fund 610 in FY 2023	\$
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2024 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 12,534,973
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 19,660,055

(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 2023	Budget FY 2024	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	4.58	246,266	87,424					297,923	333,690	12.0%
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%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	4.58	246,266	87,424	0	0		0	297,923	333,690	12.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
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%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0	0	0	0		0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070297000
 VERSION Proposed

I certify that the Budget of Deer Valley Unified School District, Maricopa County for fiscal year 2024 was officially proposed by the Governing Board on, June 27, 2023, and that the complete Proposed Expenditure Budget may be reviewed by contacting Jim Migliorino at the District Office, telephone 623-445-4958 during normal business hours.

 President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2022 ADM	2023 ADM	2024 ADM	1. Average salary of all teachers employed in FY 2024 (budget year)	61,937
Attending	31,308.1765	31,316.6860	31,261.2051	2. Average salary of all teachers employed in FY 2023 (prior year)	55,325
				3. Increase in average teacher salary from the prior year	6,612
				4. Percentage increase	12%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.5262	3.4047		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.3091	2.3517		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		287,328,629	287,328,629		
Classroom Site Fund		34,461,850	34,461,850		
Unrestricted Capital Outlay Fund		19,660,055	19,660,055		

	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	
100 Regular Education							
1000 Instruction	125,716,369	124,324,279	9,613,000	9,613,000	135,329,369	133,937,279	-1.0%
2000 Support Services							
2100 Students	7,978,000	8,377,000	639,350	639,350	8,617,350	9,016,350	4.6%
2200 Instructional Staff	4,688,000	4,923,000	310,000	310,000	4,998,000	5,233,000	4.7%
2300, 2400, 2500 Administration	28,001,000	29,221,000	1,960,000	1,960,000	29,961,000	31,181,000	4.1%
2600 Oper./Maint. of Plant	13,262,500	13,925,000	20,336,000	20,336,000	33,598,500	34,261,000	2.0%
2900 Other	6,000	6,000	21,000	21,000	27,000	27,000	0.0%
3000 Oper. of Noninstructional Services	328,000	345,000	7,000	7,000	335,000	352,000	5.1%
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%
Regular Education Subsection Subtotal	179,979,869	181,121,279	32,886,350	32,886,350	212,866,219	214,007,629	0.5%
200 and 300 Special Education							
1000 Instruction	34,096,000	35,801,000	5,396,000	5,396,000	39,492,000	41,197,000	4.3%
2000 Support Services							
2100 Students	11,827,000	12,418,000	1,781,000	1,781,000	13,608,000	14,199,000	4.3%
2200 Instructional Staff	1,141,000	1,198,000	69,000	69,000	1,210,000	1,267,000	4.7%
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%
Special Education Subsection Subtotal	47,064,000	49,417,000	7,246,000	7,246,000	54,310,000	56,663,000	4.3%
400 Pupil Transportation	9,177,000	9,636,000	5,479,000	5,479,000	14,656,000	15,115,000	3.1%
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	1,469,023	1,543,000	0	0	1,469,023	1,543,000	5.0%
TOTAL EXPENDITURES	237,689,892	241,717,279	45,611,350	45,611,350	283,301,242	287,328,629	1.4%

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	283,301,242	287,328,629	4,027,387	1.4%
Instructional Improvement	1,750,000	1,750,000	0	0.0%
English Language Learner	297,923	333,690	35,767	12.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	33,558,195	34,461,850	903,655	2.7%
Federal Projects	66,766,224	57,393,453	(9,372,771)	-14.0%
State Projects	4,202,601	3,926,612	(275,989)	-6.6%
Unrestricted Capital Outlay	19,746,481	19,660,055	(86,426)	-0.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,500,000	500,000	(1,000,000)	-66.7%
Debt Service	47,000,000	45,965,350	(1,034,650)	-2.2%
School Plant Fund	5,000	5,000	0	0.0%
Auxiliary Operations	2,500,000	3,000,000	500,000	20.0%
Bond Building	50,000,000	35,000,000	(15,000,000)	-30.0%
Food Service	12,300,000	15,000,000	2,700,000	22.0%
Other	25,617,000	18,845,000	(6,772,000)	-26.4%

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	45,860,000	47,863,000
Gifted Education	3,750,000	3,900,000
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	2,500,000	2,600,000
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	2,200,000	2,300,000
TOTAL	54,310,000	56,663,000

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 279.1
Teachers		2,018	2,018	1 to 15.5
Other		184	184	1 to 169.9
Subtotal	0	2,314	2,314	1 to 13.5
Classified --				
Managers, Supervisors, Directors		38	38	1 to 822.7
Teachers Aides		350	350	1 to 89.3
Other		1,224	1,224	1 to 25.5
Subtotal	0	1,612	1,612	1 to 19.4
TOTAL	0	3,926	3,926	1 to 8.0
Special Education --				
Teacher		348	348	1 to 11.1
Staff		491	491	1 to 7.8

FY 2024 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2024 Truth in Taxation Base Limit (from FY 2023 TNT work sheet, line 3 + line 11)	\$	<u>0</u>
2.	Deduction for discontinued programs		<u> </u>
3.	Adjusted FY 2024 TNT Base Limit	\$	<u><u>0</u></u>

**Primary Property Tax Rate
Related to Budgeted
Expenditures**

FY 2024 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u> </u>
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u> </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u> </u>

Adjustments for FY 2023 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2023 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2023 original budget amounts for programs above (from FY 2023 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2023 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2023 original budget for Small School Adjustment (from FY 2023 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2024 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be Levied in FY 2024 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current Assessed Value	\$	<u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u> </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>0</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u> </u> (2)

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.

(2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.