Special Meeting of the Governing Board - Public Hearing May 12 2026 Agenda

Tuesday, May 12, 2026 at 7:00 PM (doors open to the public 5:00 p.m.)

District Office Governing Boardroom 20402 N. 15th Avenue Phoenix, Arizona

Page

1. OPENING ITEMS

A. Call to Order

B. Roll Call

C. Adoption of Agenda

2. CALL FOR PUBLIC HEARING

A. Public Hearing for the Fiscal Year 2025-26 Expenditure Budget Revision #2 2

EXECUTIVE SUMMARY:

Description - Please see attached memo which outlines the reasons for bringing forth a second revised 2025-26 Budget.

Rationale - According to A.R.S. 15-905, the District must bring before the Board any revisions to the Budget before May 15th, and hold a public hearing to allow the public the opportunity to discuss the revised budget being adopted by the Governing Board.

Fiscal Impact - See the attached memo which outlines the reasons for bringing forth a revised 2025-26 Budget.

5-12-26 Board Work - 2026 Budget Revision Memo.pdf

5-12-26 Board Work - 2026EXPBUD_3.pdf

Submitted by: Heather Mock, Deputy Superintendent - Fiscal & Business Services

Policy Reference: DB

A.R.S. Reference: 15-905

That the Governing Board allow community questions, in accordance with A.R.S. 15-905.

3. ADJOURNMENT

DEER VALLEY Unified School District

Memorandum

TO: Dr. Curtis Finch. Superintendent
CC: Heather Mock, Deputy Superintendent of Fiscal and Business Services

FROM: Megan Quail, Director of Finance

Date: May 12, 2026

SUBJECT: 2025-2026 Revised Budget

Attached is our 2025-2026 Revised Budget. The M&O Budget limit increased from the Adopted Budget as detailed below.

Decrease in Revenue Control Limit	-5,577,186
Increase in FY25 Carry Forward	4,406,093
Decrease in M&O Override	-130,033
Onetime payment for Prop123	2,153,303
Onetime payment for FRPL Group B Adjustment/DDA Supplement	1,501,621
Total Current Change from Adopted Budget	**$2,353,798**

District Name Deer Valley Unified School District No. 97 **County** Maricopa **Instructions** **CTD number** 070297000

FY 2026
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #2
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Proposed	10-Jun-25
Adopted	June 24, 2025
Revised	May 12, 2026

Date

District website link of posted budget

Paul A. Carver Jr.	
Stephanie Simacek	
Steve Bottfeld	
Kimberly K. Fisher	
Dr. Karen C. Pack	
Signed	Signed

The FY 2026 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by May 15, 2026.
Date

Superintendent signature | Business Manager signature

Dr. Curtis Finch | Megan Quail
Superintendent name (typed name) | Business Manager name (typed name)

District contact employee: Megan Quail

Telephone: (623) 445-4957 Email: megan.quail@dvusd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025 $ 346,332,500
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)

Local	1000	$ 1,000,000
Intermediate	2000	$ 0
State	3000	$ 3,595,000
Federal	4000	$ 3,160,000
TOTAL		$ 7,755,000

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	3.2600	1.2774
Secondary Tax Rates:		
M&O Override	0.9250	0.1617
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		0.1347
CTED		
Desegregation		
Total Secondary Tax Rate	0.9250	0.2964

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

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	$ 263,644,896	$ 6,454,522	$ 270,099,418
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 18,971,816	$ 13,867,928	$ 32,839,744
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			$ 35,781,824
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 338,720,986

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

1. Average salary of all teachers employed in FY 2026 (budget year)	$ 62,905
2. Average salary of all teachers employed in FY 2025 (prior year)	$ 62,905
3. Increase in average teacher salary from the prior year	$ 0
4. Percentage increase	0%

Comments on average salary calculation (Optional):

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

District name Deer Valley Unified School District No. 97 **County** Maricopa **CTD number** 070297000 **Version** Revised #2

Fund 001 (M&O) Maintenance and Operation (M&O) Fund

Instructions Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2025	Totals Budget FY 2026	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	0.00		75,007,650	28,482,755	6,273,307	173,112	2,011,378	116,036,994	111,948,202	-3.5%	1.
2000 Support Services												
2100 Students	2.	0.00		6,054,308	1,611,280	484,713	40,872	162	9,591,557	8,191,335	-14.6%	2.
2200 Instructional Staff	3.	0.00		3,905,199	1,086,924	762,573	45,522	3,420	6,715,113	5,803,638	-13.6%	3.
2300 General Administration	4.	0.00		342,668	1,058,091	644,694	8,920	20,845	5,881,230	2,075,218	-64.7%	4.
2400 School Administration	5.	0.00		11,474,858	2,855,141	469,543	114,454	5,824	16,499,000	14,919,820	-9.6%	5.
2500 Central Services	6.	0.00		6,388,157	1,777,798	708,995	107,483	29,650	10,056,967	9,012,083	-10.4%	6.
2600 Operation & Maintenance of Plant	7.	0.00		10,093,342	3,446,523	14,234,792	9,761,112	505	36,684,597	37,536,274	2.3%	7.
2900 Other	8.	0.00		88	17	2,290	6,945	1,975	13,818	11,315	-18.1%	8.
3000 Operation of Noninstructional Services	9.	0.00		193,688	54,113	0	190	0	250,020	247,991	-0.8%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		0	0	11,926	1,315	2,095	20,885	15,336	-26.6%	10.
620 School-Sponsored Athletics	11.	0.00		65,440	9,342	270,833	70,944	108,710	435,550	525,269	20.6%	11.
630 Other Instructional Programs	12.	0.00		0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	0.00	0.00	113,525,398	40,381,984	23,863,666	10,330,869	2,184,564	202,185,731	190,286,481	-5.9%	14.
200 and 300 Special Education												
1000 Instruction	15.	0.00		28,961,945	8,008,747	4,331,310	15,556	629,145	45,146,900	41,946,703	-7.1%	15.
2000 Support Services												
2100 Students	16.	0.00		9,695,336	2,272,667	2,185,918	544	0	16,365,870	14,154,465	-13.5%	16.
2200 Instructional Staff	17.	0.00		1,135,718	300,047	109,807	1,697	338	1,538,350	1,547,607	0.6%	17.
2300 General Administration	18.	0.00		0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0.00		7,917	1,579	1,639	0	0	10,700	11,135	4.1%	19.
2500 Central Services	20.	0.00		0	0	424	0	0	0	424		20.
2600 Operation & Maintenance of Plant	21.	0.00		0	0	12,000	0	0	17,700	12,000	-32.2%	21.
2900 Other	22.	0.00		0	0	0	0	0	333	0	-100.0%	22.
3000 Operation of Noninstructional Services	23.	0.00		0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	0.00	0.00	39,800,916	10,583,040	6,641,098	17,797	629,483	63,079,853	57,672,334	-8.6%	24.
400 Pupil Transportation	25.	0.00		6,894,335	2,525,565	3,555,028	2,710,698	455	16,337,631	15,686,081	-4.0%	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	0	0	0	0	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.	0.00							1,430,943	0	-100.0%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	0.00	0.00	160,220,649	53,490,589	34,059,792	13,059,364	2,814,502	283,034,158	263,644,896.00	-6.9%	30.
Maintained for spending after FY 2026 (budgeted carryforward)	31.									6,454,522		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	0.00	0.00	160,220,649	53,490,589	34,059,792	13,059,364	2,814,502	283,034,158	270,099,418	-4.6%	32.

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

Instructions

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	56,799,353	46,738,561	1.
2.	Gifted Education	3,750,000	4,758,971	2.
3.	Remedial Education	0	0	3.
4.	ELL Incremental Costs	0	0	4.
5.	ELL Compensatory Instruction	2,500,000	3,498,810	5.
6.	Vocational and Technical Education (non-CTED)	0	0	6.
7.	Career Education (non-CTED)	0	0	7.
8.	Career Technical Education (CTED)	30,500	2,675,992	8.
9.	Total (lines 1 through 8. Must equal total of line 24, page 1)	63,079,853	57,672,334	9.
10.	IEP required pupil transportation costs coded within Program 400	100,000	2,392,376	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**	65,500
All Funds - Federal	*6330*	0

FY 2026 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) $ -
(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)]

District name Deer Valley Unified School District No. 97 **County** Maricopa **CTD number** 070297000 **Version** Revised #2

Fund 010 (CSF)

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

Instructions Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals Prior FY 2025	Totals Budget FY 2026	% Increase/ Decrease	
1000 Instruction	1.	23,690,425	5,566,210	37,920	0	0	0	35,684,215	29,294,555	-17.9%	1.
2100 Support services - students	2.	2,212,067	519,758	3,555	0	0	0	2,887,100	2,735,380	-5.3%	2.
2200 Support services - instructional staff	3.	442,115	107,234	1,185	0		0	606,000	550,534	-9.2%	3.
2300 Support services - general administration	4.			0				0	0	0.0%	4.
2500 Central services	5.						0	0	0	0.0%	5.
3300 Community services Ooerations	6.	0	0	0				0	0	0.0%	6.
4000 Facilities acquisition and construction	7.					0		0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	26,344,607	6,193,202	42,660	0	0	0	39,177,315	32,580,469	-16.8%	9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.								6,759,122		10.
Total budget limit expenditures (lines 10-11)	11.	26,344,607	6,193,202	42,660	0	0	0	39,177,315	39,339,591	0.4%	11.

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 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	39,177,315
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	31,643,103
Unexpended Budget Balance (line 12 minus 13)	14.	7,534,212
Interest earned in the Classroom Site Fund in FY 2025	15.	353,404
FY 2026 Classroom Site Fund allocation, provided by ADE based on: $842	16.	31,451,975
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	39,339,591

(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 11 cannot exceed the respective amounts on this line.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions **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 Prior FY 2025	Totals Budget FY 2026	% Increase/ Decrease	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.	0	6,142,710		1,480,450			0	14,806,622	7,623,160	-48.5%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	100,000	165,380	4,400,000			0	5,095,000	4,665,380	-8.4%	3.
2300, 2400, 2500, 2900 Administration	4.	0		75,450	5,500,000			0	6,042,404	5,575,450	-7.7%	4.
2600 Operation & Maintenance of Plant	5.	0		0	207,240			0	375,500	207,240	-44.8%	5.
2700 Student Transportation	6.	0		83,020	703,050			0	427,100	786,070	84.0%	6.
3000 Operation of Noninstructional Services (5)	7.	0		0	86,320			0	100,000	86,320	-13.7%	7.
4000 Facilities Acquisition and Construction	8.	0		0	22,200			0	48,750	22,200	-54.5%	8.
5000 Debt Service	9.					5,996	0		0	5,996		9.
Budgeted expenditures (lines 2-9)	10.	0	6,242,710	323,850	12,399,260	5,996	0	0	26,895,376	18,971,816	-29.5%	10.
Maintained for spending after FY 2026 (budgeted carryforward)	11.									13,867,928		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	6,242,710	323,850	12,399,260	5,996	0	0	26,895,376	32,839,744	22.1%	12.

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	$ 130
6642 Textbooks	604,050
6643 Instructional Aids	5,638,530
673X Furniture and Equipment	5,500,000
673X Vehicles	1,000,000
673X Tech Hardware & Software	5,899,260

(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 $ - .

(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)] $ -

(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. $ -

District name Deer Valley Unified School District No. 97 **County** Maricopa **CTD number** 070297000 **Version** Revised #2

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

Instructions Expenditures		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	26,895,376	18,971,816	20,280,000		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	100,000		0		0		2.
6200 Employee Benefits	3.	0	0	30,000		0		0		3.
6450 Construction Services	4.	0	425,000	2,000,000	3,585,760	0		0		4.
6655 Short-term Noninstructional Software Subscription	5.		323,850							5.
6710 Land and Improvements	6.	1,673,490	16,000	3,000,000	0	0		0		6.
6720 Buildings and Improvements	7.	3,825,715	0	4,000,000	0	0		0		7.
673X Furniture and Equipment	8.	7,850,000	5,500,000	750,000	2,140,560	0		0		8.
673X Vehicles	9.	100,000	1,000,000	1,250,000		0		0		9.
673X Technology Hardware & Software	10.	2,780,000	5,899,260	9,000,000	4,867,000	0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0	0	0	0	0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	0	150,000	0	0		0		12.
Total (lines 2-12)	13.	16,229,205	13,164,110	20,280,000	10,593,320	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	219,000	219,000	7,250,000	0			0		14.
New Construction	15.	2,025,431	2,025,431	2,000,000	0	0		0		15.
Other	16.	13,984,774	10,919,679	11,030,000	10,593,320	0		0		16.
Total (lines 14-16, must equal line 13)	17.	16,229,205	13,164,110	20,280,000	10,593,320	0	0	0	0	17.

(1) Lines 2-12 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 2026 $ -

District name Deer Valley Unified School District No. 97 **County** Maricopa **CTD number** 070297000 **Version** Revised #2

Special projects

Instructions

		FTE		Total all functions		
	Federal projects FTE & expenditures	Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	0.00		5,801,446	5,392,693.31	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00		1,015,695	0.00	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00		2,511,388	2,336,599.51	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0	0.00	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		354,326	289,525.09	5.
6.	200 ESEA Title VII - Indian Education	0.00		0	0.00	6.
7.	210 ESEA Title VI - Flexibility and Accountability	0.00		0	0.00	7.
8.	220 IDEA Part B	0.00		10,841,234	10,682,811.75	8.
9.	230 Johnson-O'Malley	0.00		0	0.00	9.
10.	240 Workforce Investment Act	0.00		0	0.00	10.
11.	250 AEA - Adult Education	0.00		0	0.00	11.
12.	260-270 Vocational Education - Basic Grants	0.00		622,479	607,561.00	12.
13.	280 ESEA Title X - Homeless Education	0.00		0	0.00	13.
14.	290 Medicaid Reimbursement	0.00		8,965,328	7,797,237.00	14.
15.	349 National Forest Fees	0.00		0	0.00	15.
16.	353 Taylor Grazing Fees	0.00		0	0.00	16.
17.	374 E-Rate	0.00		5,633,929	5,936,274.00	17.
18.	378 Impact Aid	0.00		0	0.00	18.
19.	300-399 Other Federal Projects	0.00		6,394,722	2,739,122.69	19.
20.	699 Federal Impact Aid (Construction)	0.00		0	0.00	20.
21.	Total Federal Project Funds (lines 1-20)	0.00	0.00	42,140,547	35,781,824	21.
	State projects FTE & expenditures					
22.	400 Vocational Education	0.00		235,909	0	22.
23.	410 Early Childhood Block Grant	0.00		0	0	23.
24.	420 Ext. School Yr. - Pupils with Disabilities	0.00		0	0	24.
25.	425 Adult Basic Education	0.00		17,729	0	25.
26.	430 Chemical Abuse Prevention Programs	0.00		0	0	26.
27.	435 Academic Contests	0.00		0	0	27.
28.	450 Gifted Education	0.00		0	0	28.
29.	456 College Credit Exam Incentives	0.00		779,992	616,717	29.
30.	460 Environmental Special Plate	0.00		0	0	30.
31.	Other State Projects	0.00		2,904,702	1,358,524	31.
32.	Total State Project Funds (lines 22-31)	0.00	0.00	3,938,332	1,975,241	32.
33.	Total Special Projects (lines 21 and 32)	0.00	0.00	46,078,879	37,757,065	33.

	Instructional Improvement Fund Expenditures (020)	Prior FY	Budget FY	
1.	Teacher Compensation Increases	1,656,682	589,854	1.
2.	Class Size Reduction	0	0	2.
3.	Dropout Prevention Programs (M&O purposes)	0	0	3.
4.	Instructional Improvement Programs (M&O purposes)	1,656,682	615,044	4.
5.	Total Instructional Improvement Fund (lines 1-4)	3,313,364	1,204,898	5.

Other funds expenditures

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	0		1.
2.	071	English Language Learner (1)	312,613	365,199	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	5,000	0	4.
5.	510	Food Service	17,164,243	16,783,895	5.
6.	515	Civic Center	1,380,913	1,291,500	6.
7.	520	Community School	7,722,051	7,385,916	7.
8.	525	Auxiliary Operations	3,844,784	5,317,815	8.
9.	526	Extracurricular Activities Fees Tax Credit	1,219,206	1,438,911	9.
10.	530	Gifts and Donations	520,340	630,367	10.
11.	535	Career & Technical Education Projects	214,143	251,717	11.
12.	540	Fingerprint	1,145	0	12.
13.	545	School Opening	27,011	0	13.
14.	550	Insurance Proceeds	16,792	3,768	14.
15.	555	Textbooks	8,318	11,700	15.
16.	565	Litigation Recovery	2,194	7,765	16.
17.	570	Indirect Costs	433,969	269,120	17.
18.	575	Unemployment Insurance	21,082	0	18.
19.	580	Teacherage	0	0	19.
20.	585	Insurance Refund	0	0	20.
21.	590	Grants and Gifts to Teachers	0	0	21.
22.	595	Advertisement	0	0	22.
23.	596	Career Technical Education	2,258,559	2,204,250	23.
24.	597	Arizona Industry Credentials Incentive	44,232	0	24
25.	639	Impact Aid Revenue Bond Building	0	0	25.
26.	650	Gifts and Donations-Capital	6,542	0	26.
27.	660	Condemnation	0	0	27.
28.	665	Energy and Water Savings	4,817,057	397,798	28.
29.	686	Emergency Deficiencies Correction	0	0	29.
30.	691	Building Renewal Grant	0	43,081	30.
31.	700	Debt Service	45,354,632	0	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	3,509,979	2,072,115	33.
34.	Other	_____	0	0	34.
	Internal Service Funds 950-989				
1.	9___	Self-Insurance	0		1.
2.	955	Intergovernmental Agreements	0		2.
3.	9__	OPEB	3,000,000	2,764,295	3.
4.	9___	_____	1,634,154	903,317	4.

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes $ -

District name Deer Valley Unified School Distri **County** Maricopa **CTD number** 070297000

Version Revised #2

Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)

Instructions			A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 223,558,669	$ 223,558,669	$ 0
*2. (a)	FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	$ 18,169,216		
(b)	DAA Adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 18,169,216	4,500,000	13,669,216
*3.	FY 2026 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		22,898,120	
(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)			
* (b)	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		15,487,705	
(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 2024 (A.R.S. Section 15-910.M, 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 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (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 (Laws 2025, Ch. 233, §31)			
(a)	State aid supplement		2,153,303	
(b)	Onetime district additional assistance supplement		810,701	0
(c)	Onetime FRPL group B weight supplement		690,920	
11.	FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 270,099,418	
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)			$ 13,669,216

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

District name Deer Valley Unified School District No **County** Maricopa **CTD number** 070297000

Instructions **Version** Revised #2

Calculation of FY 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1.	FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	$ 26,895,376
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 2025 Capital Expenditures (line 1 + 2)	$ 26,895,376
4.	Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	$ 26,895,376
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 26,895,376
6.	FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 7,829,596
7.	Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 19,065,780
8.	Interest Earned in Fund 610 in FY 2025	$ 104,748
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 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable.	
	(a) Prior Year Over Expenditures/Resolutions:	$
	(b) ADM/Transportation Audit Adjustment	$
	(c) Other: DAA Supplement	$
11.	Amount to be used for capital expenditures (from page 7, line 12)	$ 13,669,216
12.	FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 32,839,744

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

District name Deer Valley Unified School District No. 97 **County** Maricopa **CTD number** 070297000 **Version** Revised #2

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)

Instructions

English Language Learners Supplement Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals Prior FY 2025	Totals Budget FY 2026	% Increase/ Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00		294,837	70,362					312,613	365,199	16.8%	1.
2000 Support Services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional Staff	3.	0.00								0	0	0.0%	3.
2300 General Administration	4.	0.00								0	0	0.0%	4.
2400 School Administration	5.	0.00								0	0	0.0%	5.
2500 Central Services	6.	0.00								0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%	7.
2700 Student Transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	294,837	70,362	0	0		0	312,613	365,199	16.8%	10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00								0	0	0.0%	11.
2000 Support Services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional Staff	13.	0.00								0	0	0.0%	13.
2300 General Administration	14.	0.00								0	0	0.0%	14.
2400 School Administration	15.	0.00								0	0	0.0%	15.
2500 Central Services	16.	0.00								0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%	17.
2700 Student Transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	0.00								0	0	0.0%	19.
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%	20.

Summary of School District Revised Expenditure Budget

CTD number 070297000
Version Revised #2

I certify that the budget of Deer Valley Unified School District No. 97 **District,** Maricopa **County for fiscal year 2026 was officially revised by the Governing Board on,** May 12, 2026 **, and that the complete Revised Expenditure Budget may be reviewed by contacting** Megan Quail **at the District Office, telephone** 623-445-4957 **during normal business hours.**

President of the Governing Board

Instructions

1. Average Daily Membership:

	2024 ADM	Prior year 2025 ADM	Budget year 2026 ADM
Attending	30,915.9050	30,312.2459	29,424.8631

2. Tax Rates:

	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	3.2600	1.2774
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)	0.9250	0.2964

3. Budgeted expenditures and Budget Limits:

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
Maintenance & Operation Fund	263,644,896	6,454,522	270,099,418
Classroom Site Fund	32,580,469	6,759,122	39,339,591
Unrestricted Capital Outlay Fund	18,971,816	13,867,928	32,839,744

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

1. Average salary of all teachers employed in FY 2026 (budget year)	62,905
2. Average salary of all teachers employed in FY 2025 (prior year)	62,905
3. Increase in average teacher salary from the prior year	0
4. Percentage increase	0%

Comments on average salary calculation (Optional):

Maintenance and Operation Expenditures

	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY
100 Regular Education							
1000 Instruction	106,964,773	103,490,405	9,072,221	8,457,797	116,036,994	111,948,202	-3.5%
2000 Support Services							
2100 Students	8,790,757	7,665,588	800,800	525,747	9,591,557	8,191,335	-14.6%
2200 Instructional Staff	5,338,000	4,992,123	1,377,113	811,515	6,715,113	5,803,638	-13.6%
2300, 2400, 2500 Administration	30,147,500	23,896,713	2,289,697	2,110,408	32,437,197	26,007,121	-19.8%
2600 Oper./Maint. of Plant	16,199,485	13,539,865	20,485,112	23,996,409	36,684,597	37,536,274	2.3%
2900 Other	1,203	105	12,615	11,210	13,818	11,315	-18.1%
3000 Oper. of Noninstructional Services	247,600	247,801	2,420	190	250,020	247,991	-0.8%
610 School-Sponsored Cocurric. Activities	1,450	0	19,435	15,336	20,885	15,336	-26.6%
620 School-Sponsored Athletics	56,150	74,782	379,400	450,487	435,550	525,269	20.6%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	167,746,918	153,907,382	34,438,813	36,379,099	202,185,731	190,286,481	-5.9%
200 and 300 Special Education							
1000 Instruction	39,510,000	36,970,692	5,636,900	4,976,011	45,146,900	41,946,703	-7.1%
2000 Support Services							
2100 Students	12,695,420	11,968,003	3,670,450	2,186,462	16,365,870	14,154,465	-13.5%
2200 Instructional Staff	1,425,000	1,435,765	113,350	111,842	1,538,350	1,547,607	0.6%
2300, 2400, 2500 Administration	10,700	9,496	0	2,063	10,700	11,559	8.0%
2600 Oper./Maint. of Plant	0	0	17,700	12,000	17,700	12,000	-32.2%
2900 Other	0	0	333	0	333	0	-100.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	53,641,120	50,383,956	9,438,733	7,288,378	63,079,853	57,672,334	-8.6%
400 Pupil Transportation	8,974,791	9,419,900	7,362,840	6,266,181	16,337,631	15,686,081	-4.0%
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	1,430,943	0	0	0	1,430,943	0	-100.0%
Budgeted Expenditures	231,793,772	213,711,238	51,240,386	49,933,658	283,034,158	263,644,896	-6.9%

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

CTD number 070297000
Version Revised #2

Total expenditures by fund

Fund	Budgeted Expenditures		$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	283,034,158	263,644,896	(19,389,262)	-6.9%
Instructional Improvement	3,313,364	1,204,898	(2,108,466)	-63.6%
English Language Learner	312,613	365,199	52,586	16.8%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	39,177,315	32,580,469	(6,596,846)	-16.8%
Federal Projects	42,140,547	35,781,824	(6,358,723)	-15.1%
State Projects	3,938,332	1,975,241	(1,963,091)	-49.8%
Unrestricted Capital Outlay	26,895,376	18,971,816	(7,923,560)	-29.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	45,354,632	0	(45,354,632)	-100.0%
School Plant Fund	5,000	0	(5,000)	-100.0%
Auxiliary Operations	3,844,784	5,317,815	1,473,031	38.3%
Bond Building	20,280,000	0	(20,280,000)	-100.0%
Food Service	17,164,243	16,783,895	(380,348)	-2.2%
Other	26,837,687	19,675,620	(7,162,067)	-26.7%

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	56,799,353	46,738,561
Gifted Education	3,750,000	4,758,971
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	2,500,000	3,498,810
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	30,500	2,675,992
TOTAL	63,079,853	57,672,334

Proposed staffing summary

Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		111	111	1 to 265
Teachers		1,919	1,919	1 to 15
Other		184	184	1 to 160
Subtotal	0	2,214	2,214	1 to 13
Classified --				
Managers, supervisors, directors		38	38	1 to 774
Teachers aides		363	363	1 to 81
Other		1,238	1,238	1 to 24
Subtotal	0	1,639	1,639	1 to 18
TOTAL	0	3,853	3,853	1 to 8
Special education --				
Teacher		348	348	1 to 11
Staff		491	491	1 to 8

District name Deer Valley Unified School District No. 97 **CTD number** 070297000

Instructions **Version** Revised #2

FY 2026 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	$ 0	
2.	Deduction for discontinued programs		
3.	Adjusted FY 2026 TNT Base Limit	$ 0	

FY 2026 Budgeted Expenditures

Primary property tax rate related to budgeted expenditures

4.	Desegregation (no longer a primary levy, must be zero)	$ 0	
5.	Dropout prevention (from page 1, line 27)	0	
6.	Joint Career and Technical Education and Vocational Education Center	0	
7.	Small school adjustment (from page 7, line 4, columns A and B)	$ 0	

Adjustments for FY 2025 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
	a. FY 2025 Total actual expenditures for programs above	$		
	b. Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)	0		
	c. Expenditures over/(under) original budget (line 8.a minus line 8.b)		$ 0	
9.	Small school adjustment			
	a. FY 2025 final budget for small school adjustment	$		
	b. FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	$ 0		
	c. Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)		$ 0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)		$ 0	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)		$ 0	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)		$ 0	
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)		$	

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	$ 0	
B.1.	Current assessed value	$	
B.2.	(Line 3 divided by line B.1) x $10,000	$	(2)
C.1.	Sum of lines 3, 11, 12, and 13	$ 0	
C.2.	(Line C.1 divided by line B.1) x $10,000	$	(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.

District name Deer Valley Unified School District No. 97 **CTD number** **070297000**

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions

A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter	Funds									
	General			Capital Projects				Special Revenue		
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
1. **FY 2024 final ending fund balance**	28,339,934	0	8,606,183	5,618,766	56,571,504	760,420	(22,422)	8,806,661	30,135,499	45,564,546
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. **FY 2025 activity, year-to-date and estimated through June 30**										
(a) FY 2025 revenues and other financing sources	271,095,436	0	365,666	12,336,303	16,893	25,814	0	30,427,851	36,003,614	41,065,869
(b) FY 2025 expenditures and other financing uses	267,546,456	0	6,440,504	7,829,596	10,750,296	0	0	31,643,103	30,329,879	36,032,310
3. **Estimated FY 2025 ending fund balance**	31,888,914	0	2,531,345	10,125,473	45,838,101	786,234	(22,422)	7,591,409	35,809,234	50,598,105
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	45,838,101	786,234	0	0	35,817,567	0
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	42,518,818	0	2,531,345	10,125,473	0	0	0	7,591,409	0	50,598,105
(e) Unassigned	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	42,518,818	0	2,531,345	10,125,473	45,838,101	786,234	0	7,591,409	35,817,567	50,598,105
4. **FY 2025 estimated ending fund balance details and planned uses**										
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0	
(c) Planned to be spent in FY 2026	0	0	0	0	0	0	0	0	0	0
(d) Maintained for spending after FY 2026	6,454,522	0	0	13,867,928	0	0	0	6,759,122	0	0
(e) Total (amount must agree to line 3 above)	6,454,522	0	0	13,867,928	0	0	0	6,759,122	0	0

District Name Deer Valley Unified School District No. 97 | County Maricopa | CTD number 070297000 | Version Revised #2

Instructions

Data entry sheet

FY 2026 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2025, Ch. 242, §6)	$	5,113.26
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2025, Ch. 242, §7)		
0.5 mile or less **OR** more than 1.0 mile	$	3.01
More than 0.5 mile through 1.0 mile	$	2.42
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276, as amended by Laws 2025, Ch. 242, §8)		1.5606
Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)	$	842.00

District Information

SELECT from Dropdown

Student Information Systems (SIS) Vendor	PowerSchool (PowerSchool)
Accounting Information System	Infinite Visions
Bookstore Cash Receipting System	InTouch Receipting
UCO Fund Type	Capital Projects

Unweighted student count

All districts must complete lines 1 through 6 below.
Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

Check box for Type 03 districts

	Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1.	FY 2024 100th-Day ADM				30,915.9053
2.	FY 2025 100th-Day ADM	202.8000	19,166.0739	10,975.6463	30,344.5202
	Current Year ADM (A.R.S. §§15-943 and 15-808)				
3.	FY 2026 Estimated non-AOI student count	189.4300	18,304.2948	10,604.6415	29,158.3663
4.	FY 2026 Estimated AOI full-time student count		30.9744	147.0426	178.0170
5.	FY 2026 Estimated AOI part-time student count		1.5738	86.9060	88.4798
6.	Total FY 2026 estimated student count	189.4300	18,396.8430	10,838.5901	29,424.8631

Student count by category

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

		Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	
7.	EH	1,280.2037	1.0000	0.0000	
8.	K-3	6,650.0619	0.0000	0.0000	
9.	K-3 (Readiness)	6,650.0618	0.0000	0.0000	
10.	GE	25.5000	0.0000	0.0000	
11.	MD-R, A-R, and SID-R	366.9699	0.6607	0.0000	
12.	MD-SC, A-SC, and SID-SC	262.9756	0.0000	0.0000	
13.	MD-SSI	18.7900	0.0000	0.0000	
14.	OI-R	9.5700	0.0000	0.0000	
15.	OI-SC	17.1200	0.0000	0.0000	
16.	P-SPI	24.9800	0.0000	0.0000	
17.	DDP, ED, MED, SLD, SLI*, and OHI	3,076.4347	6.3640	0.0000	*School aged students only
18.	ED-P	37.3000	0.0000	0.0000	
19.	MOID	29.6200	0.0000	0.0000	
20.	VI	13.8383	0.8287	0.0000	
21.	FEPL	7,606.2166	30.3780	0.0000	
22.	G	4,059.0000	0.0000	0.0000	
23.	Total Add-on Count (lines 7 through 22)	30,128.7026	38.8301	0.0000	

Adjustments to base support level/base revenue control limit (A.R.S. §15-944.E)

1. K-8 9-12 ☐ ☐ Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)

2. ☐ Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)

3.	Adjusted FY 2026 Base Level Amount	$5,113.26
4.	Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0032
5.	FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	$41,595.00
6.	FY 2024 actual federal audit expenditures from all funds	$2,655.00
7.	FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	$44,250.00

Transportation (A.R.S. §§15-816.01, 15-945, and 15-946)

1.	FY 2025 Approved Daily Route Miles	8,621.00
2.	Number of Eligible Students Transported in FY 2025	5,623.00
3.	FY 2025 Annual Expenditure for Bus Tokens	$0.00
4.	FY 2025 Annual Expenditure for Bus Passes	$0.00
5.	Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	4,793.00
6.	Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	5,772.00

Other information

1.	Capital transportation adjustment (A.R.S. §15-963.B)	
a.	PSD	
b.	K-8	
c.	9-12	
2.	Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.0B, leave blank for budget adoption)	
3.	Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4.	CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5.	CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6.	Other BSL Adjustment 1	
7.	Other BSL Adjustment 2	

Assessed property valuations

8.	2025 Primary net assessed valuation (AV)	$3,758,751,081
9.	2025 Primary net assessed valuation (AV2)	
10.	2025 Salt River Project (SRP) valuation	$3,880,000
11.	2025 Government Property Lease Excise Tax assessed valuation	

Budget balance carryforward (A.R.S. §15-943.01)

12.	Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)	
13.	FY 2025 M&O Fund actual expenditures (from FY 2025 ATB, amount will be estimated for budget adoption)	$267,546,453.00
14.	FY 2025 M&O Fund actual expenditures (if any) for:	
a.	Special Program Override	
b.	Desegregation (A.R.S. §15-910)	
c.	Desegregation expansion	
d.	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e.	Performance pay (A.R.S. §15-920)	
15.	Budget Balance Carryforward transferred to the School Operating Fund (if any)	

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-905.R):

16.	FY 2026 Impact Aid revenue	
17.	Impact Aid revenue deposited in FY 2026 in the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TBCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20.	FY 2025 Ending cash balance in the Impact Aid Fund	

Districts operating under the provisions of the small school adjustment (A.R.S. §15-949):

21. ☐ Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22

22.	Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. 115-949.C and .E)	FY	
23.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the BCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		

Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.01):

Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

24.	Base year - the fiscal year before the other district began to offer instruction	FY	
25.	Base year attendine ADM grades 9-12		
26.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously.		
27.	Tuition received in base year		
28.	Tuition received in fiscal year after base year		
29.	☐ Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450		
30.	Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)		
31.	Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)		

Type 03 district information

1.	High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)	

Accommodation district (TYPE 01) information (A.R.S. §15-974)

1. ☐ Check box if the district offers instruction in grades 9-12. **Accommodation districts only.**
Only accommodation districts with a student count of **more** than 125 in grades K-8 **or** accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.

2.	Maintenance & Operation (M&O) Fund FY 2025 ending cash balance		
3.	10% of the FY 2026 BCL calculated using the district's 2025 ADM		
4.	Up to 5% of the FY 2026 BCL calculated pursuant to A.R.S. Section 15-482.B	$	

District name: Alpine Gailey Unified School District No. 07 County: Allentown CTD voucher: 09/30/2026
Version: Revised 01

Instructions

Calculations

Calculation of support level weights (group A weights)

		Designated as isolated K-8	Designated as isolated 9-12	Not designated as isolated K-8	Not designated as isolated 9-12
Student Count (<400) OR (400-1000 AND Isolated)		1.200	1.400	1.000	1.000
Student Count (400-1000) AND (Not Isolated)					
Student Count		100.0000	100.0000	100.0000	100.0000
Student Count		0.0000	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0000	0.0000	0.0000	0.0000
Summer Level Weight Increase	=	0.0000	0.0000	0.0000	0.0000
Summer Level Weight	+	1.200	1.400	1.000	1.000
Advanced Summer Level Weight	=	0.0000	0.0000	0.0000	0.0000
Student Count (400-1000) AND (Isolated)					
Student Count		100.0000	100.0000	100.0000	100.0000
Student Count		0.0000	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0000	0.0000	0.0000	0.0000
Summer Level Weight Increase	=	0.0000	0.0000	0.0000	0.0000
Summer Level Weight	+	1.200	1.400	1.000	1.000
Advanced Summer Level Weight	=	0.0000	0.0000	0.0000	0.0000
Student Count (400-1000) or More					
Summer Level Weight				1.000	1.000
Summer Level Weight Increase				0.0000	0.0000
Summer Level Weight (A.R.S. §15-943.01)				1.000	1.000

Other calculations

1. Portion of JMLSBECL from total K-3 and total K-3 Readiness weighted student counts: K-3 1,096.7500 (1)
W.A. Wtd Rdns 1,644.0000 (2)

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §4; and 15

Table to calculate DAA per student count

		K-8	9-12
1	FY 70% Student Count (70% AFMS - 401 - 99 999		
	DAA net Student Count	1,644.0000	0.0000
2	FY 20% Student Count (2025 AFMS - 101 001 - 399 999		
a	Student Count (Current)	100.0000	100.0000
b	Student Count	0.0000	0.0000
c	Difference	0.0000	0.0000
d	Weight Adjustment Factor	0.0000	0.0000
e	Summer Level Weight Increase	0.0000	0.0000
f	Summer Level Weight	1.200	1.400
g	Advanced Summer Level Weight	0.0000	0.0000
h	Summer Level Increase	1.200	1.400
i	DAA net Student Count	0.00	0.00
3	FY 20% Student Count (2025 AFMS - 101 001 - 399 999		
a	Student Count (Current)	100.0000	100.0000
b	Student Count	0.0000	0.0000
c	Difference	0.0000	0.0000
d	Weight Adjustment Factor	0.0000	0.0000
e	Summer Level Weight Increase	0.0000	0.0000
f	Summer Level Weight	1.200	1.400
g	Advanced Summer Level Weight	0.0000	0.0000
h	Summer Level Increase	1.200	1.400
i	DAA net Student Count	0.00	0.00
4	FY 70% Student Count (70% AFMS - 401 000 or More and Career Technical Education District		
	DAA net Student Count	1,644.0000	0.0000

Calculation of Maintenance and Operation (M&O) Fund budget balance carryforward (A.R.S. §15-943.01)

1	Prorated Budget Limit (ORE) (Orig. FY 2026 budget revised per Budget Limit Y Rev 15)	1,500,000.0000
2	Adjustments to the ORE (from FY 2025 BUDGET- amount will be zero for budget submission)	0.0000
3	Revised ORE	1,500,000.0000
4	Reduced ORE (amount from FY 2025 budget revised Budget Limit Y Rev 9% Fund Balance Now Collected	1,500,000.0000
5	Adjustments to the ORE (from line 2)	0.0000
6	Revised ORE (line 4 plus line 5)	1,500,000.0000
7	Lesser of the adjusted ORE (line 6) or the adjusted budgetal expenditures (line 4)	1,500,000.0000
8	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR - amount will be estimated for budget submission)	1,707,500.0000
9	Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parenthesis.)	(207,500.0000)

Note: For lines 10 a through 10 f the FY 2026 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown

		FY 2025 Budget	Actual	Unexpended Budget
10	FY 2025 Actual expenditures:			
a	Unused revenue override	0.00	0.00	0.00
b	Discretionary	0.00	0.00	0.00
c	Unused unrestricted revenues	0.00	0.00	0.00
d	Bond Fund and Technical Education and Vocational Education Fund	0.00	0.00	0.00
e	Performance pay	0.00	0.00	0.00
f	Total budget balance deductions (lines 10 a through 10 f)			0.00
11	Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or line 8)			0.00
12	Actual Budget Balance Carryforward to be used in M&O Fund (ORE calculation on line 7 line 8 b)			(207,500.0000)
13	Accommodation district cash balance carryforward			
a	M&O Fund cash balance as of June 30, 2025			0.00
b	Accommodation M&O cash balance			0.00
c	Remaining M&O cash balance			0.00
14	Accommodation district maximum ECL addition that may be authorized by County School Superintendent:			
a	10% of the FY 2026 ECL	0.00		
b	10% of the FY 2026 ECL calculated using the district's 2025 ADM	0.00		
c	For the 10 of the 100 ECL calculated pursuant to A.R.S. Section 15-947 B	0.00		
d	Result (line 13 a plus line 13 c)			
e	The lesser of line 13 a or 13 d			0.00

Calculation of the amount available to be spent in the Impact Aid Fund (A.R.S. §15-905.E)

1	FY 70% Impact Aid revenues	0.00
2	Impact Aid revenues deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	0.00
3	Impact Aid revenues transferred in FY 2026 to the M&O Fund to provide cash for the TSCL/TSL difference calculated on line 3	0.00
4a	Impact Aid revenues transferred in FY 70% to the M&O Fund to reduce an alternative taxes	0.00
4b	FY 2025 Dollar cash balance in the Impact Aid Fund	0.00
5	FY 2026 Amount available to be spent in the Impact Aid Fund (see page 6, Federal Projects line 10)	0.00

Calculation of small school adjustment phase down limit

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2026, the K-8 student count is greater than 125 but less than 150, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 8 of up to $50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-481, the district may include up to the amount calculated below on page 7, line 8(c). For purposes of small school adjustments, the FY 2026 student count is the 2025 ADM.

1. A district w base student count K-8 has exceeded 125 but is less than 150 must determine the small school adjustment where down as follows:

a	Phase down base		100,000.00
b	FY 2026 K-8 student count	0.0000	
c	Small school student count limit	125.0000	
d	Student count above the small school limit	0.0000	
e	Adjusted Summer Level Weight Over 9-12 ratio for calculation	0.0000	
f	Weighted student count above small school limit	0.0000	
g	Base Level Amount	0.00	
h	Phase down reduction factor		0.00
i	Grades K-8 small school adjustment phase down limit		0.00

2. A unified or union high school district w base student count in grades 9-12 has exceeded 300 but is less than 376 may determine the small school adjustment phase down as follows:

a	Phase down base		100,000.00
b	FY 2026 9-12 student count	0.0000	
c	Small school student count limit	100.0000	
d	Student count above the small school limit	0.0000	
e	Adjusted summer level weight (See Table B at right for calculation)	0.0000	
f	Weighted student count above small school limit	0.0000	
g	Base Level Amount	0.00	
h	Phase down reduction factor		0.00
i	Grades 9-12 small school adjustment phase down limit		0.00

3a For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the ECL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-977(B)(2)(a). 0.00
4 Allowable Small School Adjustment subject to an election (line 2 b plus line 3a or 3b). 0.00
5 10% of the District's Total ECL. 0.00
6 Maximum override, subject to an election (Greater of line 5 or line 7) 0.00

Calculation of maximum override for a district no longer eligible for a small school adjustment

Applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to the section above.

If in FY 2026, the K-8 student count is greater than 125 but less than 150, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on Budget, page 7, line 7(d), subject to an override election, is the amount calculated below. For purposes of small school adjustments, the FY 2026 student count is the 2025 ADM.

1. A district w base K-8 student count has exceeded 125 but is less than 150 must determine the maximum small school adjustment override as follows:

a	FY 2026 K-8 student count	0.0000	
b	Small school student count limit	125.0000	
c	Student count above the small school limit	0.0000	
d	Phase down limit	100,000.00	
e	Enrollment	0.0000	
f	Maximum Percent Increase to apply to ECL (15 minus line 2 e)	0.0000	
g	K-8 Revenue Control Limit	0.00	
h	K-8 small school limited override limit (line 2 f x line 3 or 0 if less than zero - zero is entered)		0.00

2. A district w base FY 9-12 student count has exceeded 100 but is less than 185 may determine the maximum small school adjustment override as follows:

a	FY 2026 9-12 student count	0.0000	
b	Small school student count limit	100.0000	
c	Student count above the small school limit	0.0000	
d	Phase down limit	100,000.00	
e	Enrollment	0.0000	
f	Maximum Percent Increase to apply to ECL (15 minus line 2 e)	0.0000	
g	9-12 small school limited override limit (line 2 f x line 3 or 0 if less than zero - zero is entered)		0.00

3a For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the ECL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-977(B)(2)(a). 0.00
4 Allowable Small School Adjustment subject to an election (line 2 b plus line 3 or line 3). 0.00
5 10% of the District's Total ECL. 0.00
6 Maximum override, subject to an election (Greater of line 5 or line 7) 0.00

Calculation of adjustment for tuition loss and student revenue loss phase-down (A.R.S. §§15-954 and 15-902.01)

NOTE 1: This section is completed only if the district has indicated that it receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction to one or more high school grade levels not previously offered.

1	Base year attendance ADM months 10-17	0.00
2	Factor of 5%	0.00
3	ADM loss assumed to enroll	0.00
4	Tuition loss adjustment - lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously	0.00

NOTE 2: If line 4 is greater than line 3, do not complete the rest of this section. District does not qualify for an increase in the base assumed level (BSL).

5	Tuition received in base year		0.00
6	Factor		0.00
7	Tuition loss - (If result is less than zero, zero is entered)		0.00
8	BSL adjustment for the first year after the base year	first year factor	0.00
9	BSL adjustment for the second year after the base year	second year factor	0.00
10	BSL adjustment for the third year after the base year	third year factor	0.00
11	Increase to BSL for tuition loss adjustment (line 8 + line 9 + line 10)		0.00

NOTE 3: In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from students who begin attending school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01).

12	A district w both loses at least 100 students may increase the BSL:		
a	In 3rd/4th ADM for the first year of the loss		0.00
b	In 3rd/4th ADM for the second year of the loss		0.00
c	In 3rd/4th ADM for the third year of the loss		0.00
d	In 3rd/4th ADM for the fourth year following the loss		0.00
13	A district both school district may increase the BSL:		
a	In 3rd/4th ADM if it loses at least 50 students in the first year		0.00
b	In 3rd/4th ADM if it loses an additional 50 students in the second year		0.00
c	In 3rd/4th ADM if it loses an additional 50 students in the third year		0.00
d	In 3rd/4th ADM in the fourth year if it was eligible for the third year loss		0.00

Additional State Aid to Education (ASAE) information for Department of Revenue (A.R.S. §15-992)

a	Desired Operation Program Gross (from line 7, line 27)	0.00
b	Capital Outlay Revenue Limit	0.00
c	Additions to excess of school budget (from TSY Work Sheet, line 15)	0.00
d	Vocational M&O segment (from page 1, line 28)	0.00
e	Adjusted Base (from TSY work sheet, line 21)	0.00
g	Plane down small school budget limit exemption (based on Calculation of small school adjustment plane down limit section, only if $50,000 option is used without an election)	0.00

District name: Deer Valley Unified School District No. 97 | County: Maricopa | CTD number: 07025970000 | Version: Revised #2

Instructions

Deer Valley Unified School District No. 97
Basic Calculations For Equalization Assistance

In Small Isolated School District - Not Isolated | District Page: 1 of 9

Grade Levels	Non-ADM ADM	ADE-FT ADM	ADE-PT ADM	Support Level Weight	Non-ADM Weighted ADM	ADE-FT Weighted ADM	ADE-PT Weighted ADM
PSD	189.4300	0.0000	0.0000	1.4560	274.6755	0.0000	0.0000
K-6,UE	18,366.2900	369.9746	1.5738	1.1580	21,265.8536	428.3669	1.8225
9-12	20,600.4453	1473.0826	56.9960	1.2680	15,466.6858	1866.4588	116.1968
Regular Education Unweighted ADM	**39,158.2653**	**1,778.0570**	**58.4798**				
Total of Unweighted ADM			**39,424.8616**				
Regular Education Weighted ADM					**34,987.2133**	**2322.3184**	**112.4953**
Total of Weighted ADM							**39,421.5699**

Add Ons	Non-ADM ADM	ADE-FT ADM	ADE-PT ADM	Support Level Weight	Non-ADM Weighted ADM	ADE-FT Weighted ADM	ADE-PT Weighted ADM
ELL	3,280.3857	1.0000	0.0000	0.1150	147.2234	0.1150	0.0000
K-3	6,650.0619	0.0000	0.0000	0.0600	399.0037	0.0000	0.0000
K-3 Reading	6,650.0619	0.0000	0.0000	0.0400	266.0025	0.0000	0.0000
ISE	25.5000	0.0000	0.0000	0.7710	122.0422	0.0000	0.0000
MD-H, -S, -E, SID-S	306.9999	0.6607	0.0000	0.6240	2,210.5042	3.9881	0.0000
MD-M, -S, -E, SID-SC	262.9756	0.0000	0.0000	0.9880	1,374.6979	0.0000	0.0000
MD-SSE	18.7900	0.0000	0.0000	7.9470	149.3241	0.0000	0.0000
GI-R	9.1700	0.0000	0.0000	3.1580	36.2225	0.0000	0.0000
GI-SC	17.1200	0.0000	0.0000	6.7710	115.9530	0.0000	0.0000
P-SD	28.9000	0.0000	0.0000	3.5950	89.8035	0.0000	0.0000
ED, SD, MHSD, SLD, SLI, OHE	3,076.4567	0.1649	0.0000	0.2920	898.3189	1.8002	0.0000
ED-P	57.3000	0.0000	0.0000	6.8220	179.3606	0.0000	0.0000
MOID	29.6200	0.0000	0.0000	6.4210	130.9580	0.0000	0.0000
VI	13.4383	0.6267	0.0000	4.0060	66.7069	3.0139	0.0000
HIFL	7,696.2166	363.7500	0.0000	0.0220	197.1568	8.6405	0.0000
AI	6,059.1000	0.0000	0.0000	0.0070	20.4130	0.0000	0.0000
Group B - Add On Unweighted ADM	**28,128.7826**	**18.8343**	**0.0000**				
Total Unweighted Group B Add On			**28,167.5229**				
Group B - Add On Weighted ADM					**6,574.1651**	**9.9764**	**0.0000**
Total Weighted Group B Add On							**6,585.7086**

Deer Valley Unified School District No. 97
Basic Calculations For Equalization Assistance

In Small Isolated School District - Not Isolated | District Page: 2 of 9

Calculation For Base Support Level		Non-ADM ADM		ADE-FT ADM		ADE-PT ADM
Regular Education Weighted ADM		34,987.2133		232.3184		112.4953
Group B - Add On Weighted ADM	+	6,574.1651	+	9.9764	+	0.0000
Total ADM	=	41,561.3784	=	231.8958	=	112.4953
ASI Funding Factor	x	1.0000	x	0.9500	x	0.9500
Weighted ADM	=	41,561.3784	=	220.2991	=	95.2164

Total Weighted ADM		**41,876.892917**
Base Level Amount (FY26)	x	**$5,112.26**
Total Weighted ADM x Base Level Amount		**$214,127,468.05**
Calculated Teachers Experience Index (FY25)	1.0032	
Applied Teachers Experience Index (FY26)	x	**1.0032**
(1.0000 or Calculated Teachers Experience Index)		
Pre-Adjusted Base Support Level		**$214,822,908.58**

Base Support Level Adjustments

Audit Service Expense	+	**$41,595.08**
Increase for Tuition Law Adjustment	+	**$0.00**
Increase for Student Revenue Loss Phase-Down	+	**$0.00**
Adjustment for Remote Instructional Time calculated by ADE	+	**$0.00**
CTED 9th Grade Funding Adjustment	+	**$0.00**
CTED Continuation 13th Grade Funding Adjustment	+	**$0.00**
Total Base Support Level Adjustments		**$41,595.08**
Adjusted Base Support Level		**$214,864,503.58**

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Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)			
Approved Daily Route Miles			
Eligible Students Transported (FY25)		5,623.00	
Daily Route Miles Per Eligible Student (FY25)		1.3321	
Total Approved Daily Route Miles		9,621.00	
State Support Level Per Route Mile		x $3.01	
Instruction Days		x 180	
To and From School Support Level		$5,070,057.00	
Activity Trip Level Factor		x 0.13	
Activity Trip Support Level		$656,754.00	
Handicapped Extended School Year Mileage (FY25)		9,563.00	
State Support Level Per Route Mile		x 3.01	
Handicapped Extended School Year Support Level		$31,000.63	
Annual Expenditures For	Bus Passes	Bus Tokens	
Districts (FY25)	$0.00	$0.00	$0.00
FY26 Transportation Support Level (TSL)			$5,543,412.63

Calculation For Transportation Revenue Control Limit (TRCL)

FY25 Transportation Revenue Control Limit (TRCL)			$8,694,163.40
Change:	FY26 TSL	$5,543,412.63	
	FY25 TSL -	$5,665,017.94	
	Difference	$0.00	
Preliminary FY26 TRCL			$8,694,163.40
120% of FY26 TRCL		$10,433,000.42	
FY26 Transportation Revenue Control Limit (TRCL)			**$8,694,163.40**

Calculation For District Support Level (DSL)

FY26 Adjusted Base Support Level (BSL)		$214,864,503.58
FY26 Consolidation or Unification Assistance	+	$0.00
FY26 Transportation Support Level (TSL)	+	$5,543,412.63
FY26 District Support Level (DSL)		**$220,407,916.43**

Calculation For Revenue Control Limit (RCL)

FY26 Adjusted Base Support Level (BSL)		$214,864,503.58
FY26 Consolidation or Unification Assistance	+	$0.00
FY26 Transportation Revenue Control Limit (TRCL)	+	$8,694,163.40
FY26 Revenue Control Limit (RCL)		**$223,558,669.28**
FY26 Lesser of DSL or RCL		**$220,407,916.43**

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District Additional Assistance (DAA) Calculations

		PSD	K-6	9-12	Tier 4D Transportation K-12	Total
FY25 District ADM		282.8000	19,166.4739	10,975.4463	0.0000	
DAA Per ADM		$349.45	$349.45	$698.90	$0.00	
Preliminary DAA	=	$111,428.46	$10,530,799.30	$6,799,826.84	$0.00	**$17,237,054.60**
*(*Use Type 03 High School Only. Per Student Count Factor at 10%)*						
DAA Growth Factor						
FY25 District ADM	30,346.3383					
FY24 District ADM	- 30,010.3609					
FY26 Calculated DAA Growth Factor	= 0.0013					
FY26 Applied DAA Growth Factor		x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	
(1.0000 or Calculated DAA Growth Factor If greater than 1.03, use 1 plus 10% of growth.)						
District DAA		**$111,428.46**	**$10,530,799.30**	**$6,799,826.84**	**$0.00**	**$17,237,054.60**
DAA For High School Textbooks						
FY25 District High School ADM				10,975.4463		
Support Level Amount For Textbooks				x $88.93		
DAA For High School Textbooks						**$932,541.64**

	PSD-9	9-12		
Pre-Adjusted DAA Base Allocation	$16,642,227.76	$724,960.48		**$18,169,216.24**
Type 02 Transports-9-12		$0.00		
	$0.00	$0.00		**$0.00**
Total DAA Adjustments	$0.00	$0.00		**$0.00**
Adjusted FY26 DAA Base Allocation	$16,642,227.76	$724,960.48		**$18,169,216.24**

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Equalization Base for Lesser of DSL/RCL

	Weighted ADM	Percentage	Lesser of DSL or RCL	FY26 DSL/RCL Allocation
PSD-9	21,578.2177	61.4980005400%	x $220,407,916.43	$135,600,981.04
9-12	13,783.3325	38.9999458600%	x $220,407,916.43	- $85,729,931.39
Total	35,361.5499			**$220,407,916.43**

Equalization Assessed Valuation	**PSD-9**	**9 -12**	**Total**
Primary Assessed Valuation 1 (NAV1)	$3,758,731,081.00	$3,758,731,081.00	
Primary Assessed Valuation 2 (NAV2)	$0.00	$0.00	
SRP Assessed Valuation	$3,000,000.00	$3,000,000.00	
OFLIT Assessed Valuation	$0.00	$0.00	
Equalization Assessed Valuation	$3,762,631,081.00	$3,762,631,081.00	
	100	100	
	$37,626,310.81	$37,626,310.81	
Qualifying Tax Rate	x 1.760000000	x 1.760000000	
FY26 Qualifying Levy	$66,174,626.65	$66,174,626.65	$132,349,253.30

Calculation of Equalization Assistance	**PSD-9**	**9-12**	**Total**
DSL/RCL Allocation	$135,600,981.04	$85,730,955.39	$220,407,936.43
Adjusted CY DAA Base Allocation	- $16,642,227.76	- $724,960.48	- $18,169,216.24
FY26 Equalization Base	$145,291,180.80	$85,265,943.87	$230,557,124.67
FY26 Applied Qualifying Levy	$66,174,626.65	$66,174,626.65	$132,349,253.30
FY26 Equalization Assistance	$84,171,568.15	$84,566,225.22	$168,237,893.37

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