Special Meeting of the Governing Board - Public Hearing
Sep 08 2026 Agenda

Tuesday, September 8, 2026 at 7:00 PM [Doors open to the public at 5:45 p.m.]
District Office Governing Board Room
20402 N. 15th Avenue Phoenix, Arizona

Page

1. CALL TO ORDER

2. ADOPTION OF AGENDA

That the Governing Board adopt the agenda

3. ROLL CALL

4. CALL FOR PUBLIC HEARING

A. Public Hearing for the Fiscal Year 2026-27 Expenditure Budget Revision #1 2

EXECUTIVE SUMMARY:

Description - This first revision of the 2026-27 Expenditure Budget is required to update the Adopted Budget on the approved State forms. The forms were not available when we were required to have the Adopted Budget approved due to the Legislature finishing the session so late this year.

Rationale - According to A.R.S. 15-905.Q, the District must bring before the Board a revision to the Budget before September 15th and hold a public hearing to create the budget on the State approved forms if the Adopted Budget is not approved on the correct forms initially.

9-8-26 Board Work - 2027EXPBUD.pdf

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

Policy Reference: DB

A.R.S. Reference: 15-905.Q

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

5. ADJOURNMENT

District Name Deer Valley Unified School District **County** Maricopa **Instructions** **CTD number** 070297000

FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #1
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed	9-Jun-26
Adopted	June 23, 2026
Revised	September 8, 2026

Date

District website link of posted budget https://www.dvusd.org/our-district/budget-411

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

The FY 2027 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by September 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 2026 $ 346,332,500
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$ 215,230,000
Intermediate	2000	$ 300,000
State	3000	$ 200,000,000
Federal	4000	$ 45,100,350
TOTAL		$ 460,630,350

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	3.2158	3.1997
Secondary Tax Rates:		
M&O Override	0.6120	0.7223
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.2982	1.0394
CTED		
Desegregation		
Total Secondary Tax Rate	1.9102	1.7617

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 11)	$ 267,611,305	$ 7,250,241	$ 274,861,546
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 24,458,726	$ 13,491,001	$ 37,949,727
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 21])			$ 38,841,685
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 351,652,958

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 62,905
2. Average salary of all teachers employed in FY 2026 (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 **County** Maricopa **CTD number** 070297000 **Version** Revised #1

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 2026	Totals Budget FY 2027	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	0.00	1,427.00	76,597,356	30,367,417	1,961,948	2,156,894	1,750,000	111,948,202	112,833,615	0.8%	1.
2000 Support services												
2100 Students	2.	0.00	133.00	6,770,000	2,020,757	760,000	39,000	750	8,191,335	9,590,507	17.1%	2.
2200 Instructional staff	3.	0.00	64.00	3,988,000	1,350,000	400,000	35,043	2,000	5,803,638	5,775,043	-0.5%	3.
2300 General administration	4.	0.00	3.00	345,500	4,675,000	562,000	7,230	12,500	2,075,218	5,602,230	170.0%	4.
2400 School administration	5.	0.00	185.00	12,420,000	3,670,000	261,000	135,000	7,000	14,919,820	16,493,000	10.5%	5.
2500 Central services	6.	0.00	115.00	6,752,000	2,015,000	0	660,967	13,400	9,012,083	9,441,367	4.8%	6.
2600 Operation & maintenance of plant	7.	0.00	370.00	12,380,485	3,819,000	10,555,000	5,700,995	0	37,536,274	32,455,480	-13.5%	7.
2900 Other	8.	0.00	0.00	1,000	203	0	5,000	1,300	11,315	7,503	-33.7%	8.
3000 Operation of noninstructional services	9.	0.00	5.00	190,000	57,600	0	1,500	0	247,991	249,100	0.4%	9.
610 School-sponsored cocurricular activities	10.	0.00	0.00	1,200	250	17,500	0	0	15,336	18,950	23.6%	10.
620 School-sponsored athletics	11.	0.00	0.00	48,700	7,450	223,000	0	100,100	525,269	379,250	-27.8%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	0.00	2,302.00	119,494,241	47,982,677	14,740,448	8,741,629	1,887,050	190,286,481	192,846,045	1.3%	14.
200 and 300 Special education												
1000 Instruction	15.	0.00	710.00	30,010,000	9,500,000	4,930,000	68,900	903,093	41,946,703	45,411,993	8.3%	15.
2000 Support services												
2100 Students	16.	0.00	147.00	10,154,720	2,540,700	3,670,000	450	0	14,154,465	16,365,870	15.6%	16.
2200 Instructional staff	17.	0.00	18.00	1,085,000	340,000	0	17,200	1,150	1,547,607	1,443,350	-6.7%	17.
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	0.00	0.80	3,400	73,000	0	0	0	11,135	76,400	586.1%	19.
2500 Central services	20.	0.00	0.00	0	0	0	0	0	424	0	-100.0%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	17,700	0	0	12,000	17,700	47.5%	21.
2900 Other	22.	0.00	0.00	0	0	18	300	0	0	318		22.
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	0.00	875.80	41,253,120	12,453,700	8,617,718	86,850	904,243	57,672,334	63,315,631	9.8%	24.
400 Pupil transportation	25.	0.00	182.00	6,800,000	2,244,000	895,000	22,000	0	15,686,081	9,961,000	-36.5%	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	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	0.00	997,381	491,248	0			0	1,488,629		29.
Budgeted expenditures (lines 14, and 24-29)	30.	0.00	3,359.80	168,544,742	63,171,625	24,253,166	8,850,479	2,791,293	263,644,896	267,611,305	1.5%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								6,454,522	7,250,241		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	0.00	3,359.80	168,544,742	63,171,625	24,253,166	8,850,479	2,791,293	270,099,418	274,861,546	1.8%	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.

District name Deer Valley Unified School District **County** Maricopa **CTD number** 070297000 **Version** Revised #1

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	46,738,561	53,315,631	1.
2.	Gifted education	4,758,971	4,500,000	2.
3.	Remedial education	0	0	3.
4.	ELL incremental costs	0	0	4.
5.	ELL compensatory instruction	3,498,810	3,000,000	5.
6.	Vocational and technical education (non-CTED)	0	0	6.
7.	Career education (non-CTED)	0	0	7.
8.	Career technical education (CTED)	2,675,992	2,500,000	8.
9.	Total (lines 1 through 8 must equal total of line 24, page 1)	57,672,334	63,315,631	9.
10.	IEP required pupil transportation costs coded within Program 400	2,392,376	2,500,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 11

Staff-pupil 1 to 8

Expenditures budgeted for audit services

M&O Fund -nonfederal	**6350**	64,000
All funds - federal	*6330*	5,000

FY 2027 performance pay (A.R.S. Section 15-920)

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

Do not report budgeted amounts for the performance pay component of the Classroom Site Fund on this line.

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for food service (fund 001, function 3100) $ 120,000

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

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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 2026	Totals Budget FY 2027	% Increase/ Decrease	
1000 Instruction	1.	28,200,000	6,970,685	30,000	0	0	0	29,294,555	35,200,685	20.2%	1.
2100 Support services - students	2.	2,282,000	358,100	5,000	0	0	0	2,735,380	2,645,100	-3.3%	2.
2200 Support services - instructional staff	3.	460,000	141,000	5,000	0		0	550,534	606,000	10.1%	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 operations	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.	30,942,000	7,469,785	40,000	0	0	0	32,580,469	38,451,785	18.0%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							6,759,122	4,005,202		10.
Total budget limit expenditures (lines 9-10)	11.	30,942,000	7,469,785	40,000	0	0	0	39,339,591	42,456,987	7.9%	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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	39,339,591
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	28,220,963
Unexpended budget balance (line 12 minus 13)	14.	11,118,628
Interest earned in the Classroom Site Fund in FY 2026	15.	169,138
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	31,169,221
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	0
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18.	42,456,987

(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 2026	Totals Budget FY 2027	% 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	2,450,000		5,000,000			5,411,472	7,623,160	12,861,472	68.7%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	100,000	180,000	4,500,000			100,000	4,665,380	4,880,000	4.6%	3.
2300, 2400, 2500, 2900 Administration	4.	0		75,000	4,500,000		0	1,190,904	5,575,450	5,765,904	3.4%	4.
2600 Operation & maintenance of plant	5.	0		0	375,500			0	207,240	375,500	81.2%	5.
2700 Student transportation	6.	0		35,100	322,000			70,000	786,070	427,100	-45.7%	6.
3000 Operation of noninstructional services (5)	7.	0		0	100,000			0	86,320	100,000	15.8%	7.
4000 Facilities acquisition and construction	8.	0		0	48,750			0	22,200	48,750	119.6%	8.
5000 Debt service	9.					0	0		5,996	0	-100.0%	9.
Budgeted expenditures (lines 2-9)	10.	0	2,550,000	290,100	14,846,250	0	0	6,772,376	18,971,816	24,458,726	28.9%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								13,867,928	13,491,001		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	2,550,000	290,100	14,846,250	0	0	6,772,376	32,839,744	37,949,727	15.6%	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	$ 100,000
6642 Textbooks	2,100,000
6643 Instructional aids	350,000
673X Furniture and equipment	9,348,125
673X Vehicles	1,500,000
673X Tech hardware & software	3,998,125

(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 **County** Maricopa **CTD number** 070297000 **Version** Revised #1

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.	18,971,816	24,458,726	0	0	0	0	0	0	1.
Select object codes detail (1)										
6150 Classified salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction services	4.	425,000	425,000	3,585,760	3,700,000	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.	323,850	350,000	0	0	0	0	0	0	5.
6710 Land and improvements	6.	16,000	0	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.	5,500,000	9,348,125	2,140,560	2,150,000	0	0	0	0	8.
673X Vehicles	9.	1,000,000	1,500,000	0	0	0	0	0	0	9.
673X Technology hardware & software	10.	5,899,260	3,998,125	4,867,000	5,100,000	0	0	0	0	10.
6831, 6832, 6833 redemption of principal	11.	0	0	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	13,164,110	15,621,250	10,593,320	10,950,000	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	219,000	350,000	0	3,000,000			0	0	14.
New construction	15.	2,025,431	2,050,500	0	0	0	0	0	0	15.
Other	16.	10,919,679	13,220,750	10,593,320	7,950,000	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	13,164,110	15,621,250	10,593,320	10,950,000	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 2027

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Special projects

Instructions

		FTE		Total all functions		
		Prior FY	Budget FY	Prior FY	Budget FY	
Federal projects FTE & expenditures						
1.	100-130 ESEA Title I - Helping Disadvantaged Children	0.00		5,392,693	5,350,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00		0	0	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00		2,336,600	2,350,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		289,525	290,525	5.
6.	200 ESEA Title VII - Indian Education	0.00		0	0	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00		0	0	7.
8.	220 IDEA Part B	0.00		10,682,812	10,700,800	8.
9.	230 Johnson-O'Malley	0.00		0	0	9.
10.	240 Workforce Investment Act	0.00		0	0	10.
11.	250 AEA - Adult Education	0.00		0	0	11.
12.	260-270 Vocational Education - Basic Grants	0.00		607,561	610,000	12.
13.	280 ESEA Title X - Homeless Education	0.00		0	0	13.
14.	290 Medicaid Reimbursement	0.00		7,797,237	7,800,235	14.
15.	349 National Forest Fees	0.00		0	0	15.
16.	353 Taylor Grazing Fees	0.00		0	0	16.
17.	374 E-Rate	0.00		5,936,274	6,000,000	17.
18.	378 Impact Aid	0.00		0	0	18.
19.	300-399 Other Federal projects	0.00		2,739,123	5,740,125	19.
20.	699 Federal Impact Aid (construction)	0.00		0	0	20.
21.	Total Federal project funds (lines 1-20)	0.00	0.00	35,781,825	38,841,685	21.
State projects FTE & expenditures						
22.	400 Vocational education	0.00		0	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		0	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		616,717	620,000	29.
30.	460 Environmental Special Plate	0.00		0	0	30.
31.	Other State projects	0.00		1,358,524		31.
32.	Total State project funds (lines 22-31)	0.00	0.00	1,975,241	620,000	32.
33.	Total special projects (lines 21 and 32)	0.00	0.00	37,757,066	39,461,685	33.

		Prior FY	Budget FY	
Instructional Improvement Fund expenditures (020)				
1.	Teacher compensation increases	589,854	600,000	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)	615,044	725,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)	1,204,898	1,325,000	5.

Other funds expenditures

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	0		1.
2.	071	English Language Learner (1)	365,199	387,340	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	0	0	4.
5.	510	Food Service	16,783,895	17,300,285	5.
6.	515	Civic Center	1,291,500	1,400,000	6.
7.	520	Community School	7,385,916	7,520,430	7.
8.	525	Auxiliary Operations	5,317,815	4,000	8.
9.	526	Extracurricular Activities Fees Tax Credit	1,438,911	1,380,000	9.
10.	530	Gifts and Donations	630,367	670	10.
11.	535	Career & Technical Education Projects	251,717	325,000	11.
12.	540	Fingerprint	0	0	12.
13.	545	School Opening	0	0	13.
14.	550	Insurance Proceeds	3,768	0	14.
15.	555	Textbooks	11,700	180,000	15.
16.	565	Litigation Recovery	7,765	0	16.
17.	570	Indirect Costs	269,120	300,000	17.
18.	575	Unemployment Insurance	0	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	2,204,250	3,530,700	23.
24.	597	Arizona Industry Credentials Incentive	0	0	24
25.	639	Impact Aid Revenue Bond Building	0	0	25.
26.	650	Gifts and Donations-Capital	0	0	26.
27.	660	Condemnation	0	0	27.
28.	665	Energy and Water Savings	397,798	450,000	28.
29.	686	Emergency Deficiencies Correction	0	0	29.
30.	691	Building Renewal Grant	43,081	500,000	30.
31.	700	Debt Service	0	0	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	2,072,115	2,450,000	33.
34.	Other _____		0	0	34.
	Internal Service Funds 950-989				
1.	9___	Self-Insurance	0	0	1.
2.	955	Intergovernmental Agreements	0	0	2.
3.	9 OPEB		2,764,295	3,000,000	3.
4.	9___	_____	903,317	950,000	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 #1

Calculation of FY 2027 General Budget Limit (A.R.S. §15-947.C)

Instructions			A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 229,410,231	$ 229,410,231	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 17,645,224		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 17,645,224	4,500,000	13,145,224
*3.	FY 2027 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		29,406,992	
(b)	Unrestricted Capital Outlay			
(c)	Special Program			
*4.	Small schoool 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)		11,544,323	
(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 2025 (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 2026 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 2026, Ch. 126, §31)			
(a)	State aid supplement			
(b)	Onetime district additional assistance supplement			
(c)	Onetime FRPL group B weight supplement			
11.	FY 2027 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 274,861,546	
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)			$ 13,145,224

* 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 **County** Maricopa **CTD number** 070297000

Instructions **Version** Revised #1

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1.	FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	$ 32,839,744
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 2026 capital expenditures (line 1 + 2)	$ 32,839,744
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$ 32,839,744
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 32,839,744
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 8,035,241
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 24,804,503
8.	Interest earned in Fund 610 in FY 2026	$
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 2027 (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:	$
11.	Amount to be used for capital expenditures (from page 7, line 12)	$ 13,145,224
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 37,949,727

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

District name Deer Valley Unified School District **County** Maricopa **CTD number** 070297000 **Version** Revised #1

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 2026	Totals Budget FY 2027	% Increase/ Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00		295,000	92,340					365,199	387,340	6.1%	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	295,000	92,340	0	0		0	365,199	387,340	6.1%	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 #1

I certify that the budget of **Deer Valley Unified School District No. 97** **District,** **Maricopa** **County for fiscal year 2027 was officially revised by the Governing Board on,** **September 8, 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:

	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	30,344.5202	29,424.8631	29,419.3740

2. Tax rates:

	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	3.2158	3.1997
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	1.9102	1.7617

3. Budgeted expenditures and budget limits:

	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	267,611,305	7,250,241	274,861,546
Classroom Site Fund	38,451,785	4,005,202	42,456,987
Unrestricted Capital Outlay Fund	24,458,726	13,491,001	37,949,727

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

1. Average salary of all teachers employed in FY 2027 (budget year)	62,905
2. Average salary of all teachers employed in FY 2026 (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	103,490,405	106,964,773	8,457,797	5,868,842	111,948,202	112,833,615	0.8%
2000 Support services							
2100 Students	7,665,588	8,790,757	525,747	799,750	8,191,335	9,590,507	17.1%
2200 Instructional staff	4,992,123	5,338,000	811,515	437,043	5,803,638	5,775,043	-0.5%
2300, 2400, 2500 Administration	23,896,713	29,877,500	2,110,408	1,659,097	26,007,121	31,536,597	21.3%
2600 Oper./maint. of plant	13,539,865	16,199,485	23,996,409	16,255,995	37,536,274	32,455,480	-13.5%
2900 Other	105	1,203	11,210	6,300	11,315	7,503	-33.7%
3000 Oper. Of noninstructional services	247,801	247,600	190	1,500	247,991	249,100	0.4%
610 School-sponsored cocurric. activities	0	1,450	15,336	17,500	15,336	18,950	23.6%
620 School-sponsored athletics	74,782	56,150	450,487	323,100	525,269	379,250	-27.8%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	153,907,382	167,476,918	36,379,099	25,369,127	190,286,481	192,846,045	1.3%
200 and 300 Special education							
1000 Instruction	36,970,692	39,510,000	4,976,011	5,901,993	41,946,703	45,411,993	8.3%
2000 Support services							
2100 Students	11,968,003	12,695,420	2,186,462	3,670,450	14,154,465	16,365,870	15.6%
2200 Instructional staff	1,435,765	1,425,000	111,842	18,350	1,547,607	1,443,350	-6.7%
2300, 2400, 2500 Administration	9,496	76,400	2,063	0	11,559	76,400	561.0%
2600 Oper./maint. of plant	0	0	12,000	17,700	12,000	17,700	47.5%
2900 Other	0	0	0	318	0	318	
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	50,383,956	53,706,820	7,288,378	9,608,811	57,672,334	63,315,631	9.8%
400 Pupil transportation	9,419,900	9,044,000	6,266,181	917,000	15,686,081	9,961,000	-36.5%
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	0	1,488,629	0	0	0	1,488,629	
Budgeted expenditures	213,711,238	231,716,367	49,933,658	35,894,938	263,644,896	267,611,305	1.5%
Maintained for spending after FY 2027 (budgeted carryforward)					6,454,522	7,250,241	
Total budget limit expenditures	213,711,238	231,716,367	49,933,658	35,894,938	270,099,418	274,861,546	1.8%

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

CTD number 070297000
Version Revised #1

Total expenditures by fund				
Fund	**Budgeted expenditures**		**$ Increase/(Decrease) from prior FY**	**% Increase/(Decrease) from prior FY**
	Prior FY	**Budget FY**		
Maintenance & Operation	263,644,896	267,611,305	3,966,409	1.5%
Instructional Improvement	1,204,898	1,325,000	120,102	10.0%
English Language Learner	365,199	387,340	22,141	6.1%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	32,580,469	38,451,785	5,871,316	18.0%
Federal Projects	35,781,825	38,841,685	3,059,860	8.6%
State Projects	1,975,241	620,000	(1,355,241)	-68.6%
Unrestricted Capital Outlay	18,971,816	24,458,726	5,486,910	28.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	5,317,815	4,000	(5,313,815)	-99.9%
Bond Building	0	0	0	0.0%
Food Service	16,783,895	17,300,285	516,390	3.1%
Other	19,675,620	21,986,800	2,311,180	11.7%

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	46,738,561	53,315,631
Gifted education	4,758,971	4,500,000
Remedial education	0	0
ELL incremental costs	0	0
ELL compensatory instruction	3,498,810	3,000,000
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	2,675,992	2,500,000
Total	57,672,334	63,315,631

Proposed staffing summary				
Staff type	**Purchased services personnel FTE**	**Employee FTE**	**Total FTE**	**Staff-pupil ratio**
Certified --				
Superintendent, principals, other administrators		186	186	1 to 158
Teachers		1,472	1,472	1 to 20
Other		145	145	1 to 203
Subtotal	0	1,803	1,803	1 to 16
Classified --				
Managers, supervisors, directors		34	34	1 to 865
Teachers aides		342	342	1 to 86
Other		986	986	1 to 30
Subtotal	0	1,362	1,362	1 to 22
Total	0	3,165	3,165	1 to 9
Special education --				
Teacher		350	350	1 to 11
Staff		165	165	1 to 8

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	**Prior FY**	**Budget FY**
050 County, City, and Town Grants	0	0
515 Civic Center	1,291,500	1,400,000
520 Community School	7,385,916	7,520,430
526 Extracurricular Activities Fees Tax Credit	1,438,911	1,380,000
530 Gifts and Donations	630,367	670
535 Career & Technical Education Projects	251,717	325,000
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	3,768	0
555 Textbooks	11,700	180,000
565 Litigation Recovery	7,765	0
570 Indirect Costs	269,120	300,000
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	2,204,250	3,530,700
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	397,798	450,000
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	43,081	500,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	2,072,115	2,450,000
Other _____	0	0
9___ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9 OPEB	2,764,295	3,000,000
9___ _____	903,317	950,000
Total	19,675,620	21,986,800

District name Deer Valley Unified School District **CTD number** 070297000

Instructions **Version** Revised #1

FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)		$ 0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit		$ 0	
	FY 2027 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 2026 expenditures			
8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center			
	a. FY 2026 Total actual expenditures for programs above	$		
	b. Sum of FY 2026 original budget amounts for programs above (from FY 2026 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 2026 final budget for small school adjustment	$		
	b. FY 2026 original budget for small school adjustment (from FY 2026 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 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)		$ 0	
13.	Amount to be levied in FY 2027 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 **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 2025 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions

A. Estimated FY 2026 fund balances and planned uses in FY 2027 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	Debt Service	Permanent	Enterprise	Internal Services	Total all funds
1. FY 2025 final ending fund balance	31,888,917	0	5,162,478	10,125,473	45,838,101	786,234	8,867	7,591,419	31,517,746	51,046,111	4,884,071	0	0	28,495,981	217,345,398
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.															
2. FY 2026 activity, year-to-date and estimated through June 30															
(a) FY 2026 beginning fund balance adjustments:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) FY 2026 revenues and other financing sources	239,122,744	0	949,048	5,000,000	12,190	16,832	0	31,451,975	21,284,140	40,990,060	35,471,356	0	0	1,344,677	375,643,022
(c) FY 2026 expenditures and other financing uses	263,644,896	0	294,989	7,031,917	9,215,098	22,647	0	29,793,086	19,873,435	34,790,367	0	0	0	3,723,009	368,389,444
3. Estimated FY 2026 ending fund balance	7,366,765	0	5,816,537	8,093,556	36,635,193	780,419	8,867	9,250,308	32,928,451	57,245,804	40,355,427	0	0	26,117,649	224,598,976
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	7,366,765	0	5,816,537	8,093,556	36,635,193	780,419	8,867	9,250,298	32,928,451	57,245,804	40,355,427	0	0	26,117,649	224,598,966
(f) Total (amount must agree to line 3 above)	7,366,765	0	5,816,537	8,093,556	36,635,193	780,419	8,867	9,250,298	32,928,451	57,245,804	40,355,427	0	0	26,117,649	224,598,966
4. FY 2026 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	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						0
(c) Planned to be spent in FY 2027	0	0	0	0	10,000,000	0	0	0	0	0		0	0	0	10,000,000
(d) Maintained for spending after FY 2027	7,366,765	0	5,816,537	8,093,556	26,635,193	780,419	8,867	9,250,298	32,928,451	57,245,804	40,355,427	0	0	26,117,649	214,598,966
(e) Total (amount must agree to line 3 above)	7,366,765	0	5,816,537	8,093,556	36,635,193	780,419	8,867	9,250,298	32,928,451	57,245,804	40,355,427	0	0	26,117,649	224,598,966

B. Comments (optional)

None