



District Name Grand Canyon Unified School District

County Coconino

CTD number 030204000

FY 2025
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 2025 was

Proposed	<u>June 18, 2024</u>
Adopted	<u>July 10, 2024</u>
Revised	<u>May 14, 2025</u>
	Date

<u></u>	<u></u>
<u></u>	<u></u>
<u></u>	<u></u>
<u></u>	<u></u>
<u></u>	<u></u>
<u></u>	<u></u>
<u></u>	<u></u>
Signed	Signed

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by May 15, 2025.
Type the Date as MM/DD/YYYY

<u></u>	<u></u>
Superintendent signature	Business Manager signature
<u>Matt Yost</u>	<u>Levi Frye</u>
Superintendent name (typed name)	Business Manager name (typed name)

District contact employee: Levi Frye - Business Manager/CFO

Telephone: (928) 638-2461 Email: lfrye@grandcanyonschool.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024		\$	<u>7,200,000</u>
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)			
Local	1000	\$	<u>1,500,000</u>
Intermediate	2000	\$	<u>5,000</u>
State	3000	\$	<u>2,150,000</u>
Federal	4000	\$	<u>1,050,000</u>
TOTAL		\$	<u>4,705,000</u>

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	<u>10.9210</u>	<u>10.4780</u>
Secondary Tax Rates:		
M&O Override	<u>1.0270</u>	<u>1.0506</u>
Special Program Override	<u></u>	<u></u>
Capital Override	<u></u>	<u></u>
Class A Bonds	<u></u>	<u></u>
Class B Bonds	<u></u>	<u></u>
CTED	<u>0.5000</u>	<u>0.5000</u>
Desegregation	<u></u>	<u></u>
Total Secondary Tax Rate	<u>1.5270</u>	<u>1.5506</u>

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>4,820,730</u>	\$ <u>4,820,730</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>344,187</u>	\$ <u>344,187</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)	\$ <u>883,098</u>	\$ <u>883,098</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ <u>6,048,015</u>	\$ <u>6,048,015</u>

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>58,763</u>
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>56,503</u>
3. Increase in average teacher salary from the prior year	\$ <u>2,260</u>
4. Percentage increase	<u>4%</u>

Comments on average salary calculation (Optional):

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

District name Grand Canyon Unified School District

County Coconino

CTD number 030204000

Version Revised #1

District contact information

Superintendent

Executive Assistant to Superintendent

Chief Financial Officer

Business Manager 1

Business Manager 2

Business Consultant

School District Employee Report (SDER) Coordinator

SPED Data Reporting Coordinator

AzEDS/ADM Data Coordinator

Transportation Data Reporting Coordinator

CTE Coordinator

Poverty Coordinator

Assessments Coordinator

Curriculum Coordinator

Information Technology (IT) Director

Bookstore Manager

Governing Board Member

Governing Board Member

Governing Board Member

Governing Board Member

Governing Board Member

Governing Board Member

Governing Board Member

Governing Board Member

Governing Board Member

Prefix	First name	Last name	Email address	Telephone number	Extension
Mr.	Matt	Yost	myost@grandcanyonschool.org	928-638-2461	404
Mrs.	Susan	Kerley	skerley@grandcanyonschool.org	928-638-2461	400
Mr.	Levi	Frye	lfrye@grandcanyonschool.org	928-638-2461	401
Mr.	Levi	Frye	lfrye@grandcanyonschool.org	928-638-2461	401
Ms.	Sara	Kirk	sara.kirk@hm.cpa	602-881-1426	
Mr.	Jonathan	Triggs	jtriggs@grandcanyonschool.org	928-638-2461	454
Mrs.	Margaret	Lyle	myle@grandcanyonschool.org	928-638-2461	302
Mrs.	Rosa	Velasquez	rvelasquez@grandcanyonschool.org	928-638-2461	200
Mr.	Levi	Frye	lfrye@grandcanyonschool.org	928-638-2461	401
Mr.	Matt	Yost	myost@grandcanyonschool.org	928-638-2461	404
Mr.	Matt	Yost	myost@grandcanyonschool.org	928-638-2461	404
Mrs.	Lori	Rommel	lrommel@grandcanyonschool.org	928-638-2461	201
Mrs.	Lori	Rommel	lrommel@grandcanyonschool.org	928-638-2461	201
Mr.	Derrick	Tutt	dutt@grandcanyonschool.org	928-638-2461	431
Mrs.	Karen	Alvarez	kalvarez@grandcanyonschool.org	928-638-2461	456
Mrs.	Jimelia	Talasyousieu	jimelia.talasyousieu@grandcanyonschool.org	970-209-2493	
Mr.	Daniel	Hendrix	dhendrix@grandcanyonschool.org		
Mrs.	Cassidy	Wolf Gibson	cwolfgibson@grandcanyonschool.org		
Mrs.	Sena	Stiles	sstiles@grandcanyonschool.org		
Mr.	Ashton	Bedford	abedford@grandcanyonschool.org		

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.grandcanyonschool.org

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2024	Budget FY 2025		
100 Regular education												
1000 Instruction	1.	19.45	24.02	1,116,173	395,379	23,776	28,358	32,206	1,477,903	1,595,892	8.0%	
2000 Support services												
2100 Students	2.	2.50	3.00	100,108	38,294	35,882	3,928	234	126,477	178,446	41.1%	
2200 Instructional staff	3.	0.00	0.00			15,513			0	15,513		
2300 General administration	4.	1.90	1.90	201,924	126,916	61,234	3,395	9,115	296,698	402,584	35.7%	
2400 School administration	5.	1.50	1.00	97,895	58,475		5,924	423	170,546	162,717	-4.6%	
2500 Central services	6.	4.00	4.00	321,284	121,849	83,846	14,975	9,263	438,460	551,217	25.7%	
2600 Operation & maintenance of plant	7.	6.39	6.01	322,434	138,542	222,817	244,635		895,868	928,428	3.6%	
2900 Other	8.	0.00	0.00						0	0	0.0%	
3000 Operation of noninstructional services	9.	2.00	1.70	61,450	23,041				104,204	84,491	-18.9%	
610 School-sponsored cocurricular activities	10.	0.00	0.00						21,428	0	-100.0%	
620 School-sponsored athletics	11.	0.00	0.00	9,896	1,980	275		6,107	58,746	18,258	-68.9%	
630 Other instructional programs	12.	0.00	0.00						0	0	0.0%	
700, 800, 900 Other programs	13.	0.00	0.00						0	0	0.0%	
Regular education subsection subtotal (lines 1-13)	14.	37.74	41.63	2,231,164	904,476	443,343	301,215	57,348	3,590,330	3,937,546	9.7%	
200 and 300 Special education												
1000 Instruction	15.	14.66	13.26	349,652	154,355	6,597	2,741		466,241	513,345	10.1%	
2000 Support services												
2100 Students	16.	0.00	0.00			127,516			121,096	127,516	5.3%	
2200 Instructional staff	17.	1.42	1.00			6,494		605	113,583	7,099	-93.7%	
2300 General administration	18.	0.00	0.00						2,142	0	-100.0%	
2400 School administration	19.	0.00	0.00						0	0	0.0%	
2500 Central services	20.	0.00	0.00						0	0	0.0%	
2600 Operation & maintenance of plant	21.	0.00	0.00						0	0	0.0%	
2900 Other	22.	0.00	0.00						0	0	0.0%	
3000 Operation of noninstructional services	23.	0.00	0.00						0	0	0.0%	
Subtotal (lines 15-23)	24.	16.08	14.26	349,652	154,355	140,607	2,741	605	703,062	647,960	-7.8%	
400 Pupil transportation	25.	2.05	1.95	104,081	39,732	26,562	56,144		233,139	226,519	-2.8%	
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)		26.	0.00	0.00	0	0	0	0	0	0	0.0%	
530 Dropout prevention programs	27.	0.00							0	0	0.0%	
540 Joint career and technical education and vocational Education center		28.	0.00	0.00	0	0	0	0	0	0	0.0%	
550 K-3 Reading program	29.	0.00	0.10	7,217	1,488				12,717	8,705	-31.5%	
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	55.87	57.94	2,692,114	1,100,051	610,512	360,100	57,953	4,539,248	4,820,730	6.2%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	566,076	640,860	1.
2. Gifted education	0	0	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	0	0	4.
5. ELL compensatory instruction	121,096	100	5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	15,890	7,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	703,062	647,960	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 14
Staff-Pupil 1 to 17

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	22,500
All funds - Federal	6330	1,500

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

Amount budgeted in M&O Fund for a performance pay component _____

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

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 84,492
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
1000 Instruction	1.	334,347	94,087					401,411	428,434	6.7%
2100 Support services - students	2.	11,048	3,773					0	14,821	
2200 Support services - instructional staff	3.							0	0	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	345,395	97,860	0	0	0	0	401,411	443,255	10.4%

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

Classroom Site Fund Budget Limit Calculation		
FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	401,411
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	261,610
Unexpended Budget Balance (line 10 minus 11)	12.	139,801
Interest earned in the Classroom Site Fund in FY 2024	13.	4,061
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	299,393
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	443,255

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

Fund 610 (UCO)Unrestricted Capital Outlay (UCO) Fund

Expenditures		Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		26,566		6,201				38,556	32,767	-15.0%
2000 Support services											
2100, 2200 Students and instructional staff	3.								47,348	0	-100.0%
2300, 2400, 2500, 2900 Administration	4.				4,619			4,910	59,075	9,529	-83.9%
2600 Operation & maintenance of plant	5.				113,563			23,363	11,885	136,926	1052.1%
2700 Student transportation	6.				138,558				202,867	138,558	-31.7%
3000 Operation of noninstructional services (5)	7.								0	0	0.0%
4000 Facilities acquisition and construction	8.							20,020	139,917	20,020	-85.7%
5000 Debt service	9.						6,387		0	6,387	
Total unrestricted capital outlay fund (lines 2-9)	10.	0	26,566	0	262,941	0	6,387	48,293	499,648	344,187	-31.1%

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

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

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

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

6641 Library Books

6642 Textbooks

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software

Unrestricted Capital Outlay

\$ 5,000

15,000

6,566

100,000

70,000

92,941

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

, principal on leases of

, and principal on bonds of

.
- (4) Includes interest on Capital Equity Fund loans of

, interest on leases of

, and interest on bonds of

.

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

Expenditures		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	499,648	344,187	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		0		0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	25,000	100,000	0		0		0		7.
673X Vehicles	8.	200,000	70,000	0		0		0		8.
673X Technology Hardware & Software	9.	59,347	92,941	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	284,347	262,941	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	50,000	0				0		13.
New Construction	14.	44,729	0	0		0		0		14.
Other	15.	239,618	212,941	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	284,347	262,941	0	0	0	0	0	0	16.

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

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

District name		County		CTD number		Version	
Grand Canyon Unified School District		Coconino		030204000		Revised #1	
Special projects				Other funds expenditures			
						Prior FY	Budget FY
Federal projects FTE & expenditures							
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants	16,130	37,500
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)	0	0
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)	0	0
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)	51	14,828
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service	150,000	150,000
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center	3,500	3,577
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School	0	0
8.	220 IDEA Part B			8.	525 Auxiliary Operations	35,000	30,000
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit	69,000	70,000
10.	240 Workforce Investment Act			10.	530 Gifts and Donations	62,000	87,000
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects	405	345
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint	0	0
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening	0	0
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds	0	0
15.	349 National Forest Fees			15.	555 Textbooks	1,300	1,320
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery	0	300
17.	374 E-Rate			17.	570 Indirect Costs	5,500	6,725
18.	378 Impact Aid			18.	575 Unemployment Insurance	0	0
19.	300-399 Other Federal Projects			19.	580 Teacherage	250,000	185,000
20.	699 Federal Impact Aid (Construction)			20.	585 Insurance Refund	9,000	9,100
21.	Total Federal Project Funds (lines 1-20)			21.	590 Grants and Gifts to Teachers	310	310
State projects FTE & expenditures				22.	595 Advertisement	0	0
22.	400 Vocational Education			23.	596 Career Technical Education	67,000	65,000
23.	410 Early Childhood Block Grant			24.	597 Arizona Industry Credentials Incentive	0	0
24.	420 Ext. School Yr. - Pupils with Disabilities			25.	639 Impact Aid Revenue Bond Building	0	0
25.	425 Adult Basic Education			26.	650 Gifts and Donations-Capital	66,000	68,000
26.	430 Chemical Abuse Prevention Programs			27.	660 Condemnation	0	0
27.	435 Academic Contests			28.	665 Energy and Water Savings	0	0
28.	450 Gifted Education			29.	686 Emergency Deficiencies Correction	0	0
29.	456 College Credit Exam Incentives			30.	691 Building Renewal Grant	1,413,137	700,000
30.	460 Environmental Special Plate			31.	700 Debt Service	0	0
31.	Other State Projects			32.	720 Impact Aid Revenue Bond Debt Service	0	0
32.	Total State Project Funds (lines 22-31)			33.	850 Student Activities	38,000	40,000
33.	Total Special Projects (lines 21 and 32)			34.	Other - Employee Withholding	600,000	460,000
				Internal Service Funds 950-989			
				1.	9__ Self-Insurance	0	0
				2.	955 Intergovernmental Agreements	0	0
				3.	9__ OPEB	0	0
				4.	9__ _____	0	0
				(1) From Supplement, line 10 and line 20, respectively.			
				(2) Indicate amount budgeted in Fund 500 for M&O purposes		\$	14,828

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

			A. Maintenance and Operation	
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ 2,460,815	\$ 2,460,815	\$
*2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 166,354		
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c)	Total DAA (line 2.a plus 2.b)	\$ 166,354		
*3.	FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a)	Maintenance and Operation		217,907	
(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)		1,500,000	
*5.	Tuition revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)			
(a)	Individuals and other private sources			
(b)	Other Arizona districts			
(c)	Out-of-State districts and other governments			
(d)	Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8.	Budget Increase for:			
(a)	Desegregation expenditures (A.R.S. §15-910.G-K)			
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		603,592	
(c)	Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d)	Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.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 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		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: FRPL & DAA FY25 Supplemental Funding		16,904	
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		21,512	
11.	FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 4,820,730	
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)			\$

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

B.

Unrestricted

Capital Outlay

0

166,354

0

166,354

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

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$	499,648
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	(142)
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$	499,506
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$	499,648
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	499,506
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	330,562
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	168,944
8. Interest earned in Fund 610 in FY 2024	\$	8,889
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 2025 (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)	\$	166,354
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	344,187

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

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

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

Summary of School District Revised Expenditure Budget

CTD number 030204000

Version Revised #1

I certify that the budget of Grand Canyon Unified School District District, Coconino County for fiscal year 2025 was officially revised by the Governing Board on, May 14, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting Levi Frye at the District Office, telephone 928.638.2461 during normal business hours.

Jimelia Talasyousieo

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E) 1. Average salary of all teachers employed in FY 2025 (budget year) 58,763 2. Average salary of all teachers employed in FY 2024 (prior year) 56,503 3. Increase in average teacher salary from the prior year 2,260 4. Percentage increase 4% Comments on average salary calculation (Optional):
	2023 ADM	2024 ADM	2025 ADM	
Attending	239.0710	234.7897	241.1768	
2. Tax Rates:		Prior FY	Est. Budget FY	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		10.9210	10.4780	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.5270	1.5506	
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit	
Maintenance & Operation Fund		4,820,730	4,820,730	
Classroom Site Fund		443,255	443,255	
Unrestricted Capital Outlay Fund		344,187	344,187	

Maintenance and Operation Expenditures							
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	1,424,061	1,511,552	53,842	84,340	1,477,903	1,595,892	8.0%
2000 Support services							
2100 Students	96,069	138,402	30,408	40,044	126,477	178,446	41.1%
2200 Instructional staff	0	0	0	15,513	0	15,513	
2300, 2400, 2500 Administration	733,947	928,343	171,757	188,175	905,704	1,116,518	23.3%
2600 Oper./Maint. of plant	427,322	460,976	468,546	467,452	895,868	928,428	3.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	104,204	84,491	0	0	104,204	84,491	-18.9%
610 School-sponsored cocurric. activities	21,428	0	0	0	21,428	0	-100.0%
620 School-sponsored athletics	34,992	11,876	23,754	6,382	58,746	18,258	-68.9%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	2,842,023	3,135,640	748,307	801,906	3,590,330	3,937,546	9.7%
200 and 300 Special education							
1000 Instruction	455,410	504,007	10,831	9,338	466,241	513,345	10.1%
2000 Support services							
2100 Students	0	0	121,096	127,516	121,096	127,516	5.3%
2200 Instructional staff	102,000	0	11,583	7,099	113,583	7,099	-93.7%
2300, 2400, 2500 Administration	0	0	2,142	0	2,142	0	-100.0%
2600 Oper./Maint. of plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	557,410	504,007	145,652	143,953	703,062	647,960	-7.8%
400 Pupil transportation	114,438	143,813	118,701	82,706	233,139	226,519	-2.8%
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	8,705	12,717	0	12,717	8,705	-31.5%
Total Expenditures	3,513,871	3,792,165	1,025,377	1,028,565	4,539,248	4,820,730	6.2%

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

CTD number 030204000

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	4,539,248	4,820,730	281,482	6.2%
Instructional Improvement	112,825	142,000	29,175	25.9%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	401,411	443,255	41,844	10.4%
Federal Projects	1,880,409	1,673,098	(207,311)	-11.0%
State Projects	189,669	84,229	(105,440)	-55.6%
Unrestricted Capital Outlay	499,648	344,187	(155,461)	-31.1%
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	51	14,828	14,777	28974.5%
Auxiliary Operations	35,000	30,000	(5,000)	-14.3%
Bond Building	0	0	0	0.0%
Food Service	150,000	150,000	0	0.0%
Other	2,601,282	1,734,177	(867,105)	-33.3%

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	566,076	640,860
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	121,096	100
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	15,890	7,000
TOTAL	703,062	647,960

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	3	3	1 to 80.4
Teachers	0	22	22	1 to 11.0
Other	0	2	2	1 to 120.6
Subtotal	0	27	27	1 to 8.9
Classified --				
Managers, supervisors, directors	0	5	5	1 to 48.2
Teachers aides	0	6	6	1 to 40.2
Other	0	11	11	1 to 21.9
Subtotal	0	22	22	1 to 11.0
TOTAL	0	49	49	1 to 4.9
Special education --				
Teacher	0	5	5	1 to 14.0
Staff	0	4	4	1 to 17.0

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$	1,500,000	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2025 TNT Base Limit	\$	1,500,000	
				Primary property tax rate related to budgeted expenditures
FY 2025 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)	\$	1,500,000	
Adjustments for FY 2024 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2024 Total actual expenditures for programs above	\$		
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)		#REF!	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
a.	FY 2024 final budget for small school adjustment	\$		
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	\$	#REF!	
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.)	\$	1,500,000	
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 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	
13.	Amount to be levied in FY 2025 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	\$	1,500,000	
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

Grand Canyon Unified School District

CTDS

030204000

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 2023 ending fund balance amounts, all amounts included on this tab are estimates.

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 <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue					
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter														
1. FY 2023 final ending fund balance	2,617,523	0	884,981	240,571	0	0	37,888	109,714	(477,536)	481,900	0	0	0	3,895,041
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.														
2. FY 2024 activity, year-to-date and estimated through June 30														
(a) FY 2024 revenues and other financing sources	4,562,663	0	1,285,604	711,969	0	0	1,046,278	295,359	409,765	251,283	0	0	0	8,562,921
(b) FY 2024 expenditures and other financing uses	4,459,856	0	928,795	330,562	0	0	1,346,566	261,610	593,076	278,179	0	0	0	8,198,644
3. Estimated FY 2024 ending fund balance														
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	143,463	0	455,004	0	0	0	598,467
(c) Committed	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
(e) Unassigned	2,720,330	0	1,241,790	621,978	0	0	(262,400)	0	(660,847)	0	0	0	0	3,660,851
(f) Total (amount must agree to line 3 above)	2,720,330	0	1,241,790	621,978	0	0	(262,400)	143,463	(660,847)	455,004	0	0	0	4,259,318
4. FY 2024 estimated ending fund balance details and planned uses														
(a) Fund deficit	0	0	0	0	0	0	(262,400)	0	(660,847)	0	0	0	0	(923,247)
(b) Fund balance exceeding budget capacity in budget controlled funds	1,900,000	0		300,000				0	0					2,200,000
(c) Planned to be spent in FY 2025	200,000	0	500,000	50,000	0	0	0	43,463	0	75,000		0	0	868,463
(d) Maintained for spending after FY 2025	620,330	0	741,790	271,978	0	0	0	100,000	0	380,004	0	0	0	2,114,102
(e) Total (amount must agree to line 3 above)	2,720,330	0	1,241,790	621,978	0	0	(262,400)	143,463	(660,847)	455,004	0	0	0	4,259,318

B. Total budgeted expenditures compared to planned spending
Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	4,820,730	344,187	443,255
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	200,000	50,000	43,463
3. Estimated unspent budget capacity carried forward for spending after FY 2025	4,620,730	294,187	399,792

C. Comments (optional)

n/a