



FY 2024
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 2024 was

Proposed	<u>June 21, 2023</u>
Adopted	<u>July 12, 2023</u>
Revised	<u>December 13, 2023</u>
	Date

SIGNED SIGNED

The FY 2024 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by December 15, 2023.
Type the Date as MM/DD/YYYY

Superintendent Signature	Business Manager Signature
Matt Yost	Levi Frye
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 2023	\$ <u>6,360,000</u>
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)	
Local 1000	\$ <u>210,000</u>
Intermediate 2000	\$ <u>0</u>
State 3000	\$ <u>1,900,000</u>
Federal 4000	\$ <u>900,000</u>
TOTAL	\$ <u>3,010,000</u>

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Prior FY 2023	Est. Budget FY 2024
Primary Tax Rate:	<u>11.6181</u>	<u>12.3623</u>
Secondary Tax Rates:		
M&O Override	<u>0.9962</u>	<u>1.0270</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED	<u>0.0500</u>	<u>0.0500</u>
Desegregation		
Total Secondary Tax Rate	<u>1.0462</u>	<u>1.0770</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>4,535,225</u>	\$ <u>4,535,225</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>437,595</u>	\$ <u>437,595</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>836,153</u>	\$ <u>836,153</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>5,808,973</u>	\$ <u>5,808,973</u>

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

1. Average salary of all teachers employed in FY 2024 (budget year)	\$ <u>57,227</u>
2. Average salary of all teachers employed in FY 2023 (prior year)	\$ <u>55,026</u>
3. Increase in average teacher salary from the prior year	\$ <u>2,201</u>
4. Percentage increase	4%

Comments on average salary calculation (Optional):

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

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mr.	Matt	Yost	myost@grandcanyonschool.org	928-638-2461	
Executive Assistant to Superintendent	Mrs.	Susan	Kerley	skerley@grandcanyonschool.org	928-638-2461	
Chief Financial Officer	Mr.	Levi	Frye	lfrye@grandcanyonschool.org	928-638-2461	
Business Manager 1	Mr.	Levi	Frye	lfrye@grandcanyonschool.org	928-638-2461	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Mr.	Jonathan	Triggs	jtriggs@grandcanyonschool.org	928-638-2461	
SPED Data Reporting Coordinator	Mrs.	Margaret	Lyle	myle@grandcanyonschool.org	928-638-2461	
AzEDS/ADM Data Coordinator	Mrs.	Rosa	Velasquez	rvelasquez@grandcanyonschool.org	928-638-2461	
Transportation Data Reporting Coordinator	Mr.	Levi	Frye	lfrye@grandcanyonschool.org	928-638-2461	
CTE Coordinator	Mr.	Matt	Yost	myost@grandcanyonschool.org	928-638-2461	
Poverty Coordinator	Mr.	Matt	Yost	myost@grandcanyonschool.org	928-638-2461	
Assessments Coordinator	Mrs.	Lori	Rommel	lrommel@grandcanyonschool.org	928-638-2461	
Curriculum Coordinator	Mrs.	Lori	Rommel	lrommel@grandcanyonschool.org	928-638-2461	
Information Technology (IT) Director	Mr.	Derrick	Tutt	dutt@grandcanyonschool.org	928-638-2461	
Bookstore Manager	Mrs.	Vickie	Swatski	vswatski@grandcanyonschool.org	928-638-2461	
Governing Board Member	Mrs.	Kate	Densmore	kdensmore@grandcanyonschool.org	970-209-2493	
Governing Board Member	Mr.	Daniel	Hendrix	dhendrix@grandcanyonschool.org	481-329-6880	
Governing Board Member	Mrs.	Jimelia	Talasyousieu	jimelia.talasyousieu@grandcanyonschool.org	928-707-3446	
Governing Board Member	Mr.	Pete	Shearer	psshearer@grandcanyonschool.org	928-606-6334	
Governing Board Member	Ms.	Anna	Snyder	asnyder@grandcanyonschool.org	913-952-8909	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Quickbooks

Bookstore Cash Receipting System

Accounts Payable

District's website home page address

https://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 2023	Budget FY 2024	
		100 Regular Education									
1000 Instruction	1.	20.00	19.45	1,068,444	351,594	32,276	19,017	2,549	1,728,498	1,473,880	-14.7%
2000 Support Services											
2100 Students	2.	3.50	2.50	68,131	27,938	27,810	2,131	467	279,858	126,477	-54.8%
2200 Instructional Staff	3.	1.00	0.00	0	0	0	0		138,519	0	-100.0%
2300 General Administration	4.	2.00	1.90	156,966	90,751	38,960	2,040	7,981	227,755	296,698	30.3%
2400 School Administration	5.	1.00	1.50	113,085	52,630	2,610	1,973	248	96,343	170,546	77.0%
2500 Central Services	6.	2.10	4.00	242,401	78,114	73,932	15,134	28,879	319,359	438,460	37.3%
2600 Operation & Maintenance of Plant	7.	5.60	6.39	314,524	112,798	164,210	304,162	174	780,346	895,868	14.8%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	2.00	83,363	20,841				73,301	104,204	42.2%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	18,048	3,380				24,696	21,428	-13.2%
620 School-Sponsored Athletics	11.	0.00	0.00	29,465	5,527	1,125	3,322	19,307	56,626	58,746	3.7%
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.	36.20	37.74	2,094,427	743,573	340,923	347,779	59,605	3,725,301	3,586,307	-3.7%
200 and 300 Special Education											
1000 Instruction	15.	10.50	14.66	324,901	130,509	6,824	4,007		504,411	466,241	-7.6%
2000 Support Services											
2100 Students	16.	0.00	0.00			120,000		1,096	87,690	121,096	38.1%
2200 Instructional Staff	17.	0.00	1.42	81,600	20,400	0	11,583		0	113,583	
2300 General Administration	18.	0.00	0.00			2,142			0	2,142	
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.	10.50	16.08	406,501	150,909	128,966	15,590	1,096	592,101	703,062	18.7%
400 Pupil Transportation	25.	1.25	2.05	91,550	22,888	25,000	93,203	498	125,367	233,139	86.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	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	0.0%
550 K-3 Reading Program	29.	0.00				12,717			12,540	12,717	1.4%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	47.95	55.87	2,592,478	917,370	507,606	456,572	61,199	4,455,309	4,535,225	1.8%

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	423,268	566,076	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	98,987	121,096	5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	69,846	15,890	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	592,101	703,062	9.
10. IEP required pupil transportation costs coded within Program 400	37,433		10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 10
 Staff-Pupil 1 to 5

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	24.00	27.00
Number of FTE - Certified Purchased Services Personnel		

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	19,800
All Funds - Federal	6330	2,000

FY 2024 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ 37,250

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) \$ 104,204
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2023	Budget FY 2024	
1000 Instruction	1.	287,661	111,868					334,782	399,529	19.3%
2100 Support Services - Students	2.							17,136	0	-100.0%
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 Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	287,661	111,868	0	0	0	0	351,918	399,529	13.5%

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

Classroom Site Fund Budget Limit Calculation

FY 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	351,918
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	245,268
Unexpended Budget Balance (line 10 minus 11)	12.	106,650
Interest Earned in the Classroom Site Fund in FY 2023	13.	1,581
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	291,298
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	399,529

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

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

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Short-term Noninstructional Software Subscription 6655	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease	
								Prior FY 2023	Budget FY 2024		
Unrestricted Capital Outlay Override (1)								0	0	0.0%	
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction		25,000		13,556				29,471	38,556	30.8%	
2000 Support Services											
2100, 2200 Students and Instructional Staff			15,000	28,306			4,042	12,500	47,348	278.8%	
2300, 2400, 2500, 2900 Administration			30,000	29,075				17,800	59,075	231.9%	
2600 Operation & Maintenance of Plant				11,885				4,300	11,885	176.4%	
2700 Student Transportation				139,472			1,342	189,240	140,814	-25.6%	
3000 Operation of Noninstructional Services (5)								0	0	0.0%	
4000 Facilities Acquisition and Construction							139,917	0	139,917		
5000 Debt Service								0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	25,000	45,000	222,294	0	0	145,301	253,311	437,595	72.8%

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

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 2,000
6642 Textbooks	5,000
6643 Instructional Aids	18,000
673X Furniture and Equipment	25,000
673X Vehicles	150,000
673X Tech Hardware & Software	47,294

(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.	253,311	437,595	0		0		0	
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0		0		0		0	
6200 Employee Benefits	3.	0		0		0		0	
6450 Construction Services	4.	0		0		0		0	
6710 Land and Improvements	5.	0		0		0		0	
6720 Buildings and Improvements	6.	0		0		0		0	
673X Furniture and Equipment	7.	4,300	25,000	0		0		0	
673X Vehicles	8.	189,240	150,000	0		0		0	
673X Technology Hardware & Software	9.	29,600	47,294	0		0		0	
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0	
Total (lines 2-11)	12.	223,140	222,294	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0		0				0	
New Construction	14.	0	44,729	0		0		0	
Other	15.	223,140	177,565	0		0		0	
Total (lines 13-15, must equal line 12)	16.	223,140	222,294	0	0	0	0	0	0

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2024

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

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

STATE PROJECTS FTE & EXPENDITURES

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

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1.	Teacher Compensation Increases
2.	Class Size Reduction
3.	Dropout Prevention Programs (M&O purposes)
4.	Instructional Improvement Programs (M&O purposes)
5.	Total Instructional Improvement Fund (lines 1-4)

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
2.80	2.00	89,166	73,893
0.00		20,074	10,773
0.00		0	10,000
0.00		0	
0.00		15,000	2,994
1.00		20,657	
0.00	0.50	0	212,676
0.00		95,541	52,405
0.00	0.50	15,000	5,970
0.00		0	
0.00		0	
0.00		4,758	
0.00		0	
0.00		280	280
0.00		80,000	6,685
4.00	4.25	726,203	780,947
1.00	1.00	980,000	460,477
8.80	8.25	2,046,679	1,617,100
0.00		434	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		2,000	
0.00		4,000	
0.00		0	
0.00		10,000	188,437
0.00	0.00	16,434	188,437
8.80	8.25	2,063,113	1,805,537

Prior FY	Budget FY
88,200	98,200
0	
0	
0	
88,200	98,200

OTHER FUNDS EXPENDITURES

1.	050 County, City, and Town Grants
2.	071 English Language Learner (1)
3.	072 Compensatory Instruction (1)
4.	500 School Plant (2)
5.	510 Food Service
6.	515 Civic Center
7.	520 Community School
8.	525 Auxiliary Operations
9.	526 Extracurricular Activities Fees Tax Credit
10.	530 Gifts and Donations
11.	535 Career & Technical Education Projects
12.	540 Fingerprint
13.	545 School Opening
14.	550 Insurance Proceeds
15.	555 Textbooks
16.	565 Litigation Recovery
17.	570 Indirect Costs
18.	575 Unemployment Insurance
19.	580 Teacherage
20.	585 Insurance Refund
21.	590 Grants and Gifts to Teachers
22.	595 Advertisement
23.	596 Career Technical Education
24.	597 Arizona Industry Credentials Incentive
25.	639 Impact Aid Revenue Bond Building
26.	650 Gifts and Donations-Capital
27.	660 Condemnation
28.	665 Energy and Water Savings
29.	686 Emergency Deficiencies Correction
30.	691 Building Renewal Grant
31.	700 Debt Service
32.	720 Impact Aid Revenue Bond Debt Service
33.	850 Student Activities
34.	Other _____855 -Employee Insurance_____

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance
2.	955 Intergovernmental Agreements
3.	9__ OPEB
4.	9__ _____

Prior FY	Budget FY
16,900	15,900
0	0
0	0
51	51
150,000	100,000
3,500	3,500
0	
50,000	35,000
85,000	69,000
80,000	62,000
500	405
0	
0	
0	
1,300	1,300
0	
5,500	5,500
0	
300,000	250,000
9,000	9,000
310	310
0	
20,000	67,000
0	
0	
66,000	66,000
0	
0	
0	
250,000	1,413,137
0	
0	
40,000	38,000
650,000	600,000

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

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

	<u>A. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>2,241,768</u>	\$ <u>141,768</u>
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>170,185</u>	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>	
(c) Total DAA (line 2.a plus 2.b)	\$ <u>170,185</u>	<u>170,185</u>
*3. FY 2024 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		
(a) Maintenance and Operation	<u>208,876</u>	
(b) Unrestricted Capital Outlay		
(c) Special Program		
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)	<u>1,500,000</u>	
*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)	<u>613,509</u>	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2022 (A.R.S. §15-910.N, as amended by Laws 2022, Ch. 285, §3)		
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (f) FY 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	<u>0</u>	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:		
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		
(c) Increase for Energy and Water Savings Fund Transfer to M&O		
(d) Noncompliance Adjustment		
(e) ADM/Transportation Audit Adjustment		
(f) Other:		
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)	<u>22,568</u>	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)	<u>90,272</u>	
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ <u>4,535,225</u>	
13. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)		\$ <u>311,953</u>

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

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

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$ <u>253,311</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ _____
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$ <u>253,311</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>253,311</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>253,311</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>130,660</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>122,651</u>
8. Interest Earned in Fund 610 in FY 2023	\$ <u>2,991</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2024 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions: _____	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other: _____	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>311,953</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>437,595</u></u>

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

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2023	Budget FY 2024	
Expenditures											
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 #4 District, Coconino County for fiscal year 2024 was officially revised by the Governing Board on, December 13, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Levi Frye - CFO at the District Office, telephone 928-638-2461 during normal business hours.

Kate Densmore

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2022 ADM	2023 ADM	2024 ADM	1. Average salary of all teachers employed in FY 2024 (budget year)	57,227
Attending	253.9630	239.0710	232.2903	2. Average salary of all teachers employed in FY 2023 (prior year)	55,026
2. Tax Rates:				3. Increase in average teacher salary from the prior year	2,201
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		Prior FY	Est. Budget FY	4. Percentage increase	4%
		11.6181	12.3623	Comments on average salary calculation (Optional):	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.0462	1.0770		
3. Budgeted Expenditures and Budget Limits		Budgeted			
		Expenditures	Budget Limit		
Maintenance & Operation Fund		4,535,225	4,535,225		
Classroom Site Fund		399,529	399,529		
Unrestricted Capital Outlay Fund		437,595	437,595		

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	1,645,159	1,420,038	83,339	53,842	1,728,498	1,473,880	-14.7%
2000 Support Services							
2100 Students	267,158	96,069	12,700	30,408	279,858	126,477	-54.8%
2200 Instructional Staff	118,419	0	20,100	0	138,519	0	-100.0%
2300, 2400, 2500 Administration	474,418	733,947	169,039	171,757	643,457	905,704	40.8%
2600 Oper./Maint. of Plant	342,821	427,322	437,525	468,546	780,346	895,868	14.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	73,301	104,204	0	0	73,301	104,204	42.2%
610 School-Sponsored Cocurric. Activities	24,696	21,428	0	0	24,696	21,428	-13.2%
620 School-Sponsored Athletics	41,676	34,992	14,950	23,754	56,626	58,746	3.7%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	2,987,648	2,838,000	737,653	748,307	3,725,301	3,586,307	-3.7%
200 and 300 Special Education							
1000 Instruction	469,761	455,410	34,650	10,831	504,411	466,241	-7.6%
2000 Support Services							
2100 Students	0	0	87,690	121,096	87,690	121,096	38.1%
2200 Instructional Staff	0	102,000	0	11,583	0	113,583	
2300, 2400, 2500 Administration	0	0	0	2,142	0	2,142	
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	469,761	557,410	122,340	145,652	592,101	703,062	18.7%
400 Pupil Transportation	93,758	114,438	31,609	118,701	125,367	233,139	86.0%
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	0	0	12,540	12,717	12,540	12,717	1.4%
TOTAL EXPENDITURES	3,551,167	3,509,848	904,142	1,025,377	4,455,309	4,535,225	1.8%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 03020400
 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	4,455,309	4,535,225	79,916	1.8%
Instructional Improvement	88,200	98,200	10,000	11.3%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	351,918	399,529	47,611	13.5%
Federal Projects	2,046,679	1,617,100	(429,579)	-21.0%
State Projects	16,434	188,437	172,003	1046.6%
Unrestricted Capital Outlay	253,311	437,595	184,284	72.8%
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	51	0	0.0%
Auxiliary Operations	50,000	35,000	(15,000)	-30.0%
Bond Building	0	0	0	0.0%
Food Service	150,000	100,000	(50,000)	-33.3%
Other	1,528,010	2,601,052	1,073,042	70.2%

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	423,268	566,076
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	98,987	121,096
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	69,846	15,890
TOTAL	592,101	703,062

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 77.4
Teachers	0	22	22	1 to 10.6
Other	0		0	1 to
Subtotal	0	25	25	1 to 9.3
Classified --				
Managers, Supervisors, Directors	0	4	4	1 to 58.1
Teachers Aides	0	16	16	1 to 14.5
Other	0	14	14	1 to 16.6
Subtotal	0	34	34	1 to 6.8
TOTAL	0	59	59	1 to 3.9
Special Education --				
Teacher	0	4	4	1 to 10.0
Staff	0	9	9	1 to 5.0

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

1.	FY 2024 Truth in Taxation Base Limit (from FY 2023 TNT work sheet, line 3 + line 11)	\$	<u>1,500,000</u>
2.	Deduction for discontinued programs		<u> </u>
3.	Adjusted FY 2024 TNT Base Limit	\$	<u><u>1,500,000</u></u>

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

FY 2024 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u> </u>
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u> </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>1,500,000</u>	<u> </u>

Adjustments for FY 2023 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2023 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2023 original budget amounts for programs above (from FY 2023 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2023 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2023 original budget for Small School Adjustment (from FY 2023 TNT work sheet, line 7)	\$	<u>1,500,000</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>1,500,000</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2024 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be Levied in FY 2024 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current Assessed Value	\$	<u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u> </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>1,500,000</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u> </u> (2)

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

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