

District name Grand Canyon Unified School District

County Coconino

CTD number 030204000

Version Proposed

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	Ms.	Sara	Kirk	sara.kirk@hm.cpa	602-881-1426	
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

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	19.45	1,055,206	311,065	47,616	25,207	7,392	1,477,903	1,446,486	-2.1%
2000 Support services											
2100 Students	2.	2.50	2.50	104,634	39,402	6,680	4,167	2,589	126,477	157,472	24.5%
2200 Instructional staff	3.	0.00	0.00	47	4	12,279	2,824		0	15,154	
2300 General administration	4.	1.90	1.90	185,684	73,656	37,307	3,539	10,548	296,698	310,734	4.7%
2400 School administration	5.	1.50	1.50	102,467	46,020		1,738		170,546	150,225	-11.9%
2500 Central services	6.	4.00	4.00	148,239	44,625	84,412	11,410	42,672	438,460	331,358	-24.4%
2600 Operation & maintenance of plant	7.	6.39	6.39	320,694	109,087	155,218	400,256	701	895,868	985,956	10.1%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of noninstructional services	9.	2.00	2.00	64,312	24,336				104,204	88,648	-14.9%
610 School-sponsored cocurricular activities	10.	0.00	0.00						21,428	0	-100.0%
620 School-sponsored athletics	11.	0.00	0.00	11,483	2,276	288	365	22,626	58,746	37,038	-37.0%
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	37.74	1,992,766	650,471	343,800	449,506	86,528	3,590,330	3,523,071	-1.9%
200 and 300 Special education											
1000 Instruction	15.	14.66	14.66	497,279	196,774		412		466,241	694,465	48.9%
2000 Support services											
2100 Students	16.	0.00	0.00			96,332		1,266	121,096	97,598	-19.4%
2200 Instructional staff	17.	1.42	1.42			10,357	515		113,583	10,872	-90.4%
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	16.08	497,279	196,774	106,689	927	1,266	703,062	802,935	14.2%
400 Pupil transportation	25.	2.05	2.05	117,645	44,525	49,227	88,871		233,139	300,268	28.8%
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	0.00					12,472	12,717	12,472	-1.9%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	55.87	55.87	2,607,690	891,770	499,716	539,304	100,266	4,539,248	4,638,746	2.2%

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	682,262	1.
2. Gifted education	0	0	2.
3. Remedial education	0		3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	121,096	120,618	5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	15,890	55	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	703,062	802,935	9.
10. IEP required pupil transportation costs coded within Program 400	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	<u>22,500</u>
All funds - Federal	6330	<u>1,500</u>

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) \$ 88,648
 (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.	381,357	67,298					401,411	448,655	11.8%
2100 Support services - students	2.							0	0	0.0%
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 Oerations	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.	381,357	67,298	0	0	0	0	401,411	448,655	11.8%

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.	247,769
Unexpended Budget Balance (line 10 minus 11)	12.	153,642
Interest earned in the Classroom Site Fund in FY 2024	13.	2,259
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	292,754
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.	448,655

(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 2024	Budget FY 2025		
Unrestricted Capital Outlay Override (1)								0	0	0.0%	
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction		58,310		20,880				38,556	79,190	105.4%	
2000 Support services											
2100, 2200 Students and instructional staff		480	28,945	24,940			292	47,348	54,657	15.4%	
2300, 2400, 2500, 2900 Administration			2,900	107,153				59,075	110,053	86.3%	
2600 Operation & maintenance of plant			7,261	25,091			97,715	11,885	130,067	994.4%	
2700 Student transportation			2,139	60,000				202,867	62,139	-69.4%	
3000 Operation of noninstructional services (5)								0	0	0.0%	
4000 Facilities acquisition and construction							50,000	139,917	50,000	-64.3%	
5000 Debt service								0	0	0.0%	
Total unrestricted capital outlay fund (lines 2-9)	10.	0	58,790	41,245	238,064	0	0	148,007	499,648	486,106	-2.7%

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	\$ -
6642 Textbooks	0
6643 Instructional Aids	100,035
673X Furniture and Equipment	20,000
673X Vehicles	100,000
673X Tech Hardware & Software	118,064

(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	486,106	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	20,000	0		0		0		7.
673X Vehicles	8.	200,000	100,000	0		0		0		8.
673X Technology Hardware & Software	9.	59,347	118,064	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	238,064	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0				0		13.
New Construction	14.	44,729		0		0		0		14.
Other	15.	239,618	238,064	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	284,347	238,064	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 _____

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. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

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
2.00	1.00	73,893	72,907
0.00	0.00	10,773	11,976
0.00	0.00	10,000	10,000
0.00	0.00	0	
0.00	0.00	2,994	3,200
0.00	0.00	0	
0.50	1.00	212,676	21,000
0.00	0.00	52,405	52,860
0.50	0.00	5,970	8,560
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	280	290
	0.00		
	0.00		
0.00	0.00	75,980	80,000
4.25	4.25	978,935	730,000
1.00	1.00	456,503	52,000
			0
8.25	7.25	1,880,409	1,042,793
0.00	0.00	0	630
0.00	0.00	0	
0.00	0.00	0	
0.00	0.00	0	
0.00	0.00	0	
0.00	0.00	0	
0.00	0.00	0	
0.00	0.00	0	
0.00	0.50	189,669	153,000
0.00	0.50	189,669	153,630
8.25	7.75	2,070,078	1,196,423

	Prior FY	Budget FY
	112,825	123,000
	0	
	0	
	0	
	112,825	123,000

Other funds expenditures

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other - Fund 855 Employee Withholding

Internal Service Funds 950-989

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

	Prior FY	Budget FY
	16,130	9,000
	0	0
	0	0
	51	51
	150,000	130,000
	3,500	3,550
	0	0
	35,000	35,000
	69,000	70,000
	62,000	100,000
	405	425
	0	0
	0	0
	0	0
	1,300	1,325
	0	0
	5,500	6,000
	0	0
	250,000	250,000
	9,000	9,000
	310	310
	0	0
	67,000	65,000
	0	0
	0	0
	66,000	68,000
	0	0
	0	0
	0	0
	1,413,137	1,000,000
	0	0
	0	0
	38,000	40,000
	600,000	550,000

	0	
	0	
	0	
	0	

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

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

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>2,340,192</u>	\$ <u>0</u>
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>166,161</u>	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>	
(c) Total DAA (line 2.a plus 2.b)	\$ <u>166,161</u>	<u>166,161</u>
*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	<u>229,577</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>1,416,161</u>	<u>83,839</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)		
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget		
(b) Balance Carryforward, line 13) (A.R.S. §15-943.01)	<u>631,127</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 2023 (A.R.S. Section 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 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)	<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>21,689</u>	
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)	\$ <u><u>4,638,746</u></u>	
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)		\$ <u><u>250,000</u></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 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.)	\$
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ 499,648
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	\$ 499,648
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 267,753
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 231,895
8. Interest earned in Fund 610 in FY 2024	\$ 4,211
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)	\$ 250,000
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 486,106

(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 2024	Budget FY 2025	
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%

I certify that the budget of Grand Canyon Unified School District, Coconino County for fiscal year 2025 was officially proposed by the Governing Board on, June 18, 2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Levi Frye at the District Office, telephone 928-638-2461 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2023 ADM	2024 ADM	2025 ADM	1. Average salary of all teachers employed in FY 2025 (budget year)	58,763
Attending	239.0710	234.5536	234.5536	2. Average salary of all teachers employed in FY 2024 (prior year)	56,503
2. Tax Rates:				3. Increase in average teacher salary from the prior year	2,260
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%
		10.9210	10.4780	Comments on average salary calculation (Optional):	
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		4,638,746	4,638,746		
Classroom Site Fund		448,655	448,655		
Unrestricted Capital Outlay Fund		486,106	486,106		

	Maintenance and Operation Expenditures						% Inc./ (Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	1,424,061	1,366,271	53,842	80,215	1,477,903	1,446,486	-2.1%
2000 Support services							
2100 Students	96,069	144,036	30,408	13,436	126,477	157,472	24.5%
2200 Instructional staff	0	51	0	15,103	0	15,154	
2300, 2400, 2500 Administration	733,947	600,691	171,757	191,626	905,704	792,317	-12.5%
2600 Oper./Maint. of plant	427,322	429,781	468,546	556,175	895,868	985,956	10.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	104,204	88,648	0	0	104,204	88,648	-14.9%
610 School-sponsored cocurric. activities	21,428	0	0	0	21,428	0	-100.0%
620 School-sponsored athletics	34,992	13,759	23,754	23,279	58,746	37,038	-37.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	2,842,023	2,643,237	748,307	879,834	3,590,330	3,523,071	-1.9%
200 and 300 Special education							
1000 Instruction	455,410	694,053	10,831	412	466,241	694,465	48.9%
2000 Support services							
2100 Students	0	0	121,096	97,598	121,096	97,598	-19.4%
2200 Instructional staff	102,000	0	11,583	10,872	113,583	10,872	-90.4%
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	694,053	145,652	108,882	703,062	802,935	14.2%
400 Pupil transportation	114,438	162,170	118,701	138,098	233,139	300,268	28.8%
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	0	12,717	12,472	12,717	12,472	-1.9%
Total Expenditures	3,513,871	3,499,460	1,025,377	1,139,286	4,539,248	4,638,746	2.2%

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	4,638,746	99,498	2.2%
Instructional Improvement	112,825	123,000	10,175	9.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	401,411	448,655	47,244	11.8%
Federal Projects	1,880,409	1,042,793	(837,616)	-44.5%
State Projects	189,669	153,630	(36,039)	-19.0%
Unrestricted Capital Outlay	499,648	486,106	(13,542)	-2.7%
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	35,000	35,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	150,000	130,000	(20,000)	-13.3%
Other	2,601,282	2,172,610	(428,672)	-16.5%

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	682,262
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	121,096	120,618
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	15,890	55
TOTAL	703,062	802,935

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 78.2
Teachers	0	22	22	1 to 10.7
Other	0	2	2	1 to 117.3
Subtotal	0	27	27	1 to 8.7
Classified --				
Managers, supervisors, directors	0	5	5	1 to 46.9
Teachers aides	0	6	6	1 to 39.1
Other	0	11	11	1 to 21.3
Subtotal	0	22	22	1 to 10.7
TOTAL	0	49	49	1 to 4.8
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)	\$ <u>1,500,000</u>	
2.	Deduction for discontinued programs	<u> </u>	
3.	Adjusted FY 2025 TNT Base Limit	\$ <u><u>1,500,000</u></u>	Primary property tax rate related to budgeted expenditures

FY 2025 Budgeted Expenditures

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

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	\$ <u> </u>	
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 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 2024 final budget for small school adjustment	\$ <u> </u>	
b.	FY 2024 original budget for small school adjustment (from FY 2024 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 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>0</u>	
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <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.

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			Debt Service	Permanent	Enterprise	Internal Services	Total all funds	
	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
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter															
1. FY 2023 final ending fund balance	2,563,520	0	878,241	240,571	0	0	37,886	109,714	(295,075)	360,182	0	0	0	0	3,895,039
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	4,191,044	0	1,412,790	283,187	0	0	486,790	293,773	374,699	172,260	0	0	0	0	7,214,543
(b) FY 2024 expenditures and other financing uses	3,908,121	0	1,370,546	267,753	0	0	485,925	247,769	406,057	144,364	0	0	0	0	6,830,535
3. Estimated FY 2024 ending fund balance	2,846,443	0	920,485	256,005	0	0	38,751	155,718	(326,433)	388,078	0	0	0	0	4,279,047
(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	38,751	155,718	154,661	388,078	0	0	0	0	737,208
(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	2,846,443	0	920,485	256,005	0	0	0	0	(481,094)	0	0	0	0	0	3,541,839
(f) Total (amount must agree to line 3 above)	2,846,443	0	920,485	256,005	0	0	38,751	155,718	(326,433)	388,078	0	0	0	0	4,279,047
4. FY 2024 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	0	0	(481,094)	0	0	0	0	0	(481,094)
(b) Fund balance exceeding budget capacity in budget controlled funds	1,900,000	0		120,000				0	0						2,020,000
(c) Planned to be spent in FY 2025	150,000	0	200,000	56,005	0	0	38,751	55,718	154,661	75,000		0	0	0	730,135
(d) Maintained for spending after FY 2025	796,443	0	720,485	80,000	0	0	0	100,000	0	313,078	0	0	0	0	2,010,006
(e) Total (amount must agree to line 3 above)	2,846,443	0	920,485	256,005	0	0	38,751	155,718	(326,433)	388,078	0	0	0	0	4,279,047

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)	4,638,746	486,106	448,655
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)			
3. Estimated unspent budget capacity carried forward for spending after FY 2025	4,638,746	486,106	448,655

C. Comments (optional)

Data entry sheet

FY 2025 Legislative amounts

Base Level Amount (A.R.S. §15-901)	\$	5,013.00
State Support Level per Route Mile (A.R.S. §15-945)		
0.5 mile or less OR more than 1.0 mile	\$	2.89
More than 0.5 mile through 1.0 mile	\$	2.37
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (JLBC TNT rate memorandum)		1.5930

Unweighted student count

All districts must complete lines 1 through 6 below.

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

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2023 100th-Day ADM				239.0710
2. FY 2024 100th-Day ADM	1.0950	156.0208	77.4378	234.5536
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count	1.0950	156.0208	77.4378	234.5536
4. FY 2025 Estimated AOI full-time student count				0.0000
5. FY 2025 Estimated AOI part-time student count				0.0000
6. Total FY 2025 estimated student count	1.0950	156.0208	77.4378	234.5536

Check box for Type 03 district:

Student count by category

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

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
7. K-3 Reading	63.3811		
8. K-3	63.3811		
9. ELL	16.0100		
10. HI	0.1300		
11. MD-R, A-R, and SID-R	2.2100		
12. MD-SC, A-SC, and SID-SC	1.5400		
13. MD-SSI	0.0000		
14. OI-R	0.0000		
15. OI-SC	0.0000		
16. P-SD	0.7500		
17. DD*, ED, MIID, SLD, SLI*, and OHI	48.2885		
18. ED-P	0.0000		
19. MOID	0.0000		
20. VI	0.0000		
21. G			
22. FRPL	138.0956		
23. Total Add-on Count (lines 7 through 22)	333.7863	0.0000	0.0000

*School aged students only

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

K-8 9-12

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

2. Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.0)

3. Adjusted FY 2025 Base Level Amount	\$5,013.00
4. Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0010
5. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$19,500.00
6. FY 2023 actual federal audit expenditures from all funds	
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$19,500.00

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

1. FY 2024 Approved Daily Route Miles	189.24
2. Number of Eligible Students Transported in FY 2024	135.00
3. FY 2024 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2024 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6. Other BSL Adjustment 1	
7. Other BSL Adjustment 2	

Assessed property valuations

8. 2024 Primary net assessed valuation (AV)	\$21,851,328
9. 2024 Primary net assessed valuation (AV2)	
10. 2024 Salt River Project (SRP) valuation	
11. 2024 Government Property Lease Excise Tax assessed valuation	\$10,599,541

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

12. Adjustments to the General Budget Limit (from FY 2024 BUDG75, leave blank for budget adoption)	
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$3,908,121.00
14. FY 2024 M and O Fund actual expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	
c. Dropout prevention programs	
d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e. Performance pay (A.R.S. §15-920)	
15. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

Data entry sheet

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

16.	FY 2025 Impact Aid revenue	\$730,000.00
17.	Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes	
20.	FY 2024 Ending cash balance in the Impact Aid Fund	\$15,000.00

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

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

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

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

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

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

Type 03 district information

1.	High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)	
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Accommodation district (TYPE 01) information (A.R.S. §15-974)

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

2.	Maintenance & Operation (M and O) Fund FY 2024 ending cash balance	
3.	10% of the FY 2025 RCL calculated using the district's 2024 ADM	
4.	Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B	\$