



District Name Grand Canyon Unified School District

County Coconino

CTD number 030204000

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

Proposed

Version

By the Governing Board

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

Proposed

June 18, 2025

Adopted

Revised

Date

District website link of posted budget <https://www.grandcanyonschool.org/businessservices>

Signed	Signed

The FY 2026 budget file for the version described above will be uploaded via

the School Finance Budget System on ADE's website by June 19, 2025

Date

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 2025			\$	8,162,961
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)				
Local	1000	\$	3,900,000	
Intermediate	2000	\$	0	
State	3000	\$	2,650,000	
Federal	4000	\$	1,300,000	
TOTAL		\$	7,850,000	

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	10.4780	12.4391
Secondary Tax Rates:		
M&O Override	1.0506	1.1244
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		0.0000
Desegregation		
Total Secondary Tax Rate	1.0506	1.1244

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

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ 4,294,813	\$ 398,730	\$ 4,693,543
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 291,246	\$ 93,453	\$ 384,699
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 839,871
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 5,918,113

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ 59,938
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ 58,763
3. Increase in average teacher salary from the prior year	\$ 1,175
4. Percentage increase	2%

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		Proposed	
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 2025	Budget FY 2026					
100 Regular Education																
1000 Instruction	1.		24.02	24.02	1,162,000	476,420	20,800	25,000	5,000	1,595,892	1,689,220	5.8%				1.
2000 Support Services																
2100 Students	2.		3.00	3.00	101,000	41,410	150,000	8,000	234	178,446	300,644	68.5%				2.
2200 Instructional Staff	3.		0.00	0.00			20,000			15,513	20,000	28.9%				3.
2300 General Administration	4.		1.90	1.90	184,009	75,444	55,700	3,500	8,200	402,584	326,853	-18.8%				4.
2400 School Administration	5.		1.00	1.00	97,895	40,137		5,000	2,000	162,717	145,032	-10.9%				5.
2500 Central Services	6.		4.00	4.00	292,356	119,866	50,000	15,000	5,000	551,217	482,222	-12.5%				6.
2600 Operation & Maintenance of Plant	7.		6.01	6.01	300,822	123,337	190,000	150,000		928,428	764,159	-17.7%				7.
2900 Other	8.		0.00	0.00						0	0	0.0%				8.
3000 Operation of Noninstructional Services	9.		1.70	1.70	55,889	22,914				84,491	78,803	-6.7%				9.
610 School-Sponsored Cocurricular Activities	10.		0.00	0.00						0	0	0.0%				10.
620 School-Sponsored Athletics	11.		0.00	0.00	9,896	4,057	275		6,107	18,258	20,335	11.4%				11.
630 Other Instructional Programs	12.		0.00	0.00						0	0	0.0%				12.
700, 800, 900 Other Programs	13.		0.00	0.00						0	0	0.0%				13.
Regular Education Subsection Subtotal (lines 1-13)	14.		41.63	41.63	2,203,867	903,585	486,775	206,500	26,541	3,937,546	3,827,268	-2.8%				14.
200 and 300 Special Education																
1000 Instruction	15.		13.26	13.26	135,502	33,876	6,597	2,741		513,345	178,716	-65.2%				15.
2000 Support Services																
2100 Students	16.		0.00	0.00			50,000			127,516	50,000	-60.8%				16.
2200 Instructional Staff	17.		1.00	0.00			3,000		605	7,099	3,605	-49.2%				17.
2300 General Administration	18.		0.00	0.00						0	0	0.0%				18.
2400 School Administration	19.		0.00	0.00						0	0	0.0%				19.
2500 Central Services	20.		0.00	0.00						0	0	0.0%				20.
2600 Operation & Maintenance of Plant	21.		0.00	0.00						0	0	0.0%				21.
2900 Other	22.		0.00	0.00						0	0	0.0%				22.
3000 Operation of Noninstructional Services	23.		0.00	0.00						0	0	0.0%				23.
Subtotal (lines 15-23)	24.		14.26	13.26	135,502	33,876	59,597	2,741	605	647,960	232,321	-64.1%				24.
400 Pupil Transportation	25.		1.95	1.95	104,081	39,732	26,562	56,144		226,519	226,519	0.0%				25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)			26.	0.00	0.00	0	0	0	0	0	0	0.0%				26.
530 Dropout Prevention Programs	27.		0.00	0.00	0	0	0	0	0	0	0	0.0%				27.
540 Joint Career and Technical Education and Vocational Education Center			28.	0.00	0.00	0	0	0	0	0	0	0.0%				28.
550 K-3 Reading Program	29.		0.10	0.10	7,217	1,488	0	0	0	8,705	8,705	0.0%				29.
Budgeted expenditures (lines 14, and 24-29)	30.		57.94	56.94	2,450,667	978,681	572,934	265,385	27,146	4,820,730	4,294,813	-10.9%				30.
Maintained for spending after FY 2026 (budgeted carryforward)	31.										398,730					31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.		57.94	56.94	2,450,667	978,681	572,934	265,385	27,146	4,820,730	4,693,543	-2.6%				32.

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

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	640,860	225,221	1.
2. Gifted Education	0		2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	100	100	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	7,000	7,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	647,960	232,321	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 19

Staff-Pupil 1 to 7

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	23,000
All Funds - Federal	6330	3,000

FY 2026 Performance Pay (A.R.S. Section 15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

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

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 84,891
(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 2025	Budget FY 2026		
1000 Instruction	1.	374,347	110,210					428,434	484,557	13.1%	1.
2100 Support services - students	2.	11,048	3,773					14,821	14,821	0.0%	2.
2200 Support services - instructional staff	3.							0	0	0.0%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services Oerations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	385,395	113,983	0	0	0	0	443,255	499,378	12.7%	9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.								0		10.
Total budget limit expenditures (lines 10-11)	11.	385,395	113,983	0	0	0	0	443,255	499,378	12.7%	11.

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

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	443,255
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	250,413
Unexpended Budget Balance (line 12 minus 13)	14.	192,842
Interest earned in the Classroom Site Fund in FY 2025	15.	3,566
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	302,970
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	499,378

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
(2) The amounts budgeted on line 11 cannot exceed the respective amounts on this line.

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

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	
		6440	6641-6643	6655	6700	6831, 6832, 6833			2025	2026	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		26,566		50,000				32,767	76,566	133.7%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.								0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.				5,000			4,910	9,529	9,910	4.0%
2600 Operation & Maintenance of Plant	5.				50,000			23,363	136,926	73,363	-46.4%
2700 Student Transportation	6.				5,000				138,558	5,000	-96.4%
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%
4000 Facilities Acquisition and Construction	8.				100,000			20,020	20,020	120,020	499.5%
5000 Debt Service	9.						6,387		6,387	6,387	0.0%
Budgeted expenditures (lines 2-9)	10.	0	26,566	0	210,000	0	6,387	48,293	344,187	291,246	-15.4%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									93,453	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	26,566	0	210,000	0	6,387	48,293	344,187	384,699	11.8%

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	\$ 1,000
6642 Textbooks	14,000
6643 Instructional Aids	25,000
673X Furniture and Equipment	50,000
673X Vehicles	50,000
673X Tech Hardware & Software	50,000

(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.	344,187	291,246	0	0	0	0	0	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	20,020	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		0		0		0		0	5.
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and Equipment	8.	100,000	50,000	0	0	0	0	0	0	8.
673X Vehicles	9.	70,000	50,000	0	0	0	0	0	0	9.
673X Technology Hardware & Software	10.	92,941	50,000	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0	0	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	6,387	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	262,941	176,407	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	50,000	50,000	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	212,941	126,407	0	0	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	262,941	176,407	0	0	0	0	0	0	17.

(1) Lines 2-12 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2026\$ -

District nameGrand Canyon Unified School District			CountyCoconino			CTD number030204000			VersionProposed		
Special projects						Other funds expenditures					
Federal projects FTE & expenditures											
1.	100-130 ESEA Title I - Helping Disadvantaged Children					1.	050 County, City, and Town Grants		Prior FY	Budget FY	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology					2.	071 English Language Learner (1)		37,500	54,810	2.
3.	160 ESEA Title IV - 21st Century Schools					3.	072 Compensatory Instruction (1)		0	0	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice					4.	500 School Plant (2)		0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students					5.	510 Food Service		14,828	12,827	5.
6.	200 ESEA Title VII - Indian Education					6.	515 Civic Center		150,000	107,087	6.
7.	210 ESEA Title VI - Flexibility and Accountability					7.	520 Community School		3,577	3,780	7.
8.	220 IDEA Part B					8.	525 Auxiliary Operations		0	0	8.
9.	230 Johnson-O'Malley					9.	526 Extracurricular Activities Fees Tax Credit		30,000	34,516	9.
10.	240 Workforce Investment Act					10.	530 Gifts and Donations		70,000	26,980	10.
11.	250 AEA - Adult Education					11.	535 Career & Technical Education Projects		87,000	69,932	11.
12.	260-270 Vocational Education - Basic Grants					12.	540 Fingerprint		345	346	12.
13.	280 ESEA Title X - Homeless Education					13.	545 School Opening		0	0	13.
14.	290 Medicaid Reimbursement					14.	550 Insurance Proceeds		0	0	14.
15.	349 National Forest Fees					15.	555 Textbooks		1,320	1,329	15.
16.	353 Taylor Grazing Fees					16.	565 Litigation Recovery		300	301	16.
17.	374 E-Rate					17.	570 Indirect Costs		6,725	6,737	17.
18.	378 Impact Aid					18.	575 Unemployment Insurance		0	0	18.
19.	300-399 Other Federal Projects					19.	580 Teacherage		185,000	161,123	19.
20.	699 Federal Impact Aid (Construction)					20.	585 Insurance Refund		9,100	9,105	20.
21.	Total Federal Project Funds (lines 1-20)					21.	590 Grants and Gifts to Teachers		310	312	21.
State projects FTE & expenditures						22.	595 Advertisement		0	0	22.
22.	400 Vocational Education					23.	596 Career Technical Education		65,000	131,000	23.
23.	410 Early Childhood Block Grant					24.	597 Arizona Industry Credentials Incentive		0	0	24.
24.	420 Ext. School Yr. - Pupils with Disabilities					25.	639 Impact Aid Revenue Bond Building		0	0	25.
25.	425 Adult Basic Education					26.	650 Gifts and Donations-Capital		68,000	68,154	26.
26.	430 Chemical Abuse Prevention Programs					27.	660 Condemnation		0	0	27.
27.	435 Academic Contests					28.	665 Energy and Water Savings		0	0	28.
28.	450 Gifted Education					29.	686 Emergency Deficiencies Correction		0	0	29.
29.	456 College Credit Exam Incentives					30.	691 Building Renewal Grant		700,000	350,000	30.
30.	460 Environmental Special Plate					31.	700 Debt Service		0	0	31.
31.	Other State Projects					32.	720 Impact Aid Revenue Bond Debt Service		0	0	32.
32.	Total State Project Funds (lines 22-31)					33.	850 Student Activities		40,000	28,860	33.
33.	Total Special Projects (lines 21 and 32)						Other: 855 Employee Insurance		460,000	254,343	34.
Instructional Improvement Fund Expenditures (020)						Internal Service Funds 950-989					
1.	Teacher Compensation Increases					1.	9__ Self-Insurance		0	0	1.
2.	Class Size Reduction					2.	955 Intergovernmental Agreements		0	0	2.
3.	Dropout Prevention Programs (M&O purposes)					3.	9__ OPEB		0	0	3.
4.	Instructional Improvement Programs (M&O purposes)					4.	9__ _____		0	0	4.
5.	Total Instructional Improvement Fund (lines 1-4)					(1) From Supplement, line 10 and line 20, respectively.			\$ -		
						(2) Indicate amount budgeted in Fund 500 for M&O purposes					

District name	Grand Canyon Unified School Dis	County	Coconino	CTD number	030204000
				Version	Proposed
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)				A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple	\$	2,418,304	\$	2,375,493
*2.	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$	170,373		
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$	0		
	(c) Total DAA (line 2.a plus 2.b)	\$	170,373		170,373
*3.	FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)				
	(a) Maintenance and Operation		247,320		
	(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)		570,730		
	(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)				
	(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)				
*	(e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)				
*	(f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0		
	(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)				
*	(h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)				
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.				
	(a) Prior Year Over Expenditures/Resolutions:				
	(b) Decrease for Transfer from M&O to Energy and Water Savings Fund				
	(c) Increase for Energy and Water Savings Fund Transfer to M&O				
	(d) Noncompliance Adjustment				
	(e) ADM/Transportation Audit Adjustment				
	(f) Other:				
10.	FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$	4,693,543		
11.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line 11)			\$	213,184
* 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 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ 344,187
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ 344,187
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 344,187
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 344,187
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 188,000
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 156,187
8. Interest Earned in Fund 610 in FY 2025	\$ 15,328
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ 213,184
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 384,699

(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 2025	Budget FY 2026	
Expenditures				6100	6200	6300, 6400, 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 Proposed Expenditure Budget

CTD number 030204000
Version Proposed

I certify that the budget of Grand Canyon Unified School District District, Coconino County for fiscal year 2026 was officially proposed by the Governing Board on, June 18, 2025 , and that the complete Proposed Expenditure Budget may be reviewed by contacting Levi Frye at the District Office, telephone 9286382461 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) 1. Average salary of all teachers employed in FY 2026 (budget year) 2. Average salary of all teachers employed in FY 2025 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase
		2024 ADM	2025 ADM	
Attending		237.7897	241.1608	
			229.0000	
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		10.4780	12.4391	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.0506	1.1244	
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	
		Budget Limit		
Maintenance & Operation Fund		4,294,813	398,730	4,693,543
Classroom Site Fund		499,378	0	499,378
Unrestricted Capital Outlay Fund		291,246	93,453	384,699

	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	1,511,552	1,638,420	84,340	50,800	1,595,892	1,689,220	5.8%
2000 Support Services							
2100 Students	138,402	142,410	40,044	158,234	178,446	300,644	68.5%
2200 Instructional Staff	0	0	15,513	20,000	15,513	20,000	28.9%
2300, 2400, 2500 Administration	928,343	809,707	188,175	144,400	1,116,518	954,107	-14.5%
2600 Oper./Maint. of Plant	460,976	424,159	467,452	340,000	928,428	764,159	-17.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	84,491	78,803	0	0	84,491	78,803	-6.7%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11,876	13,953	6,382	6,382	18,258	20,335	11.4%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	3,135,640	3,107,452	801,906	719,816	3,937,546	3,827,268	-2.8%
200 and 300 Special Education							
1000 Instruction	504,007	169,378	9,338	9,338	513,345	178,716	-65.2%
2000 Support Services							
2100 Students	0	0	127,516	50,000	127,516	50,000	-60.8%
2200 Instructional Staff	0	0	7,099	3,605	7,099	3,605	-49.2%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
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	504,007	169,378	143,953	62,943	647,960	232,321	-64.1%
400 Pupil Transportation	143,813	143,813	82,706	82,706	226,519	226,519	0.0%
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	8,705	8,705	0	0	8,705	8,705	0.0%
Budgeted Expenditures	3,792,165	3,429,348	1,028,565	865,465	4,820,730	4,294,813	-10.9%

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

CTD number030204000

VersionProposed

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	4,820,730	4,294,813	(525,917)	-10.9%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	443,255	499,378	56,123	12.7%
Federal Projects	1,673,098	1,534,046	(139,052)	-8.3%
State Projects	84,229	83,729	(500)	-0.6%
Unrestricted Capital Outlay	344,187	291,246	(52,941)	-15.4%
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	14,828	12,827	(2,001)	-13.5%
Auxiliary Operations	30,000	34,516	4,516	15.1%
Bond Building	0	0	0	0.0%
Food Service	150,000	107,087	(42,913)	-28.6%
Other	1,734,177	1,167,112	(567,065)	-32.7%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	640,860	225,221
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	100	100
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	7,000	7,000
TOTAL	647,960	232,321

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	76.3
Teachers	0	21	21	1 to	10.9
Other	0	1	1	1 to	229.0
Subtotal	0	25	25	1 to	9.2
Classified --					
Managers, supervisors, directors	0	3	3	1 to	76.3
Teachers aides	0	0	0	1 to	
Other	0	16	16	1 to	14.3
Subtotal	0	19	19	1 to	12.1
TOTAL	0	44	44	1 to	5.2
Special education --					
Teacher	0	3	3	1 to	19.2
Staff	0	8	8	1 to	7.2

District name	Grand Canyon Unified School District		CTD number	030204000
			Version	Proposed
FY 2026 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)				
1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$	1,500,000	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2026 TNT Base Limit	\$	1,500,000	
				Primary property tax rate related to budgeted expenditures
FY 2026 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 2025 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2025 Total actual expenditures for programs above	\$		
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
a.	FY 2025 final budget for small school adjustment	\$		
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$	1,500,000	
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 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$		
Calculations for Truth in Taxation Notice				
A.	Sum of lines 11, 12, and 13	\$	0	
B.1.	Current assessed value	\$		
B.2.	(Line 3 divided by line B.1) x \$10,000	\$		(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	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.			

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

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 2025 fund balances and planned uses in FY 2026 and thereafter										
1. FY 2024 final ending fund balance	2,735,799	622,523	1,188,773	0	0	0	(262,400)	143,463	(602,703)	472,856
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. FY 2025 activity, year-to-date and estimated through June 30										
(a) FY 2025 revenues and other financing sources	4,007,816	267,555	679,776	0	0	0	922,500	253,060	662,000	690,000
(b) FY 2025 expenditures and other financing uses	4,403,000	194,500	597,969	0	0	0	650,000	223,000	320,000	820,000
3. Estimated FY 2025 ending fund balance	2,340,615	695,578	1,270,580	0	0	0	10,100	173,523	(260,703)	342,856
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	10,100	173,523	0	342,856
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	2,340,615	695,578	1,270,580	0	0	0	0	0	(260,703)	0
(f) Total (amount must agree to line 3 above)	2,340,615	695,578	1,270,580	0	0	0	10,100	173,523	(260,703)	342,856
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	0	0	(260,703)	0
(b) Fund balance exceeding budget capacity in budget controlled funds	2,015,305	476,282		0				0	0	
(c) Planned to be spent in FY 2026	(73,420)	125,843	800,000	0	0	0	10,100	173,523	0	300,000
(d) Maintained for spending after FY 2026	398,730	93,453	470,580	0	0	0	0	0	0	42,856
(e) Total (amount must agree to line 3 above)	2,340,615	695,578	1,270,580	0	0	0	10,100	173,523	(260,703)	342,856

Data entry sheet

FY 2026 Legislative amounts	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)	8,113,000
State Support Level per Board Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)	0.00
0.1 mile or less 06 more than 1.0 mile	2.25
More than 0.5 mile through 1.0 mile	1,600.00
Qualifying The Rate for elementary or secondary (CTEDs use 0.05) (February 14, 2025, RBC/TC rate recommendations)	861.00
Classroom Size Fund allocation (March 28, 2025, JRC/ CSP estimates recommendations)	

District Information

Student Information Systems (SIS) Vendor		SELICITY from Deepstate
Accounting Information System		Infinite Vision
Breakdown Cash Receiving System		N/A
LCU Fund Type		General

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. §15-901. 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 BSAS5 tab, page 2.

Prior Years ADM (A.R.S. §§15-901 and 15-941)	PSD	K-8	9-12	Total
1. FY 2024 100% Day ADM	210000	181,200	27,800	237,200
2. FY 2025 100% Day ADM				
Current Year ADM (A.R.S. §§15-942 and 15-908)				
3. FY 2026 Estimated rate AOH student count	210000	157,000.00	70,000.00	229,000.00
4. FY 2026 Estimated AOH full-time student count		0.0000	0.0000	0.0000
5. FY 2026 Estimated AOH part-time student count		0.0000	0.0000	0.0000
6. Total FY 2026 estimated student count	210000	157,000.00	70,000.00	229,000.00

Check box for Type C

Student count by category

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

	AOH Part C		
	Non-AOH Student Count	AOH Full-Time Student Count	Full-Time Student Count
1. ALL	171,100	0.0000	0.0000
2. K-8	62,400.00	0.0000	0.0000
3. K-8 (Residence)	62,400.00	0.0000	0.0000
4. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
5. HS-A, A-B, and SED-B	4,500.00	0.0000	0.0000
6. HS-A, A-B, and SED-B	1,000.00	0.0000	0.0000
7. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
8. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
9. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
10. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
11. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
12. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
13. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
14. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
15. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
16. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
17. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
18. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
19. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
20. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
21. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
22. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
23. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
24. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
25. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
26. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
27. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
28. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
29. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
30. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
31. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
32. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
33. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
34. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
35. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
36. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
37. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
38. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
39. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
40. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
41. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
42. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
43. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
44. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
45. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
46. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
47. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
48. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
49. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
50. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
51. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
52. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
53. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
54. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
55. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
56. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
57. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
58. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
59. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
60. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
61. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
62. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
63. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
64. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
65. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
66. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
67. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
68. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
69. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
70. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
71. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
72. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
73. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
74. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
75. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
76. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
77. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
78. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
79. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
80. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
81. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
82. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
83. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
84. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
85. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
86. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
87. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
88. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
89. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
90. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
91. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
92. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
93. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
94. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
95. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
96. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
97. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
98. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
99. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000
100. HS-A, A-B, and SED-B	0.0000	0.0000	0.0000

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

1. A-R-S-9-12	
2. Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-902.04)	
3. Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)	
4. Adjusted FY 2026 Base Level Amount	\$5,113,000
5. Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
6. FY 2024 actual non-federal funds expenditures from all funds (A.R.S. Section 15-914.F)	\$15,000.00
7. FY 2024 actual federal funds expenditures from all funds	\$0.00
8. FY 2024 actual total state expenditures from all funds (line 6 plus line 7)	\$15,000.00

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

1. FY 2025 Approved Daily Route Miles	0.00
2. Number of Eligible Students Transported in FY 2025	0.00
3. FY 2025 Annual Expenditure for Bus Expenses	0.00
4. FY 2025 Annual Expenditure for Bus Expenses	\$0.00
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/ Disabilities for Extended School Year	
6. Estimated Route Miles traveled in June 2025 to Transport Pupils w/ Disabilities for Extended School Year	

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
2. A-R-S-9-12	
3. A-R-S-9-12	
4. A-R-S-9-12	
5. A-R-S-9-12	
6. A-R-S-9-12	
7. A-R-S-9-12	
8. A-R-S-9-12	
9. A-R-S-9-12	
10. A-R-S-9-12	
11. A-R-S-9-12	
12. A-R-S-9-12	
13. A-R-S-9-12	
14. A-R-S-9-12	
15. A-R-S-9-12	
16. A-R-S-9-12	
17. A-R-S-9-12	
18. A-R-S-9-12	
19. A-R-S-9-12	
20. A-R-S-9-12	
21. A-R-S-9-12	
22. A-R-S-9-12	
23. A-R-S-9-12	
24. A-R-S-9-12	
25. A-R-S-9-12	
26. A-R-S-9-12	
27. A-R-S-9-12	
28. A-R-S-9-12	
29. A-R-S-9-12	
30. A-R-S-9-12	
31. A-R-S-9-12	
32. A-R-S-9-12	
33. A-R-S-9-12	
34. A-R-S-9-12	
35. A-R-S-9-12	
36. A-R-S-9-12	
37. A-R-S-9-12	
38. A-R-S-9-12	
39. A-R-S-9-12	
40. A-R-S-9-12	
41. A-R-S-9-12	
42. A-R-S-9-12	
43. A-R-S-9-12	
44. A-R-S-9-12	
45. A-R-S-9-12	
46. A-R-S-9-12	
47. A-R-S-9-12	
48. A-R-S-9-12	
49. A-R-S-9-12	
50. A-R-S-9-12	
51. A-R-S-9-12	
52. A-R-S-9-12	
53. A-R-S-9-12	
54. A-R-S-9-12	
55. A-R-S-9-12	
56. A-R-S-9-12	
57. A-R-S-9-12	
58. A-R-S-9-12	
59. A-R-S-9-12	
60. A-R-S-9-12	
61. A-R-S-9-12	
62. A-R-S-9-12	
63. A-R-S-9-12	
64. A-R-S-9-12	
65. A-R-S-9-12	
66. A-R-S-9-12	
67. A-R-S-9-12	
68. A-R-S-9-12	
69. A-R-S-9-12	
70. A-R-S-9-12	
71. A-R-S-9-12	
72. A-R-S-9-12	
73. A-R-S-9-12	
74. A-R-S-9-12	
75. A-R-S-9-12	
76. A-R-S-9-12	
77. A-R-S-9-12	
78. A-R-S-9-12	
79. A-R-S-9-12	
80. A-R-S-9-12	
81. A-R-S-9-12	
82. A-R-S-9-12	
83. A-R-S-9-12	
84. A-R-S-9-12	
85. A-R-S-9-12	
86. A-R-S-9-12	
87. A-R-S-9-12	
88. A-R-S-9-12	
89. A-R-S-9-12	
90. A-R-S-9-12	
91. A-R-S-9-12	
92. A-R-S-9-12	
93. A-R-S-9-12	
94. A-R-S-9-12	
95. A-R-S-9-12	
96. A-R-S-9-12	
97. A-R-S-9-12	
98. A-R-S-9-12	
99. A-R-S-9-12	
100. A-R-S-9-12	

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-905.R):		
16	FY 2026 Impact Aid revenue	\$730,000.00
17	Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$0.00
18	Impact Aid revenue transferred in FY 2026 to the MAO Fund to provide cash for the TRC/TSL difference	\$0.00
19	Impact Aid revenue transferred in FY 2026 to the MAO Fund to reduce or eliminate taxes	\$0.00
20	FY 2025 Ending cash balance in the Impact Aid Fund	\$541,689.00

**Grand Canyon Unified School District
Basic Calculations For Equalization Assistance**

[illegible]

Grand Canyon Unified School District
Basic Calculations For Equalization Assistance

B. Social Investment School Division - Elementary and High School						Division Page:	of 4
Calculation (Rows, Summed Level)		Non-GEI ASSE	ASSE PT ASSE	ASSE PT ASSE	ASSE PT ASSE		
Regular Education Weighted ASSE		100.00%		0.00%	1	0.00%	
Regular Education Weighted ASSE		+	40.00%	+	0.00%	+	0.00%
Total ASSE		140.00%		0.00%	1	0.00%	
ASSE Funding ASSE		+	0.00%	+	0.00%	+	0.00%
Weighted ASSE		+	(20.00%)	+	0.00%	+	0.00%
Total Weighted ASSE							(20.00%)
Base Level Element (FTEs)							(21,312.018)
Total Weighted ASSE x Base Level Element						+	\$ 444,000.00
Calculated Teacher Expenses Index (FTEs)							\$ 6,145,000.00
Applied Teacher Expenses Index (FTEs)		1.0000					1.0000
(FTEs or Calculated Teacher Expenses Index)							
Pre-Adjusted Base Support Level							\$ 2,188,700.00
Base Support Level Adjustments							
ASSE Service Expense		+	\$ 24,000.00				
Increase for Student Loan Adjustment		+	\$ 0.00				
Increase for Student Services Loan Phase Down		+	\$ 0.00				
Adjustment for Remote Instructional Time calculated by ASSE		+	\$ 0.00				
CSDS No-Value Funding Adjustment		+	\$ 0.00				
CSDS Continuation CSDS Funding Adjustment		+	\$ 0.00				
Total Base Support Level Adjustments							\$ 24,000.00
Adjusted Base Support Level							\$ 2,212,700.00

**Grand Canyon Unified School District
Basic Calculations For Equalization Assistance**

[illegible]

**Grand Canyon Unified School District
Basic Calculations For Equalization Assistance**

B. Small Independent School District - Elementary and High School				Document Page	4 of 4
Direct Additional Activities - BSA Calculators					
	2020	2021	2022	Fiscal Year 21	Fiscal
				Terminated 21	
FY20 Incentive AADM	2,000.00	161,200.00	77,400.00	6,000.00	
DAA Pay Admin				6,000.00	
Performance BSA					
Performance BSA	75,125.00	100,000.00	107,000.00	0.00	150,750.00
<i>(Pay-Off High School Only, Pay Student Growth Factor and 20%)</i>					
BSA Growth Factor					
FY20 Incentive AADM	261,000.00				
FY20 Incentive AADM	261,000.00				
FY20 Calculated BSA Growth Factor	0.000000000				
FY20 Adjusted BSA Growth Factor	0.000000000				
<i>(Growth or Calculated BSA Growth Factor if greater than .001, and 1 plus 50% of growth)</i>					
	0.000000000		0.000000000	0.000000000	
Direct BSA					
	\$1,450,000.00	\$100,000.00	\$87,000.00	\$0.00	\$165,750.00
BSA Pay High School Teachers					
FY20 Incentive High School AADM			77,400.00		
Support Local Growth Pay Admin				6,000.00	
BSA Pay High School Teachers					
					\$6,000.00
	FY2021	FY21			
Pre-A Special BSA Base Allocation	\$100,750.00	\$100,000.00			\$170,750.00
Type of Funding 5.2		\$0.00			
	\$100,750.00	\$0.00			\$0.00
Total BSA Allocation	\$1,650,750.00	\$100,000.00	\$100,000.00		\$170,750.00
Adjusted FY20 BSA Base Allocation	\$100,750.00	\$100,000.00			\$170,750.00

Grand Canyon Unified School District
Basic Calculations For Equalization Assistance

[illegible]