

Special Board Meeting

Thursday, April 30, 2026 6:00 pm DST

Governing Board Room, located in Ganado, Arizona, Highway 264, PO Box 1757,
Ganado, AZ 86505

I. Public Hearing

I.A. Call to order

I.B. Review of FY'2025-2026 expenditure Budget
Revision #1.

I.C. Public Comments

I.D. Close Public Hearing

II. Special Meeting Agenda

III. CALL TO ORDER

IV. ROLL CALL

V. APPROVAL OF AGENDA: Discussion, and Possible
Action to Approve the Agenda.

VI. CONSENT AGENDA: Review, Discussion, and
Possible Action to Approve the Consent Agenda.
(Approval of routine warrants, purchase orders,
travel claims, employee leave and transfer
requests, and employee resignations.
Documentation concerning the matters on the
Consent Agenda may be reviewed at the District
Office. Any matter on the Consent Agenda will
be removed from the Consent Agenda and
discussed as a regular agenda item, upon the
request of any Board members.)

VI.A. Acceptance of Donations:

VI.B. Out-of-state/Overnight travel requests:

VII. NEW BUSINESS

VII.A. Discussion and possible action to approve
the FY'2025-2026 Expenditure Budget Revision #1.

VII.B. Discussion and possible action for the Governing Board to approve
a delegation of authority for approval of multi-term procurement contracts to the
Superintendent in accordance with Governing Board policy BDD Board-
Superintendent Relationship.

VIII. PERSONNEL

VIII.A. Discussion and possible action to approve voluntary transfer of
184.58 sick leave hours to Timothy Lewis at 50% value of hourly rate equivalency
of 92.29 hours from eligible donor pursuant to district policy GCCG.

IX. ADJOURNMENT

Ganado Unified School District No. 20
 FY 2022-23 Revision #1
 Expenditure Budget
 December 8, 2022

Budget Comparison FY 2025-2026 Revised #1 vs FY 2025-2026 Adopted

	FY25-26	Adopted	FY25-26 Revision #1	Difference	Explanation
General Budget Limit					
ADM		948,331	916,145	(32,185)	ADM Change - Current
RCL (Revenue Control Limit)		\$10,444,240.00	\$10,759,865.00	315,625	Estimated due to inflation and other increases
Budget Balance Carry Forward		\$1,122,729.00	\$1,016,338.00	(106,391)	Final carryover based on AFR
Additional Funding		\$0.00	\$0.00	0	Prop 123 calculations from ADE School Finance not available yet
		(\$61,075.00)	(\$212,502.00)	(151,427)	Non Compliance Adjustment
		\$80,306.00	\$75,746.00	(4,560)	FY26 One time State Aid Supplement
		\$29,943.00	\$28,035.00	(1,908)	FY26 one time district additional Assistance Supplement
		\$55,368.00	\$46,887.00	(8,481)	FY26 One time FRPL Group B Weight Supplement
General Budget Limit		\$11,671,511.00	\$11,714,369.00	\$42,858.00	Net Change
District Additional Assistance (DAA)					
Budget Limit; DAA Allocation		\$609.00	\$609.00	0.000	Base Limit Funding
DAA Reduction for State Budget		\$0.00	\$0.00	0.000	Adjustments not available from ADE
Final Budget		\$609.00	\$609.00	\$0.00	Net Change

This is a notification that the above mentioned School District will be having a public hearing and board meeting to revise its Fiscal Year 2026 Expenditure Budget, as required by A.R.S. §15-905(E)(1).

Meeting Date: 4/30/2026

Time: 6:00 PM

Location:

Street Address: Hwy 264

Bldg: Administration Building

Rm/Ste: Governing Board Room

City: Ganado

State: AZ

Zip: 86505

A copy of the agenda of the matters to be discussed or decided at the meeting may be obtained by contacting:

Contact Name: Ruth Kanuho

Phone: 928-755-1010

Email Address: Ruth.Kanuho@ganado.k12.az.us

Phone Ext: _____

The information above is posted on ADE's Web site pursuant to A.R.S. §15-905(C) and is not intended to satisfy Open Meeting Law requirements under A.R.S. §38-431.02 et seq.

Comments:

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTDS NUMBER 010220000

VERSION Revised #1

I certify that the Budget of Ganado Unified School District, Apache County for fiscal year 2026 was officially revised by the Governing Board on April 30, 2026, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting Leandra Thomas at the District Office, telephone 928-755-1018 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Yr.	Budget Yr.	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2024 ADM	2025 ADM	2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	69,479
Attending	1,047,104	949,341	948,331	2. Average salary of all teachers employed in FY 2025 (prior year)	68,466
				3. Increase in average teacher salary from the prior year	1,013
				4. Percentage increase	1%
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)		2.0900	2.0900		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000		
3. Budgeted expenditures and budget limit		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund	12,348,298	0	12,372,942		
Classroom Site Fund	3,810,406	0	3,810,406		
Unrestricted Capital Outlay Fund	2,124,447	0	2,124,447		

	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	3,753,199	3,503,461	22,045	13,359	3,775,244	3,516,820	-6.8%
2000 Support Services							
2100 Students	361,517	338,213	175,774	175,934	537,291	514,147	-4.3%
2200 Instructional Staff	279,220	337,131	64,460	64,300	343,680	401,431	16.8%
2300, 2400, 2500 Administration	1,793,805	1,876,363	346,202	353,306	2,140,007	2,229,669	4.2%
2600 Oper./Maint. of Plant	1,302,975	1,211,291	914,011	904,991	2,216,986	2,116,282	-4.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	49,600	39,600	0	0	49,600	39,600	-20.2%
610 School-Sponsored Cocurric. Activities	36,359	15,030	0	0	36,359	15,030	-58.7%
620 School-Sponsored Athletics	196,663	261,408	126,532	126,532	323,195	387,940	20.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	7,773,338	7,582,497	1,649,024	1,638,422	9,422,362	9,220,919	-2.1%
200 and 300 Special Education							
1000 Instruction	1,230,564	1,261,446	0	0	1,230,564	1,261,446	2.5%
2000 Support Services							
2100 Students	0	0	152,437	152,437	152,437	152,437	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	212,048	218,384	0	0	212,048	218,384	3.0%
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	1,442,612	1,479,830	152,437	152,437	1,595,049	1,632,267	2.3%
400 Pupil Transportation	1,158,961	1,148,755	300,550	300,550	1,459,511	1,449,305	-0.7%
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	45,807	45,807	45,807	45,807	0.0%
Budgeted Expenditures	10,374,911	10,211,082	2,147,818	2,137,216	12,522,729	12,348,298	-1.4%
Maintained for spending after FY 2026 (Planned carryforward)						0	
TOTAL BUDGET LIMIT EXPENDITURES	10,374,911	10,211,082	2,147,818	2,137,216	12,522,729	12,348,298	-1.4%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	12,522,729	12,348,298	(174,431)	-1.4%
Instructional Improvement	76,090	124,174	48,084	63.2%
English Language Learners	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,615,234	3,810,406	195,172	5.4%
Federal Projects	17,913,698	24,453,134	6,539,436	36.5%
State Projects	12,883	12,883	0	0.0%
Unrestricted Capital Outlay	3,232,006	2,124,447	(1,107,559)	-34.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	19,264	19,264	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	1,043,638	1,043,638	0	0.0%
Other	7,553,643	1,469,264	(6,084,379)	-80.5%

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	1,174,136	1,225,173
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	420,913	407,094
TOTAL	1,595,049	1,632,267

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	8	8	1 to 119.0
Teachers	0	83	83	1 to 11.0
Other	0	9	9	1 to 105.0
Subtotal	0	100	100	1 to 10.0
Classified --				
Managers, Supervisors, Directors	0	16	16	1 to 59.0
Teachers Aides	0	13	13	1 to 73.0
Other	0	90	90	1 to 11.0
Subtotal	0	119	119	1 to 8.0
TOTAL	0	219	219	1 to 4.0
Special Education --				
Teacher	0	0	0	1 to 6.0
Staff	0	0	0	1 to 7.0



FY 2026
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 2026 was
Proposed 23-Jun-25
Adopted July 2, 2025
Revised April 30, 2026
Date

District website link of posted budget ganado.k12.az.us/business-services

_____	Wallace James, Jr
_____	Patrick Burns
_____	Allan Blacksheep
_____	Marcarlo Roanhorse
_____	Joseph Mora
_____	_____
_____	_____
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 May 14, 2026
Date

_____	_____
Superintendent signature	Business Manager signature
_____	_____
Leandra Thomas	Cameo Pete
Superintendent name (typed name)	Business Manager name (typed name)

District contact employee: Cameo Pete
Telephone: 928-755-1048 Email: Cameo.Pete@ganado.k12.az.us

Revenues and property taxation

- Total budgeted revenues for fiscal year 2025 \$ 22,500,000
- Estimated revenues by source for fiscal year 2026 (excluding property taxes)

Local	1000	\$	<u>400,000</u>
Intermediate	2000	\$	<u>350,000</u>
State	3000	\$	<u>8,750,000</u>
Federal	4000	\$	<u>13,000,000</u>
TOTAL		\$	<u>22,500,000</u>

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:	<u>2.0900</u>	<u>2.0900</u>
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.0000</u>	<u>0.0000</u>

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)	\$ <u>12,372,942</u>	\$ <u>0</u>	\$ <u>12,372,942</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>2,124,447</u>	\$ <u>0</u>	\$ <u>2,124,447</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>7,830,220</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>22,327,609</u>

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

- Average salary of all teachers employed in FY 2026 (budget year) \$ 69,479
- Average salary of all teachers employed in FY 2025 (prior year) \$ 68,466
- Increase in average teacher salary from the prior year \$ 1,013
- Percentage increase 1%

Comments on average salary calculation (Optional):

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions	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.	60.00	47.00	2,490,914	862,708	0	11,268	703	3,775,244	3,365,593	-10.9%	1.
2000 Support Services	2100 Students	2.	8.34	6.00	239,281	98,932	120,525	9,399	2,554	537,291	470,691	-12.4%	2.
	2200 Instructional Staff	3.	3.98	5.00	271,256	67,101	63,135	6,165	0	343,680	407,657	18.6%	3.
	2300 General Administration	4.	2.00	2.00	200,513	54,743	79,836	2,818	25,485	313,059	363,395	16.1%	4.
	2400 School Administration	5.	9.00	8.50	573,905	169,269	4,571	7,853	4,510	677,286	760,108	12.2%	5.
	2500 Central Services	6.	15.00	13.00	629,458	303,720	143,181	91,487	13,735	1,149,662	1,181,581	2.8%	6.
	2600 Operation & Maintenance of Plant	7.	32.75	24.00	877,500	354,393	737,730	150,646	593	2,216,986	2,120,862	-4.3%	7.
	2900 Other	8.	0.00							0	0	0.0%	8.
	3000 Operation of Noninstructional Services	9.	0.00	2.00	30,000	9,600	0	0	0	49,600	39,600	-20.2%	9.
610 School-Sponsored Cocurricular Activities		10.	0.00		10,000	5,030	0	0	0	36,359	15,030	-58.7%	10.
620 School-Sponsored Athletics		11.	1.00	1.50	217,357	44,051	37,815	11,299	77,418	323,195	387,940	20.0%	11.
630 Other Instructional Programs		12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs		13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)		14.	132.07	109.00	5,540,184	1,969,547	1,186,793	290,935	124,998	9,422,362	9,112,457	-3.3%	14.
200 and 300 Special Education	1000 Instruction	15.	25.00	23.00	920,066	341,380	0	0	0	1,230,564	1,261,446	2.5%	15.
	2000 Support Services												
	2100 Students	16.	0.00				145,115	3,550	3,772	152,437	152,437	0.0%	16.
	2200 Instructional Staff	17.	0.00							0	0	0.0%	17.
	2300 General Administration	18.	0.00							0	0	0.0%	18.
	2400 School Administration	19.	2.50	3.00	178,353	41,261	0	500	0	212,048	220,114	3.8%	19.
	2500 Central Services	20.	0.00							0	0	0.0%	20.
	2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%	21.
	2900 Other	22.	0.00							0	0	0.0%	22.
	3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)		24.	27.50	26.00	1,098,419	382,641	145,115	4,050	3,772	1,595,049	1,633,997	2.4%	24.
400 Pupil Transportation		25.	28.00	23.00	861,519	287,236	155,119	275,107	1,700	1,459,511	1,580,681	8.3%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs		27.	0.00							0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center		28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program		29.	0.00					45,807		45,807	45,807	0.0%	29.
Budgeted expenditures (lines 14, and 24-29)		30.	187.57	158.00	7,500,122	2,639,424	1,487,027	615,899	130,470	12,522,729	12,372,942.00	-1.2%	30.
Maintained for spending after FY 2026 (budgeted carryforward)		31.											31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)		32.	187.57	158.00	7,500,122	2,639,424	1,487,027	615,899	130,470	12,522,729	12,372,942	-1.2%	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.

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

(A.R.S. §§ 15-761 and 15-903)

- 1. Total all disability classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technical Education (non-CTED)
- 7. Career Education (non-CTED)
- 8. Career Technical Education (CTED)
- 9. Total (lines 1 through 8. Must equal total of line 24, page 1)
- 10. IEP required pupil transportation costs coded within Program 400

	Prior FY	Budget FY	
	1,174,136	1,226,903	1.
	0		2.
	0		3.
	0		4.
	0		5.
	0		6.
	0		7.
	420,913	407,094	8.
	1,595,049	1,633,997	9.
	14,094	14,094	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 6
 Staff-Pupil 1 to 7

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	<u>33,930</u>
All Funds - Federal	<i>6330</i>	

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) \$ 39,600
 (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)

Instructions	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.	833,647	135,133		2,556,854			3,615,234	3,525,634	-2.5%
2100 Support services - students	2.	15,500	3,051					0	18,551	
2200 Support services - instructional staff	3.	222,500	43,721					0	266,221	
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	1,071,647	181,905	0	2,556,854	0	0	3,615,234	3,810,406	5.4%
Maintained for spending after FY 2026 (budgeted carryforward)	10.									
Total budget limit expenditures (lines 10-11)	11.	1,071,647	181,905	0	2,556,854	0	0	3,615,234	3,810,406	5.4%

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

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	3,615,234
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	970,126
Unexpended Budget Balance (line 12 minus 13)	14.	2,645,108
Interest earned in the Classroom Site Fund in FY 2025	15.	58,916
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	1,106,382
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	3,810,406

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

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions	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 2025	Budget FY 2026	
Expenditures										
Unrestricted Capital Outlay Override (1)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		509,899		223,838			30,823	1,191,707	764,560	-35.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff			163,000	112,342			31,172	285,342	306,514	7.4%
2300, 2400, 2500, 2900 Administration				110,953				98,512	110,953	12.6%
2600 Operation & Maintenance of Plant				32,065			12,500	760,418	44,565	-94.1%
2700 Student Transportation				0				0	0	0.0%
3000 Operation of Noninstructional Services (5)				53,036			1,165	67,458	54,201	-19.7%
4000 Facilities Acquisition and Construction				55,069			654,482	722,051	709,551	-1.7%
5000 Debt Service					134,103			106,518	134,103	25.9%
Budgeted expenditures (lines 2-9)	0	509,899	163,000	587,303	134,103	0	730,142	3,232,006	2,124,447	-34.3%
Maintained for spending after FY 2026 (budgeted carryforward)										
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	509,899	163,000	587,303	134,103	0	730,142	3,232,006	2,124,447	-34.3%

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)]

\$ 64,458

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	
6642 Textbooks	1,093
6643 Instructional Aids	509,899
673X Furniture and Equipment	544,348
673X Vehicles	
673X Tech Hardware & Software	42,955

(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)]

Instructions	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
Expenditures								
Total Fund Expenditures	1.	3,232,006	2,124,447	0	0	0	0	0
Select Object Codes Detail (1)								
6150 Classified Salaries	2.	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0
6450 Construction Services	4.	722,051	709,551	0	0	0	0	0
6655 Short-term Noninstructional Software Subscription	5.		160,000					
6710 Land and Improvements	6.	0	0	0	0	0	0	0
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0
673X Furniture and Equipment	8.	235,357	544,348	0	0	0	0	0
673X Vehicles	9.	728,353	0	0	0	0	0	0
673X Technology Hardware & Software	10.	45,955	42,955	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	106,518	134,103	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	0	0	0	0	0	0
Total (lines 2-12)	13.	1,838,234	1,590,957	0	0	0	0	0
Total amounts reported on lines 2-12 above for:								
Renovation	14.	0	709,551	0			0	
New Construction	15.	0	0	0	0	0	0	0
Other	16.	1,838,234	881,406	0	0	0	0	0
Total (lines 14-16, must equal line 13)	17.	1,838,234	1,590,957	0	0	0	0	0

(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 _____

Special projects

Instructions

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
1.	15.00	15.00	1,357,725	1,357,725
2.	2.00	1.50	85,081	85,081
3.	0.00		0	
4.	2.00	1.40	136,889	124,979
5.	0.00		0	
6.	5.00	4.86	251,221	251,221
7.	0.00		0	
8.	1.00	0.75	549,141	549,141
9.	1.00	0.50	213,601	213,601
10.	0.00		460,751	460,751
11.	0.00		0	
12.	0.00		60,270	60,270
13.	0.00		0	
14.	0.00		14,450	14,450
15.	0.00		0	
16.	0.00		0	
17.	0.00		280,990	280,990
18.	36.00	34.00	10,071,568	18,009,364
19.	0.00		4,432,011	4,432,011
20.	0.00		750,000	418,607
21.	62.00	58.01	17,913,698	25,839,584
22.	0.00		12,883	12,883
23.	0.00		0	
24.	0.00		0	
25.	0.00		0	
26.	0.00		0	
27.	0.00		0	
28.	0.00		0	
29.	0.00		0	
30.	0.00		0	
31.	0.00		0	
32.	0.00	0.00	12,883	12,883
33.	62.00	58.01	17,926,581	25,852,467

	Prior FY	Budget FY
1.	0	
2.	0	
3.	0	
4.	76,090	124,174
5.	76,090	124,174

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

Internal Service Funds 950-989

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

	Prior FY	Budget FY
1.	0	
2.	0	0
3.	0	0
4.	0	
5.	1,043,638	1,114,583
6.	88,552	88,552
7.	900	900
8.	19,264	20,963
9.	2,668	2,668
10.	5,614	43,802
11.	2,687	2,687
12.	0	
13.	0	
14.	387,834	387,834
15.	0	
16.	0	
17.	98,336	256,935
18.	30,000	30,000
19.	406,666	421,666
20.	0	
21.	0	
22.	0	
23.	399,361	415,091
24.	0	32,778
25.	0	
26.	0	
27.	0	
28.	0	
29.	0	
30.	6,130,372	0
31.	0	
32.	0	
33.	653	390
34.	0	
1.	0	
2.	0	
3.	0	
4.	0	

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

**Calculation of FY 2026 General Budget Limit
(A.R.S. §15-947.C)**

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 10,759,865	\$ 10,759,865	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 628,311		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 628,311	628,311	0
*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			
(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)			
*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)		1,016,338	
(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		(190,468)	
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
10. Estimated Allocation of Additional Funding (Laws 2025, Ch. 233, §31)			
(a) State aid supplement		75,678	
(b) Onetime district additional assistance supplement		28,020	
(c) Onetime FRPL group B weight supplement		55,198	
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 12,372,942	
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)			\$ 0

* 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)		\$ <u>3,232,006</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)		\$ <u>(12,102)</u>
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)		\$ <u>3,219,904</u>
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)		\$ <u>3,232,006</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2		\$ <u>3,219,904</u>
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)		\$ <u>1,106,207</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>2,113,697</u>
8. Interest Earned in Fund 610 in FY 2025		\$ <u>10,750</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 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 12)		\$ <u>0</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)		\$ <u><u>2,124,447</u></u>

(1) The amount budgeted on page 4, line 12 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)**

Instructions 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 2025	Budget FY 2026	
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 Ganado Unified District, Apache County for fiscal year 2026 was officially revised by the Governing Board on, April 30, 2026, and that the complete Revised Expenditure Budget may be reviewed by contacting Leandra Thomas at the District Office, telephone 928-755-1018 during normal business hours.

Instructions

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) <u>69,479</u> 2. Average salary of all teachers employed in FY 2025 (prior year) <u>68,466</u> 3. Increase in average teacher salary from the prior year <u>1,013</u> 4. Percentage increase <u>1%</u>
	2024 ADM	2025 ADM	2026 ADM		
Attending	1,047.1039	949.3405	948.3305		
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)			2.0900	2.0900	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			0.0000	0.0000	
3. Budgeted expenditures and Budget Limits:			Budgeted Expenditures	Budgeted Carryforward	Budget Limit
Maintenance & Operation Fund			12,372,942	0	12,372,942
Classroom Site Fund			3,810,406	0	3,810,406
Unrestricted Capital Outlay Fund			2,124,447	0	2,124,447

	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	3,753,199	3,353,622	22,045	11,971	3,775,244	3,365,593	-10.9%
2000 Support Services							
2100 Students	361,517	338,213	175,774	132,478	537,291	470,691	-12.4%
2200 Instructional Staff	279,220	338,357	64,460	69,300	343,680	407,657	18.6%
2300, 2400, 2500 Administration	1,793,805	1,931,608	346,202	373,476	2,140,007	2,305,084	7.7%
2600 Oper./Maint. of Plant	1,302,975	1,231,893	914,011	888,969	2,216,986	2,120,862	-4.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	49,600	39,600	0	0	49,600	39,600	-20.2%
610 School-Sponsored Cocurric. Activities	36,359	15,030	0	0	36,359	15,030	-58.7%
620 School-Sponsored Athletics	196,663	261,408	126,532	126,532	323,195	387,940	20.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	7,773,338	7,509,731	1,649,024	1,602,726	9,422,362	9,112,457	-3.3%
200 and 300 Special Education							
1000 Instruction	1,230,564	1,261,446	0	0	1,230,564	1,261,446	2.5%
2000 Support Services							
2100 Students	0	0	152,437	152,437	152,437	152,437	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	212,048	219,614	0	500	212,048	220,114	3.8%
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	1,442,612	1,481,060	152,437	152,937	1,595,049	1,633,997	2.4%
400 Pupil Transportation	1,158,961	1,148,755	300,550	431,926	1,459,511	1,580,681	8.3%
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	45,807	45,807	45,807	45,807	0.0%
Budgeted Expenditures	10,374,911	10,139,546	2,147,818	2,233,396	12,522,729	12,372,942	-1.2%

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

CTD number 010220000
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	12,522,729	12,372,942	(149,787)	-1.2%
Instructional Improvement	76,090	124,174	48,084	63.2%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,615,234	3,810,406	195,172	5.4%
Federal Projects	17,913,698	25,839,584	7,925,886	44.2%
State Projects	12,883	12,883	0	0.0%
Unrestricted Capital Outlay	3,232,006	2,124,447	(1,107,559)	-34.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	19,264	20,963	1,699	8.8%
Bond Building	0	0	0	0.0%
Food Service	1,043,638	1,114,583	70,945	6.8%
Other	7,553,643	1,683,303	(5,870,340)	-77.7%

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	1,174,136	1,226,903
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	420,913	407,094
TOTAL	1,595,049	1,633,997

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		8	8	1 to 119
Teachers		83	83	1 to 11
Other		9	9	1 to 105
Subtotal	0	100	100	1 to 10
Classified --				
Managers, supervisors, directors		16	16	1 to 59
Teachers aides		13	13	1 to 73
Other		90	90	1 to 11
Subtotal	0	119	119	1 to 8
TOTAL	0	219	219	1 to 4
Special education --				
Teacher		12	12	1 to 6
Staff		12	12	1 to 7

Instructions

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)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u>0</u>	
3.	Adjusted FY 2026 TNT Base Limit	\$ <u><u>0</u></u>	
			Primary property tax rate related to budgeted expenditures
FY 2026 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>0</u>	<u> </u>
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	\$ <u> </u>	
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 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 2025 final budget for small school adjustment	\$ <u> </u>	
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$ <u>0</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>0</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 2026 for Adjacent Way 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 2026 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>0</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 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions	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	1,825,265	2,541,874	560,323	0	0	0	24	2,547,558	30,204,299	2,518,485
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	10,977,366	690,132	702,917	0	0	0	24	1,178,054	16,814,943	1,645,513
(b) FY 2025 expenditures and other financing uses	11,547,155	1,106,207	77,507	0	0	0	0	970,126	11,605,259	1,499,430
3. Estimated FY 2025 ending fund balance	1,255,476	2,125,799	1,185,733	0	0	0	48	2,755,486	35,413,983	2,664,568
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	2,755,486	35,413,083	0
(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	1,255,476	2,125,799	1,185,733	0	0	0	48	0	0	2,664,568
(f) Total (amount must agree to line 3 above)	1,255,476	2,125,799	1,185,733	0	0	0	48	2,755,486	35,413,083	2,664,568
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0	
(c) Planned to be spent in FY 2026	1,255,476	2,125,799	1,185,733	0	0	0	48	2,755,486	35,413,083	2,664,568
(d) Maintained for spending after FY 2026	0	0	0	0	0	0	0	0	0	0
(e) Total (amount must agree to line 3 above)	1,255,476	2,125,799	1,185,733	0	0	0	48	2,755,486	35,413,083	2,664,568

Instructions

Data entry sheet

FY 2026 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2025, Ch. 242, §6)	\$	5,113.26
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2025, Ch. 242, §7)		
0.5 mile or less OR more than 1.0 mile	\$	3.01
More than 0.5 mile through 1.0 mile	\$	2.47
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276, as amended by Laws 2025, Ch. 242, §8)		1.5606
Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)	\$	842.00

District Information

	SELECT from Dropdown	
Student Information Systems (SIS) Vendor	PowerSchool (PowerSchool)	
Accounting Information System	Infinite Visions	
Bookstore Cash Receipting System		
UCO Fund Type	Capital Projects	

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.

	PSD	K-8	9-12	Total
Prior Years ADM (A.R.S. §§15-901 and 15-961)				
1. FY 2024 100th-Day ADM				1,047.1039
2. FY 2025 100th-Day ADM	0.0400	565.5436	383.7569	949.3405
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2026 Estimated non-AOI student count	0.4350	532.8783	382.8318	916.1451
4. FY 2026 Estimated AOI full-time student count				0.0000
5. FY 2026 Estimated AOI part-time student count				0.0000
6. Total FY 2026 estimated student count	0.4350	532.8783	382.8318	916.1451

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. ELL	26.2600		
8. K-3	179.4500		

Instructions		Data entry sheet		
9.	K-3 (Reading)	179.4500		
10.	HI			
11.	MD-R, A-R, and SID-R	5.0000		
12.	MD-SC, A-SC, and SID-SC	9.0000		
13.	MD-SSI			
14.	OI-R			
15.	OI-SC	1.0000		
16.	P-SD			
17.	DD*, ED, MIID, SLD, SLI*, and OHI	84.1750		
18.	ED-P			
19.	MOID	6.0000		
20.	VI	2.4350		
21.	FRPL	897.7162		
22.	G			
23.	Total Add-on Count (lines 7 through 22)	1,390.4862	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. §15-902.04)

3.	Adjusted FY 2026 Base Level Amount	\$5,113.26
4.	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)	0.9991
5.	FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$29,500.00
6.	FY 2024 actual federal audit expenditures from all funds	\$0.00
7.	FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	\$29,500.00

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

1.	FY 2025 Approved Daily Route Miles	1,868.96
2.	Number of Eligible Students Transported in FY 2025	495.00
3.	FY 2025 Annual Expenditure for Bus Tokens	
4.	FY 2025 Annual Expenditure for Bus Passes	
5.	Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	10,204.00
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)	
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]	

Instructions	Data entry sheet
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. 2025 Primary net assessed valuation (AV)	\$18,681,555
9. 2025 Primary net assessed valuation (AV2)	
10. 2025 Salt River Project (SRP) valuation	
11. 2025 Government Property Lease Excise Tax assessed valuation	

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

12. Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)	\$40,764.00
13. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$11,547,155.00
14. FY 2025 M&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)	

Instructions

Data entry sheet

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

16.	FY 2026 Impact Aid revenue	\$9,700,000.00
17.	Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference	\$2,304,995.34
19.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20.	FY 2025 Ending cash balance in the Impact Aid Fund	\$35,000,000.00

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&O) Fund FY 2025 ending cash balance	
3.	10% of the FY 2026 RCL calculated using the district's 2025 ADM	
4.	Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	\$

Instructions

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	-	0.0000	0.0000	382.8318
Difference	=	0.0000	0.0000	117.1682
Weight Adjustment Factor	x	0.0005	0.0005	0.0004
Support Level Weight Increase	=	0.0000	0.0000	0.0469
Support Level Weight	+	1.358	1.468	1.398
Adjusted Support Level Weight	=	0.0000	0.0000	1.4449
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	-	0.0000	532.8783	0.0000
Difference	=	0.0000	67.1217	0.0000
Weight Adjustment Factor	x	0.0020	0.0012	0.0013
Support Level Weight Increase	=	0.0000	0.0805	0.0000
Support Level Weight	+	1.158	1.268	1.268
Adjusted Support Level Weight	=	0.0000	1.2385	0.0000
Student Count 600.000 or More Support Level Weight			1.158	1.268
Career Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

Other calculations

1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:

K-3	\$ 55,004.92
K-3 Reading	\$ 36,669.95

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.0)

Table to calculate DAA per student count

1. FY 2026 Student Count (2025 ADM): .001 - 99.999
DAA per Student Count

	K-8	9-12
	\$ 663.81	\$ 732.87

2. FY 2026 Student Count (2025 ADM): 100.000 - 499.999
a. Student Count Constant

	500.0000	500.0000
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Instructions

Calculations

- b. Student Count
- c. Difference
- d. Weight Adjustment Factor
- e. Support Level Weight Increase
- f. Support Level Weight
- g. Adjusted Support Level Weight
- h. Support Level Amount
- i. DAA per Student Count

-	0.0000	-	383.7569
=	0.0000	=	116.2431
x	0.0003	x	0.0004
=	0.0000	=	0.0460
+	1.2780	+	1.3980
=	0.0000	=	1.4440
x \$	474.47	x \$	494.39
= \$	0.00	= \$	713.90

3. FY 2026 Student Count (2025 ADM): 500.000 - 599.999

- a. Student Count Constant
- b. Student Count
- c. Difference
- d. Weight Adjustment Factor
- e. Support Level Weight Increase
- f. Support Level Weight
- g. Adjusted Support Level Weight
- h. Support Level Amount
- i. DAA per Student Count

	600.0000		600.0000
-	565.5436	-	0.0000
=	34.4564	=	0.0000
x	0.0012	x	0.0013
=	0.0410	=	0.0000
+	1.1580	+	1.2680
=	1.1990	=	0.0000
x \$	474.47	x \$	494.39
= \$	568.89	= \$	0.00

4. FY 2026 Student Count (2025 ADM): 600.000 or More and Career Technical Education Districts
DAA per Student Count

\$	549.45	\$	600.86
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Calculation of Maintenance and Operation (M&O) Fund budget balance carryforward (A.R.S. §15-943.01)

- 1. General Budget Limit (GBL) (from FY 2025 latest revised budget, page 7, line 11)
- 2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)
- 3. Adjusted GBL
- 4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)
- 5. Adjustments to the GBL (from line 2)
- 6. Adjusted budgeted expenditures
- 7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)
- 8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)
- 9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)

\$

\$	12,522,729.00
\$	40,764.00
\$	12,563,493.00
\$	12,522,729.00
\$	40,764.00
\$	12,563,493.00
\$	12,563,493.00
\$	11,547,155.00
\$	1,016,338.00

Note: For lines 10.a through 10.f the FY 2025 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

- 10. FY 2025 Actual expenditures:
 - a. Special program override
 - b. Desegregation
 - c. Dropout prevention programs
 - d. Joint Career and Technical Education and Vocational Education Center
 - e. Performance pay
 - f. Total budget balance deductions (lines 10.a through 10.f)

FY 2025 Budget	Actual	Unexpended Budget
\$ 0.00	- \$ 0.00	= \$ 0.00
\$ 0.00	- \$ 0.00	= \$ 0.00
\$ 0.00	- \$ 0.00	= \$ 0.00
\$ 0.00	- \$ 0.00	= \$ 0.00
\$ 0.00	- \$ 0.00	= \$ 0.00
\$ 0.00	- \$ 0.00	= \$ 0.00
		= \$ 1,016,338.00

11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)

Instructions

Calculations

- 12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2025 M&O Fund ending cash balance)
- 13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)

- 14. Accommodation district cash balance carryforward
 - a. M&O Fund cash balance as of June 30, 2025
 - b. Actual Budget Balance Carryforward
 - c. Remaining M&O cash balance
- 15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:
 - a. The amount on line 14.c **or**
 - b. 10% of the FY 2026 RCL calculated using the district's 2025 ADM
 - c. Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B
 - d. Result (line 15.b plus line 15.c)
 - e. The lesser of line 15.a or 15.d

-	\$	0.00
=	\$	1,016,338.00

	\$	0.00
-	\$	0.00
=	\$	0.00

	\$	0.00
	\$	0.00
+	\$	0.00
=	\$	0.00
	\$	0.00

Instructions

Calculations

Calculation of the amount available to be spent in the Impact Aid Fund (A.R.S. §15-905.R)

1. FY 2026 Impact Aid revenue	\$ 9,700,000.00
2. Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	-\$ 0.00
3. TRCL/TSL difference	\$ 2,304,995.34
Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3	-\$ 2,304,995.34
4. 3	-\$ 0.00
5. Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	-\$ 0.00
6. FY 2025 Ending cash balance in the Impact Aid Fund	+\$ 35,000,000.00
7. FY 2026 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 18)	=\$ 42,395,004.66

Calculation of small school adjustment phase down limit

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2026, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-481, the district may include up to the amount calculated below on page 7, line 3(a). For purposes of small school adjustment, the FY 2026 student count is the 2025 ADM.

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

a. Phase down base	\$ 150,000.00
b. FY 2026 K-8 student count	0.0000
c. Small school student count limit	- 125.0000
d. Student count above the small school limit	= 0.0000
e. Adjusted Support Level Weight (See Table I at right for calculation)	x 0.0000
f. Weighted student count above small school limit	= 0.0000
g. Base Level Amount	x 0.00
h. Phase down reduction factor	-\$ 0.00
i. Grades K-8 small school adjustment phase down limit	\$ 0.00

2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

a. Phase down base	\$ 350,000.00
b. FY 2026 9-12 student count	0.0000
c. Small school student count limit	- 100.0000
d. Student count above the small school limit	= 0.0000
e. Adjusted support level weight (See Table II at right for calculation)	x 0.0000
f. Weighted student count above small school limit	= 0.0000
g. Base Level Amount	x 0.00
h. Phase down reduction factor	-\$ 0.00
i. Grades 9-12 small school adjustment phase down limit	\$ 0.00

Instructions

Calculations

3. 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).
4. Allowable small school adjustment, subject to an election
5. 10% of the District's total RCL
6. Maximum override, subject to an election (Greater of line 4 or line 5)

\$	0.00
\$	0.00
\$	0.00
\$	0.00

Calculation of maximum override for a district no longer eligible for a small school adjustment

Applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to the section above.

If in FY 2026, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2026 student count is the 2025 ADM.

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

- a. FY 2026 K-8 student count
- b. Small school student count limit
- c. Student count above the small school limit
- d. Phase-down factor
- e. Result
- f. Maximum percent increase to apply to RCL (.35 minus line 1.e)
- g. K-8 Revenue Control Limit
- h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)

	0.0000
-	125.0000
=	0.0000
x	0.0045
=	0.0000
	0.0000
x	0.00

\$ 0.00

2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

- a. FY 2026 9-12 student count
- b. Small school student count limit
- c. Student count above the small school limit
- d. Phase-down factor
- e. Result
- f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)
- g. 9-12 Revenue Control Limit
- h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)

	0.0000
-	100.0000
=	0.0000
x	0.0065
=	0.0000
	0.0000
x	0.00

\$ 0.00

3. 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).
4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)
5. 10% of the District's Total RCL
6. Maximum override, subject to an election (Greater of line 4 or line 5)

\$	0.00
\$	0.00
\$	0.00
\$	0.00

Instructions

Calculations

Calculation of adjustment for tuition loss and student revenue loss phase-down (A.R.S. §§15-954 and 15-902.01)

NOTE 1: This section is completed only if the district has indicated that it 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.

- 1. Base year attending ADM grades 9-12
- 2. Factor of 5%
- 3. ADM loss required to qualify
- 4. 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

	0.00
x	0.05
=	0.000
	0.000

NOTE 2: If line 3 is greater than line 4, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

- 5. Tuition received in base year
- 6. Tuition received in fiscal year after base year
- 7. Tuition loss (If result is less than zero, zero is entered)
- 8. BSL adjustment for the first year after the base year
- 9. BSL adjustment for the second year after the base year
- 10. BSL adjustment for the third year after the base year
- 11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)

	0.00
-	0.00
=	0.00
first year factor x	0.75
=	0.00
second year factor x	0.50
=	0.00
third year factor x	0.25
=	0.00
	0.00

NOTE 3: In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01).

- 12. A district which loses at least 500 students may increase the BSL:
 - a. By \$650,000 for the first year of the loss.
 - b. By \$600,000 for the second year following the loss.
 - c. By \$500,000 for the third year following the loss.
 - d. By \$300,000 for the fourth year following the loss.
 - e. By \$100,000 for the fifth year following the loss.
- 13. A union high school district may increase the BSL:
 - a. By \$100,000 if it loses at least 50 students in the first year.
 - b. By \$200,000 if it loses an additional 50 students in the second year.
 - c. By \$325,000 if it loses an additional 50 students in the third year.
 - d. By \$200,000 in the fourth year if it was eligible for the third year loss.
 - e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

Additional State Aid to Education (ASAE) information for Department of Revenue (A.R.S. §15-992)

- 1. Dropout Prevention Program (from page 1, line 27)
- 2. Adjustment for tuition loss

\$	0.00
\$	0.00

Instructions

Calculations

- 3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)
- 4. Vocational M&O expenses (from page 1, line 28)
- 5. Adjacent Ways (from TNT work sheet, line 12)
- 6. Phase down small school budget limit exemption (based on Calculation of small school adjustment phase down limit section, only if \$50,000 option is used without an election)

\$	0.00
\$	0.00
\$	0.00
\$	0.00

Instructions

**Ganado Unified School District #20
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page:

1 of 5

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	0.4350	0.0000	0.0000	1.4500	0.6308	0.0000	0.0000
K-8,UE	532.8783	0.0000	0.0000	1.2385	659.9698	0.0000	0.0000
9-12	382.8318	0.0000	0.0000	1.4449	553.1537	0.0000	0.0000
Regular Education Unweighted ADM	916.1451	0.0000	0.0000				
Total of Unweighted ADM			916.1451				
Regular Education Weighted ADM					1,213.7542	0.0000	0.0000
Total of Weighted ADM							1,213.7542

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	26.2600	0.0000	0.0000	0.1150	3.0199	0.0000	0.0000
K-3	179.4500	0.0000	0.0000	0.0600	10.7670	0.0000	0.0000
K-3 (Reading)	179.4500	0.0000	0.0000	0.0400	7.1780	0.0000	0.0000
HI	0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000
MD-R, A-R, SID-R	5.0000	0.0000	0.0000	6.0240	30.1200	0.0000	0.0000
MD-SC, A-SC, SID-SC	9.0000	0.0000	0.0000	5.9880	53.8920	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	1.0000	0.0000	0.0000	6.7730	6.7730	0.0000	0.0000
P-SD	0.0000	0.0000	0.0000	3.5950	0.0000	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	84.1750	0.0000	0.0000	0.2920	24.5791	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	6.0000	0.0000	0.0000	4.4210	26.5260	0.0000	0.0000
VI	2.4350	0.0000	0.0000	4.8060	11.7026	0.0000	0.0000
FRPL	897.7162	0.0000	0.0000	0.0220	19.7498	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
Group B - Add On Unweighted ADM	1,390.4862	0.0000	0.0000				
Total Unweighted Group B Add On			1,390.4862				
Group B - Add On Weighted ADM					194.3074	0.0000	0.0000
Total Weighted Group B Add On							194.3074

**Ganado Unified School District #20
Basic Calculations For Equalization Esistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

Calculation For Base Support Level

		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		1,213.7542		0.0000		0.0000
Group B - Add On Weighted ADM	+	194.3074	+	0.0000	+	0.0000
Total ADM	=	1,408.0616	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	1,408.0616	=	0.0000	=	0.0000

Total Weighted ADM						1,408.061559
Base Level Amount (FY26)					x	\$5,113.26
Total Weighted ADM x Base Level Amount						\$7,199,784.85
Calculated Teachers Experience Index (FY25)	0.9991					
Applied Teachers Experience Index (FY26)					x	1.0000
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$7,199,784.85

Base Support Level Adjustments

Audit Service Expense	+	\$29,500.00
Increase for Tuition Loss Adjustment	+	\$0.00
Increase for Student Revenue Loss Phase-Down	+	\$0.00
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00
CTED 9th Grade Funding Adjustment	+	\$0.00
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00

Total Base Support Level Adjustments		\$29,500.00
Adjusted Base Support Level		\$7,229,284.85

**Ganado Unified School District #20
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **3 of 5**

Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles			
Eligible Students Transported (FY25)		495.00	
Daily Route Miles Per Eligible Student (FY25)		3.7757	
Total Approved Daily Route Miles		1,868.96	
State Support Level Per Route Mile	x	\$3.01	
Instruction Days	x	180	
To and From School Support Level		\$1,012,602.53	
Activity Trip Level Factor	x	0.18	
Activity Trip Support Level		\$182,268.46	
Handicapped Extended School Year Mileage (FY25)		10,204.00	
State Support Level Per Route Mile	x	3.01	
Handicapped Extended School Year Support Level		\$30,714.04	
Annual Expenditures For:			
Districts (FY25)	Bus Passes	Bus Tokens	
	\$0.00	\$0.00	\$0.00
FY26 Transportation Support Level (TSL)			\$1,225,585.03

Calculation For District Support Level (DSL)

FY26 Adjusted Base Support Level (BSL)		\$7,229,284.85
FY26 Consolidation or Unification Assistance	+	\$0.00
FY26 Transportation Support Level (TSL)	+	\$1,225,585.03
FY26 District Support Level (DSL)		\$8,454,869.88

Calculation For Revenue Control Limit (RCL)

FY26 Adjusted Base Support Level (BSL)		\$7,229,284.85
FY26 Consolidation or Unification Assistance	+	\$0.00
FY26 Transportation Revenue Control Limit (TRCL)	+	\$3,530,580.37
FY26 Revenue Control Limit (RCL)		\$10,759,865.22
FY26 Lesser of DSL/RCL		\$8,454,869.88

Calculation For Transportation Revenue Control Limit (TRCL)

FY25 Transportation Revenue Control Limit (TRCL)		\$3,530,580.37
Change:		
FY26 TSL	\$1,225,585.03	
FY25 TSL	- \$1,156,184.24	
Difference:	\$69,400.79	
Preliminary FY26 TRCL		\$3,599,981.16
120% of FY26 TRCL	\$1,470,702.04	
FY26 Transportation Revenue Control Limit (TRCL)		\$3,530,580.37

**Ganado Unified School District #20
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **4 of 5**

District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY25 District ADM	0.0400	565.5436	383.7569	0.0000	
DAA Per ADM	x \$549.45	x \$568.89	x \$713.90	x \$0.00	
Preliminary DAA	= \$21.98	= \$321,732.10	= \$273,964.05	= \$0.00	\$595,718.13

(*For Type 03 High School Only, Per Student Count Factor at 50%)

DAA Growth Factor

FY25 District ADM	949.3405
FY24 District ADM	/ 1,047.1039
FY26 Calculated DAA Growth Factor	= 0.9066

(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

FY26 Applied DAA Growth Factor	x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	
District DAA	\$21.98	\$321,732.10	\$273,964.05	\$0.00	\$595,718.13

DAA For High School Textbooks

FY25 District High School ADM		383.7569			
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$32,592.47

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$321,754.08	\$306,556.52	\$628,310.60
Type 03 Transported 9-12	\$0.00	\$0.00	\$0.00
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY26 DAA Base Allocation	\$321,754.08	\$306,556.52	\$628,310.60

**Ganado Unified School District #20
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **5 of 5**

<u>Equalization Base for Lesser of DSL/RCL</u>	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY26 DSL/RCL Allocation</u>
PSD-8	660.6005	54.4262198000%	x \$8,454,869.88	\$4,601,666.06
9-12	553.1537	45.5737802000%	x \$8,454,869.88	+ \$3,853,203.82
Total	1,213.7542			\$8,454,869.88

<u>Equalization Assessed Valuation</u>	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$18,681,555.00	\$18,681,555.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$0.00	\$0.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$18,681,555.00	\$18,681,555.00	
	/ 100	/ 100	
	\$186,815.55	\$186,815.55	
Qualifying Tax Rate	x 1.5606000000	x 1.5606000000	
FY26 Qualifying Levy	\$291,544.35	\$291,544.35	\$583,088.70

<u>Calculation of Equalization Assistance</u>	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$4,601,666.06	\$3,853,203.82	\$8,454,869.88
Adjusted CY DAA Base Allocation	+ \$321,754.08	+ \$306,556.52	+ \$628,310.60
FY26 Equalization Base	\$4,923,420.14	\$4,159,760.34	\$9,083,180.48
FY26 Applied Qualifying Levy	- \$291,544.35	- \$291,544.35	- \$583,088.70
FY26 Equalization Assistance	\$4,631,875.79	\$3,868,215.99	\$8,500,091.78

Ganado Unified School District No.20

Our Mission is to Provide a high-quality education that prepares students to be lifelong learners honoring Dine' culture.



Our Vision is to be an Educational Community centered on students eager to learn and well-prepared for a diverse world.

Notice of Combined Public Hearing and Special Meeting Of the Governing Board of the Ganado Unified School District No. 20

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the general public that the Governing Board of the Ganado Unified School District No. 20 will convene a meeting open to the public on [April 30, 2026](#), from the [District Board Room](#), located in Ganado, Arizona, beginning at [6:00 p.m., local time](#). Information regarding agenda items may be reviewed in the District Administrative Offices.

The Governing Board of the Ganado Unified School District #20 may vote to meet in Executive Session with regard to any item on this agenda pursuant to A.R.S. 38-431.03(A)(3) to review and discuss certain matters which are marked by an asterisk (*). Additionally, the Board may vote to go into Executive Session on any matter listed on the agenda, pursuant to A.R.S. 38-431.03(A)(3), for discussion or advice from legal counsel, which may occur via telephone. Any Executive Session discussions will not be open to the public. However, all Board decisions will be made in the open public meeting.

If any disabled person needs any type of accommodation, please notify Human Resources at (928) 755-1100 prior to the time scheduled for the meeting.

Board members of the Ganado Unified School District may attend either in person or, when necessary, by telephone, video conferencing, or internet conferencing.

Public Hearing

- I. Call to Order
- II. Review of FY'2025-2026 Expenditure Budget Revision #1.
- III. Public Comments
- IV. Close Public Hearing

AGENDA

- I. CALL TO ORDER
- II. ROLL CALL
- III. APPROVAL OF AGENDA: Discussion, and Possible Action to Approve the Agenda.
- IV. CONSENT AGENDA: Review, Discussion, and Possible Action to Approve the Consent Agenda. (Approval of routine warrants, purchase orders, travel claims, employee leave and transfer requests, and employee resignations. Documentation concerning the matters on the Consent Agenda may be reviewed at the District Office. Any matter on the Consent Agenda will be removed from the Consent Agenda and discussed as a regular agenda item, upon the request of any Board members.)

A. Acceptance of Donations:

1. Discussion and possible action to accept donations from CORE Construction, Inc. in the amount of \$3,000.00; Dickens Quality Demolition, LLC in the amount of \$500.00; Perkins Cinders, Inc. in the amount of \$1,500.00 to be used towards the Annual Staff Recognition Event.

B. Out-of-state/Overnight travel requests:

1. Discussion and possible action to amend staff member change for a one-day out-of-state field trip for one-hundred fifty-two (152) Primary School Students, twenty-seven (27) staff members, and four (4) bus drivers to visit the Albuquerque Bio-Park Zoo on April 30, 2026 in Albuquerque, New Mexico.
2. Discussion and possible action to approve a one-day out-of-state trip for five (5) GHS ESS Students, one (1) Teacher, four (4) Instructional Assistants and one (1) bus driver to visit the Albuquerque Bio-Park Zoo, Botanical Garden and Aquarium on May 5, 2026 in Albuquerque, New Mexico.
3. Discussion and possible action to approve overnight travel for seventeen (17) GHS Special Olympic Athletes and Partners, seven (7) chaperones, and one (1) bus driver to attend the 2026 Special Olympics Arizona (SOAZ) Summer Games from May 7-9, 2026 in Phoenix, Arizona.
4. Discussion and possible action to approve overnight travel for nine (9) GHS CTE Students, one (1) Teacher, one (1) male chaperone, and one (1) bus driver to tour the Arizona State University Nursing Program and HOSA Senior trip from May 7-9, 2026 in Phoenix, Arizona.
5. Discussion and possible action to approve overnight travel for twenty-nine (29) GHS Senior Class Members, three (3) chaperones, and one (1) bus driver for a Senior Class Trip from May 11-13, 2026 to Flagstaff, Arizona and Sedona, Arizona.

V. NEW BUSINESS

- A. Discussion and possible action to approve the FY'2025-2026 Expenditure Budget Revision #1.
- B. Discussion and possible action for the Governing Board to approve a delegation of authority for approval of multi-term procurement contracts to the Superintendent in accordance with Governing Board policy BDD Board-Superintendent Relationship.

VI. PERSONNEL

- A. Discussion and possible action to approve voluntary transfer of 184.58 sick leave hours to Timothy Lewis at 50% value of hourly rate equivalency of 92.29 hours from eligible donor pursuant to district policy GCCG.

VII. ADJOURNMENT

Dated this 29th day of April, 2026



Wallace James, Jr. (Apr 29, 2026 11:35:36 MDT)

Wallace James, Jr., Governing Board President