District Name Ganado Unified School District #20 **County** Apache **CTD number** 010220000

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

Adopted
Version

By the Governing Board

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

	Date
Proposed	June 23, 2025
Adopted	July 2, 2025
Revised	

District website link of posted budget www.ganado.k12.az.us/home

Marcarlo Roanhorse
Wallace James, Jr.
Allen Blacksheep, Jr.
Joseph Mora
Patrick Burns

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 July 3, 2025.
Date

Superintendent signature Business Manager signature

Leandra Thomas
Superintendent name (typed name)

Shirlene Lilly
Business Manager name (typed name)

District contact employee: Leandra Thomas

Telephone: 928-755-1018 Email: leandra.thomas@ganado.k12.az.us

Revenues and property taxation

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

Local	1000	$	400,000
Intermediate	2000	$	350,000
State	3000	$	8,750,000
Federal	4000	$	13,000,000
TOTAL		$	22,500,000

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

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)	$ 12,348,298	$ 0	$ 12,348,298
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 2,112,006	$ 0	$ 2,112,006
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			$ 7,830,220
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 22,290,524

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

1. Average salary of all teachers employed in FY 2026 (budget year)	$ 69,479
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%

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

Comments on average salary calculation (Optional):

District name Ganado Unified School District #20 **County** Apache **CTD number** 010220000 **Version** Adopted

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2025	Totals Budget FY 2026	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	60.00	47.00	2,640,753	862,708	0	12,656	703	3,775,244	3,516,820	-6.8%	1.
2000 Support Services												
2100 Students	2.	8.34	6.00	239,281	98,932	163,632	9,698	2,604	537,291	514,147	-4.3%	2.
2200 Instructional Staff	3.	3.98	5.00	271,256	65,875	63,135	1,165	0	343,680	401,431	16.8%	3.
2300 General Administration	4.	2.00	2.00	160,877	49,350	79,752	2,753	25,635	313,059	318,367	1.7%	4.
2400 School Administration	5.	9.00	8.50	573,905	169,269	4,530	8,553	4,822	677,286	761,079	12.4%	5.
2500 Central Services	6.	15.00	13.00	629,458	293,504	122,039	91,487	13,735	1,149,662	1,150,223	0.0%	6.
2600 Operation & Maintenance of Plant	7.	32.75	24.00	856,898	354,393	750,524	153,874	593	2,216,986	2,116,282	-4.5%	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		49,600	39,600	-20.2%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	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	0.00	0	0	0	0		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	5,629,785	1,952,712	1,221,427	291,485	125,510	9,422,362	9,220,919	-2.1%	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	0.00	0	0	145,115	3,550	3,772	152,437	152,437	0.0%	16.
2200 Instructional Staff	17.	0.00	0.00	0	0	0	0	0	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	40,031	0	0	0	212,048	218,384	3.0%	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	0.00	0	0				0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00			0				0	0	0.0%	23.
Subtotal (lines 15-23)	24.	27.50	26.00	1,098,419	381,411	145,115	3,550	3,772	1,595,049	1,632,267	2.3%	24.
400 Pupil Transportation	25.	28.00	23.00	861,519	287,236	24,417	275,107	1,026	1,459,511	1,449,305	-0.7%	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	0.00	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	0.0%	28.
550 K-3 Reading Program	29.	0.00	0.00	0	0	0	45,807	0	45,807	45,807	0.0%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	187.57	158.00	7,589,723	2,621,359	1,390,959	615,949	130,308	12,522,729	12,348,298	-1.4%	30.
Maintained for spending after FY 2026 (budgeted carryforward)	31.									0		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	187.57	158.00	7,589,723	2,621,359	1,390,959	615,949	130,308	12,522,729	12,348,298	-1.4%	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.

District name Ganado Unified School District #20 **County** Apache **CTD number** 010220000 **Version** Adopted

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	1,174,136	1,225,173	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	420,913	407,094	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,595,049	1,632,267	9.
10. IEP required pupil transportation costs coded within Program 400	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**	33,930
All Funds - Federal	*6330*	0

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)]

District name Ganado Unified School District #20 **County** Apache **CTD number** 010220000 **Version** Adopted

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 Prior FY 2025	Totals Budget FY 2026	% Increase/ Decrease	
1000 Instruction	1.	833,647	135,133		3,026,695			3,615,234	3,995,475	10.5%	1.
2100 Support services - students	2.							0	0	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 Ooerations	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.	833,647	135,133	0	3,026,695	0	0	3,615,234	3,995,475	10.5%	9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.										10.
Total budget limit expenditures (lines 10-11)	11.	833,647	135,133	0	3,026,695	0	0	3,615,234	3,995,475	10.5%	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.	3,615,234
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	424,205
Unexpended Budget Balance (line 12 minus 13)	14.	3,191,029
Interest earned in the Classroom Site Fund in FY 2025	15.	51,600
FY 2026 Classroom Site Fund allocation, provided by ADE based on: $842	16.	752,846
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.	3,995,475

(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 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 Prior FY 2025	Totals Budget FY 2026	% Increase/ Decrease	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		576,222		223,838			0	1,191,707	800,060	-32.9%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.		0	160,000	115,342			10,000	285,342	285,342	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.				98,512				98,512	98,512	0.0%	4.
2600 Operation & Maintenance of Plant	5.				32,065			0	760,418	32,065	-95.8%	5.
2700 Student Transportation	6.				0				0	0	0.0%	6.
3000 Operation of Noninstructional Services (5)	7.				67,458			0	67,458	67,458	0.0%	7.
4000 Facilities Acquisition and Construction	8.				0			722,051	722,051	722,051	0.0%	8.
5000 Debt Service	9.					106,518	0		106,518	106,518	0.0%	9.
Budgeted expenditures (lines 2-9)	10.	0	576,222	160,000	537,215	106,518	0	732,051	3,232,006	2,112,006	-34.7%	10.
Maintained for spending after FY 2026 (budgeted carryforward)	11.											11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	576,222	160,000	537,215	106,518	0	732,051	3,232,006	2,112,006	-34.7%	12.

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	$0.00
6642 Textbooks	1,093
6643 Instructional Aids	575,129
673X Furniture and Equipment	235,357
673X Vehicles	0
673X Tech Hardware & Software	45,955

(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 ______.

(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)] $67,458.48

(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. ______

District name Ganado Unified School District #20 **County** Apache **CTD number** 010220000 **Version** Adopted

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

Expenditures		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	3,232,006	2,112,006	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0		0		0		2.
6200 Employee Benefits	3.	0	0	0		0		0		3.
6450 Construction Services	4.	722,051	722,051	0		0		0		4.
6655 Short-term Noninstructional Software Subscription	5.		160,000							5.
6710 Land and Improvements	6.	0	0	0		0		0		6.
6720 Buildings and Improvements	7.	0	0	0		0		0		7.
673X Furniture and Equipment	8.	235,357	235,357	0		0		0		8.
673X Vehicles	9.	728,353	0	0		0		0		9.
673X Technology Hardware & Software	10.	45,955	45,955	0		0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	106,518	106,518	0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	0	0		0		0		12.
Total (lines 2-12)	13.	1,838,234	1,269,881	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0		0				0		14.
New Construction	15.	0		0		0		0		15.
Other	16.	1,838,234	1,269,881	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	1,838,234	1,269,881	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 name Ganado Unified School District #20 **County** Apache **CTD number** 010220000 **Version** Adopted

Special projects

Federal projects FTE & expenditures	FTE Prior FY	FTE Budget FY	Total all functions Prior FY	Total all functions Budget FY	
1. 100-130 ESEA Title I - Helping Disadvantaged Children	15.00	15.00	1,357,725	1,357,725	1.
2. 140-150 ESEA Title II - Prof. Dev. and Technology	2.00	1.50	85,081	85,081	2.
3. 160 ESEA Title IV - 21st Century Schools	0.00		0		3.
4. 170-180 ESEA Title V - Promote Informed Parent Choice	2.00	1.40	136,889	124,979	4.
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		0		5.
6. 200 ESEA Title VII - Indian Education	5.00	4.86	251,221	251,221	6.
7. 210 ESEA Title VI - Flexibility and Accountability	0.00		0		7.
8. 220 IDEA Part B	1.00	0.75	549,141	549,141	8.
9. 230 Johnson-O'Malley	1.00	0.50	213,601	213,601	9.
10. 240 Workforce Investment Act	0.00	0.00	460,751	460,751	10.
11. 250 AEA - Adult Education	0.00		0		11.
12. 260-270 Vocational Education - Basic Grants	0.00	0.00	60,270	60,270	12.
13. 280 ESEA Title X - Homeless Education	0.00		0		13.
14. 290 Medicaid Reimbursement	0.00	0.00	14,450	14,450	14.
15. 349 National Forest Fees	0.00		0		15.
16. 353 Taylor Grazing Fees	0.00		0		16.
17. 374 E-Rate	0.00	0.00	280,990	280,990	17.
18. 378 Impact Aid	36.00	34.00	10,071,568	16,622,914	18.
19. 300-399 Other Federal Projects	0.00	0.00	4,432,011	4,432,011	19.
20. 699 Federal Impact Aid (Construction)	0.00	0.00	750,000	418,607	20.
21. Total Federal Project Funds (lines 1-20)	62.00	58.01	17,913,698	24,453,134	21.
State projects FTE & expenditures					
22. 400 Vocational Education	0.00	0.00	12,883	12,883	22.
23. 410 Early Childhood Block Grant	0.00		0		23.
24. 420 Ext. School Yr. - Pupils with Disabilities	0.00		0		24.
25. 425 Adult Basic Education	0.00		0		25.
26. 430 Chemical Abuse Prevention Programs	0.00		0		26.
27. 435 Academic Contests	0.00		0		27.
28. 450 Gifted Education	0.00		0		28.
29. 456 College Credit Exam Incentives	0.00		0		29.
30. 460 Environmental Special Plate	0.00		0		30.
31. Other State Projects	0.00	0.00	0	0	31.
32. Total State Project Funds (lines 22-31)	0.00	0.00	12,883	12,883	32.
33. Total Special Projects (lines 21 and 32)	62.00	58.01	17,926,581	24,466,017	33.

Instructional Improvement Fund Expenditures (020)	Prior FY	Budget FY	
1. Teacher Compensation Increases	0		1.
2. Class Size Reduction	0		2.
3. Dropout Prevention Programs (M&O purposes)	0		3.
4. Instructional Improvement Programs (M&O purposes)	76,090	29,174	4.
5. Total Instructional Improvement Fund (lines 1-4)	76,090	29,174	5.

Other funds expenditures	Prior FY	Budget FY	
1. 050 County, City, and Town Grants	0		1.
2. 071 English Language Learner (1)	0	0	2.
3. 072 Compensatory Instruction (1)	0	0	3.
4. 500 School Plant (2)	0	0	4.
5. 510 Food Service	1,043,638	1,043,638	5.
6. 515 Civic Center	88,552	88,552	6.
7. 520 Community School	900	900	7.
8. 525 Auxiliary Operations	19,264	19,264	8.
9. 526 Extracurricular Activities Fees Tax Credit	2,668	2,668	9.
10. 530 Gifts and Donations	5,614	5,614	10.
11. 535 Career & Technical Education Projects	2,687	2,687	11.
12. 540 Fingerprint	0		12.
13. 545 School Opening	0		13.
14. 550 Insurance Proceeds	387,834	387,834	14.
15. 555 Textbooks	0	0	15.
16. 565 Litigation Recovery	0		16.
17. 570 Indirect Costs	98,336	111,814	17.
18. 575 Unemployment Insurance	30,000	30,000	18.
19. 580 Teacherage	406,666	406,666	19.
20. 585 Insurance Refund	0		20.
21. 590 Grants and Gifts to Teachers	0		21.
22. 595 Advertisement	0		22.
23. 596 Career Technical Education	399,361	399,361	23.
24. 597 Arizona Industry Credentials Incentive	0	32,778	24
25. 639 Impact Aid Revenue Bond Building	0		25.
26. 650 Gifts and Donations-Capital	0		26.
27. 660 Condemnation	0		27.
28. 665 Energy and Water Savings	0		28.
29. 686 Emergency Deficiencies Correction	0		29.
30. 691 Building Renewal Grant	6,130,372	0	30.
31. 700 Debt Service	0	0	31.
32. 720 Impact Aid Revenue Bond Debt Service	0		32.
33. 850 Student Activities	653	390	33.
34. Other ____________	0		34.
Internal Service Funds 950-989			
1. 9___ Self-Insurance	0		1.
2. 955 Intergovernmental Agreements	0		2.
3. 9__ OPEB	0		3.
4. 9___ ____________	0		4.

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

District name Ganado Unified School District #2 **County** Apache **CTD number** 010220000

Version Adopted

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

Line		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	$ 10,597,867	$ 10,597,867	$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	$ 627,702		
(b) DAA Adjustment (from BSA55 tab, page 4)	$ 0		
(c) Total DAA (line 2.a plus 2.b)	$ 627,702	627,702	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)			
* (b) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		1,122,729	
(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)		$ 12,348,298	
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)			$ 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.

District name	Ganado Unified School District #20	**County**	Apache	**CTD number**	010220000
				Version	Adopted

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)	$	3,232,006
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)	$	3,232,006
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	$	3,232,006
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$	3,232,006
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$	1,130,000
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses. ______	$	2,102,006
8. Interest Earned in Fund 610 in FY 2025	$	10,000
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	$	0
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)	$	0
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$	2,112,006

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

District name Ganado Unified School District #20 **County** Apache **CTD number** 010220000 **Version** Adopted

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	
Expenditures		Prior FY	Budget FY	6100	6200		6600	6700	6800	Prior FY 2025	Budget FY 2026		
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00								0	0	0.0%	1.
2000 Support Services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional Staff	3.	0.00								0	0	0.0%	3.
2300 General Administration	4.	0.00								0	0	0.0%	4.
2400 School Administration	5.	0.00								0	0	0.0%	5.
2500 Central Services	6.	0.00								0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%	7.
2700 Student Transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
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%	10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00		0	0		0			0	0	0.0%	11.
2000 Support Services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional Staff	13.	0.00								0	0	0.0%	13.
2300 General Administration	14.	0.00								0	0	0.0%	14.
2400 School Administration	15.	0.00								0	0	0.0%	15.
2500 Central Services	16.	0.00								0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%	17.
2700 Student Transportation	18.	0.00					0			0	0	0.0%	18.
2900 Other	19.	0.00								0	0	0.0%	19.
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%	20.

District name Ganado Unified School District #20 **CTD number** 010220000

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		
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter	**Maintenance and Operations**	**Unrestricted Capital Outlay (if included in the General Fund)**	**Other funds reported in the General Fund**	**Unrestricted Capital Outlay (if not included in the General Fund)**	**Bond Building**	**Adjacent Ways**	**Other capital projects**	**Classroom Site**	**Federal and State Grant**	**Other special revenue**
1. **FY 2024 final ending fund balance**	2,720,649	0		1,611,970				2,496,089	28,667,170	
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	10,281,274	0		507,858				1,077,477	18,736,186	
(b) FY 2025 expenditures and other financing uses	11,500,000	0		1,193,254				424,205	11,347,123	
3. **Estimated FY 2025 ending fund balance**	1,501,923	0	0	926,574	0	0	0	3,149,361	36,056,233	0
(a) Nonspendable										
(b) Restricted									(1,011,986)	
(c) Committed										
(d) Assigned										
(e) Unassigned	1,501,923	0		926,574				3,149,361	37,068,219	
(f) Total (amount must agree to line 3 above)	1,501,923	0	0	926,574	0	0	0	3,149,361	36,056,233	0
4. **FY 2025 estimated ending fund balance details and planned uses**										
(a) Fund deficit									(1,011,986)	
(b) Fund balance exceeding budget capacity in budget controlled funds										
(c) Planned to be spent in FY 2026	1,501,923	0		926,574				3,149,361	12,000,000	
(d) Maintained for spending after FY 2026	0	0		0				0	25,068,219	
(e) Total (amount must agree to line 3 above)	1,501,923	0	0	926,574	0	0	0	3,149,361	36,056,233	0

District Name Ganado Unified School District #20 | County Apache | CTD number 010220000 | Version Adopted

Data entry sheet

FY 2026 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)	$ 5,013.00
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)	
0.5 mile or less **OR** more than 1.0 mile	$ 2.95
More than 0.5 mile through 1.0 mile	$ 2.42
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (February 14, 2025, JLBC TNT rate memorandum)	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.

Check box for Type 03 districts

	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	0.0000	565.5427	382.7878	948.3305
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2026 Estimated non-AOI student count	0.0000	565.5427	382.7878	948.3305
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	0.0000	565.5427	382.7878	948.3305

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	30.1784		
8. K-3	205.0337		
9. K-3 (Reading)	205.0337		
10. HI	0.0000		
11. MD-R, A-R, and SID-R	4.0000		
12. MD-SC, A-SC, and SID-SC	7.8100		
13. MD-SSI	0.0000		
14. OI-R	0.0000		
15. OI-SC	0.7963		
16. P-SD	0.0000		
17. DD*, ED, MIID, SLD, SLI*, and OHI	77.0850		
18. ED-P	0.0000		
19. MOID	5.0000		
20. VI	1.0800		
21. FRPL	948.7340		
22. G	0.0000		
23. Total Add-on Count (lines 7 through 22)	1,484.7511	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	$5,013.00
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)	$37,800.00
6. FY 2024 actual federal audit expenditures from all funds	
7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	$37,800.00

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

1. FY 2025 Approved Daily Route Miles	1,927.00
2. Number of Eligible Students Transported in FY 2025	1,000.00
3. FY 2025 Annual Expenditure for Bus Tokens	$0.00
4. FY 2025 Annual Expenditure for Bus Passes	$0.00
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	6,733.00
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	3,800.00

Other information

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

Assessed property valuations

8. 2025 Primary net assessed valuation (AV)	$19,169,449
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)	
13. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	$11,400,000.00
14. FY 2025 M&O Fund actual expenditures (if any) for:	
a. Special Program Override	$0.00
b. Desegregation (A.R.S. §15-910)	$0.00
c. Dropout prevention programs	$0.00
d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	$0.00
e. Performance pay (A.R.S. §15-920)	$0.00
15. Budget Balance Carryforward transferred to the School Opening Fund (if any)	$0.00

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	$22,920,888.00
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. ☐ 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)	

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	$

Calculations

Calculation of support level weights (group A weights)

		Designated as isolated K-8	Designated as isolated 9-12	Not designated as isolated K-8	Not designated as isolated 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	0.0000	382.7878
Difference	=	0.0000	0.0000	0.0000	117.2122
Weight Adjustment Factor	x	0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=	0.0000	0.0000	0.0000	0.0469
Support Level Weight	+	1.358	1.468	1.278	1.398
Adjusted Support Level Weight	=	0.0000	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	0.0000	565.5427	0.0000
Difference	=	0.0000	0.0000	34.4573	0.0000
Weight Adjustment Factor	x	0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=	0.0000	0.0000	0.0413	0.0000
Support Level Weight	+	1.158	1.268	1.158	1.268
Adjusted Support Level Weight	=	0.0000	0.0000	1.1993	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	$ 61,614.42
K-3 Reading	$ 41,076.12

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.01

Table to calculate DAA per student count

		K-8		9-12
1. FY 2026 Student Count (2025 ADM): .001 - 99.999				
DAA per Student Count		$ 663.81		$ 732.87
2. FY 2026 Student Count (2025 ADM): 100.000 - 499.999				
a. Student Count Constant		500.0000		500.0000
b. Student Count	-	0.0000	-	382.7878
c. Difference	=	0.0000	=	117.2122
d. Weight Adjustment Factor	x	0.0003	x	0.0004
e. Support Level Weight Increase	=	0.0000	=	0.0470
f. Support Level Weight	+	1.2780	+	1.3980
g. Adjusted Support Level Weight	=	0.0000	=	1.4450
h. Support Level Amount	x	$ 474.47	x	$ 494.39
i. DAA per Student Count	=	$ 0.00	=	$ 714.39
3. FY 2026 Student Count (2025 ADM): 500.000 - 599.999				
a. Student Count Constant		600.0000		600.0000
b. Student Count	-	565.5427	-	0.0000
c. Difference	=	34.4573	=	0.0000
d. Weight Adjustment Factor	x	0.0012	x	0.0013
e. Support Level Weight Increase	=	0.0410	=	0.0000
f. Support Level Weight	+	1.1580	+	1.2680
g. Adjusted Support Level Weight	=	1.1990	=	0.0000
h. Support Level Amount	x	$ 474.47	x	$ 494.39
i. DAA per Student Count	=	$ 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

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)		$ 12,522,729.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)		$ 0.00
3. Adjusted GBL		$ 12,522,729.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)		$ 12,522,729.00
5. Adjustments to the GBL (from line 2)		$ 0.00
6. Adjusted budgeted expenditures		$ 12,522,729.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)		$ 12,522,729.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)		$ 11,400,000.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	$	$ 1,122,729.00

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:	FY 2025 Budget		Actual		Unexpended Budget
a. Special program override	$ 0.00	-	$ 0.00	=	$ 0.00
b. Desegregation	$ 0.00	-	$ 0.00	=	$ 0.00
c. Dropout prevention programs	$ 0.00	-	$ 0.00	=	$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	$ 0.00	-	$ 0.00	=	$ 0.00
e. Performance pay	$ 0.00	-	$ 0.00	=	$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)				=	$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)					$ 1,122,729.00
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)				-	$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)				=	$ 1,122,729.00

14. Accommodation district cash balance carryforward		
a. M&O Fund cash balance as of June 30, 2025		$ 0.00
b. Actual Budget Balance Carryforward	-	$ 0.00
c. Remaining M&O cash balance	=	$ 0.00

15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c **or**		$ 0.00	
b. 10% of the FY 2026 RCL calculated using the district's 2025 ADM		$ 0.00	
c. Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	+	$ 0.00	
d. Result (line 15.b plus line 15.c)	=	$ 0.00	
e. The lesser of line 15.a or 15.d			$ 0.00

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	$ 2,292,088.36	
4.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3		- $ 22,920,888.00
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)		= $ 21,779,112.00

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

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).	$ 0.00
4.	Allowable small school adjustment, subject to an election	$ 0.00
5.	10% of the District's total RCL	$ 0.00
6.	Maximum override, subject to an election (Greater of line 4 or line 5)	$ 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		0.0000	
b. Small school student count limit	-	125.0000	
c. Student count above the small school limit	=	0.0000	
d. Phase-down factor	x	0.0045	
e. Result	=	0.0000	
f. Maximum percent increase to apply to RCL (.35 minus line 1.e)		0.0000	
g. K-8 Revenue Control Limit	x	0.00	
h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)			$ 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		0.0000	
b. Small school student count limit	-	100.0000	
c. Student count above the small school limit	=	0.0000	
d. Phase-down factor	x	0.0065	
e. Result	=	0.0000	
f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)		0.0000	
g. 9-12 Revenue Control Limit	x	0.00	
h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)			$ 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).	$ 0.00
4.	Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)	$ 0.00
5.	10% of the District's Total RCL	$ 0.00
6.	Maximum override, subject to an election (Greater of line 4 or line 5)	$ 0.00

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			0.00
2. Factor of 5%		x	0.05
3. ADM loss required to qualify		=	0.000
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			0.000

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				0.00
6. Tuition received in fiscal year after base year			-	0.00
7. Tuition loss (If result is less than zero, zero is entered)			=	0.00
8. BSL adjustment for the first year after the base year	first year factor	x 0.75	=	0.00
9. BSL adjustment for the second year after the base year	second year factor	x 0.50	=	0.00
10. BSL adjustment for the third year after the base year	third year factor	x 0.25	=	0.00
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)				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.	$	0.00
b. By $600,000 for the second year following the loss.	$	0.00
c. By $500,000 for the third year following the loss.	$	0.00
d. By $300,000 for the fourth year following the loss.	$	0.00
e. By $100,000 for the fifth year following the loss.	$	0.00
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.	$	0.00
b. By $200,000 if it loses an additional 50 students in the second year.	$	0.00
c. By $325,000 if it loses an additional 50 students in the third year.	$	0.00
d. By $200,000 in the fourth year if it was eligible for the third year loss.	$	0.00
e. By $100,000 in the fifth year if it was eligible for the fourth year loss.	$	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)	$	0.00
2. Adjustment for tuition loss	$	0.00
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)	$	0.00
4. Vocational M&O expenses (from page 1, line 28)	$	0.00
5. Adjacent Ways (from TNT work sheet, line 12)	$	0.00
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

Ganado Unified School District #20
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
565.5427	0.0000	0.0000	1.1993	678.2554	0.0000	0.0000
382.7878	0.0000	0.0000	1.4449	553.0901	0.0000	0.0000
948.3305	**0.0000**	**0.0000**				
		948.3305				
				1,231.3455	**0.0000**	**0.0000**
						1,231.3455

Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
30.1784	0.0000	0.0000	0.1150	3.4705	0.0000	0.0000
205.0337	0.0000	0.0000	0.0600	12.3020	0.0000	0.0000
205.0337	0.0000	0.0000	0.0400	8.2013	0.0000	0.0000
0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000
4.0000	0.0000	0.0000	6.0240	24.0960	0.0000	0.0000
7.8100	0.0000	0.0000	5.9880	46.7663	0.0000	0.0000
0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
0.7963	0.0000	0.0000	6.7730	5.3933	0.0000	0.0000
0.0000	0.0000	0.0000	3.5950	0.0000	0.0000	0.0000
77.0850	0.0000	0.0000	0.2920	22.5088	0.0000	0.0000
0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
5.0000	0.0000	0.0000	4.4210	22.1050	0.0000	0.0000
1.0800	0.0000	0.0000	4.8060	5.1905	0.0000	0.0000
948.7340	0.0000	0.0000	0.0220	20.8721	0.0000	0.0000
0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
1,484.7511	**0.0000**	**0.0000**				
		1,484.7511				
				170.9060	**0.0000**	**0.0000**
						170.9060

Ganado Unified School District #20
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

	Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
	1,231.3455		0.0000		0.0000
+	170.9060	+	0.0000	+	0.0000
=	1,402.2514	=	0.0000	=	0.0000
x	1.0000	x	0.9500	x	0.8500
=	1,402.2514	=	0.0000	=	0.0000

	1,402.251406
x	$5,013.00
	$7,029,486.30
x	1.0000
	$7,029,486.30

0.9991

+	$37,800.00
+	$0.00
+	$0.00
+	$0.00
+	$0.00
+	$0.00

$37,800.00

$7,067,286.30

Ganado Unified School District #20
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

			Calculation For District Support Level (DSL)		
			FY26 Adjusted Base Support Level (BSL)		$7,067,286.30
			FY26 Consolidation or Unification Assistance	+	$0.00
		1,000.00	FY26 Transportation Support Level (TSL)	+	$1,238,492.01
		1.9270	**FY26 District Support Level (DSL)**		**$8,305,778.31**
		1,927.00			
	x	$2.95			
	x	180	**Calculation For Revenue Control Limit (RCL)**		
		$1,023,237.00	FY26 Adjusted Base Support Level (BSL)		$7,067,286.30
	x	0.18	FY26 Consolidation or Unification Assistance	+	$0.00
		$184,182.66	FY26 Transportation Revenue Control Limit (TRCL)	+	$3,530,580.37
		10,533.00	**FY26 Revenue Control Limit (RCL)**		**$10,597,866.67**
	x	2.95			
		$31,072.35	**FY26 Lesser of DSL/RCL**		**$8,305,778.31**

Bus Passes	Bus Tokens	
$0.00	$0.00	$0.00
		$1,238,492.01

$3,530,580.37

26 TSL		$1,238,492.01
25 TSL	-	$1,156,184.24
fference:	$	$82,307.77

$3,612,888.14

$1,486,190.41

$3,530,580.37

Ganado Unified School District #20
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

	PSD	K-8	9-12	Type 03 Transported 9-12	Total
	0.0000	565.5427	382.7878	0.0000	
	x $0.00	x $568.89	x $714.39	x $0.00	
	= $0.00	= $321,731.59	= $273,459.78	= $0.00	$595,191.36
948.3305					
/ 1,047.1039					
= 0.9057					
	x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	
50% of growth.)					
	$0.00	**$321,731.59**	**$273,459.78**	**$0.00**	**$595,191.36**
			382.7878		
			x $84.93		
					$32,510.17

PSD-8	9-12	Total
$321,731.59	$305,969.95	**$627,701.54**
	$0.00	
$0.00	$0.00	**$0.00**
$0.00	$0.00	**$0.00**
$321,731.59	$305,969.95	**$627,701.54**

Ganado Unified School District #20
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Weighted ADM	Percentage		Lesser of DSL or RCL		FY26 DSL/RCL Allocation
678.2554	55.0824595000%	x	$8,305,778.31		$4,575,026.97
553.0901	44.9175405000%	x	$8,305,778.31	+	$3,730,751.34
1,231.3455					**$8,305,778.31**

	PSD-8		9 -12	Total
	$19,169,449.00		$19,169,449.00	
	$0.00		$0.00	
	$0.00		$0.00	
	$0.00		$0.00	
	$19,169,449.00		$19,169,449.00	
/	100	/	100	
	$191,694.49		$191,694.49	
x	1.5606000000	x	1.5606000000	
	$299,158.42		$299,158.42	$598,316.84

	PSD-8		9-12		Total
	$4,575,026.97		$3,730,751.34		$8,305,778.31
+	$321,731.59	+	$305,969.95	+	$627,701.54
	$4,896,758.56		$4,036,721.29		$8,933,479.85
-	$299,158.42	-	$299,158.42	-	$598,316.84
	$4,597,600.14		$3,737,562.87		$8,335,163.01