



FY 2023
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Proposed

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed June 20, 2022

Adopted _____

Revised _____

Date

[Signature]

[Signature]

[Signature]

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by June 21, 2022

Type the Date as MM/DD/YYYY

[Signature]

Superintendent Signature

Gregory A. Wyman

Superintendent Name (Typed Name)

[Signature]

Business Manager Signature

Julie A. Cook

Business Manager Name (Typed Name)

District Contact Employee: Julie A. Cook

Telephone: (480) 987-5302

Email: icook@jocombs.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022		\$	<u>41,251,259</u>
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)			
Local	1000	\$	<u>7,154,859</u>
Intermediate	2000	\$	<u>1,164,397</u>
State	3000	\$	<u>17,955,744</u>
Federal	4000	\$	<u>11,099,952</u>
TOTAL		\$	<u>37,374,952</u>

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

	Prior FY 2022	Est. Budget FY 2023
Primary Tax Rate:	3.7123	3.8119
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.4770	1.3601
CTED		
Desegregation		
Total Secondary Tax Rate	1.4770	1.3601

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>29,683,210</u>	\$ <u>29,683,210</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>2,062,185</u>	\$ <u>2,062,185</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>15,330,000</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>47,075,395</u>

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ <u>59,660</u>
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ <u>50,784</u>
3. Increase in average teacher salary from the prior year	\$ <u>8,876</u>
4. Percentage increase	<u>17%</u>

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

Superintendent
 Executive Assistant to Superintendent
 Chief Financial Officer
 Business Manager 1
 Business Manager 2
 Business Consultant
 School District Employee Report (SDER) Coordinator
 SPED Data Reporting Coordinator
 AzEDS/ADM Data Coordinator
 Transportation Data Reporting Coordinator
 CTE Coordinator
 Poverty Coordinator
 Assessments Coordinator
 Curriculum Coordinator
 Information Technology (IT) Director
 Bookstore Manager
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Dr.	Gregory	Wyman	gwyman@jocombs.org	480-987-5300	
Ms.	Deanna	Acosta	dacosta@jocombs.org	480-987-5300	
Mrs.	Julie	Cook	jcook@jocombs.org	480-987-5302	
Mrs.	Julie	Cook	jcook@jocombs.org	480-987-5302	
Ms.	Candice	Wahlstrom	cwahlstrom@jocombs.org	480-987-5305	
Dr.	Shari	Dukes	sdukes@jocombs.org	480-987-5315	
Mrs.	Deanna	Craine	dcraine@jocombs.org	480-987-5303	1026
Mrs.	Joan	Gengnagel	jgengnagel@jocombs.org	480-987-5309	1060
Mr.	John	Scrogham	jscrogham@jocombs.org	480-987-5300	7717
Mr.	Denise	Dunwoody	ddunwoody@jocombs.org	480-987-5319	
Mr.	Denise	Dunwoody	ddunwoody@jocombs.org	480-987-5319	
Mr.	Tim	Fountain	tfountain@jocombs.org	480-987-5308	
Mr.	Craig	Rudko	crudko@jocombs.org	480-987-5313	
Ms.	Monica	Kelly	mkelly@jocombs.org	480-882-3540	
Mrs.	Shelly	Hargis	shargis@jocombs.org	480-987-5300	
Mr.	Bob	D'Elena	bdelena@jocombs.org	480-987-5300	
Ms.	Lisa	Carr	lcarr@jocombs.org	480-987-5300	
Mr.	Steven	Ray	sray@jocombs.org	480-987-5300	
Mr.	Chad	McLeod	cmcleod@jocombs.org	480-987-5300	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

2021.4.17

Bookstore Cash Receipting System

InTouch Receipting Software

District's website home page address

www.jocombs.org

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2022	Budget FY 2023		
		100 Regular Education										
1000 Instruction	1.	215.00	146.60	7,359,813	2,256,492	75,222	105,909	5,268	9,759,427	9,802,704	0.4%	1.
2000 Support Services												
2100 Students	2.	19.00	24.10	923,886	286,420	4,236	10,190	131	1,227,380	1,224,863	-0.2%	2.
2200 Instructional Staff	3.	10.00	10.58	506,846	145,707	45,131		500	707,996	698,184	-1.4%	3.
2300 General Administration	4.	3.00	3.00	354,121	99,192	67,188	7,250	33,678	561,429	561,429	0.0%	4.
2400 School Administration	5.	23.00	19.50	1,225,567	356,626	3,000	12,249	2,050	1,599,798	1,599,492	0.0%	5.
2500 Central Services	6.	26.00	19.00	934,385	277,852	187,657	15,592	8,102	1,427,907	1,423,588	-0.3%	6.
2600 Operation & Maintenance of Plant	7.	43.00	50.75	1,439,757	441,984	1,709,388	1,062,807	1,874	4,749,476	4,655,810	-2.0%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	1.00	38,286	45,876				84,162	84,162	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	56,386	12,376				68,762	68,762	0.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	205,661	25,921	5,300	10,000	20,593	257,497	267,475	3.9%	11.
630 Other Instructional Programs	12.	0.00	0.00			8,380	6,620		15,000	15,000	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	3,000	540				3,540	3,540	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	340.00	274.53	13,047,708	3,948,986	2,105,502	1,230,617	72,196	20,462,374	20,405,009	-0.3%	14.
200 and 300 Special Education												
1000 Instruction	15.	80.00	97.56	2,546,475	789,995	1,152,798	5,097	850	4,445,301	4,495,215	1.1%	15.
2000 Support Services												
2100 Students	16.	11.00	28.44	1,416,866	382,922	631,217	125		2,431,106	2,431,130	0.0%	16.
2200 Instructional Staff	17.	0.00	0.00	1,500	300				1,800	1,800	0.0%	17.
2300 General Administration	18.	0.00	0.00					10,000	10,000	10,000	0.0%	18.
2400 School Administration	19.	0.00	0.00						0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00			500			500	500	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0%	21.
2900 Other	22.	0.00	0.00						0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%	23.
Subtotal (lines 15-23)	24.	91.00	126.00	3,964,841	1,173,217	1,784,515	5,222	10,850	6,888,707	6,938,645	0.7%	24.
400 Pupil Transportation	25.	45.00	47.45	1,074,627	395,319	236,400	436,884	500	2,171,356	2,143,730	-1.3%	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		2,440	500				2,940	2,940	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.	2.50	2.67	153,684	39,202				192,886	192,886	0.0%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	478.50	450.65	18,243,300	5,557,224	4,126,417	1,672,723	83,546	29,718,263	29,683,210	-0.1%	30.

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

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	6,259,070	6,309,008	1.
2. Gifted Education	4,974	4,974	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	194,706	194,706	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	96,583	96,583	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	333,374	333,374	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,888,707	6,938,645	9.
10. IEP required pupil transportation costs coded within Program 400	561,612	580,533	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 25
 Staff-Pupil 1 to 13

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	227.00	244.16
Number of FTE - Certified Purchased Services Personnel		11.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	32645
All Funds - Federal	6330	

FY 2023 Performance Pay (A.R.S. §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) \$ 40,400
 (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 J O COMBS UNIFIED SCHOOL DISTRICT 44

COUNTY PINAL COUNTY

CTD NUMBER 110244000

VERSION Proposed

FUND 010 (CSF)

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

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
1000 Instruction	1.	3,576,538	1,296,599	10,000	410,441			4,811,941	5,293,578	10.0%
2100 Support Services - Students	2.	54,233	34,910					56,868	89,143	56.8%
2200 Support Services - Instructional Staff	3.	201,472	185,995	1,793	896			295,687	390,156	31.9%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	3,832,243	1,517,504	11,793	411,337	0	0	5,164,496	5,772,877	11.8%

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

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	5,164,496
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	\$2,923,540.00
Unexpended Budget Balance (line 10 minus 11)	12.	2,240,956
Interest Earned in the Classroom Site Fund in FY 2022	13.	\$8,841.00
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	3523080
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	0
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	5772877

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

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

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	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 2022	Budget FY 2023	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		275,181	271,002				646,183	546,183	-15.5%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		2,000	72,200				74,200	74,200	0.0%
2300, 2400, 2500, 2900 Administration	4.			785,373			31	1,149,240	785,404	-31.7%
2600 Operation & Maintenance of Plant	5.			160,000			3,400	163,400	163,400	0.0%
2700 Student Transportation	6.			218,150				383,150	218,150	-43.1%
3000 Operation of Noninstructional Services (5)	7.			74,848				75,848	74,848	-1.3%
4000 Facilities Acquisition and Construction	8.			25,000			175,000	200,000	200,000	0.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	277,181	1,606,573	0	0	178,431	2,692,021	2,062,185	-23.4%

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	\$ 2,000
6642 Textbooks	208,159
6643 Instructional Aids	67,022
673X Furniture and Equipment	638,549
673X Vehicles	257,000
673X Tech Hardware & Software	968,024

(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)] \$ 74,848

(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 capital leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, and interest on bonds of _____.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	2,692,021	2,062,185	2,186,362	1,830,989	0		559,769	559,769	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	175,000		671,171	325,000	0		0		4.
6710 Land and Improvements	5.	0		0		0		504,198	504,198	5.
6720 Buildings and Improvements	6.	0		500,000	305,989	0		0		6.
673X Furniture and Equipment	7.	820,549	638,549	326,681	300,000	0		0		7.
673X Vehicles	8.	422,000	257,000	0		0		0		8.
673X Technology Hardware & Software	9.	993,859	968,024	36,044	900,000	0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	2,411,408	1,863,573	1,533,896	1,830,989	0	0	504,198	504,198	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		1,344,918	900,000			504,198	504,198	13.
New Construction	14.	0		0		0		0		14.
Other	15.	2,411,408	1,863,573	188,978	930,989	0		0		15.
Total (lines 13-15, must equal line 12)	16.	2,411,408	1,863,573	1,533,896	1,830,989	0	0	504,198	504,198	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2023 _____

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

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

STATE PROJECTS FTE & EXPENDITURES

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

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	
0.00		1,100,000	1,100,000	1.
0.00		325,000	350,000	2.
0.00		150,000	150,000	3.
0.00		0	0	4.
0.00		75,000	75,000	5.
0.00		0	0	6.
0.00		0	0	7.
0.00		1,100,000	1,100,000	8.
0.00		0	0	9.
0.00		0	0	10.
0.00		0	0	11.
0.00		125,000	125,000	12.
0.00		30,000	30,000	13.
0.00		1,700,000	1,700,000	14.
0.00		200,000	200,000	15.
0.00		0	0	16.
0.00		11,500,000	10,500,000	17.
0.00	0.00	16,305,000	15,330,000	18.
0.00		40,000	40,000	19.
0.00		0	0	20.
0.00		0	0	21.
0.00		0	0	22.
0.00		0	0	23.
0.00		0	0	24.
0.00		3,327	3,327	25.
0.00		17,000	17,000	26.
0.00		30,000	30,000	27.
0.00		0	0	28.
0.00		550,000	550,000	29.
0.00	0.00	640,327	640,327	30.
0.00	0.00	16,945,327	15,970,327	31.

	Prior FY	Budget FY	
	335,000	335,000	1.
	0		2.
	315,000	315,000	3.
	0		4.
	650,000	650,000	5.

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	
	0	0	1.
	67,935	71,666	2.
	0	0	3.
	200,000	200,000	4.
	2,150,000	2,350,000	5.
	800,000	800,000	6.
	750,000	900,000	7.
	750,000	750,000	8.
	400,000	400,000	9.
	2,500,000	2,500,000	10.
	10,000	10,000	11.
	30,000	30,000	12.
	0	0	13.
	75,000	75,000	14.
	40,000	40,000	15.
	5,000	5,000	16.
	1,600,000	1,600,000	17.
	700,000	700,000	18.
	0	0	19.
	300,000	300,000	20.
	25,000	25,000	21.
	10,000	10,000	22.
	2,000,000	2,000,000	23.
	35,000	3,500,000	24.
	0	0	25.
	0	0	26.
	0	0	27.
	800,000	800,000	28.
	0	0	29.
	9,000,000	9,000,000	30.
	4,124,369	4,347,119	31.
	0	0	32.
	500,000	500,000	33.
	3,500,000	4,500,000	34.

	0		1.
	0		2.
	0		3.
	0		4.

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

CALCULATION OF FY 2023 GENERAL BUDGET LIMIT
 (A.R.S. §15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 28,318,459	\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,122,342	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c) Total DAA (line 2. a plus 2. b)	\$ 2,122,342	1,372,342
*3. FY 2023 Override Authorization (A.R.S. §§15-481 and 15-948 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)		
Local (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		
State		
(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) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	1,145,939	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
* (i) 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	(816,605)	
(d) Noncompliance Adjustment		
(e) ADM/Transportation Audit Adjustment		
(f) Other:	285,417	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		
11. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 29,683,210	
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)		\$ 1,372,342

* 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 2023 UNRESTRICTED CAPITAL BUDGET LIMIT
 (A.R.S. §15-947.D)

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$ 2,687,322
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (4,699)
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ 2,682,623
4. Amount Budgeted in Fund 610 in FY 2022	\$ 2,692,021
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 2,682,623
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,992,780
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 689,843
8. Interest Earned in Fund 610 in FY 2022	\$
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-574I.F)	\$
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 1,372,342
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 2,062,185

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

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2022	Budget FY 2023	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	1.00	51,689	19,977					67,935	71,666	5.5%
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.	1.00	51,689	19,977	0	0		0	67,935	71,666	5.5%
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	0	0	0		0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 110244000
VERSION Proposed

I certify that the Budget of J O Combs Unified School District, Pinal County for fiscal year 2023 was officially proposed by the Governing Board on June 20, 2022, and that the complete Proposed Expenditure Budget may be reviewed by contacting Julie A. Cook at the District Office, telephone (480) 987-3402 during normal business hours.

Julie A. Cook
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 2023 (budget year) 2. Average salary of all teachers employed in FY 2022 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase	59,660 50,784 8,876 17%
2021 ADM	2022 ADM	2023 ADM	2023 ADM		
Attending	4,014,9590	4,222,0240	4,222,0240		
2. Tax Rates:		Prior FY	Est. Budget FY		
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.7123	3.8119		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.4770	1.3601		
3. Budgeted Expenditures and Budget Limits		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		29,683,210	29,683,210		
Classroom Site Fund		5,772,877	5,772,877		
Unrestricted Capital Outlay Fund		2,062,185	2,062,185		

Comments on average salary calculation (Optional):

MAINTENANCE AND OPERATION EXPENDITURES							% Inc./Decr.) from Prior FY
Salaries and Benefits	Other		TOTAL		Budget FY	Prior FY	
	Prior FY	Budget FY	Prior FY	Budget FY			Prior FY
100 Regular Education	9,471,994	9,616,305	287,433	186,399	9,759,427	9,802,704	0.4%
1000 Instruction							
2000 Support Services	1,210,306	1,210,306	17,074	14,557	1,227,380	1,224,863	-0.2%
2100 Students	652,553	652,553	55,443	45,631	707,996	698,184	-1.4%
2200 Instructional Staff	3,247,743	3,247,743	341,391	336,766	3,589,134	3,584,509	-0.1%
2300, 2400, 2500 Administration	1,881,741	1,881,741	2,867,735	2,774,069	4,749,476	4,655,810	-2.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	84,162	84,162	0	0	84,162	84,162	0.0%
3000 Oper. of Noninstructional Services	68,762	68,762	0	0	68,762	68,762	0.0%
610 School-Sponsored Curric. Activities	231,582	231,582	25,915	33,893	257,497	267,475	3.9%
620 School-Sponsored Athletics	3,540	3,540	15,000	15,000	18,540	18,540	0.0%
630, 700, 800, 900 Other Programs	16,852,383	16,996,694	3,609,991	3,408,315	20,462,374	20,405,009	-0.3%
Regular Education Subsection Subtotal	3,286,539	3,336,470	1,158,762	1,158,745	4,445,301	4,495,215	1.1%
200 and 300 Special Education							
1000 Instruction	1,799,788	1,799,788	631,318	631,342	2,431,106	2,431,130	0.0%
2000 Support Services	1,800	1,800	0	0	1,800	1,800	0.0%
2100 Students	0	0	10,500	10,500	10,500	10,500	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	5,088,127	5,138,058	1,800,580	1,800,587	6,888,707	6,938,645	0.7%
400 Pupil Transportation	1,469,946	1,469,946	701,410	673,784	2,171,356	2,143,730	-1.3%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	2,940	2,940	0	0	2,940	2,940	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	192,886	192,886	0	0	192,886	192,886	0.0%
TOTAL EXPENDITURES	23,606,282	23,800,524	6,111,981	5,882,686	29,718,263	29,683,210	-0.1%

Fund	TOTAL EXPENDITURES BY FUND				% Increase/(Decrease) from Prior FY
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY		
	Prior FY	Budget FY	Prior FY	Prior FY	
Maintenance & Operation	29,718,263	29,683,210	(35,053)	-0.1%	
Instructional Improvement	650,000	650,000	0	0.0%	
English Language Learner	67,935	71,666	3,731	5.5%	
Compensatory Instruction	0	0	0	0.0%	
Classroom Site	5,164,496	5,772,877	608,381	11.8%	
Federal Projects	16,305,000	15,330,000	(975,000)	-6.0%	
State Projects	640,327	640,327	0	0.0%	
Unrestricted Capital Outlay	2,692,021	2,062,185	(629,836)	-23.4%	
New School Facilities	0	0	0	0.0%	
Adjacent Ways	559,769	559,769	0	0.0%	
Debt Service	4,124,369	4,347,119	222,750	5.4%	
School Plant Fund	200,000	200,000	0	0.0%	
Auxiliary Operations	750,000	750,000	0	0.0%	
Bond Building	2,186,362	1,830,989	(355,373)	-16.3%	
Food Service	2,150,000	2,350,000	200,000	9.3%	
Other	23,080,000	27,695,000	4,615,000	20.0%	

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	6,259,070	6,309,008
Gifted Education	4,974	4,974
Remedial Education	0	0
ELL Incremental Costs	194,706	194,706
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	96,583	96,583
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	333,374	333,374
TOTAL	6,888,707	6,938,645

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services		Total FTE	Staff-Pupil Ratio
	Personnel FTE	Employee FTE		
Certified --				
Superintendent, Principals, Other Administrators		15	15	1 to 281.5
Teachers		222	222	1 to 19.0
Other		43	43	1 to 98.2
Subtotal	0	280	280	1 to 15.1
Classified --				
Managers, Supervisors, Directors		8	8	1 to 527.8
Teachers Aides		73	73	1 to 57.8
Other		213	213	1 to 19.8
Subtotal	0	294	294	1 to 14.4
TOTAL	0	574	574	1 to 7.4
Special Education --				
Teacher		23	23	1 to 25.0
Staff		79	79	1 to 13.0