



FY 2021
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 2021 was

Proposed June 10, 2020

Adopted

Revised

Date

[Signature lines for Superintendent and Business Manager]

SIGNED

SIGNED

The FY 2021 budget file for the version described above will be uploaded via the Common Logon on ADE's website by June 11, 2020

Type the Date as MM/DD/YYYY

Superintendent Signature

Dr Gregory A Wyman

Superintendent Name (Typed Name)

Business Manager Signature

Karla Slovitsky

Business Manager Name (Typed Name)

District Contact Employee: Karla Slovitsky

Telephone: 480-987-5302

Email: kslovitsky@jocombs.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Description and Amount. Rows include Total Budgeted Revenues for Fiscal Year 2020 (\$41,773,397) and Estimated Revenues by Source for Fiscal Year 2021 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Description, Prior FY 2020, and Est. Budget FY 2021. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

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

Table with 3 columns: Description, Budgeted Expenditures, and Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects Other Than Impact Aid, and Total Aggregate School District Budget Limit.

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

Table with 2 columns: Description and Amount. Rows include Average salary of all teachers employed in FY 2021 (budget year), Average salary of all teachers employed in FY 2020 (prior year), Increase in average teacher salary from the prior year, and Percentage increase.

Comments on average salary calculation (Optional):

Table with 2 columns: Description and Amount. Rows include Average salary of all teachers employed in FY 2018 and Total percentage increase in average teacher salary since FY 2018.

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

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Dr.	Gregory	Wyman	gwyman@jocombs.org	480-987-5300	
Mrs.	Marylou	Martinez	mmartinez@jocombs.org	480-987-5300	
Mrs.	Karla	Slovitsky	kslovitsky@jocombs.org	480-987-5302	
Mrs.	Karla	Slovitsky	kslovitsky@jocombs.org	480-987-5302	
Mrs.	Danielle	Watkins	dwatkins@jocombs.org	480-987-5305	
Dr.	Shari	Dukes	sdukes@jocombs.org	480-987-5315	
Mrs.	Deanna	Craine	dcraine@jocombs.org	480-987-5303	
Mrs.	Joan	Gengnagel	jgengnagel@jocombs.org	480-987-5309	
Mr.	John	Scrogham	jscrogham@jocombs.org	480-987-5300	
Mr.	Marcus	Berkshire	mberkshire@jocombs.org	480-987-5319	
Mr.	Marcus	Berkshire	mberkshire@jocombs.org	480-987-5319	
Mr.	Bruce	Cox	bcox@jocombs.org	480-987-5308	
Mr.	Jack	Wallbrecht	jwallbrecht@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	
Mrs.	Patricia	Pinckard	ppinckard@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
- Accounting Information System
- Bookstore Cash Receipting System
- District's website home page address

Edupoint(Synergy)

Infinite Visions

Active Network

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 2020	Budget FY 2021		
100 Regular Education											
1000 Instruction	1.	233.00	240.00	7,553,270	2,483,140	48,028	130,518	480	9,229,726	10,215,436	10.7%
2000 Support Services											
2100 Students	2.	19.00	19.00	932,887	271,363	3,057	4,561	131	1,153,064	1,211,999	5.1%
2200 Instructional Staff	3.	10.00	10.00	421,795	137,152	65,658	1,475		643,855	626,080	-2.8%
2300 General Administration	4.	5.00	5.00	321,371	105,492	75,301	2,854	25,678	554,120	530,696	-4.2%
2400 School Administration	5.	33.00	34.00	1,125,752	404,389	9,351	3,040	1,233	1,500,412	1,543,765	2.9%
2500 Central Services	6.	26.00	26.00	770,785	232,207	661,076	23,800	6,536	1,677,724	1,694,404	1.0%
2600 Operation & Maintenance of Plant	7.	43.00	43.00	1,337,540	429,239	1,428,192	1,217,927	484	4,589,816	4,413,382	-3.8%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	27,586	60,316				86,230	87,902	1.9%
610 School-Sponsored Cocurricular Activities	10.	0.00		47,386	10,751				56,858	58,137	2.2%
620 School-Sponsored Athletics	11.	0.00		213,578	40,863	21,480	1,999	15,943	282,460	293,863	4.0%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	370.00	378.00	12,751,950	4,174,912	2,312,143	1,386,174	50,485	19,774,265	20,675,664	4.6%
200 and 300 Special Education											
1000 Instruction	15.	68.00	68.00	2,588,354	972,329	1,040,827	5,259	998	4,250,715	4,607,767	8.4%
2000 Support Services											
2100 Students	16.	11.00	11.00	1,460,415	395,201	298,796	104		2,099,085	2,154,516	2.6%
2200 Instructional Staff	17.	0.00			518				0	518	--
2300 General Administration	18.	0.00						50,802	50,802	50,802	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00				1,582			1,582	1,582	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	79.00	79.00	4,048,769	1,368,048	1,341,205	5,363	51,800	6,402,184	6,815,185	6.5%
400 Pupil Transportation	25.	0.00		1,046,028	393,456	239,909	295,382	2,344	1,872,718	1,977,119	5.6%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	1.00	5.00						0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	2.50	2.50	159,710	32,054				184,570	191,764	3.9%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	452.50	464.50	18,006,457	5,968,470	3,893,257	1,686,919	104,629	28,233,737	29,659,732	5.1%

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	5,809,530	6,192,895	1.
2. Gifted Education	5,127	5,385	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	238,566	250,495	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	81,809	85,900	6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	267,152	280,510	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,402,184	6,815,185	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 14
 Staff-Pupil 1 to 9

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	260.25	290.00
Number of FTE - Certified Purchased Services Personnel		15.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	36400
All Funds - Federal	6330	

FY 2021 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) \$ 39,076

(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)]

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2020	Budget FY 2021	
Classroom Site Fund 011 - Base Salary								
100 Regular Education								
1000 Instruction	585,200	172,081				636,343	757,281	19.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	22,000	8,000				30,000	30,000	0.0%
Program 100 Subtotal (lines 1-3)	607,200	180,081				666,343	787,281	18.1%
200 and 300 Special Education								
1000 Instruction	10,000	5,000				110,000	15,000	-86.4%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	10,000	5,000				110,000	15,000	-86.4%
Other Programs (Specify) 530/550								
1000 Instruction	10,000	5,000				7,250	15,000	106.9%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	5,000	2,250				7,250	7,250	0.0%
3300 Community Services Operations						0	0	0.0%
Other Programs Subtotal (lines 9-12)	15,000	7,250				14,500	22,250	53.4%
Total Expenditures (lines 4, 8, and 13)	632,200	192,331				790,843	824,531	4.3%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	1,011,324	217,431				1,385,301	1,228,755	-11.3%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	12,000	3,000				15,000	15,000	0.0%
Program 100 Subtotal (lines 15-17)	1,023,324	220,431				1,400,301	1,243,755	-11.2%
200 and 300 Special Education								
1000 Instruction	155,000	31,000				186,000	186,000	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 19-21)	155,000	31,000				186,000	186,000	0.0%
Other Programs (Specify) 530/550								
1000 Instruction	23,500	5,000				9,000	28,500	216.7%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	10,500	5,000				35,000	15,500	-55.7%
3300 Community Services Operations						0	0	0.0%
Other Programs Subtotal (lines 23-26)	34,000	10,000				44,000	44,000	0.0%
Total Expenditures (lines 18, 22, and 27)	1,212,324	261,431				1,630,301	1,473,755	-9.6%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	698,185	140,125	40,000	23,353		976,173	901,663	-7.6%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	76,717	17,943	10,000	5,000		139,422	109,660	-21.3%
2310 Support Services - Governing Board						0	0	0.0%
Program 100 Subtotal (lines 29-32)	774,902	158,068	50,000	28,353		1,115,595	1,011,323	-9.3%
200 and 300 Special Education								
1000 Instruction	121,200	25,000				161,760	146,200	-9.6%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
2310 Support Services - Governing Board						0	0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	121,200	25,000	0	0		161,760	146,200	-9.6%
530 Dropout Prevention Programs								
1000 Instruction	196,733	49,095				100,000	245,828	145.8%
Other Programs (Specify)								
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	50,000	10,000				60,000	60,000	0.0%
2310 Support Services - Governing Board						0	0	0.0%
3300 Community Services Operations						0	0	0.0%
Other Programs Subtotal (lines 40-43)	50,000	10,000	0	0		60,000	60,000	0.0%
Total Expenditures (lines 33, 38, 39, and 44)	1,142,835	242,163	50,000	28,353		1,437,355	1,463,351	1.8%
Total Classroom Site Funds (lines 14, 28, and 45)	2,987,359	695,925	50,000	28,353	0	3,858,499	3,761,637	-2.5%

The district has budgeted an amount in Fund 011 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 012 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

FUND 610

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	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2020	Budget FY 2021	
Unrestricted Capital Outlay Override (1)	1.							0	.0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		472,380	510,300				666,680	982,680	47.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		20,000	55,000				22,000	75,000	240.9%
2300, 2400, 2500, 2900 Administration	4.			816,274				856,103	816,274	-4.7%
2600 Operation & Maintenance of Plant	5.			50,000				41,800	50,000	19.6%
2700 Student Transportation	6.			50,000				36,150	50,000	38.3%
3000 Operation of Noninstructional Services (5)	7.			20,000				9,000	20,000	122.2%
4000 Facilities Acquisition and Construction	8.						319,878	319,878	319,878	0.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	492,380	1,501,574	0	0	319,878	1,951,611	2,313,832	18.6%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] _____

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 20,000
6642 Textbooks	200,000
6643 Instructional Aids	100,000
673X Furniture and Equipment	300,000
673X Vehicles	
673X Tech Hardware & Software	600,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211. _____

(3) Includes principal on Capital Equity Fund loans of _____, principal on 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.	1,951,611	2,313,832	18,349,089	5,600,150	0		1,800,000	1,800,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		8,560,473	165,000	0		763,346		4.
6710 Land and Improvements	5.	0		0		0		192,949	500,000	5.
6720 Buildings and Improvements	6.	0		2,130,662	2,565,839	0		0		6.
673X Furniture and Equipment	7.	225,000	300,000	800,000	800,000	0		0		7.
673X Vehicles	8.	0	0	750,000	480,000	0		0		8.
673X Technology Hardware & Software	9.	500,000	600,000	1,400,000		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	725,000	900,000	13,641,135	4,010,839	0	0	956,295	500,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		2,130,662	2,565,839			0	500,000	13.
New Construction	14.	0		8,560,473	165,000	0		956,295		14.
Other	15.	725,000	900,000	2,950,000	1,280,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	725,000	900,000	13,641,135	4,010,839	0	0	956,295	500,000	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 2021 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00		1,186,747	966,962
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		225,792	140,512
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		161,128	69,989
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		16,607	16,602
6.	200 ESEA Title VII - Indian Education	6000	0.00		0	
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	
8.	220 IDEA Part B	6000	0.00		743,758	516,765
9.	230 Johnson-O'Malley	6000	0.00		0	
10.	240 Workforce Investment Act	6000	0.00		0	
11.	250 AEA - Adult Education	6000	0.00		0	
12.	260-270 Vocational Education - Basic Grants	6000	0.00		102,250	90,097
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	
14.	290 Medicaid Reimbursement	6000	0.00		1,500,000	1,600,000
15.	374 E-Rate	6000	0.00		100,000	100,000
16.	378 Impact Aid	6000	0.00		0	
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		984,985	984,985
18.	Total Federal Project Funds (lines 1-17)		0.00	0.00	5,021,267	4,485,912

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		31,250	20,834
20.	410 Early Childhood Block Grant	6000	0.00		0	
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	
22.	425 Adult Basic Education	6000	0.00		0	
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	
24.	435 Academic Contests	6000	0.00		0	
25.	450 Gifted Education	6000	0.00		4,050	3,327
26.	456 College Credit Exam Incentives	6000	0.00		10,000	10,000
27.	457 Results-based Funding	6000	0.00		30,000	30,000
28.	460 Environmental Special Plate	6000	0.00		0	
29.	465-499 Other State Projects	6000	0.00		411,050	411,050
30.	Total State Project Funds (lines 19-29)		0.00	0.00	486,350	475,211
31.	Total Special Projects (lines 18 and 30)		0.00	0.00	5,507,617	4,961,123

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY
1. Teacher Compensation Increases	6000	140,000
2. Class Size Reduction	6000	0
3. Dropout Prevention Programs (M&O purposes)	6000	225,000
4. Instructional Improvement Programs (M&O purposes)	6000	0
5. Total Instructional Improvement Fund (lines 1-4)		365,000

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	0
2.	071 English Language Learner (1)	6000	0
3.	072 Compensatory Instruction (1)	6000	0
4.	500 School Plant (2)	6000	200,000
5.	510 Food Service	6000	2,000,000
6.	515 Civic Center	6000	800,000
7.	520 Community School	6000	750,000
8.	525 Auxiliary Operations	6000	500,000
9.	526 Extracurricular Activities Fees Tax Credit	6000	250,000
10.	530 Gifts and Donations	6000	1,900,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0
12.	540 Fingerprint	6000	25,000
13.	545 School Opening	6000	0
14.	550 Insurance Proceeds	6000	20,000
15.	555 Textbooks	6000	20,000
16.	565 Litigation Recovery	6000	5,000
17.	570 Indirect Costs	6000	1,500,000
18.	575 Unemployment Insurance	6000	500,000
19.	580 Teacherage	6000	0
20.	585 Insurance Refund	6000	300,000
21.	590 Grants and Gifts to Teachers	6000	25,000
22.	595 Advertisement	6000	10,000
23.	596 Career Technical Education	6000	1,500,000
24.	597 Arizona Industry Credentials Incentive	6000	25,000
25.	639 Impact Aid Revenue Bond Building	6000	0
26.	650 Gifts and Donations-Capital	6000	0
27.	660 Condemnation	6000	0
28.	665 Energy and Water Savings	6000	0
29.	686 Emergency Deficiencies Correction	6000	0
30.	691 Building Renewal Grant	6000	500,000
31.	700 Debt Service	6000	3,490,444
32.	720 Impact Aid Revenue Bond Debt Service	6000	0
33.	850 Student Activities	6000	250,000
34.	Other	6000	3,166,800

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0
2.	955 Intergovernmental Agreements	6000	0
3.	9__ OPEB	6000	0
4.	9__	6000	0

	Prior FY	Budget FY
1.	0	
2.	0	0
3.	0	0
4.	200,000	200,000
5.	2,000,000	2,000,000
6.	800,000	800,000
7.	750,000	750,000
8.	500,000	500,000
9.	250,000	300,000
10.	1,900,000	2,500,000
11.	0	
12.	25,000	30,000
13.	0	
14.	20,000	50,000
15.	20,000	40,000
16.	5,000	
17.	1,500,000	1,600,000
18.	500,000	700,000
19.	0	
20.	300,000	300,000
21.	25,000	25,000
22.	10,000	10,000
23.	1,500,000	2,000,000
24.		25,000
25.	0	
26.	0	
27.	0	
28.	0	300,000
29.	0	
30.	500,000	9,000,000
31.	3,490,444	3,745,169
32.	0	
33.		250,000
34.	3,166,800	3,200,000

(1) From Supplement, line 10 and line 20, respectively.

CALCULATION OF FY 2021 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

	A. Maintenance and Operation		B. Unrestricted Capital Outlay
* 1. FY 2021 Revenue Control Limit (RCL) (from APOR35 tab, page 4)	\$ 27,844,868		\$ 0
* 2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 2,087,927		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	318,147		
(c) Total DAA (line 2.a minus 2.b)	\$ 1,769,780		\$ 1,019,780
* 3. FY 2021 Override Authorization (A.R.S. §§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 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)	1,074,642		
(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 2019 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.D) (A.R.S. §15-920)	0		
(h) Excessive Property Tax 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) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</u>	(300,000)		
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:	290,222		
* 10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)			
11. FY 2021 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 29,659,732		
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 A.11)			\$ 1,019,780

* 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 2021 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
 (A.R.S. §15-947.D and A.R.S. §15-978)

UNRESTRICTED CAPITAL BUDGET LIMIT

- A. 1. FY 2020 Unrestricted Capital Budget Limit (UCBL) \$ 1,951,611
 (from FY 2020 latest revised Budget, page 8, line A.12)
- 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 2020 Capital Expenditures (line A.1 + A.2) \$ 1,951,611
- 4. Amount Budgeted in Fund 610 in FY 2020 \$
 (from FY 2020 latest revised Budget, page 4, line 10) \$ 1,951,611
- 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 \$
\$ 1,951,611
- 6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) \$ 657,559
- 7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses. \$ 1,294,052
- 8. Interest Earned in Fund 610 in FY 2020 \$
- 9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F) \$
- 10. Adjustment to UCBL for FY 2021 (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) \$ 1,019,780
- 12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) \$ 2,313,832

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2020 Classroom Site Fund Budget Limit (from FY 2020 latest revised Budget, page 8, line B.7)	790,843	1,630,301	1,437,355	3,858,499
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	416,468	1,056,857	874,315	2,347,640
3. Unexpended Budget Balance (line B.1 minus B.2)	374,375	573,444	563,040	1,510,859
4. Interest Earned in the Classroom Site Fund in FY 2020				0
5. FY 2021 Classroom Site Fund Allocation (provided by ADE, based on \$425) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	450,155.41	900,310.82	900,310.82	2,250,777.05
6. Adjustments to FY 2021 Classroom Site Fund Budget Limit (2)				0
7. FY 2021 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	824,531	1,473,755	1,463,351	3,761,637

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

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 2020	Budget FY 2021	
	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%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 110244000
VERSION Proposed

I certify that the Budget of J. O. Combs Unified School
proposed by the Governing Board on June 10, 2020, and that the complete Proposed Expenditure Budget may be reviewed by contacting
Karla Slovitsky at the District Office, telephone 480-987-5302

District, Pinal County for fiscal year 2021 was officially
during normal business hours.

President of the Governing Board

1. Average Daily Membership:	2019 ADM	2020 ADM	2021 ADM	4. Average Teacher Salaries (A.R.S. \$15-903.E)
Attending	4,251,069	4,277,622	4,293,467	1. Average salary of all teachers employed in FY 2021 (budget year) 49,719
		Prior FY	Est. Budget FY	2. Average salary of all teachers employed in FY 2020 (prior year) 47,145
				3. Increase in average teacher salary from the prior year 2,574
				4. Percentage increase 5%
Comments on average salary calculation (Optional):				
2. Tax Rates:				
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.1728	3.6742	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.6025	1.5075	
3. Budgeted Expenditures and Budget Limits:				
Maintenance & Operation Fund		Budgeted Expenditures	Budget Limit	
Classroom Site Fund		29,659,732	29,659,732	5. Average salary of all teachers employed in FY 2018 40,839
Unrestricted Capital Outlay Fund		3,761,637	3,761,637	6. Total percentage increase in average teacher salary since FY 2018 22%
		2,313,832	2,313,832	

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	9,051,062	10,036,410	178,664	179,026	9,229,726	10,215,436	10.7%
2000 Support Services							
2100 Students	1,143,964	1,204,250	9,100	7,749	1,153,064	1,211,999	5.1%
2200 Instructional Staff	576,722	558,947	67,133	67,133	643,855	626,080	-2.8%
2300, 2400, 2500 Administration	2,865,801	2,959,996	866,455	808,869	3,732,256	3,768,865	1.0%
2600 Oper./Maint of Plant	1,744,763	1,766,779	2,845,053	2,646,603	4,589,816	4,413,382	-3.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	86,230	87,902	0	0	86,230	87,902	1.9%
610 School-Sponsored Curric. Activities	56,791	58,137	67	0	56,858	58,137	2.2%
620 School-Sponsored Athletics	241,002	254,441	41,458	39,422	282,460	293,863	4.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	15,766,335	16,926,862	4,007,930	3,748,802	19,774,265	20,675,664	4.6%
200 and 300 Special Education							
1000 Instruction	3,156,381	3,560,683	1,094,334	1,047,084	4,250,715	4,607,767	8.4%
2000 Support Services							
2100 Students	1,800,185	1,855,616	298,900	298,900	2,099,085	2,154,516	2.6%
2200 Instructional Staff	0	518	0	0	0	518	--
2300, 2400, 2500 Administration	0	0	52,384	52,384	52,384	52,384	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	4,956,566	5,416,817	1,445,618	1,398,368	6,402,184	6,815,185	6.5%
400 Pupil Transportation	1,317,083	1,439,484	555,635	537,635	1,872,718	1,977,119	5.6%
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	135,471	191,764	49,099	0	184,570	191,764	3.9%
TOTAL EXPENDITURES	22,175,455	23,974,927	6,058,282	5,684,805	28,233,737	29,659,732	5.1%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET (Cont'd)

CTD NUMBER 110244000
VERSION Proposed

Fund	TOTAL EXPENDITURES BY FUND		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Budgeted Expenditures	Budget FY		
Maintenance & Operation	Prior FY 28,233,737	Budget FY 29,659,732	1,425,995	5.1%
Instructional Improvement	365,000	365,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,858,499	3,761,637	(96,862)	-2.5%
Federal Projects	5,021,267	4,485,912	(535,355)	-10.7%
State Projects	486,350	475,211	(11,139)	-2.3%
Unrestricted Capital Outlay	1,951,611	2,313,832	362,221	18.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,800,000	1,800,000	0	0.0%
Debt Service	3,490,444	3,745,169	254,725	7.3%
School Plant Fund	200,000	200,000	0	0.0%
Auxiliary Operations	500,000	500,000	0	0.0%
Bond Building	18,349,089	5,600,150	(12,748,939)	-69.5%
Food Service	2,000,000	2,000,000	0	0.0%
Other	11,271,800	21,880,000	10,608,200	94.1%

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	5,809,530	6,192,895
Gifted Education	5,127	5,385
Remedial Education	0	0
ELL Incentival Costs	238,566	250,495
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	81,809	85,900
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	280,510
TOTAL	6,135,032	6,815,185

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators		14	14	1 to	306.7
Teachers		239	239	1 to	18.0
Other		40	40	1 to	107.3
Subtotal	0	293	293	1 to	14.7
Classified --					
Managers, Supervisors, Directors		7	7	1 to	613.4
Teachers Aides		17	17	1 to	252.6
Other		310	310	1 to	13.8
Subtotal	0	334	334	1 to	12.9
TOTAL	0	627	627	1 to	6.8
Special Education --					
Teacher		5	5	1 to	14.0
Staff		10	10	1 to	9.0