



FY 2019

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 2019 was

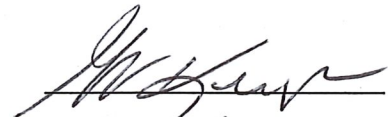
Proposed

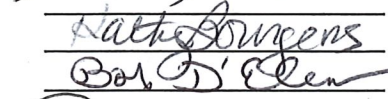
June 13, 2018

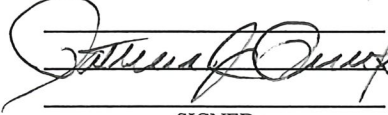
Adopted

Revised

Date








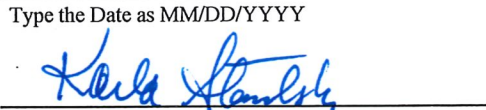
SIGNED

SIGNED

The FY 2019 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by



Superintendent Signature



Business Manager Signature

Dr Gayle A Blanchard

Karla Slovitsky

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Karla Slovitsky

Telephone: 480-987-5302 Email: kslovitsky@jocombs.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2018		\$	38927173
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)			
Local	1000	\$	4,731,913
Intermediate	2000	\$	1,324,444
State	3000	\$	20,701,014
Federal	4000	\$	4,350,176
TOTAL		\$	31,107,547

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

	Prior FY 2018	Est. Budget FY 2019
Primary Tax Rate:	4.1060	3.9080
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.6083	1.6778
CTED		
Desegregation		
Total Secondary Tax Rate	1.6083	1.6778

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)	\$ 28,113,774	\$ 28,113,774
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 1,307,881	\$ 1,307,881
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 3,172,304
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 32,593,959

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)

1. Average salary of all teachers employed in FY 2019 (budget year)	\$ 45,332
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ 40,839
3. Increase in average teacher salary from the prior year	\$ 4,493
4. Percentage increase	11%

Comments on average salary calculation (Optional):

Any person eligible to be included as a teacher on a district's FTE count submitted with its annual financial report, whose salary was paid under function code 1000 (Instruction).

DISTRICT NAME J.O. Combs Unified

COUNTY Pinal

CTD NUMBER 110244000

VERSION Proposed

DISTRICT CONTACT INFORMATION

Superintendent
Executive Assistant to Superintendent
Chief Financial Officer
Business Manager
School District Employee Report (SDER) Coordinator
SPED Data Reporting Coordinator
AzEDS/ADM Data Coordinator
Transportation Data Reporting Coordinator
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Dr.	Gayle	Blanchard	Ed.D	gblanchard@jocombs.org	480-987-5300
Dr.	Mark	Duplissis	Ed.D	mduplissis@jocombs.org	480-987-5318
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	Ed.D	sdukes@jocombs.org	480-987-5315
Mrs.	Deanna	Craine		dcraine@jocombs.org	480-987-5303
Mrs.	Joan	Gengnagel		jgengnagel@jocombs.org	480-987-5300
Mrs.	Shelly	Hargis		shargis@jocombs.org	480-987-5300
Mr.	Bob	D'Elena		bdelena@jocombs.org	480-987-5300
Dr.	Gary	Kemp	Ed.D	gkemp@jocombs.org	480-987-5300
Mrs.	Patricia	Pinckard		ppinckard@jocombs.org	480-987-5300
Mrs.	Kathy	Bourgeois		kbourgeois@jocombs.org	480-987-5300

Student Information Systems (SIS) Vendor

SELECT from Dropdown
Tyler Technologies (Schoolmaster)

Accounting Information System

Infinite Visions

District's website home page address

www.jocombs.org

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 2018	Budget FY 2019	
100 Regular Education											
1000 Instruction	1.	233.00	233.00	7,389,527	2,524,531	30,150	179,760	2,000	9,113,655	10,125,968	11.1%
2000 Support Services											
2100 Students	2.	19.00	19.00	795,205	261,008	6,600	4,000	275	987,869	1,067,088	8.0%
2200 Instructional Staff	3.	10.00	10.00	361,034	121,835	23,000	5,000	70	467,412	510,939	9.3%
2300 General Administration	4.	5.00	5.00	304,998	91,125	200,000	20,000	13,000	586,362	629,123	7.3%
2400 School Administration	5.	33.00	33.00	1,098,030	395,028	25,350	6,400	300	1,424,381	1,525,108	7.1%
2500 Central Services	6.	26.00	26.00	707,882	212,934	295,890	25,000	1,000	1,181,472	1,242,706	5.2%
2600 Operation & Maintenance of Plant	7.	43.00	43.00	1,213,702	457,708	1,235,595	1,340,900	300	4,142,680	4,248,205	2.5%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	26,515	68,234	200	500		95,566	95,449	-0.1%
610 School-Sponsored Cocurricular Activities	10.	0.00		44,100	10,042				49,960	54,142	8.4%
620 School-Sponsored Athletics	11.	0.00		231,000	51,410	32,000	23,083	2,000	340,083	339,493	-0.2%
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	370.00	12,171,993	4,193,855	1,848,785	1,604,643	18,945	18,389,440	19,838,221	7.9%
200 and 300 Special Education											
1000 Instruction	15.	68.00	68.00	2,591,754	960,303	725,709	7,500	1,000	4,186,745	4,286,266	2.4%
2000 Support Services											
2100 Students	16.	11.00	11.00	1,143,041	345,302	472,843	5,120	2,000	1,949,860	1,968,306	0.9%
2200 Instructional Staff	17.	0.00				240			240	240	0.0%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00				660			660	660	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	3,734,795	1,305,605	1,199,452	12,620	3,000	6,137,505	6,255,472	1.9%
400 Pupil Transportation	25.	66.00	66.00	942,378	418,599	162,000	316,000		1,756,075	1,838,977	4.7%
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.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	2.50	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	2.50	2.50	153,726	27,378				172,574	181,104	4.9%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	520.00	517.50	17,002,892	5,945,437	3,210,237	1,933,263	21,945	26,455,594	28,113,774	6.3%

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)

- 1. Total All Disability Classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technical Education (non-CTED)
- 7. Career Education (non-CTED)
- 8. Career Technical Education (CTED)
- 9. Total (lines 1 through 8. Must equal total of line 24, page 1)

Prior FY	Budget FY	
5,713,267	5,780,118	1.
5,000	10,000	2.
0		3.
197,195	218,886	4.
0		5.
0		6.
0		7.
222,043	246,468	8.
6,137,505	6,255,472	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 30
Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
217.00	245.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	30000
All Funds - Federal	6330	30,000

FY 2019 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) \$ 39,434

(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 UnifiedCOUNTY PinalCTD NUMBER 110244000VERSION Proposed

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 2018	Budget FY 2019	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	443,081	146,593				432,098	589,674	36.5%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	22,000	8,000				30,000	30,000	0.0%
Program 100 Subtotal (lines 1-3)	4.	465,081	154,593				462,098	619,674	34.1%
200 and 300 Special Education									
1000 Instruction	5.	80,000	30,000				110,000	110,000	0.0%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	80,000	30,000				110,000	110,000	0.0%
Other Programs (Specify) 530/550									
1000 Instruction	9.	5,000	2,250				14,500	7,250	-50.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.	5,000	2,250				0	7,250	--
Other Programs Subtotal (lines 9-11)	12.	10,000	4,500				14,500	14,500	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	555,081	189,093				586,598	744,174	26.9%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	1,103,800	237,668				1,291,042	1,341,468	3.9%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.	12,000	3,000				19,000	15,000	-21.1%
Program 100 Subtotal (lines 14-16)	17.	1,115,800	240,668				1,310,042	1,356,468	3.5%
200 and 300 Special Education									
1000 Instruction	18.	155,000	31,000				186,000	186,000	0.0%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	155,000	31,000				186,000	186,000	0.0%
Other Programs (Specify) 530/550									
1000 Instruction	22.	7,500	1,500				9,000	9,000	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.	25,000	10,000				35,000	35,000	0.0%
Other Programs Subtotal (lines 22-24)	25.	32,500	11,500				44,000	44,000	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	1,303,300	283,168				1,540,042	1,586,468	3.0%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	691,036	100,642	6,000	20,942		644,170	818,620	27.1%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.	76,717	17,943	45,000	29,762		169,422	169,422	0.0%
Program 100 Subtotal (lines 27-29)	30.	767,753	118,585	51,000	50,704		813,592	988,042	21.4%
200 and 300 Special Education									
1000 Instruction	31.	100,000	20,000	16,500			131,500	136,500	3.8%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	100,000	20,000	16,500	0		133,500	136,500	2.2%
530 Dropout Prevention Programs									
1000 Instruction	35.	75,000	25,000				100,000	100,000	0.0%
Other Programs (Specify) 550									
1000 Instruction	36.						60,000	0	-100.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.	50,000	10,000				0	60,000	--
Other Programs Subtotal (lines 36-37)	38.	50,000	10,000	0	0		60,000	60,000	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	992,753	173,585	67,500	50,704		1,107,092	1,284,542	16.0%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	2,851,134	645,846	67,500	50,704	0	3,233,732	3,615,184	11.8%

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 2018	Budget FY 2019	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		125,000	160,000				368,326	285,000	-22.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		2,000	20,000				20,500	22,000	7.3%
2300, 2400, 2500, 2900 Administration	4.			891,881				524,900	891,881	69.9%
2600 Operation & Maintenance of Plant	5.			30,000				56,000	30,000	-46.4%
2700 Student Transportation	6.			20,000				25,000	20,000	-20.0%
3000 Operation of Noninstructional Services (5)	7.			9,000				9,000	9,000	0.0%
4000 Facilities Acquisition and Construction	8.			50,000				100,000	50,000	-50.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	127,000	1,180,881	0	0	0	1,103,726	1,307,881	18.5%

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	100,000
6643 Instructional Aids	25,000
673X Furniture and Equipment	25,000
673X Vehicles	
673X Tech Hardware & Software	500,000

(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 _____.

(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)]

(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 J.O. Combs Unified

COUNTY Pinal

CTD NUMBER 110244000

VERSION Proposed

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.	1,103,726	1,307,881	7,779,559	16,727,251	0		2,100,000	2,100,000	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		5,529,559	12,812,449	0		0	81,000	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0	1,364,802	0		0		6.
673X Furniture and Equipment	7.	120,000	25,000	500,000	700,000	0		0		7.
673X Vehicles	8.	20,000	0	750,000	750,000	0		0		8.
673X Technology Hardware & Software	9.	368,524	500,000	1,000,000	1,100,000	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.	508,524	525,000	7,779,559	16,727,251	0	0	0	81,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		900,000	1,364,802			0	50,000	13.
New Construction	14.	0		4,629,559	12,812,449	0		0	31,000	14.
Other	15.	508,524		2,250,000	2,550,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	508,524	Check line 12	7,779,559	16,727,251	0	0	0	81,000	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 2019 \$ -

SPECIAL PROJECTS		
FEDERAL PROJECTS		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000
3.	160 ESEA Title IV - 21st Century Schools	6000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000
6.	200 ESEA Title VII - Indian Education	6000
7.	210 ESEA Title VI - Flexibility and Accountability	6000
8.	220 IDEA Part B	6000
9.	230 Johnson-O'Malley	6000
10.	240 Workforce Investment Act	6000
11.	250 AEA - Adult Education	6000
12.	260-270 Vocational Education - Basic Grants	6000
13.	280 ESEA Title X - Homeless Education	6000
14.	290 Medicaid Reimbursement	6000
15.	374 E-Rate	6000
16.	378 Impact Aid	6000
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000
18.	Total Federal Project Funds (lines 1-17)	
STATE PROJECTS		
19.	400 Vocational Education	6000
20.	410 Early Childhood Block Grant	6000
21.	420 Ext. School Yr. - Pupils with Disabilities	6000
22.	425 Adult Basic Education	6000
23.	430 Chemical Abuse Prevention Programs	6000
24.	435 Academic Contests	6000
25.	450 Gifted Education	6000
26.	456 College Credit Exam Incentives	6000
27.	457 Results-based Funding	6000
28.	460 Environmental Special Plate	6000
29.	465-499 Other State Projects	6000
30.	Total State Project Funds (lines 19-29)	
31.	Total Special Projects (lines 18 and 30)	

INSTRUCTIONAL IMPROVEMENT FUND (020)		
1.	Teacher Compensation Increases	6000
2.	Class Size Reduction	6000
3.	Dropout Prevention Programs (M&O purposes)	6000
4.	Instructional Improvement Programs (M&O purposes)	6000
5.	Total Instructional Improvement Fund (lines 1-4)	

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
0.00		1,468,163	1,379,909
0.00		26,987	157,960
0.00		0	19,916
0.00		0	
0.00		27,451	24,429
0.00		0	
0.00		0	
0.00		513,762	582,465
0.00		0	
0.00		0	
0.00		0	
0.00		98,550	107,625
0.00		0	
0.00		700,000	800,000
0.00		100,000	100,000
0.00		0	
0.00		0	
0.00	0.00	2,934,913	3,172,304
0.00		35,280	41,930
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	35,000
0.00		0	
0.00		12,000	0
0.00	0.00	47,280	76,930
0.00	0.00	2,982,193	3,249,234

Prior FY	Budget FY
140,000	140,000
0	
0	225,000
225,000	
365,000	365,000

OTHER FUNDS			Prior FY	Budget FY
1.	050 County, City, and Town Grants	6000	0	
2.	071 Structured English Immersion (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	200,000	200,000
5.	510 Food Service	6000	1,500,000	1,500,000
6.	515 Civic Center	6000	800,000	800,000
7.	520 Community School	6000	700,000	700,000
8.	525 Auxiliary Operations	6000	500,000	500,000
9.	526 Extracurricular Activities Fees Tax Credit	6000	250,000	250,000
10.	530 Gifts and Donations	6000	1,600,000	1,900,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	
12.	540 Fingerprint	6000	20,000	25,000
13.	545 School Opening	6000	0	
14.	550 Insurance Proceeds	6000	15,000	20,000
15.	555 Textbooks	6000	15,000	20,000
16.	565 Litigation Recovery	6000	5,000	5,000
17.	570 Indirect Costs	6000	1,200,000	1,500,000
18.	575 Unemployment Insurance	6000	500,000	500,000
19.	580 Teacherage	6000	0	
20.	585 Insurance Refund	6000	300,000	300,000
21.	590 Grants and Gifts to Teachers	6000	25,000	25,000
22.	595 Advertisement	6000	0	10,000
23.	596 Career Technical Education	6000	1,400,000	1,500,000
24.	639 Impact Aid Revenue Bond Building	6000	0	
25.	650 Gifts and Donations-Capital	6000	0	
26.	660 Condemnation	6000	0	
27.	665 Energy and Water Savings	6000	0	
28.	686 Emergency Deficiencies Correction	6000	0	
29.	691 Building Renewal Grant	6000	50,000	500,000
30.	700 Debt Service	6000	2,776,196	3,173,981
31.	720 Impact Aid Revenue Bond Debt Service	6000	0	
32.	Other	6000	3,120,000	3,120,000
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	

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

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2019 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 26,884,270	\$ 0
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,137,559	
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,389,413	
(c) Total DAA (line 2, a minus 2, b)	\$ 748,146	548,146
*3. FY 2019 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)		
(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 Work Sheet K)		
*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 Work Sheet S, line II.B.5) (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 Work Sheet O, line 14) (A.R.S. §15-910.M, as amended by Laws 2018, Ch. 283, §2)	0	
(c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)	1,029,504	
(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 2017 (A.R.S. §15-910.N, as amended by Laws 2018, Ch. 283, §2)		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2018 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (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) 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. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		190,061
11. FY 2019 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 28,113,774	
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)		\$ 738,207

* 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 2019 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 2018 Unrestricted Capital Budget Limit (UCBL) (from FY 2018 latest revised Budget, page 8, line A.12)	\$	1,103,726
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 2018 Capital Expenditures (line A.1 + A.2)	\$	1,103,726
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$	1,103,726
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	1,103,726
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	534,052
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.	\$	569,674
8. Interest Earned in Fund 610 in FY 2018	\$	
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 2019 (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)	\$	738,207
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	1,307,881

CLASSROOM SITE FUND BUDGET LIMIT

B. 1. FY 2018 Classroom Site Fund Budget Limit (from FY 2018 latest revised Budget, page 8, line B.7)	Fund 011	Fund 012	Fund 013	Total Fund 010
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	586,598	1,540,042	1,107,092	3,233,732
3. Unexpended Budget Balance (line B.1 minus B.2)	290,694	850,113	719,089	1,859,896
4. Interest Earned in the Classroom Site Fund in FY 2018	295,904	689,929	388,003	1,373,836
5. FY 2019 Classroom Site Fund Allocation (provided by ADE, based on \$423) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.				0
6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)	448,269.34	896,538.68	896,538.68	2,241,346.71
7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	744,174	1,586,468	1,284,542	3,615,183

(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	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/Decrease
		Prior FY	Budget FY							Prior FY 2018	Budget FY 2019	
Expenditures												
Structured English Immersion Fund 071 (A.R.S. §15-756.04)				6100	6200	6500	6600	6700	6800			
1000 Instruction	1.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional Staff	3.	0.00								0	0	0.0%
2300 General Administration	4.	0.00								0	0	0.0%
2400 School Administration	5.	0.00								0	0	0.0%
2500 Central Services	6.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%
2700 Student Transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)		10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional Staff	13.	0.00								0	0	0.0%
2300 General Administration	14.	0.00								0	0	0.0%
2400 School Administration	15.	0.00								0	0	0.0%
2500 Central Services	16.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%
2700 Student Transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)		20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of J.O. Combs United District, Pinal County for fiscal year 2019 was officially proposed by the Governing Board on June 13, 2018, and that the complete Proposed Expenditure Budget may be reviewed by contacting Karia Slovitsky at the District Office, telephone 480-987-5302 during normal business hours.

President of the Governing Board

1. Average Daily Membership:	Prior Year 2017 ADM	Prior Year 2018 ADM	Budget Year 2019 ADM	4. Average Teacher Salaries (A.R.S. \$15-903.E, amended by Laws 2018, Ch. 285, §10)
Attending	4,313,891	4,401,407	4,401,407	1. Average salary of all teachers employed in FY 2019 (budget year)
2. Tax Rates:	Prior FY	Est. Budget FY		2. Average salary of all teachers employed in FY 2018 (prior year)
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)				3. Increase in average teacher salary from the prior year
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)	4,1060	3,9080		4. Percentage increase
3. Budgeted Expenditures and Budget Limits:	Budgeted Expenditures	Budget Limit		Comments on average salary calculation (Optional):
Maintenance & Operation Fund	28,113,774	28,113,774		Any person eligible to be included as a teacher on a district's FTE count submitted with its annual financial report, whose salary was paid under function code 1000 (instruction).
Classroom Site Fund	3,615,184	3,615,183		
Unrestricted Capital Outlay Fund	1,307,881	1,307,881		

	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	8,901,745	9,914,058	211,910	211,910	9,113,655	10,125,968	11.1%
2000 Support Services							
2100 Students	976,994	1,056,213	10,875	10,875	987,869	1,067,088	8.0%
2200 Instructional Staff	439,342	482,869	28,070	28,070	467,412	510,939	9.3%
2300, 2400, 2500 Administration	2,623,275	2,809,997	568,940	586,940	3,192,215	3,396,937	6.4%
2600 Oper./Maint. of Plant	1,564,885	1,671,410	2,577,795	2,576,795	4,142,680	4,248,205	2.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	94,866	94,749	700	700	95,566	95,449	-0.1%
610 School-Sponsored Cocurric. Activities	49,960	54,142	0	0	49,960	54,142	8.4%
620 School-Sponsored Athletics	265,000	282,410	75,083	57,083	340,083	339,493	-0.2%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	14,916,067	16,365,848	3,473,373	3,472,373	18,389,440	19,838,221	7.9%
200 and 300 Special Education							
1000 Instruction	3,255,895	3,552,057	930,850	734,209	4,186,745	4,286,266	2.4%
2000 Support Services							
2100 Students	1,369,897	1,488,343	579,963	479,963	1,949,860	1,968,306	0.9%
2200 Instructional Staff	0	0	240	240	240	240	0.0%
2300, 2400, 2500 Administration	0	0	660	660	660	660	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	4,625,792	5,040,400	1,511,713	1,215,072	6,137,505	6,255,472	1.9%
400 Pupil Transportation	1,277,975	1,360,977	478,100	478,000	1,756,075	1,838,977	4.7%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	172,574	181,104	0	0	172,574	181,104	4.9%
TOTAL EXPENDITURES	20,992,408	22,948,329	5,463,186	5,165,445	26,455,594	28,113,774	6.3%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	26,455,594	28,113,774	1,658,180	6.3%
Instructional Improvement	365,000	365,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,233,732	3,615,184	381,452	11.8%
Federal Projects	2,934,913	3,172,304	237,391	8.1%
State Projects	47,280	76,930	29,650	62.7%
Unrestricted Capital Outlay	1,103,726	1,307,881	204,155	18.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,100,000	2,100,000	0	0.0%
Debt Service	2,776,196	3,173,981	397,785	14.3%
School Plant Fund	200,000	200,000	0	0.0%
Auxiliary Operations	500,000	500,000	0	0.0%
Bond Building	7,779,559	16,727,251	8,947,692	115.0%
Food Service	1,500,000	1,500,000	0	0.0%
Other	10,000,000	11,175,000	1,175,000	11.8%

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	5,713,267	5,780,118	
Gifted Education	5,000	10,000	
Remedial Education	0	0	
ELL Incremental Costs	197,195	218,886	
ELL Compensatory Instruction	0	0	
Vocational and Technical Education (non-CTED)	0	0	
Career Education (non-CTED)	0	0	
Career Technical Education (CTED)	222,043	246,468	
TOTAL	6,137,505	6,255,472	

PROPOSED STAFFING SUMMARY			
	Staff Type	FTE	Staff-Pupil Ratio
Certified --	Superintendent, Principals,		
	Other Administrators	12	1 to 366.8
	Teachers	201	1 to 21.9
	Other	47	1 to 93.6
	Subtotal	260	1 to 16.9
Classified --	Managers, Supervisors, Directors	9	1 to 489.0
	Teachers Aides	86	1 to 51.2
	Other	195	1 to 22.6
	Subtotal	290	1 to 15.2
TOTAL		550	1 to 8.0
Special Education --			
Teacher		25	1 to 30.0
Staff		97	1 to 8.0