



FY 2025  
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 2025 was

Proposed June 27, 2024

Adopted \_\_\_\_\_

Revised \_\_\_\_\_

Date

Mr. Steven Ray, President \_\_\_\_\_

Mr. Bob D'Elena, Board Clerk \_\_\_\_\_

Ms. Shelly Hargis, Board Member \_\_\_\_\_

Ms. Jennifer Tucker, Board Member \_\_\_\_\_

Mr. Jason Beach, Board Member \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signed

Signed

The FY 2025 budget file for the version described above will be uploaded via

the School Finance Budget System on ADE's website by June 28, 2024

Type the Date as MM/DD/YYYY

Superintendent signature

Business Manager signature

Gregory A Wyman

Julie A Cook

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Julie A Cook

Telephone: 480-987-5302 Email: [jcook@jocombs.org](mailto:jcook@jocombs.org)

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	<u>52,027,826</u>
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ <u>16,251,689</u>
Intermediate	2000	\$ <u>136,896</u>
State	3000	\$ <u>26,066,702</u>
Federal	4000	\$ <u>4,858,582</u>
TOTAL		\$ <u>47,313,869</u>

3. District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	<u>3.4643</u>	<u>3.4643</u>
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>1.1606</u>	<u>1.2591</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>1.1606</u>	<u>1.2591</u>

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>28,966,194</u>	\$ <u>28,966,194</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>1,901,233</u>	\$ <u>1,901,233</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)		\$ <u>11,710,000</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)		\$ <u>42,577,427</u>

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>55,595</u>
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>54,558</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,037</u>
4. Percentage increase	<u>2%</u>

Comments on average salary calculation (Optional):

\_\_\_\_\_

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

**District contact information**

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent	Dr.	Gregory	Wyman	gwyman@jocombs.org	480-987-5300	
Executive Assistant to Superintendent	Ms.	Judy	Wegner	jwegner@jocombs.org	480-987-5300	
Chief Financial Officer	Mrs.	Julie	Cook	jcook@jocombs.org	480-987-5302	
Business Manager 1	Mrs.	Julie	Cook	jcook@jocombs.org	480-987-5302	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Christine	Azam	cazam@jocombs.org	480-987-5305	
SPED Data Reporting Coordinator	Ms.	Jennifer	Corry	jcorry@jocombs.org	480-987-5315	
AzEDS/ADM Data Coordinator	Mrs.	Elizabeth	Zozaya	lzoaya@jocombs.org	480-987-5303	
Transportation Data Reporting Coordinator	Mrs.	Erica	Delgado	edelgado@jocombs.org	480-987-5309	
CTE Coordinator	Mr.	John	Scrogam	jscrogam@jocombs.org	480-987-5300	
Poverty Coordinator	Mr.	Jennifer	Highum	jhighum@jocombs.org	480-987-5319	
Assessments Coordinator	Mr.	Jennifer	Highum	jhighum@jocombs.org	480-987-5319	
Curriculum Coordinator	Mr.	Tim	Fountain	tfountain@jocombs.org	480-987-5308	
Information Technology (IT) Director	Mr.	Craig	Rudko	crudko@jocombs.org	480-987-5313	
Bookstore Manager	Ms.	Monica	Kelly	mkelly@jocombs.org	480-882-3540	
Governing Board Member	Mr.	Steven	Ray	sray@jocombs.org	480-987-5300	
Governing Board Member	Mr.	Bob	D'Elena	bdelena@jocombs.org	480-987-5300	
Governing Board Member	Mrs.	Shelly	Hargis	shargis@jocombs.org	480-987-5300	
Governing Board Member	Mr.	Jennifer	Tucker	jtucker@jocombs.org	480-987-5300	
Governing Board Member	Mr.	Jason	Beach	jbeach1@jocombs.org	480-987-5300	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

2023.1.35

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 2024	Budget FY 2025		
	100 Regular education										
1000 Instruction	1.	167.00	120.00	7,681,686	2,089,784	14,103	72,474	1,973	9,798,441	9,860,020	0.6%
2000 Support services											
2100 Students	2.	24.00	23.00	854,485	282,635	1,283	8,539	0	1,212,427	1,146,942	-5.4%
2200 Instructional staff	3.	11.00	11.00	522,662	157,630	9,690	300	0	737,643	690,282	-6.4%
2300 General administration	4.	3.00	3.00	231,517	86,935	154,557	2,777	18,387	594,765	494,173	-16.9%
2400 School administration	5.	19.00	19.83	1,194,387	332,981	247	4,804	1,235	1,848,736	1,533,654	-17.0%
2500 Central services	6.	18.50	15.56	807,635	265,150	51,397	14,453	6,760	1,316,023	1,145,395	-13.0%
2600 Operation & maintenance of plant	7.	51.75	25.08	803,508	242,305	2,501,918	732,247	2,647	5,435,552	4,282,625	-21.2%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	1.00	1.00	34,832	7,646	15,000	45,000	0	107,953	102,478	-5.1%
610 School-sponsored cocurricular activities	10.	0.00	0.00	49,559	10,825	0	0	0	63,373	60,384	-4.7%
620 School-sponsored athletics	11.	0.00	0.00	240,414	38,188	28,137	0	27,608	341,323	334,347	-2.0%
630 Other instructional programs	12.	0.00	0.00	0	0	10,441	1,525	0	18,760	11,966	-36.2%
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular education subsection subtotal (lines 1-13)	14.	295.25	218.47	12,420,685	3,514,079	2,786,773	882,119	58,610	21,474,996	19,662,266	-8.4%
200 and 300 Special education											
1000 Instruction	15.	101.00	86.82	2,538,211	773,658	1,447,540	5,044	950	4,939,624	4,765,403	-3.5%
2000 Support services											
2100 Students	16.	28.50	23.60	1,038,361	290,421	979,534	0	0	2,408,590	2,308,316	-4.2%
2200 Instructional staff	17.	0.00	1.00	85,561	25,449	570	0	0	122,010	111,580	-8.5%
2300 General administration	18.	0.00						5,000	5,000	5,000	0.0%
2400 School administration	19.	0.00							0	0	0.0%
2500 Central services	20.	0.00							0	0	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.	129.50	111.42	3,662,133	1,089,528	2,427,644	5,044	5,950	7,475,224	7,190,299	-3.8%
400 Pupil transportation	25.	55.50	38.69	981,651	320,095	322,797	287,157	1,682	2,157,595	1,913,382	-11.3%
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	0.00						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.	3.00	3.00	155,981	44,266				200,247	200,247	0.0%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	483.25	371.58	17,220,450	4,967,968	5,537,214	1,174,320	66,242	31,308,062	28,966,194	-7.5%

The district has budgeted an amount in the M and 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	6,835,734	6,551,882	1.
2. Gifted education	4,974	4,974	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	243,990	243,990	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	106,953	106,953	6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	283,573	282,500	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	7,475,224	7,190,299	9.
10. IEP required pupil transportation costs coded within Program 400	632,568	611,782	10.

**Proposed ratios for special education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 17  
 Staff-Pupil 1 to 11

**Expenditures budgeted for audit services**

M&O Fund - Nonfederal	<b>6350</b>	43,800
All funds - Federal	6330	<u>0</u>

**FY 2025 performance pay (A.R.S. Section 15-920)**

Amount budgeted in M&O Fund for a performance pay component \_\_\_\_\_

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

**Expenditures budgeted in the M&O Fund for food service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 60,700  
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

**Fund 010 (CSF)**

**Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)**

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 2024	Budget FY 2025	
1000 Instruction	1.	3,791,254	1,000,029	10,000	175,960			5,510,724	4,977,243	-9.7%
2100 Support services - students	2.	439,460	105,865	0				545,325	545,325	0.0%
2200 Support services - instructional staff	3.	691,700	139,327	1,793				883,716	832,820	-5.8%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	4,922,414	1,245,221	11,793	175,960	0	0	6,939,765	6,355,388	-8.4%

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

**Classroom Site Fund Budget Limit Calculation**

FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	6,939,765
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	4,136,023
Unexpended Budget Balance (line 10 minus 11)	12.	2,803,742
Interest earned in the Classroom Site Fund in FY 2024	13.	92,273
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	3,459,373
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	6,355,388

(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	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
								Prior FY 2024	Budget FY 2025	
<b>Unrestricted Capital Outlay Override (1)</b>								0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction		198,645		275,000			5,000	498,066	478,645	-3.9%
2000 Support services										
2100, 2200 Students and instructional staff		3,000	13,000	125,000			6,275	220,829	147,275	-33.3%
2300, 2400, 2500, 2900 Administration			39,813	718,000			20,000	1,036,614	777,813	-25.0%
2600 Operation & maintenance of plant			13,000	100,000			11,900	296,120	124,900	-57.8%
2700 Student transportation			32,000	118,000			33,100	209,375	183,100	-12.5%
3000 Operation of noninstructional services (5)			5,000	5,000				24,342	10,000	-58.9%
4000 Facilities acquisition and construction			0	7,500			172,000	179,700	179,500	-0.1%
5000 Debt service								0	0	0.0%
Total unrestricted capital outlay fund (lines 2-9)	0	201,645	102,813	1,348,500	0	0	248,275	2,465,046	1,901,233	-22.9%

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)]

\$ 10,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 1,500
6642 Textbooks	15,000
6643 Instructional Aids	185,145
673X Furniture and Equipment	573,500
673X Vehicles	0
673X Tech Hardware & Software	775,000

(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.

\$ 2,000

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on leases of \_\_\_\_\_, and principal on bonds of \_\_\_\_\_.

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

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

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		
<b>Total Fund Expenditures</b>	1.	2,465,046	1,901,233	0		0		577,166	577,166	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0	0	0		0		0		2.
6200 Employee Benefits	3.	0	0	0		0		0		3.
6450 Construction Services	4.	144,900	145,900	0		0		0		4.
6710 Land and Improvements	5.	0	0	0		0		577,166	577,166	5.
6720 Buildings and Improvements	6.	0	0	0		0		0		6.
673X Furniture and Equipment	7.	348,384	573,500	0		0		0		7.
673X Vehicles	8.	187,200	0	0		0		0		8.
673X Technology Hardware & Software	9.	1,361,070	775,000	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0		0		0		11.
Total (lines 2-11)	12.	2,041,554	1,494,400	0	0	0	0	577,166	577,166	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	700,000	145,900	0				577,166	577,166	13.
New Construction	14.	23,530	10,000	0		0		0		14.
Other	15.	1,599,453	1,338,500	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	2,322,983	1,494,400	0	0	0	0	577,166	577,166	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 2025 \_\_\_\_\_

**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. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

**State projects FTE & expenditures**

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

**Instructional Improvement Fund Expenditures (020)**

1. Teacher compensation increases
2. Class size reduction
3. Dropout prevention programs (M&O purposes)
4. Instructional improvement programs (M&O purposes)
5. Total instructional improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
0.00		1,500,000	1,500,000
0.00		400,000	400,000
0.00		150,000	150,000
0.00		0	0
0.00		75,000	75,000
0.00		0	0
0.00		0	0
0.00		1,500,000	1,500,000
0.00		0	0
0.00		0	0
0.00		0	0
0.00		135,000	135,000
0.00		50,000	50,000
0.00		1,700,000	1,700,000
			0
			0
0.00		200,000	200,000
0.00		0	0
0.00		10,500,000	6,000,000
			0
0.00	0	16,210,000	11,710,000
0.00		40,000	40,000
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		20,000	20,000
0.00		0	0
0.00		0	0
0.00		876,000	900,000
0.00	0	936,000	960,000
0.00	0	17,146,000	12,670,000

	Prior FY	Budget FY
1.	500,000	430,000
2.	0	0
3.	280,000	250,000
4.	117,000	217,000
5.	897,000	897,000

**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		1.
52,936		28,148	2.
0		0	3.
200,000		200,000	4.
2,500,000		2,500,000	5.
800,000		800,000	6.
985,000		1,050,000	7.
750,000		750,000	8.
400,000		400,000	9.
2,500,000		2,500,000	10.
10,000		10,000	11.
31,000		31,000	12.
0		0	13.
300,000		300,000	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		50,000	21.
10,000		5,000	22.
2,100,000		2,100,000	23.
36,000		36,000	24.
0		0	25.
0		0	26.
0		0	27.
850,000		1,200,000	28.
0		0	29.
9,000,000		9,000,000	30.
4,227,994		4,300,000	31.
0		0	32.
500,000		500,000	33.
4,500,000		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 2025 General Budget Limit  
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance and Operation</u>	<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ 28,166,689	\$ 28,166,689	\$ 0
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)			
	\$ 2,245,137		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,245,137	1,300,000	945,137
*3. FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation			
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small school adjustment for districts with a student count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, calculation of small school adjustment phase down limit, line 6)			
*5. Tuition revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and other private sources			
(b) Other Arizona districts			
(c) Out-of-State districts and other governments			
(d) Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation expenditures (A.R.S. §15-910.G-K)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		592,343	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2024 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	
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior year over expenditures/resolutions:			
(b) Decrease for transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund transfer to M&O		(1,092,838)	
(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)			
11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 28,966,194	
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)			\$ 945,137

\* 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 2025 Unrestricted Capital Budget Limit  
(A.R.S. Section 15-947.D)**

**Unrestricted Capital Budget Limit**

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ <u>2,465,046</u>
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 2024 Capital expenditures (line 1 + 2)	\$ <u>2,465,046</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>2,465,046</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>2,465,046</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,508,950</u>
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>956,096</u>
8. Interest earned in Fund 610 in FY 2024	\$ _____
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions: _____	\$ _____
(b) ADM/Transportation audit adjustment	\$ _____
(c) Other: _____	\$ _____
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>945,137</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>1,901,233</u></u>

(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 2024	Budget FY 2025	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	1.00	23,350	4,798					52,936	28,148	-46.8%
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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	1.00	23,350	4,798	0	0		0	52,936	28,148	-46.8%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
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%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	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, of Pinal County for fiscal year 2025 was officially proposed by the Governing Board on, June 27, 2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Julie A Cook at the District Office, telephone 480-987-5302 during normal business hours.

\_\_\_\_\_  
President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior year</b>	<b>Budget year</b>	<b>4. Average teacher salaries (A.R.S. §15-903.E)</b>	
	<b>2023 ADM</b>	<b>2024 ADM</b>	<b>2025 ADM</b>	1. Average salary of all teachers employed in FY 2025 (budget year)	55,595
<b>Attending</b>	4,051.3596	3,748.1167	3,640.1167	2. Average salary of all teachers employed in FY 2024 (prior year)	54,558
				3. Increase in average teacher salary from the prior year	1,037
				4. Percentage increase	2%
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	Comments on average salary calculation (Optional):	
<b>Primary rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4643	3.4643		
<b>Secondary rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.1606	1.2591		
<b>3. Budgeted expenditures and budget limits:</b>		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>		
<b>Maintenance &amp; Operation Fund</b>		28,966,194	28,966,194		
<b>Classroom Site Fund</b>		6,355,388	6,355,388		
<b>Unrestricted Capital Outlay Fund</b>		1,901,233	1,901,233		

	Maintenance and Operation Expenditures						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular education</b>							
<b>1000 Instruction</b>	9,676,266	9,771,470	122,175	88,550	9,798,441	9,860,020	0.6%
<b>2000 Support services</b>							
<b>2100 Students</b>	1,200,544	1,137,120	11,883	9,822	1,212,427	1,146,942	-5.4%
<b>2200 Instructional staff</b>	726,578	680,292	11,065	9,990	737,643	690,282	-6.4%
<b>2300, 2400, 2500 Administration</b>	3,396,737	2,918,605	362,787	254,617	3,759,524	3,173,222	-15.6%
<b>2600 Oper./Maint. of plant</b>	1,098,488	1,045,813	4,337,064	3,236,812	5,435,552	4,282,625	-21.2%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of noninstructional services</b>	47,953	42,478	60,000	60,000	107,953	102,478	-5.1%
<b>610 School-sponsored cocurric. activities</b>	63,373	60,384	0	0	63,373	60,384	-4.7%
<b>620 School-sponsored athletics</b>	281,910	278,602	59,413	55,745	341,323	334,347	-2.0%
<b>630, 700, 800, 900 Other programs</b>	0	0	18,760	11,966	18,760	11,966	-36.2%
<b>Regular education subsection subtotal</b>	16,491,849	15,934,764	4,983,147	3,727,502	21,474,996	19,662,266	-8.4%
<b>200 and 300 Special education</b>							
<b>1000 Instruction</b>	3,331,534	3,311,869	1,608,090	1,453,534	4,939,624	4,765,403	-3.5%
<b>2000 Support services</b>							
<b>2100 Students</b>	1,360,226	1,328,782	1,048,364	979,534	2,408,590	2,308,316	-4.2%
<b>2200 Instructional staff</b>	121,110	111,010	900	570	122,010	111,580	-8.5%
<b>2300, 2400, 2500 Administration</b>	0	0	5,000	5,000	5,000	5,000	0.0%
<b>2600 Oper./Maint. of plant</b>	0	0	0	0	0	0	0.0%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of noninstructional services</b>	0	0	0	0	0	0	0.0%
<b>Special education subsection subtotal</b>	4,812,870	4,751,661	2,662,354	2,438,638	7,475,224	7,190,299	-3.8%
<b>400 Pupil transportation</b>	1,353,257	1,301,746	804,338	611,636	2,157,595	1,913,382	-11.3%
<b>510 Desegregation</b>	0	0	0	0	0	0	0.0%
<b>530 Dropout prevention programs</b>	0	0	0	0	0	0	0.0%
<b>540 Joint career and technical education and Vocational education center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading program</b>	200,247	200,247	0	0	200,247	200,247	0.0%
<b>Total Expenditures</b>	22,858,223	22,188,418	8,449,839	6,777,776	31,308,062	28,966,194	-7.5%

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

CTD number 110244000  
Version Proposed

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	31,308,062	28,966,194	(2,341,868)	-7.5%
Instructional Improvement	897,000	897,000	0	0.0%
English Language Learner	52,936	28,148	(24,788)	-46.8%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,939,765	6,355,388	(584,377)	-8.4%
Federal Projects	16,210,000	11,710,000	(4,500,000)	-27.8%
State Projects	936,000	960,000	24,000	2.6%
Unrestricted Capital Outlay	2,465,046	1,901,233	(563,813)	-22.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	577,166	577,166	0	0.0%
Debt Service	4,227,994	4,300,000	72,006	1.7%
School Plant Fund	200,000	200,000	0	0.0%
Auxiliary Operations	750,000	750,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	2,500,000	2,500,000	0	0.0%
Other	24,692,000	25,127,000	435,000	1.8%

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	6,835,734	6,551,882
Gifted Education	4,974	4,974
Remedial Education	0	0
ELL Incremental Costs	243,990	243,990
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	106,953	106,953
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	283,573	282,500
TOTAL	7,475,224	7,190,299

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators		20	20	1 to	182.0
Teachers	5	215	220	1 to	16.5
Other		54	54	1 to	67.4
Subtotal	5	289	294	1 to	12.4
Classified --					
Managers, supervisors, directors		11	11	1 to	330.9
Teachers aides		51	51	1 to	71.4
Other		159	159	1 to	22.9
Subtotal	0	221	221	1 to	16.5
TOTAL	5	510	515	1 to	7.1
Special education --					
Teacher	4	31	35	1 to	17.0
Staff	0	51	51	1 to	11.0

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2023 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds														
	General			Capital Projects				Special Revenue			Debt Service	Permanent	Enterprise	Internal Services	Total all funds
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue					
<b>A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter</b>															
1. <b>FY 2023 final ending fund balance</b>	1,124,711	1,325,520	3,106			568,025		3,131,700	(1,328,023)	7,539,474	572,049			12,936,562	
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.															
2. <b>FY 2024 activity, year-to-date and estimated through June 30</b>															
(a) FY 2024 revenues and other financing sources	31,027,739	1,139,526	845,484			12,006		3,900,338	6,056,008	5,964,639	4,247,167			53,192,907	
(b) FY 2024 expenditures and other financing uses	31,560,106	1,508,950	844,388			0		4,121,606	4,727,985	8,968,219	3,527,495			55,258,749	
3. <b>Estimated FY 2024 ending fund balance</b>	592,344	956,096	4,202	0	0	580,031	0	2,910,432	0	4,535,894	1,291,721	0	0	10,870,720	
(a) Nonspendable											1,291,721			1,291,721	
(b) Restricted						580,031								580,031	
(c) Committed	592,344	956,096												1,548,440	
(d) Assigned			4,202					2,593,094		4,535,894				7,133,190	
(e) Unassigned														0	
(f) Total (amount must agree to line 3 above)	592,344	956,096	4,202	0	0	580,031	0	2,593,094	0	4,535,894	1,291,721	0	0	10,553,382	
4. <b>FY 2024 estimated ending fund balance details and planned uses</b>															
(a) Fund deficit														0	
(b) Fund balance exceeding budget capacity in budget controlled funds														0	
(c) Planned to be spent in FY 2025	592,344	956,096	4,202					2,593,094		2,267,947				6,413,683	
(d) Maintained for spending after FY 2025						580,031				2,267,947	1,291,721			4,139,699	
(e) Total (amount must agree to line 3 above)	592,344	956,096	4,202	0	0	580,031	0	2,593,094	0	4,535,894	1,291,721	0	0	10,553,382	

**B. Total budgeted expenditures compared to planned spending**

Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

**Total budgeted expenditures compared to planned spending**

	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	28,966,194	1,901,233	6,355,388
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	27,966,194	1,200,000	4,366,440
3. Estimated unspent budget capacity carried forward for spending after FY 2025	1,000,000	701,233	1,988,948

**C. Comments (optional)**