



FY 2024
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Adopted
Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2024 was

Proposed June 14, 2023
Adopted July 12, 2023
Revised
Date

Ms. Shelly Hargis, President
Mr. Bob D'Elena, Board Clerk
Mr. Steven Ray, Board Member
Ms. Jennifer Tucker, Board Member
Mr. Jason Beach, Board Member

SIGNED

SIGNED

The FY 2024 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 13, 2023
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

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Description and Amount. Includes Total Budgeted Revenues for Fiscal Year 2023 (\$54,135,593) and Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes).

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

Table comparing tax rates for Prior FY 2023 and Est. Budget FY 2024. Includes Primary Tax Rate (3.6530), Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), and Total Secondary Tax Rate (1.4222).

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. Includes Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects Other Than Impact Aid, and Total Aggregate School District Budget Limit (\$50,949,785).

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

Table with 2 columns: Description and Amount. Includes Average salary of all teachers employed in FY 2024 (budget year) (\$55,142), Average salary of all teachers employed in FY 2023 (prior year) (\$53,021), Increase in average teacher salary from the prior year (\$2,121), and Percentage increase (4%).

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.	Deanna	Acosta	dacosta@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	lzoazaya@jocombs.org	480-987-5303	
Transportation Data Reporting Coordinator	Mrs.	Erica	Delgado	edelgado@jocombs.org	480-987-5309	
CTE Coordinator	Mr.	John	Scroggham	jscroggham@jocombs.org	480-987-5300	
Poverty Coordinator	Mr.	Denise	Dunwoody	ddunwoody@jocombs.org	480-987-5319	
Assessments Coordinator	Mr.	Denise	Dunwoody	ddunwoody@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	Mrs.	Shelly	Hargis	shargis@jocombs.org	480-987-5300	
Governing Board Member	Mr.	Bob	D'Elena	bdelena@jocombs.org	480-987-5300	
Governing Board Member	Mr.	Steven	Ray	sray@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

2002.3.24

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 2023	Budget FY 2024	
100 Regular Education										
1000 Instruction	1.	167.00	8,224,411	2,290,753	152,307	99,164	3,185	10,165,977	10,769,820	5.9%
2000 Support Services										
2100 Students	2.	24.10	949,405	315,207	2,336	4,809	131	1,229,550	1,271,888	3.4%
2200 Instructional Staff	3.	10.58	558,015	177,344	15,553	135	500	739,167	751,547	1.7%
2300 General Administration	4.	3.00	255,737	100,192	170,096	1,250	31,678	567,953	558,953	-1.6%
2400 School Administration	5.	19.50	1,269,334	380,294	2,200	5,863	795	1,657,486	1,658,486	0.1%
2500 Central Services	6.	19.00	880,435	279,491	106,327	20,591	11,140	1,279,642	1,297,984	1.4%
2600 Operation & Maintenance of Plant	7.	50.75	411,465	85,568	3,431,200	1,109,182	2,387	4,923,032	5,039,802	2.4%
2900 Other	8.	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	38,189	14,747	0	48,483	0	52,281	101,419	94.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	61,868	11,574	0	0	0	73,442	73,442	0.0%
620 School-Sponsored Athletics	11.	0.00	235,779	35,921	42,537	0	45,000	327,430	359,237	9.7%
630 Other Instructional Programs	12.	0.00	0	0	19,000	2,000	0	20,031	21,000	4.8%
700, 800, 900 Other Programs	13.	0.00	0	0	0	0	0	3,656	0	-100.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	294.93	12,884,638	3,691,091	3,941,556	1,291,477	94,816	21,039,647	21,903,578	4.1%
200 and 300 Special Education										
1000 Instruction	15.	97.56	2,568,954	786,629	1,630,992	22,000	1,001	4,999,540	5,009,576	0.2%
2000 Support Services										
2100 Students	16.	28.44	1,225,926	353,338	640,923	10,000		2,230,179	2,230,187	0.0%
2200 Instructional Staff	17.	0.00	0	0	126,506			126,131	126,506	0.3%
2300 General Administration	18.	0.00					10,000	10,000	10,000	0.0%
2400 School Administration	19.	0.00						0	0	0.0%
2500 Central Services	20.	0.00			500			500	500	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.	126.00	3,794,880	1,139,967	2,398,921	32,000	11,001	7,366,350	7,376,769	0.1%
400 Pupil Transportation	25.	47.45	1,070,812	375,967	253,139	460,282	100	2,154,935	2,160,300	0.2%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	1.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	2.67	177,998	45,334	0	1,000		224,177	224,332	0.1%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	472.05	17,928,328	5,252,359	6,593,616	1,784,759	105,917	30,785,109	31,664,979	2.9%

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	6,731,922	6,739,771	1.
2. Gifted Education	4,974	4,974	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	194,706	194,706	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	107,933	110,503	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	326,815	326,815	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	7,366,350	7,376,769	9.
10. IEP required pupil transportation costs coded within Program 400	609,131	609,131	10.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 110  
 Staff-Pupil 1 to 59

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	244.16	240.50
Number of FTE - Certified Purchased Services Personnel		15.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	40000
All Funds - Federal	6330	0

**FY 2024 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) \$ 48,483

(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 2023	Budget FY 2024	
1000 Instruction	1.	3,582,333	1,329,435	10,000	410,441			5,293,578	5,332,209	0.7%
2100 Support Services - Students	2.	150,210	34,910					89,143	185,120	107.7%
2200 Support Services - Instructional Staff	3.	300,700	185,995	1,793	896			390,156	489,384	25.4%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
<b>Total Expenditures (lines 1-8)</b>	<b>9.</b>	<b>4,033,243</b>	<b>1,550,340</b>	<b>11,793</b>	<b>411,337</b>	<b>0</b>	<b>0</b>	<b>5,772,877</b>	<b>6,006,713</b>	<b>4.1%</b>

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	5,772,877
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3449730
Unexpended Budget Balance (line 10 minus 11)	12.	2,323,147
Interest Earned in the Classroom Site Fund in FY 2023	13.	
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	3683566
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	6006713

(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		Library Books, Textbooks, & Instructional Aids (2)	Short-term Noninstructional Software Subscription	Property (2)	Redemption of Principal (3)	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
								Prior FY 2023	Budget FY 2024	
<b>Unrestricted Capital Outlay Override (1)</b>	1.							0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>	2.							829,766	1,076,278	29.7%
1000 Instruction	2.	360,514		715,764						
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	3,500	15,000	102,186				90,125	120,686	33.9%
2300, 2400, 2500, 2900 Administration	4.		17,500	878,067			61,781	939,848	957,348	1.9%
2600 Operation & Maintenance of Plant	5.		25,000	185,470			4,400	189,870	214,870	13.2%
2700 Student Transportation	6.			430,776				430,776	430,776	0.0%
3000 Operation of Noninstructional Services (5)	7.			74,848				74,848	74,848	0.0%
4000 Facilities Acquisition and Construction	8.			25,000			175,000	200,000	200,000	0.0%
5000 Debt Service	9.				0	0		0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	0	364,014	57,500	2,412,111	0	241,181	2,755,233	3,074,806	11.6%

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 1,500
6642 Textbooks	195,359
6643 Instructional Aids	167,156
673X Furniture and Equipment	1,143,358
673X Vehicles	469,626
673X Tech Hardware & Software	952,615

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

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

\$ 74,848

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

\$ 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.	2,755,233	3,074,806	1,787,521	0	0	0	559,769	566,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		0	0	0	0	0		2.
6200 Employee Benefits	3.	0		0	0	0	0	0		3.
6450 Construction Services	4.	150,000		325,000	0	0	0	0		4.
6710 Land and Improvements	5.	0		0	0	0	0	559,769	566,000	5.
6720 Buildings and Improvements	6.	0		305,989	0	0	0	0		6.
673X Furniture and Equipment	7.	721,648	1,143,358	1,066,532	0	0	0	0		7.
673X Vehicles	8.	469,626	469,626	0	0	0	0	0		8.
673X Technology Hardware & Software	9.	952,614	952,615	90,000	0	0	0	0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0	0	0	0	0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0	0	0	0	0		11.
Total (lines 2-11)	12.	2,293,888	2,565,599	1,787,521	0	0	0	559,769	566,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	700,000	700,000	500,000	0			559,769	566,000	13.
New Construction	14.	0		0	0			0		14.
Other	15.	1,593,888	1,865,599	1,287,521	0	0	0	0		15.
Total (lines 13-15, must equal line 12)	16.	2,293,888	2,565,599	1,787,521	0	0	0	559,769	566,000	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 2024 \$ -

**SPECIAL PROJECTS**

**FEDERAL PROJECTS FTE & EXPENDITURES**

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

**STATE PROJECTS FTE & EXPENDITURES**

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

**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		1,200,000	1,500,000
0.00		0	0
0.00		0	0
0.00		0	0
0.00		125,000	135,000
0.00		30,000	50,000
0.00		1,700,000	1,700,000
0.00		200,000	200,000
0.00		0	0
0.00		10,500,000	10,500,000
0.00	0.00	15,880,000	16,210,000
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		17,000	20,000
0.00		0	0
0.00		700,000	700,000
0.00	0.00	757,000	760,000
0.00	0.00	16,637,000	16,970,000
Prior FY		Budget FY	
500,000		500,000	
0			
315,000		315,000	
0			
815,000		815,000	

**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	
104,779	110,460
0	0
200,000	200,000
2,350,000	2,500,000
800,000	800,000
985,000	985,000
750,000	750,000
400,000	400,000
2,500,000	2,500,000
10,000	10,000
30,000	31,000
0	0
300,000	300,000
40,000	40,000
5,000	5,000
1,600,000	1,600,000
700,000	700,000
0	0
300,000	300,000
25,000	25,000
10,000	10,000
2,100,000	2,100,000
36,000	36,000
0	0
0	0
0	0
850,000	850,000
0	0
9,000,000	9,000,000
4,347,119	4,227,994
0	0
500,000	500,000
4,500,000	4,500,000
0	
0	
0	
0	

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



**CALCULATION OF FY 2024 GENERAL BUDGET LIMIT**  
 (A.R.S. §15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 30,285,352	\$ 810
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,423,733	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c) Total DAA (line 2.a plus 2.b)	\$ 2,423,733	1,673,733
*3. FY 2024 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, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		
(a) Maintenance and Operation		
(b) Unrestricted Capital Outlay		
(c) Special Program	750,000	
*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)	803,950	
(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 2022 (A.R.S. §15-910.N, 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 2023 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	(844,388)	
(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)	284,175	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)	386,700	750,000
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		
13. 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)	\$ 31,664,979	\$ 2,424,543

\* 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 2024 UNRESTRICTED CAPITAL BUDGET LIMIT  
(A.R.S. §15-947.D)**

**UNRESTRICTED CAPITAL BUDGET LIMIT**

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$	<u>2,755,233</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 2023 Capital Expenditures (line 1 + 2)	\$	<u>2,755,233</u>
4. Amount Budgeted in Fund 610 in FY 2023	\$	
(from FY 2023 latest revised Budget, page 4, line 10)	\$	<u>2,755,233</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	<u>2,755,233</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	
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>2,104,970</u>
8. Interest Earned in Fund 610 in FY 2023	\$	<u>650,263</u>
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 2024 (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)	\$	<u>2,424,543</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	<u>3,074,806</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 2023	Budget FY 2024	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	1.00	86,955	23,505					104,779	110,460	5.4%
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	86,955	23,505	0	0		0	104,779	110,460	5.4%
<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 ADOPTED EXPENDITURE BUDGET

CTD NUMBER 110244000  
VERSION Adopted

I certify that the Budget of J O Combs Unified School District, 44 County for fiscal year 2024 was officially adopted by the Governing Board on, July 12, 2023, and that the complete Adopted 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>	2022 ADM	Prior Year 2023 ADM	Budget Year 2024 ADM	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>	
Attending	4,222,0240	4,059,9513	4,052,8903	1. Average salary of all teachers employed in FY 2024 (budget year)	55,142
<b>2. Tax Rates:</b>			Est. Budget FY	2. Average salary of all teachers employed in FY 2023 (prior year)	53,021
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.6530	3.6530	3. Increase in average teacher salary from the prior year	2,121
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.4222	1.4222	4. Percentage increase	4%
<b>3. Budgeted Expenditures and Budget Limits:</b>				Comments on average salary calculation (Optional):	
Maintenance & Operation Fund			Budget Limit		
Classroom Site Fund		31,664,979	31,664,979		
Unrestricted Capital Outlay Fund		6,006,713	6,006,713		
		3,074,806	3,074,806		

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	9,910,945	10,515,164	255,032	254,656	10,165,977	10,769,820	5.9%
1000 Instruction	1,222,274	1,264,612	7,276	7,276	1,229,550	1,271,888	3.4%
2000 Support Services	719,557	735,359	19,610	16,188	739,167	751,547	1.7%
2100 Students	3,257,139	3,165,483	247,942	349,940	3,505,081	3,515,423	0.3%
2300, 2400, 2500 Administration	1,577,913	497,033	3,345,119	4,542,769	4,923,032	5,039,802	2.4%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	52,281	52,936	0	48,483	52,281	101,419	94.0%
3000 Oper. of Noninstructional Services	73,442	73,442	0	0	73,442	73,442	0.0%
610 School-Sponsored Curric. Activities	270,700	271,700	56,730	87,537	327,430	359,237	9.7%
620 School-Sponsored Athletics	3,656	0	20,031	21,000	23,687	21,000	-11.3%
630, 700, 800, 900 Other Programs	17,087,907	16,575,729	3,951,740	5,327,849	21,039,647	21,903,578	4.1%
Regular Education Subsection Subtotal	3,266,322	3,355,583	1,733,218	1,653,993	4,999,540	5,009,576	0.2%
200 and 300 Special Education	1,628,751	1,579,264	601,428	650,923	2,230,179	2,230,187	0.0%
1000 Instruction	126,131	0	0	126,506	126,131	126,506	0.3%
2000 Support Services	0	0	10,500	10,500	10,500	10,500	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	5,021,204	4,934,847	2,345,146	2,441,922	7,366,350	7,376,769	0.1%
400 Pupil Transportation	1,441,482	1,446,779	713,453	713,321	2,154,935	2,160,300	0.2%
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	224,177	223,332	0	1,000	224,177	224,332	0.1%
<b>TOTAL EXPENDITURES</b>	23,774,770	23,180,687	7,010,339	8,484,292	30,785,109	31,664,979	2.9%

Fund	TOTAL EXPENDITURES BY FUND			% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY	\$ Increase/(Decrease) from Prior FY	
Maintenance & Operation	30,785,109	31,664,979	879,870	2.9%
Instructional Improvement	815,000	815,000	0	0.0%
English Language Learner	104,779	110,460	5,681	5.4%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	5,772,877	6,006,713	233,836	4.1%
Federal Projects	15,880,000	16,210,000	330,000	2.1%
State Projects	757,000	760,000	3,000	0.4%
Unrestricted Capital Outlay	2,755,233	3,074,806	319,573	11.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	559,769	566,000	6,231	1.1%
Debt Service	4,347,119	4,227,994	(119,125)	-2.7%
School Plant Fund	200,000	200,000	0	0.0%
Auxiliary Operations	750,000	750,000	0	0.0%
Bond Building	1,787,521	0	(1,787,521)	-100.0%
Food Service	2,350,000	2,500,000	150,000	6.4%
Other	24,691,000	24,692,000	1,000	0.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE

Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	6,731,922	6,739,771
Gifted Education	4,974	4,974
Remedial Education	0	0
ELL Incremental Costs	194,706	194,706
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	107,933	110,503
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	326,815	326,815
TOTAL	7,366,350	7,376,769

PROPOSED STAFFING SUMMARY

Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	1	14	15	1 to 270.2
Teachers	9	215	224	1 to 18.1
Other	9	46	55	1 to 73.7
Subtotal	19	275	294	1 to 13.8
Classified --				
Managers, Supervisors, Directors		8	8	1 to 506.6
Teachers Aides	4	65	69	1 to 58.7
Other	43	164	207	1 to 19.6
Subtotal	47	237	284	1 to 14.3
TOTAL	66	512	578	1 to 7.0
Special Education --				
Teacher	9	28	37	1 to 109.5
Staff	4	65	69	1 to 58.7