



FY 2020

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 2020 was

Proposed	June 12, 2019
Adopted	July 10, 2019
Revised	
	Date

SIGNED

SIGNED

The FY 2020 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by July 11, 2019

Type the Date as MM/DD/YYYY

Superintendent Signature

Gregory A Wyman

Superintendent Name (Typed Name)

Business Manager Signature

Karla Slovitsky

Business Manager Name (Typed Name)

District Contact Employee: Karla Slovitsky

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

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2019	\$	36,395,296
2. Estimated Revenues by Source for Fiscal Year 2020 (excluding property taxes)		
Local	1000	\$ 4,709,300
Intermediate	2000	\$ 1,218,952
State	3000	\$ 22,307,334
Federal	4000	\$ 4,437,893
TOTAL		\$ 32,673,479

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

	Prior FY 2019	Est. Budget FY 2020
Primary Tax Rate:	4.0195	4.2041
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.6237	1.6778
CTED		
Desegregation		
Total Secondary Tax Rate	1.6237	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)	\$ 28,053,693	\$ 28,053,693
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 1,681,733	\$ 1,681,733
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 3,518,317
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 33,253,743

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

1. Average salary of all teachers employed in FY 2020 (budget year)	\$ 47,145
2. Average salary of all teachers employed in FY 2019 (prior year)	\$ 45,332
3. Increase in average teacher salary from the prior year	\$ 1,813
4. Percentage increase	4%

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).

5. Average salary of all teachers employed in FY 2018	\$ 40,839
6. Total percentage increase in average teacher salary since FY 2018	\$ 15%

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.	Gregory	Wyman	Ed.D	gwyman@jocombs.org	480-987-5300
Mrs.	Marylou	Martinez		mmartinez@jocombs.org	480-987-5300
Mrs.	Karla	Slovitsky		kslovitsky@jocombs.org	480-987-5302
Mrs.	Karla	Slovitsky		kslovitsky@jocombs.org	480-987-5302
Mrs.	Danielle	Watkins		dwatkins@jocombs.org	480-987-5305
Dr.	Shari	Dukes	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
Mrs.	Patricia	Pinckard		ppinckard@jocombs.org	480-987-5300
Mr.	Steven	Ray		sray@jocombs.org	480-987-5300
Mr.	Chad	McLeod		cmcleod@jocombs.org	480-987-5300

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

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 2019	Budget FY 2020	
100 Regular Education											
1000 Instruction	1.	233.00		6,824,201	2,215,633	72,147	130,383	2,427	8,927,529	9,244,791	3.6%
2000 Support Services											
2100 Students	2.	19.00		886,806	249,147	4,960	4,461	131	1,107,813	1,145,505	3.4%
2200 Instructional Staff	3.	10.00		401,052	125,185	17,215	1,408		527,540	544,860	3.3%
2300 General Administration	4.	5.00		319,476	96,923	123,428	5,080	17,986	555,588	562,893	1.3%
2400 School Administration	5.	33.00		1,112,524	372,688	13,184	2,458		1,471,979	1,500,854	2.0%
2500 Central Services	6.	26.00		739,258	212,797	915,249	23,050	3,929	1,863,896	1,894,283	1.6%
2600 Operation & Maintenance of Plant	7.	43.00		1,283,834	396,662	1,096,040	1,222,505	621	3,946,093	3,999,662	1.4%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00		26,478	59,522				84,149	86,000	2.2%
610 School-Sponsored Cocurricular Activities	10.	0.00		47,386	9,410				56,802	56,796	0.0%
620 School-Sponsored Athletics	11.	0.00		205,002	36,040	11,999	6,578	37,742	289,096	297,361	2.9%
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	0.00	11,846,017	3,774,007	2,254,222	1,395,923	62,836	18,830,485	19,333,005	2.7%
200 and 300 Special Education											
1000 Instruction	15.	68.00		2,427,864	899,357	1,303,313	5,655	1,154	3,905,430	4,637,343	18.7%
2000 Support Services											
2100 Students	16.	11.00		1,396,114	358,178	250,414			1,947,867	2,004,706	2.9%
2200 Instructional Staff	17.	0.00			505				502	505	0.6%
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							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.	79.00	0.00	3,823,978	1,258,040	1,553,727	5,655	1,154	5,853,799	6,642,554	13.5%
400 Pupil Transportation	25.	66.00		1,004,027	367,346	193,583	325,560	930	1,848,669	1,891,446	2.3%
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	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	2.50		155,625	31,063				148,004	186,688	26.1%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	517.50	0.00	16,829,647	5,430,456	4,001,532	1,727,138	64,920	26,680,957	28,053,693	5.1%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	5,378,445	6,143,933	1.
2. Gifted Education	10,000	10,000	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	218,886	229,830	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	246,468	258,791	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	5,853,799	6,642,554	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to	18
Staff-Pupil 1 to	10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	245.00	260.25
Number of FTE - Certified Purchased Services Personnel		4.00

Expenditures Budgeted for Audit Services

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

FY 2020 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) \$ 33,211
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2019	Budget FY 2020	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	479,041	150,782				599,621	629,823	5.0%
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.	501,041	158,782				629,621	659,823	4.8%
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) <u>530/550</u>									
1000 Instruction	9.	5,000	2,250				7,250	7,250	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.	5,000	2,250				7,250	7,250	0.0%
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.	591,041	193,282				754,121	784,323	4.0%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	1,022,148	219,736				1,349,656	1,241,884	-8.0%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.	12,000	3,000				15,000	15,000	0.0%
Program 100 Subtotal (lines 14-16)	17.	1,034,148	222,736				1,364,656	1,256,884	-7.9%
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) <u>530/550</u>									
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.	1,221,648	265,236				1,594,656	1,486,884	-6.8%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	758,185	102,951	76,126	20,942		862,844	958,204	11.1%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.	76,717	17,943	15,000	29,762		139,422	139,422	0.0%
Program 100 Subtotal (lines 27-29)	30.	834,902	120,894	91,126	50,704		1,002,266	1,097,626	9.5%
200 and 300 Special Education									
1000 Instruction	31.	121,200	24,060	16,500			161,760	161,760	0.0%
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.	121,200	24,060	16,500	0		161,760	161,760	0.0%
530 Dropout Prevention Programs									
1000 Instruction	35.	75,000	25,000				100,000	100,000	0.0%
Other Programs (Specify) <u>550</u>									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.	50,000	10,000				60,000	60,000	0.0%
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.	1,081,102	179,954	107,626	50,704		1,324,026	1,419,386	7.2%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	2,893,791	638,472	107,626	50,704	0	3,672,803	3,690,593	0.5%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		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 2019	Budget FY 2020	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	272,380	394,300				348,300	666,680	91.4%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	2,000	20,000				22,000	22,000	0.0%
2300, 2400, 2500, 2900 Administration	4.		852,103			4,000	856,103	856,103	0.0%
2600 Operation & Maintenance of Plant	5.		41,800				41,800	41,800	0.0%
2700 Student Transportation	6.		36,150				36,150	36,150	0.0%
3000 Operation of Noninstructional Services (5)	7.		9,000				9,000	9,000	0.0%
4000 Facilities Acquisition and Construction	8.					50,000	50,000	50,000	0.0%
5000 Debt Service	9.						0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,353,353	0	0	54,000	1,363,353	1,681,733	23.4%

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 2,000
6642 Textbooks	172,380
6643 Instructional Aids	100,000
673X Furniture and Equipment	225,000
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.

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.	1,363,353	1,681,733	16,727,251	18,349,089	0		2,100,000	1,800,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		12,812,449	8,560,473	0		81,000	763,346	4.
6710 Land and Improvements	5.	0		0		0		0	192,949	5.
6720 Buildings and Improvements	6.	0		1,364,802	2,130,662	0		0		6.
673X Furniture and Equipment	7.	25,000	225,000	700,000	800,000	0		0		7.
673X Vehicles	8.	0	0	750,000	750,000	0		0		8.
673X Technology Hardware & Software	9.	500,000	500,000	1,100,000	1,400,000	0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	525,000	725,000	16,727,251	13,641,135	0	0	81,000	956,295	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		1,364,802	2,130,662			50,000		13.
New Construction	14.	0		12,812,449	8,560,473	0		31,000	956,295	14.
Other	15.	525,000	725,000	2,550,000	2,950,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	525,000	725,000	16,727,251	13,641,135	0	0	81,000	956,295	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 2020 _____

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)

6000

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)

6000
31.

Total Special Projects (lines 18 and 30)

6000

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)

6000

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
0.00		1,363,252	1,363,252
0.00		226,964	226,964
0.00		158,751	158,751
0.00		0	
0.00		18,809	18,809
0.00		0	
0.00		743,758	743,758
0.00		0	
0.00		0	
0.00		0	
0.00		106,783	106,783
0.00		0	
0.00		800,000	800,000
0.00		100,000	100,000
0.00		0	
0.00		0	
0.00	0.00	3,518,317	3,518,317
0.00		34,945	34,945
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		3,293	3,293
0.00		3,900	3,900
0.00		58,253	28,253
0.00		0	
0.00		48,931	48,931
0.00	0.00	149,322	119,322
0.00	0.00	3,667,639	3,637,639

	Prior FY	Budget FY	
6000	140,000	140,000	1.
6000	0		2.
6000	225,000	225,000	3.
6000	0		4.
	365,000	365,000	5.

OTHER FUNDS

1.

050 County, City, and Town Grants

6000
2.

071 English Language Learner (1)

6000
3.

072 Compensatory Instruction (1)

6000
4.

500 School Plant (2)

6000
5.

510 Food Service

6000
6.

515 Civic Center

6000
7.

520 Community School

6000
8.

525 Auxiliary Operations

6000
9.

526 Extracurricular Activities Fees Tax Credit

6000
10.

530 Gifts and Donations

6000
11.

535 Career & Tech. Ed. & Voc. Ed. Projects

6000
12.

540 Fingerprint

6000
13.

545 School Opening

6000
14.

550 Insurance Proceeds

6000
15.

555 Textbooks

6000
16.

565 Litigation Recovery

6000
17.

570 Indirect Costs

6000
18.

575 Unemployment Insurance

6000
19.

580 Teacherage

6000
20.

585 Insurance Refund

6000
21.

590 Grants and Gifts to Teachers

6000
22.

595 Advertisement

6000
23.

596 Career Technical Education

6000
24.

639 Impact Aid Revenue Bond Building

6000
25.

650 Gifts and Donations-Capital

6000
26.

660 Condemnation

6000
27.

665 Energy and Water Savings

6000
28.

686 Emergency Deficiencies Correction

6000
29.

691 Building Renewal Grant

6000
30.

700 Debt Service

6000
31.

720 Impact Aid Revenue Bond Debt Service

6000
32.

Other

6000

INTERNAL SERVICE FUNDS 950-989

1.

9__ Self-Insurance

6000
2.

955 Intergovernmental Agreements

6000
3.

9__ OPEB

6000
4.

9__

6000

Prior FY		Budget FY	
0		0	
0		0	
200,000		200,000	
1,500,000		1,500,000	
800,000		800,000	
700,000		700,000	
500,000		500,000	
250,000		250,000	
1,900,000		1,900,000	
0			
25,000		25,000	
0			
20,000		20,000	
20,000		20,000	
5,000		5,000	
1,500,000		1,500,000	
500,000		500,000	
0			
300,000		300,000	
25,000		25,000	
10,000		10,000	
1,500,000		1,500,000	
0			
0			
0			
0			
500,000		500,000	
3,173,981		3,490,444	
0			
3,120,000		3,166,800	

6000	0		1.
6000	0		2.
6000	0		3.
6000	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 2020 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2020 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 26,574,347	\$ 26,574,347	\$ 0
*2. (a) FY 2020 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 2,068,630		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	633,716		
(c) Total DAA (line 2.a minus 2.b)	\$ 1,434,914	450,000	984,914
*3. FY 2020 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			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	0		
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	1,029,346		
(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 2018 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2019 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0		
(h) Excessive Property Tax 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)			
11. FY 2020 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 28,053,693		
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)		\$ 984,914	

* 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 2020 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 2019 Unrestricted Capital Budget Limit (UCBL)
(from FY 2019 latest revised Budget, page 8, line A.12)

\$1,363,353

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 2019 Capital Expenditures (line A.1 + A.2)

\$1,363,353

4. Amount Budgeted in Fund 610 in FY 2019
(from FY 2019 latest revised Budget, page 4, line 10)

\$1,363,353

5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2

\$1,363,353

6. FY 2019 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)

\$666,534

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.

\$696,819

8. Interest Earned in Fund 610 in FY 2019

\$

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 2020 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.
(a) Prior Year Over Expenditures/Resolutions:

\$

\$

\$

\$

\$984,914

\$1,681,733

(b) ADM/Transportation Audit Adjustment

\$

(c) Other:

\$

11. Amount to be Used for Capital Expenditures (from page 7, line 12)

\$984,914

12. FY 2020 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)

\$1,681,733

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2019 Classroom Site Fund Budget Limit (from FY 2019 latest revised Budget, page 8, line B.7)	754,121	1,594,656	1,324,026	3,672,803
2. FY 2019 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	423,912	1,016,000	812,868	2,252,780
3. Unexpended Budget Balance (line B.1 minus B.2)	330,209	578,656	511,158	1,420,023
4. Interest Earned in the Classroom Site Fund in FY 2018				0
5. FY 2020 Classroom Site Fund Allocation (provided by ADE, based on §434) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	454,113.90	908,227.81	908,227.81	2,270,569.52
6. Adjustments to FY 2020 Classroom Site Fund Budget Limit (2)				0
7. FY 2020 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	784,323	1,486,884	1,419,386	3,690,593

(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	Supplies	Property	Other	Totals		% Increase/Decrease
			Prior FY	Budget FY							Prior FY 2019	Budget FY 2020	
Expenditures			Prior FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6700	6800	Prior FY 2019	Budget FY 2020	% Increase/Decrease
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00									0	0	0.0%
2000 Support Services													
2100 Students	2.	0.00									0	0	0.0%
2200 Instructional Staff	3.	0.00									0	0	0.0%
2300 General Administration	4.	0.00									0	0	0.0%
2400 School Administration	5.	0.00									0	0	0.0%
2500 Central Services	6.	0.00									0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00									0	0	0.0%
2700 Student Transportation	8.	0.00									0	0	0.0%
2900 Other	9.	0.00									0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)			10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00									0	0	0.0%
2000 Support Services													
2100 Students	12.	0.00									0	0	0.0%
2200 Instructional Staff	13.	0.00									0	0	0.0%
2300 General Administration	14.	0.00									0	0	0.0%
2400 School Administration	15.	0.00									0	0	0.0%
2500 Central Services	16.	0.00									0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00									0	0	0.0%
2700 Student Transportation	18.	0.00									0	0	0.0%
2900 Other	19.	0.00									0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)			20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of J.O. Combs Unified School proposed by the Governing Board on June 12, 2019, and that the complete Proposed Expenditure Budget may be reviewed by contacting Karla Slovitsky at the District Office, telephone 480-987-5302

District, Pinal County for fiscal year 2020 was officially adopted by the Governing Board on June 12, 2019 during normal business hours.
Cathy Brea
President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. \$15-903.E) 1. Average salary of all teachers employed in FY 2020 (budget year) 2. Average salary of all teachers employed in FY 2019 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase 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).
		2018 ADM	2019 ADM	
Attending		4,252,873	4,255,289	
		Prior FY	Est. Budget FY	
2. Tax Rates:				
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.0195	4.2041	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.6237	1.6778	
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	
Maintenance & Operation Fund		28,053,693	28,053,693	
Classroom Site Fund		3,690,593	3,690,593	5. Average salary of all teachers employed in FY 2018 40,839
Unrestricted Capital Outlay Fund		1,681,733	1,681,733	6. Total percentage increase in average teacher salary since FY 2018 15%

	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	
100 Regular Education							
1000 Instruction	8,722,572	9,039,834	204,957	204,957	8,927,529	9,244,791	3.6%
2000 Support Services							
2100 Students	1,098,261	1,135,953	9,552	9,552	1,107,813	1,145,505	3.4%
2200 Instructional Staff	508,917	526,237	18,623	18,623	527,540	544,860	3.3%
2300, 2400, 2500 Administration	2,787,099	2,853,666	1,104,364	1,104,364	3,891,463	3,958,030	1.7%
2600 Oper./Maint. of Plant	1,626,927	1,680,496	2,319,166	2,319,166	3,946,093	3,999,662	1.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	84,149	86,000	0	0	84,149	86,000	2.2%
610 School-Sponsored Curricul. Activities	56,802	56,796	0	0	56,802	56,796	0.0%
620 School-Sponsored Athletics	232,777	241,042	56,319	56,319	289,096	297,361	2.9%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	15,117,504	15,620,024	3,712,981	3,712,981	18,830,485	19,333,005	2.7%
200 and 300 Special Education							
1000 Instruction	3,222,308	3,327,221	683,122	1,310,122	3,905,430	4,637,343	18.7%
2000 Support Services							
2100 Students	1,697,453	1,754,292	250,414	250,414	1,947,867	2,004,706	2.9%
2200 Instructional Staff	502	505	0	0	502	505	0.6%
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	4,920,263	5,082,018	933,536	1,560,536	5,853,799	6,642,554	13.5%
400 Pupil Transportation	1,328,596	1,371,373	520,073	520,073	1,848,669	1,891,446	2.3%
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	148,004	186,688	0	0	148,004	186,688	26.1%
TOTAL EXPENDITURES	21,514,367	22,260,103	5,166,590	5,793,590	26,680,957	28,053,693	5.1%

Fund	TOTAL EXPENDITURES BY FUND		
	Budgeted Expenditures		
	Prior FY	Budget FY	\$ Increase/(Decrease) from Prior FY
Maintenance & Operation	26,680,957	28,053,693	1,372,736
Instructional Improvement	365,000	365,000	0
English Language Learner	0	0	0
Compensatory Instruction	0	0	0
Classroom Site	3,672,803	3,690,593	17,790
Federal Projects	3,518,317	3,518,317	0
State Projects	149,322	119,322	(30,000)
Unrestricted Capital Outlay	1,363,353	1,681,733	318,380
New School Facilities	0	0	0
Adjacent Ways	2,100,000	1,800,000	(300,000)
Debt Service	3,173,981	3,490,444	316,463
School Plant Fund	200,000	200,000	0
Auxiliary Operations	500,000	500,000	0
Bond Building	16,727,251	18,349,089	1,621,838
Food Service	1,500,000	1,500,000	0
Other	11,175,000	11,221,800	46,800

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	5,378,445	6,143,933
Gifted Education	10,000	10,000
Remedial Education	0	0
ELL Incremental Costs	218,886	229,830
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	246,468	258,791
TOTAL	5,853,799	6,642,554

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	12	12	1 to 372.0
Teachers	3	169	172	1 to 26.0
Other	0	54	54	1 to 83.0
Subtotal	3	235	238	1 to 19.0
Classified --				
Managers, Supervisors, Directors	0	15	15	1 to 298.0
Teachers Aides	7	4	11	1 to 406.0
Other	0	106	106	1 to 42.0
Subtotal	7	125	132	1 to 34.0
TOTAL	10	360	370	1 to 12.0
Special Education --				
Teacher	0	37	37	1 to 18.0
Staff	4	66	70	1 to 10.0