



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

Revised #1

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 December 14, 2023
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 December 15, 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, Amount. Rows include Total Budgeted Revenues for Fiscal Year 2023 (\$54,135,593) and Estimated Revenues by Source for Fiscal Year 2024 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Description, Prior FY 2023, Est. Budget FY 2024. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

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

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

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

Table with 2 columns: Description, Amount. Rows include Average salary of all teachers employed in FY 2024 (budget year), Average salary of all teachers employed in FY 2023 (prior year), Increase in average teacher salary from the prior year, Percentage increase.

Comments on average salary calculation (Optional):

Empty box for comments on average salary calculation.

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	jccorry@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	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	167.00	7,469,678	1,939,393	125,878	105,705	2,305	10,165,977	9,642,959	-5.1%
2000 Support Services											
2100 Students	2.	24.10	24.00	876,824	285,008	1,810	10,040	50	1,229,550	1,173,732	-4.5%
2200 Instructional Staff	3.	10.58	11.00	630,101	172,264	10,039	314	50	739,167	812,768	10.0%
2300 General Administration	4.	3.00	3.00	261,200	419,050	183,805	2,150	20,000	567,953	886,205	56.0%
2400 School Administration	5.	19.50	19.00	1,400,959	378,199	500	6,101	1,360	1,657,486	1,787,119	7.8%
2500 Central Services	6.	19.00	18.50	880,435	259,465	99,557	19,591	9,250	1,279,642	1,268,298	-0.9%
2600 Operation & Maintenance of Plant	7.	50.75	51.75	871,620	255,691	3,224,567	1,144,445	4,733	4,923,032	5,501,056	11.7%
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	37,189	7,793	0	0	0	52,281	44,982	-14.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	50,826	10,092	0	0	0	73,442	60,918	-17.1%
620 School-Sponsored Athletics	11.	0.00	0.00	166,731	31,030	20,000	0	17,505	327,430	235,266	-28.1%
630 Other Instructional Programs	12.	0.00	0.00	0	0	19,000	2,000	0	20,031	21,000	4.8%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	3,656	0	-100.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	294.93	295.25	12,645,563	3,757,985	3,685,156	1,290,346	55,253	21,039,647	21,434,303	1.9%
200 and 300 Special Education											
1000 Instruction	15.	97.56	101.00	2,542,467	743,930	1,586,522	5,000	950	4,999,540	4,878,869	-2.4%
2000 Support Services											
2100 Students	16.	28.44	28.50	1,045,950	281,384	1,042,100			2,230,179	2,369,434	6.2%
2200 Instructional Staff	17.	0.00	0.00	93,570	25,552	1,000			126,131	120,122	-4.8%
2300 General Administration	18.	0.00	0.00					5,000	10,000	5,000	-50.0%
2400 School Administration	19.	0.00	0.00						0	0	0.0%
2500 Central Services	20.	0.00	0.00						500	0	-100.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	126.00	129.50	3,681,987	1,050,866	2,629,622	5,000	5,950	7,366,350	7,373,425	0.1%
400 Pupil Transportation	25.	47.45	55.50	978,025	299,661	307,539	396,359	100	2,154,935	1,981,684	-8.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	1.00	0.00	0	0	0	0	0	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.	2.67	3.00	155,981	43,606	0	0	0	224,177	199,587	-11.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	472.05	483.25	17,461,556	5,152,118	6,622,317	1,691,705	61,303	30,785,109	30,988,999	0.7%

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	6,727,368	1.
2. Gifted Education	4,974	4,974	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	194,706	241,841	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	107,933	107,933	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	326,815	291,309	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	7,366,350	7,373,425	9.
10. IEP required pupil transportation costs coded within Program 400	609,131	605,144	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	<u>40000</u>
All Funds - Federal	<i>6330</i>	<u>0</u>

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	
Total Expenditures (lines 1-8)	9.	4,033,243	1,550,340	11,793	411,337	0	0	5,772,877	6,006,713	4.1%

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	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 2023	Budget FY 2024	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.									
1000 Instruction	2.	506,419		313,917				829,766	820,336	-1.1%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	3,500	13,000	93,554				90,125	110,054	22.1%
2300, 2400, 2500, 2900 Administration	4.		39,813	774,482			61,781	939,848	876,076	-6.8%
2600 Operation & Maintenance of Plant	5.		13,000	178,470			4,400	189,870	195,870	3.2%
2700 Student Transportation	6.		32,850	148,150				430,776	181,000	-58.0%
3000 Operation of Noninstructional Services (5)	7.		50,000	18,917				74,848	68,917	-7.9%
4000 Facilities Acquisition and Construction	8.			22,000			175,000	200,000	197,000	-1.5%
5000 Debt Service	9.				0	0		0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	509,919	1,549,490	0	0	241,181	2,755,233	2,449,253	-11.1%

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)] \$ 74,848

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	<u>\$ 1,500</u>
6642 Textbooks	<u>105,359</u>
6643 Instructional Aids	<u>403,061</u>
673X Furniture and Equipment	<u>423,095</u>
673X Vehicles	<u>187,000</u>
673X Tech Hardware & Software	<u>939,395</u>

(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		
Total Fund Expenditures	1.	2,755,233	2,449,253	1,787,521	0	0	0	559,769	571,834	1.
Select Object Codes Detail (1)										
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	149,800	325,000	0	0	0	0		4.
6710 Land and Improvements	5.	0		0	0	0	0	559,769	571,834	5.
6720 Buildings and Improvements	6.	0		305,989	0	0	0	0		6.
673X Furniture and Equipment	7.	721,648	423,095	1,066,532	0	0	0	0		7.
673X Vehicles	8.	469,626	187,000	0	0	0	0	0		8.
673X Technology Hardware & Software	9.	952,614	939,395	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	1,699,290	1,787,521	0	0	0	559,769	571,834	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	700,000	700,000	500,000	0			559,769	571,834	13.
New Construction	14.	0	149,800	0	0	0		0		14.
Other	15.	1,593,888	1,599,453	1,287,521	0	0		0		15.
Total (lines 13-15, must equal line 12)	16.	2,293,888	2,449,253	1,787,521	0	0	0	559,769	571,834	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		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	52,936
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
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

(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)**

		<u>A.</u> <u>Maintenance and Operation</u>		<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 27,990,976	\$ 27,990,976		\$ 0
*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	1,300,000		1,123,733
*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				
*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)		1,124,711		
(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)		283,540		
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		1,134,160		0
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)		\$ 30,988,999		
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)				\$ 1,123,733

* 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.)	\$ <u>1,429,713</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>1,325,520</u>
8. Interest Earned in Fund 610 in FY 2023	\$ _____
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>1,123,733</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>2,449,253</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 2023	Budget FY 2024	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.00	1.00	40,375	12,561					104,779	52,936	-49.5%
2000 Support Services											
2100 Students	0.00								0	0	0.0%
2200 Instructional Staff	0.00								0	0	0.0%
2300 General Administration	0.00								0	0	0.0%
2400 School Administration	0.00								0	0	0.0%
2500 Central Services	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	0.00								0	0	0.0%
2700 Student Transportation	0.00								0	0	0.0%
2900 Other	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	1.00	1.00	40,375	12,561	0	0		0	104,779	52,936	-49.5%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	0.00								0	0	0.0%
2000 Support Services											
2100 Students	0.00								0	0	0.0%
2200 Instructional Staff	0.00								0	0	0.0%
2300 General Administration	0.00								0	0	0.0%
2400 School Administration	0.00								0	0	0.0%
2500 Central Services	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	0.00								0	0	0.0%
2700 Student Transportation	0.00								0	0	0.0%
2900 Other	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	0.00	0.00	0	0	0	0		0	0	0	0.0%

I certify that the Budget of J O Combs Unified School District, 44 County for fiscal year 2024 was officially revised by the Governing Board on, December 14, 2023, and that the complete Revised 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

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2022 ADM	2023 ADM	2024 ADM	1. Average salary of all teachers employed in FY 2024 (budget year)	55,142
Attending	4,222.0240	4,059.9513	4,052.8903	2. Average salary of all teachers employed in FY 2023 (prior year)	53,021
2. Tax Rates:				3. Increase in average teacher salary from the prior year	2,121
		Prior FY	Est. Budget FY	4. Percentage increase	4%
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.6530	3.4643	Comments on average salary calculation (Optional):	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.4222	1.1606		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		30,988,999	30,988,999		
Classroom Site Fund		6,006,713	6,006,713		
Unrestricted Capital Outlay Fund		2,449,253	2,449,253		

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	9,910,945	9,409,071	255,032	233,888	10,165,977	9,642,959	-5.1%
2000 Support Services							
2100 Students	1,222,274	1,161,832	7,276	11,900	1,229,550	1,173,732	-4.5%
2200 Instructional Staff	719,557	802,365	19,610	10,403	739,167	812,768	10.0%
2300, 2400, 2500 Administration	3,257,139	3,599,308	247,942	342,314	3,505,081	3,941,622	12.5%
2600 Oper./Maint. of Plant	1,577,913	1,127,311	3,345,119	4,373,745	4,923,032	5,501,056	11.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	52,281	44,982	0	0	52,281	44,982	-14.0%
610 School-Sponsored Cocurric. Activities	73,442	60,918	0	0	73,442	60,918	-17.1%
620 School-Sponsored Athletics	270,700	197,761	56,730	37,505	327,430	235,266	-28.1%
630, 700, 800, 900 Other Programs	3,656	0	20,031	21,000	23,687	21,000	-11.3%
Regular Education Subsection Subtotal	17,087,907	16,403,548	3,951,740	5,030,755	21,039,647	21,434,303	1.9%
200 and 300 Special Education							
1000 Instruction	3,266,322	3,286,397	1,733,218	1,592,472	4,999,540	4,878,869	-2.4%
2000 Support Services							
2100 Students	1,628,751	1,327,334	601,428	1,042,100	2,230,179	2,369,434	6.2%
2200 Instructional Staff	126,131	119,122	0	1,000	126,131	120,122	-4.8%
2300, 2400, 2500 Administration	0	0	10,500	5,000	10,500	5,000	-52.4%
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	4,732,853	2,345,146	2,640,572	7,366,350	7,373,425	0.1%
400 Pupil Transportation	1,441,482	1,277,686	713,453	703,998	2,154,935	1,981,684	-8.0%
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	199,587	0	0	224,177	199,587	-11.0%
TOTAL EXPENDITURES	23,774,770	22,613,674	7,010,339	8,375,325	30,785,109	30,988,999	0.7%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 110244000
 VERSION Revised #1

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	30,785,109	30,988,999	203,890	0.7%
Instructional Improvement	815,000	815,000	0	0.0%
English Language Learner	104,779	52,936	(51,843)	-49.5%
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	2,449,253	(305,980)	-11.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	559,769	571,834	12,065	2.2%
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	6,727,368
Gifted Education	4,974	4,974
Remedial Education	0	0
ELL Incremental Costs	194,706	241,841
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	107,933	107,933
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	326,815	291,309
TOTAL	7,366,350	7,373,425

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