



FY 2023
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2
Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed June 20, 2022
Adopted July 13, 2022
Revised May 10, 2023
Date

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SIGNED

[Signature]
SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by

May 11, 2023

Type the Date as MM/DD/YYYY

[Signature]
Superintendent Signature

[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: Item, Amount. Includes Total Budgeted Revenues for Fiscal Year 2022 (\$41,251,259) and Estimated Revenues by Source for Fiscal Year 2023 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Tax Rate Category, Prior FY 2022, Est. Budget FY 2023. Includes 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: Item, Budgeted Expenditures, Budget Limit. Includes 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: Item, Amount. Includes Average salary of all teachers employed in FY 2023 (budget year), Average salary of all teachers employed in FY 2022 (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.

DISTRICT CONTACT INFORMATION

Superintendent
 Executive Assistant to Superintendent
 Chief Financial Officer
 Business Manager 1
 Business Manager 2
 Business Consultant
 School District Employee Report (SDER) Coordinator
 SPED Data Reporting Coordinator
 AzEDS/ADM Data Coordinator
 Transportation Data Reporting Coordinator
 CTE Coordinator
 Poverty Coordinator
 Assessments Coordinator
 Curriculum Coordinator
 Information Technology (IT) Director
 Bookstore Manager
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Dr.	Gregory	Wyman	gwyman@jocombs.org	480-987-5300	
Ms.	Deanna	Acosta	dacosta@jocombs.org	480-987-5300	
Mrs.	Julie	Cook	jcook@jocombs.org	480-987-5302	
Mrs.	Julie	Cook	jcook@jocombs.org	480-987-5302	
Ms.	Christine	Azam	cazam@jocombs.org	480-987-5305	
Dr.	Shari	Dukes	sdukes@jocombs.org	480-987-5315	
Mrs.	Elizabeth	Chavez	lchavez@jocombs.org	480-987-5303	1026
Mrs.	Erica	Delgado	edelgado@jocombs.org	480-987-5309	1060
Mr.	John	Scroggham	jscroggham@jocombs.org	480-987-5300	7717
Mr.	Denise	Dunwoody	ddunwoody@jocombs.org	480-987-5319	
Mr.	Denise	Dunwoody	ddunwoody@jocombs.org	480-987-5319	
Mr.	Tim	Fountain	tfountain@jocombs.org	480-987-5308	
Mr.	Craig	Rudko	crudko@jocombs.org	480-987-5313	
Ms.	Monica	Kelly	mkelly@jocombs.org	480-882-3540	
Mrs.	Shelly	Hargis	shargis@jocombs.org	480-987-5300	
Mr.	Bob	D'Elena	bdelena@jocombs.org	480-987-5300	
Mr.	Steven	Ray	sray@jocombs.org	480-987-5300	
Mr.	Jennifer	Tucker	jtucker@jocombs.org	480-987-5300	
Mr.	Jason	Beach	jbeach1@jocombs.org	480-987-5300	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

2022.3.22

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 2022	Budget FY 2023	
100 Regular Education											
1000 Instruction	1.	215.00	167.00	7,640,192	2,270,753	152,307	99,540	3,185	9,759,427	10,165,977	4.2%
2000 Support Services											
2100 Students	2.	19.00	24.10	949,406	272,868	2,336	4,809	131	1,227,380	1,229,550	0.2%
2200 Instructional Staff	3.	10.00	10.58	558,014	161,543	18,975	135	500	707,996	739,167	4.4%
2300 General Administration	4.	3.00	3.00	358,737	118,192	58,096	1,250	31,678	561,429	567,953	1.2%
2400 School Administration	5.	23.00	19.50	1,269,334	379,294	2,200	5,863	795	1,599,798	1,657,486	3.6%
2500 Central Services	6.	26.00	19.00	880,435	251,147	116,328	20,592	11,140	1,427,907	1,279,642	-10.4%
2600 Operation & Maintenance of Plant	7.	43.00	50.75	1,211,465	366,448	2,233,050	1,109,682	2,387	4,749,476	4,923,032	3.7%
2900 Other	8.	0.00	0.00	0	0				0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	38,168	14,113				84,162	52,281	-37.9%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	61,868	11,574				68,762	73,442	6.8%
620 School-Sponsored Athletics	11.	0.00	0.00	235,779	34,921	43,537	0	13,193	257,497	327,430	27.2%
630 Other Instructional Programs	12.	0.00	0.00	0	0	18,140	1,891		15,000	20,031	33.5%
700, 800, 900 Other Programs	13.	0.00	0.00	3,021	635				3,540	3,656	3.3%
Regular Education Subsection Subtotal (lines 1-13)	14.	340.00	294.93	13,206,419	3,881,488	2,644,969	1,243,762	63,009	20,462,374	21,039,647	2.8%
200 and 300 Special Education											
1000 Instruction	15.	80.00	97.56	2,495,693	770,629	1,730,992	1,263	963	4,445,301	4,999,540	12.5%
2000 Support Services											
2100 Students	16.	11.00	28.44	1,275,413	353,338	601,123	105	200	2,431,106	2,230,179	-8.3%
2200 Instructional Staff	17.	0.00	0.00	90,695	35,436				1,800	126,131	6907.3%
2300 General Administration	18.	0.00	0.00	0	0			10,000	10,000	10,000	0.0%
2400 School Administration	19.	0.00	0.00	0	0				0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	500			500	500	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0				0	0	0.0%
2900 Other	22.	0.00	0.00	0	0				0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0				0	0	0.0%
Subtotal (lines 15-23)	24.	91.00	126.00	3,861,801	1,159,403	2,332,615	1,368	11,163	6,888,707	7,366,350	6.9%
400 Pupil Transportation	25.	45.00	47.45	1,070,812	370,670	253,139	460,282	32	2,171,356	2,154,935	-0.8%
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	1.00	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.	2.50	2.67	178,843	45,334				192,886	224,177	16.2%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	478.50	472.05	18,317,875	5,456,895	5,230,723	1,705,412	74,204	29,718,263	30,785,109	3.6%

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	6,259,070	6,731,922	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)	96,583	107,933	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	333,374	326,815	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,888,707	7,366,350	9.
10. IEP required pupil transportation costs coded within Program 400	561,612	609,131	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 25
Staff-Pupil 1 to 13

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	227.00	244.16
Number of FTE - Certified Purchased Services Personnel		11.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	43755
All Funds - Federal	6330	

FY 2023 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 2022	Budget FY 2023	
1000 Instruction	1.	3,576,538	1,296,599	10,000	410,441			4,811,941	5,293,578	10.0%
2100 Support Services - Students	2.	54,233	34,910					56,868	89,143	56.8%
2200 Support Services - Instructional Staff	3.	201,472	185,995	1,793	896			295,687	390,156	31.9%
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	0.0%
5000 Debt Service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	3,832,243	1,517,504	11,793	411,337	0	0	5,164,496	5,772,877	11.8%

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 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	5,164,496
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	2923540
Unexpended Budget Balance (line 10 minus 11)	12.	2,240,956
Interest Earned in the Classroom Site Fund in FY 2022	13.	8841
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	3523080
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	5772877

(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	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 2022	Budget FY 2023		
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%	
Unrestricted Capital Outlay Fund 610 (6)	2.									
1000 Instruction	2.	360,514	469,252				646,183	829,766	28.4%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	3,500	86,625				74,200	90,125	21.5%	
2300, 2400, 2500, 2900 Administration	4.		878,067			61,781	1,149,240	939,848	-18.2%	
2600 Operation & Maintenance of Plant	5.		185,470			4,400	163,400	189,870	16.2%	
2700 Student Transportation	6.		430,776				383,150	430,776	12.4%	
3000 Operation of Noninstructional Services (5)	7.		74,848				75,848	74,848	-1.3%	
4000 Facilities Acquisition and Construction	8.		25,000			175,000	200,000	200,000	0.0%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	364,014	2,150,038	0	0	241,181	2,692,021	2,755,233	2.3%

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	721,648
673X Vehicles	469,626
673X Tech Hardware & Software	952,614

(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.

(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 _____.

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.	2,692,021	2,755,233	2,186,362	1,787,521	0		559,769	559,769	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.	175,000	150,000	671,171	325,000	0		0		4.
6710 Land and Improvements	5.	0	0	0		0		504,198	559,769	5.
6720 Buildings and Improvements	6.	0	0	500,000	305,989	0		0		6.
673X Furniture and Equipment	7.	820,549	721,648	326,681	1,066,532	0		0		7.
673X Vehicles	8.	422,000	469,626	0		0		0		8.
673X Technology Hardware & Software	9.	993,859	952,614	36,044	90,000	0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	2,411,408	2,293,888	1,533,896	1,787,521	0	0	504,198	559,769	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	700,000	1,344,918	500,000			504,198	559,769	13.
New Construction	14.	0		0		0		0		14.
Other	15.	2,411,408	1,593,888	188,978	1,287,521	0		0		15.
Total (lines 13-15, must equal line 12)	16.	2,411,408	2,293,888	1,533,896	1,787,521	0	0	504,198	559,769	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 2023 _____

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1.	100-130 ESEA Title I - Helping Disadvantaged Children	0.00		1,100,000	1,500,000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00		325,000	400,000
3.	160 ESEA Title IV - 21st Century Schools	0.00		150,000	150,000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		75,000	75,000
6.	200 ESEA Title VII - Indian Education	0.00		0	0
7.	210 ESEA Title VI - Flexibility and Accountability	0.00		0	0
8.	220 IDEA Part B	0.00		1,100,000	1,200,000
9.	230 Johnson-O'Malley	0.00		0	0
10.	240 Workforce Investment Act	0.00		0	0
11.	250 AEA - Adult Education	0.00		0	0
12.	260-270 Vocational Education - Basic Grants	0.00		125,000	125,000
13.	280 ESEA Title X - Homeless Education	0.00		30,000	30,000
14.	290 Medicaid Reimbursement	0.00		1,700,000	1,700,000
15.	374 E-Rate	0.00		200,000	200,000
16.	378 Impact Aid	0.00		0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	0.00		11,500,000	10,500,000
18.	Total Federal Project Funds (lines 1-17)	0.00	0.00	16,305,000	15,880,000

STATE PROJECTS FTE & EXPENDITURES

19.	400 Vocational Education	0.00		40,000	40,000
20.	410 Early Childhood Block Grant	0.00		0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	0.00		0	0
22.	425 Adult Basic Education	0.00		0	0
23.	430 Chemical Abuse Prevention Programs	0.00		0	0
24.	435 Academic Contests	0.00		0	0
25.	450 Gifted Education	0.00		3,327	0
26.	456 College Credit Exam Incentives	0.00		17,000	17,000
27.	457 Results-based Funding	0.00		30,000	30,000
28.	460 Environmental Special Plate	0.00		0	0
29.	465-499 Other State Projects	0.00		550,000	700,000
30.	Total State Project Funds (lines 19-29)	0.00	0.00	640,327	787,000
31.	Total Special Projects (lines 18 and 30)	0.00	0.00	16,945,327	16,667,000

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1.	Teacher Compensation Increases	335,000	500,000
2.	Class Size Reduction	0	0
3.	Dropout Prevention Programs (M&O purposes)	315,000	315,000
4.	Instructional Improvement Programs (M&O purposes)	0	0
5.	Total Instructional Improvement Fund (lines 1-4)	650,000	815,000

OTHER FUNDS EXPENDITURES

1.	050 County, City, and Town Grants	0
2.	071 English Language Learner (1)	67,935
3.	072 Compensatory Instruction (1)	0
4.	500 School Plant (2)	200,000
5.	510 Food Service	2,150,000
6.	515 Civic Center	800,000
7.	520 Community School	750,000
8.	525 Auxiliary Operations	750,000
9.	526 Extracurricular Activities Fees Tax Credit	400,000
10.	530 Gifts and Donations	2,500,000
11.	535 Career & Technical Education Projects	10,000
12.	540 Fingerprint	30,000
13.	545 School Opening	0
14.	550 Insurance Proceeds	75,000
15.	555 Textbooks	40,000
16.	565 Litigation Recovery	5,000
17.	570 Indirect Costs	1,600,000
18.	575 Unemployment Insurance	700,000
19.	580 Teacherage	0
20.	585 Insurance Refund	300,000
21.	590 Grants and Gifts to Teachers	25,000
22.	595 Advertisement	10,000
23.	596 Career Technical Education	2,000,000
24.	597 Arizona Industry Credentials Incentive	35,000
25.	639 Impact Aid Revenue Bond Building	0
26.	650 Gifts and Donations-Capital	0
27.	660 Condemnation	0
28.	665 Energy and Water Savings	800,000
29.	686 Emergency Deficiencies Correction	0
30.	691 Building Renewal Grant	9,000,000
31.	700 Debt Service	4,124,369
32.	720 Impact Aid Revenue Bond Debt Service	0
33.	850 Student Activities	500,000
34.	Other	3,500,000

	Prior FY	Budget FY
1.	0	
2.	67,935	104,779
3.	0	0
4.	200,000	200,000
5.	2,150,000	2,350,000
6.	800,000	800,000
7.	750,000	985,000
8.	750,000	750,000
9.	400,000	400,000
10.	2,500,000	2,500,000
11.	10,000	10,000
12.	30,000	30,000
13.	0	0
14.	75,000	300,000
15.	40,000	40,000
16.	5,000	5,000
17.	1,600,000	1,600,000
18.	700,000	700,000
19.	0	0
20.	300,000	300,000
21.	25,000	25,000
22.	10,000	10,000
23.	2,000,000	2,100,000
24.	35,000	36,000
25.	0	0
26.	0	0
27.	0	0
28.	800,000	850,000
29.	0	0
30.	9,000,000	9,000,000
31.	4,124,369	4,347,119
32.	0	0
33.	500,000	500,000
34.	3,500,000	4,500,000

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	0
2.	955 Intergovernmental Agreements	0
3.	9__ OPEB	0
4.	9__	0

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes

CALCULATION OF FY 2023 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 29,201,904	\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,365,141	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c) Total DAA (line 2. a plus 2.b)	\$ 2,365,141	1,615,141

*3. FY 2023 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)	1,355,392	
(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 2021 (A.R.S. §15-910.N)		

* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)

* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)

(h) Excessive Property Tax Assessed 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	(\$16,605)	
(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 2023 General Budget Limit (column A, lines 1 through 10)

(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)

12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10)

(A.R.S. §15-905.F) (to page 8, line 11)

	\$ 30,785,109	
		\$ 1,615,141

* 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 2023 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$ 2,687,322
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 4,699
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ 2,692,021
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ 2,692,021
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 2,692,021
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,551,929
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 1,140,092
8. Interest Earned in Fund 610 in FY 2022	\$ --
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 2023 (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)	\$ 1,615,141
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 2,755,233

(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 2022	Budget FY 2023	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	1.00	87,279	17,500					67,935	104,779	54.2%
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.	1.00	0.00	87,279	17,500	0	0	0	67,935	104,779	54.2%
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%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 110244000
VERSION Revised #2

I certify that the Budget of J O Combs Unified School District, #44 County for fiscal year 2023 was officially reviewed by the Governing Board on May 10, 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:	2021 ADM	Prior Year 2022 ADM	Budget Year 2023 ADM	4. Average Teacher Salaries (A.R.S. §15-903 E) 1. Average salary of all teachers employed in FY 2023 (budget year) 2. Average salary of all teachers employed in FY 2022 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase	59,660
	4,014,9590	4,222,0240	4,222,0240		50,784
2. Tax Rates:					8,876
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.8119	3.6530		1.7%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.3601	1.4222		
3. Budgeted Expenditures and Budget Limits:	Budgeted Expenditures		Budget Limit	Comments on average salary calculation (Optional):	
Maintenance & Operation Fund	30,785,109	30,785,109			
Classroom Site Fund	5,772,877	5,772,877			
Unrestricted Capital Outlay Fund	2,755,233	2,755,233			

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL	% Inc./(Decr.) from Prior FY	
	Prior FY	Budget FY	Prior FY	Budget FY			
100 Regular Education	9,471,994	9,910,945	287,433	255,032	9,759,427	10,165,977	4.2%
1000 Instruction							
2000 Support Services	1,210,306	1,222,274	17,074	7,276	1,227,380	1,229,550	0.2%
2100 Students	652,553	719,557	55,443	19,610	707,996	759,167	4.4%
2200 Instructional Staff	3,247,743	3,257,139	341,391	247,942	3,589,134	3,505,081	-2.3%
2300, 2400, 2500 Administration	1,881,741	1,577,913	2,867,735	3,345,119	4,749,476	4,923,032	3.7%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	84,162	52,281	0	0	84,162	52,281	-37.9%
3000 Oper. of Noninstructional Services	68,762	73,442	0	0	68,762	73,442	6.8%
610 School-Sponsored Curric. Activities	231,582	270,700	25,915	56,730	257,497	327,430	27.2%
620 School-Sponsored Athletics	3,540	3,656	15,000	20,031	18,540	23,687	27.8%
630, 700, 800, 900 Other Programs	16,852,383	17,087,907	3,609,991	3,951,740	20,462,374	21,039,647	2.8%
Regular Education Subsection Subtotal							
200 and 300 Special Education	3,286,539	3,266,322	1,158,762	1,733,218	4,445,301	4,999,540	12.5%
1000 Instruction							
2000 Support Services	1,799,788	1,628,751	631,318	601,428	2,431,106	2,230,179	-8.3%
2100 Students	1,800	126,131	0	0	1,800	126,131	6907.3%
2200 Instructional Staff	0	0	10,500	10,500	10,500	10,500	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	5,088,127	5,021,204	1,800,580	2,345,146	6,888,707	7,366,350	6.9%
400 Pupil Transportation	1,469,946	1,441,482	701,410	713,453	2,171,356	2,154,935	-0.8%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	2,940	0	0	0	2,940	0	-100.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	192,886	224,177	0	0	192,886	224,177	16.2%
TOTAL EXPENDITURES	23,606,282	23,774,770	6,111,981	7,010,339	29,718,263	30,785,109	3.6%

Fund	TOTAL EXPENDITURES BY FUND				% Increase/(Decrease) from Prior FY
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY		
	Prior FY	Budget FY			
Maintenance & Operation	29,718,263	30,785,109	1,066,846	3.6%	
Instructional Improvement	650,000	815,000	165,000	25.4%	
English Language Learner	67,935	104,779	36,844	54.2%	
Compensatory Instruction	0	0	0	0.0%	
Classroom Site	5,164,496	5,772,877	608,381	11.8%	
Federal Projects	16,305,000	15,880,000	(425,000)	-2.6%	
State Projects	640,327	787,000	146,673	22.9%	
Unrestricted Capital Outlay	2,692,021	2,755,233	63,212	2.3%	
New School Facilities	0	0	0	0.0%	
Adjacent Ways	559,769	559,769	0	0.0%	
Debt Service	4,124,369	4,347,119	222,750	5.4%	
School Plant Fund	200,000	200,000	0	0.0%	
Auxiliary Operations	750,000	750,000	0	0.0%	
Bond Building	2,186,362	1,787,521	(398,841)	-18.2%	
Food Service	2,150,000	2,350,000	200,000	9.3%	
Other	23,080,000	24,691,000	1,611,000	7.0%	

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	6,259,070	6,731,922
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)	96,583	107,933
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	333,374	326,815
TOTAL	6,888,707	7,366,350

PROPOSED STAFFING SUMMARY

Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified -				
Superintendent, Principals, Other Administrators		15	15	1 to 281.5
Teachers		222	222	1 to 19.0
Other		43	43	1 to 98.2
Subtotal	0	280	280	1 to 15.1
Classified -				
Managers, Supervisors, Directors		8	8	1 to 527.8
Teachers Aides		73	73	1 to 57.8
Other		213	213	1 to 19.8
Subtotal	0	294	294	1 to 14.4
TOTAL	0	574	574	1 to 7.4
Special Education --				
Teacher		23	23	1 to 25.0
Staff		79	79	1 to 13.0