



FY 2022
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 2022 was

Table with 2 columns: Action (Proposed, Adopted, Revised) and Date (June 21, 2021, July 14, 2021, September 8, 2021)

Signed lines for Superintendent and Business Manager

SIGNED

SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by September 9, 2021

Type the Date as MM/DD/YYYY

Superintendent Signature

Dr. Gregory A. Wyman

Superintendent Name (Typed Name)

Business Manager Signature

Julie Cook

Business Manager Name (Typed Name)

District Contact Employee: Julie Cook

Telephone: (480) 987-5302

Email: jcook@jocombs.org

REVENUES AND PROPERTY TAXATION

Table showing Total Budgeted Revenues for Fiscal Year 2021 (\$46,004,287) and Estimated Revenues by Source for Fiscal Year 2022 (Local, Intermediate, State, Federal, TOTAL)

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

Table comparing 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) for Prior FY 2021 and Est. Budget FY 2022

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

Table showing Budgeted Expenditures and Budget Limit for Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects, and Total Aggregate School District Budget Limit

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

Table showing Average salary of all teachers employed in FY 2022, FY 2021, increase in average teacher salary, and Percentage increase

Comments on average salary calculation (Optional):

Empty box for comments on average salary calculation

Table showing Average salary of all teachers employed in FY 2018 and Total percentage increase in average teacher salary since FY 2018

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	
Ms.	Julie	Cook	jcook@jocombs.org	480-987-5302	
Mrs.	Julie	Cook	icook@jocombs.org	480-987-5302	
Mrs.	Danielle	Watkins	dwatkins@jocombs.org	480-987-5305	
Dr.	Shari	Dukes	sdukes@jocombs.org	480-987-5315	
Mrs.	Deanna	Craine	dcraine@jocombs.org	480-987-5303	1026
Mrs.	Joan	Gengnagel	jgengnagel@jocombs.org	480-987-5309	1060
Mr.	John	Scrogham	jscrogham@jocombs.org	480-987-5300	7717
Mr.	Marcus	Berkshire	mberkshire@jocombs.org	480-987-5319	
Mr.	Marcus	Berkshire	mberkshire@jocombs.org	480-987-5319	
Mr.	Bruce	Cox	bcox@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	
Ms.	Lisa	Carr	lcarr@jocombs.org	480-987-5300	
Mr.	Steven	Ray	sray@jocombs.org	480-987-5300	
Mr.	Chad	McLeod	cmcleod@jocombs.org	480-987-5300	

SELECT from Dropdown

Student Information Systems (SIS) Vendor
 Accounting Information System
 Bookstore Cash Receipting System
 District's website home page address

Edupoint (Synergy)

Infinite Visions

In-Touch

www.jocombs.org

21.1-10

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 2021	Budget FY 2022	
100 Regular Education											
1000 Instruction	1.	240.00	200.00	7,015,060	2,472,078	46,939	145,720	857	9,437,093	9,680,654	2.6%
2000 Support Services											
2100 Students	2.	19.00	19.00	914,315	278,990	2,977	4,442	128	1,211,999	1,200,852	-0.9%
2200 Instructional Staff	3.	10.00	10.00	412,038	141,742	63,944	1,437		626,598	619,161	-1.2%
2300 General Administration	4.	5.00	5.00	321,743	107,700	73,335	2,780	25,008	530,696	530,566	0.0%
2400 School Administration	5.	34.00	34.00	1,122,628	413,136	9,399	6,856	1,785	1,548,665	1,553,804	0.3%
2500 Central Services	6.	26.00	26.00	759,075	237,983	351,649	23,179	6,366	1,394,404	1,378,252	-1.2%
2600 Operation & Maintenance of Plant	7.	43.00	43.00	1,013,924	364,305	1,390,652	1,185,939	471	4,230,810	3,955,291	-6.5%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00		27,195	61,219				87,902	88,414	0.6%
610 School-Sponsored Cocurricular Activities	10.	0.00		46,149	11,136				58,137	57,285	-1.5%
620 School-Sponsored Athletics	11.	0.00		210,556	41,940	20,919	1,947	15,526	293,863	290,888	-1.0%
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.	378.00	337.00	11,842,683	4,130,229	1,959,814	1,372,300	50,141	19,420,167	19,355,167	-0.3%
200 and 300 Special Education											
1000 Instruction	15.	68.00	80.00	2,535,588	997,682	1,137,496	5,121	972	4,607,767	4,676,859	1.5%
2000 Support Services											
2100 Students	16.	11.00	11.00	1,431,742	407,064	290,996	101		2,154,516	2,129,903	-1.1%
2200 Instructional Staff	17.	0.00							0	0	0.0%
2300 General Administration	18.	0.00						49,476	50,802	49,476	-2.6%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00				1,541			1,582	1,541	-2.6%
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	91.00	3,967,330	1,404,746	1,430,033	5,222	50,448	6,814,667	6,857,779	0.6%
400 Pupil Transportation	25.	0.00	45.00	658,857	320,122	233,645	287,670	2,283	1,519,266	1,502,577	-1.1%
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.	5.00							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	2.50	138,509	28,950				163,544	167,459	2.4%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	464.50	475.50	16,607,379	5,884,047	3,623,492	1,665,192	102,872	27,917,644	27,882,982	-0.1%

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	6,192,377	6,127,959	1.
2. Gifted Education	5,385	5,385	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	250,495	272,435	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	85,900	100,000	6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	280,510	352,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,814,667	6,857,779	9.
10. IEP required pupil transportation costs coded within Program 400		543,980	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	290.00	224.00
Number of FTE - Certified Purchased Services Personnel		10.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	37500
All Funds - Federal	6330	

FY 2022 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) \$ 40,063
(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)

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 2021	Budget FY 2022	
1000 Instruction	1.	3,027,276	671,825	7,171	6,857			3,531,576	3,713,129	5.1%
2100 Support Services - Students	2.	32,916	949,086					60,000	982,002	1536.7%
2200 Support Services - Instructional Staff	3.	211,195	52,508	1,793	896			181,115	266,392	47.1%
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.	3,271,387	1,673,419	8,964	7,753	0	0	3,772,691	4,961,523	31.5%

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 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	3,772,691
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	2409302
Unexpended Budget Balance (line 8 minus 9)	12.	1,363,389
Interest Earned in the Classroom Site Fund in FY 2021	13.	
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	3598134
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.	
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	4961523

(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	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2021	Budget FY 2022	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		300,000	415,000				982,680	715,000	-27.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		2,000	105,000				75,000	107,000	-42.7%
2300, 2400, 2500, 2900 Administration	4.			1,393,734				818,563	1,393,734	70.3%
2600 Operation & Maintenance of Plant	5.			150,000				50,000	150,000	200.0%
2700 Student Transportation	6.			36,150				50,000	36,150	-27.7%
3000 Operation of Noninstructional Services (5)	7.			10,000				20,000	10,000	-50.0%
4000 Facilities Acquisition and Construction	8.			200,000				319,878	200,000	-37.5%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	302,000	2,309,884	0	0	0	2,316,121	2,611,884	12.8%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$1,281.

(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	239,378
6643 Instructional Aids	60,622
673X Furniture and Equipment	872,512
673X Vehicles	63,280
673X Tech Hardware & Software	709,857

(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.

(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.	2,316,121	2,611,884	2,600,150	1,990,728	0		1,800,000	550,000	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		165,000	1,598,213	0		0		4.
6710 Land and Improvements	5.	0		0		0		500,000	500,000	5.
6720 Buildings and Improvements	6.	0		2,565,839		0		0		6.
673X Furniture and Equipment	7.	300,000	872,512	800,000	392,515	0		0		7.
673X Vehicles	8.	0	63,280	480,000		0		0		8.
673X Technology Hardware & Software	9.	600,000	709,857	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	900,000	1,645,649	4,010,839	1,990,728	0	0	500,000	500,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		2,565,839	1,598,213			500,000	500,000	13.
New Construction	14.	0		165,000		0		0		14.
Other	15.	900,000	1,645,649	1,280,000	392,515	0		0		15.
Total (lines 13-15, must equal line 12)	16.	900,000	1,645,649	4,010,839	1,990,728	0	0	500,000	500,000	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2022 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00		966,962	1,100,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		140,512	260,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		69,989	150,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		16,602	43,000	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		0		6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	0.00		516,765	750,000	8.
9.	230 Johnson-O'Malley	6000	0.00		0		9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		90,097	67,107	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	11,959	13.
14.	290 Medicaid Reimbursement	6000	0.00		1,600,000	1,600,000	14.
15.	374 E-Rate	6000	0.00		100,000	100,000	15.
16.	378 Impact Aid	6000	0.00		0		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		11,607,017	7,295,906	17.
18.	Total Federal Project Funds (lines 1-17)		0.00	0.00	15,107,944	11,377,972	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		20,834	23,000	19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		3,327	3,327	25.
26.	456 College Credit Exam Incentives	6000	0.00		10,000	10,000	26.
27.	457 Results-based Funding	6000	0.00		30,000	30,000	27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	0.00		411,050	361,050	29.
30.	Total State Project Funds (lines 19-29)		0.00	0.00	475,211	427,377	30.
31.	Total Special Projects (lines 18 and 30)		0.00	0.00	15,583,155	11,805,349	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY		
1.	Teacher Compensation Increases	140,000	200,000	1.
2.	Class Size Reduction	0		2.
3.	Dropout Prevention Programs (M&O purposes)	225,000		3.
4.	Instructional Improvement Programs (M&O purposes)	0	225,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)	365,000	425,000	5.

OTHER FUNDS

		Prior FY	Budget FY		
1.	050 County, City, and Town Grants	6000	0	1.	
2.	071 English Language Learner (1)	6000	0	54,548	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	200,000	200,000	4.
5.	510 Food Service	6000	2,000,000	2,000,000	5.
6.	515 Civic Center	6000	800,000	800,000	6.
7.	520 Community School	6000	750,000	750,000	7.
8.	525 Auxiliary Operations	6000	500,000	500,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	300,000	300,000	9.
10.	530 Gifts and Donations	6000	2,500,000	2,500,000	10.
11.	535 Career & Technical Education Projects	6000	0	10,000	11.
12.	540 Fingerprint	6000	30,000	30,000	12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	50,000	50,000	14.
15.	555 Textbooks	6000	40,000	40,000	15.
16.	565 Litigation Recovery	6000	0		16.
17.	570 Indirect Costs	6000	1,600,000	1,600,000	17.
18.	575 Unemployment Insurance	6000	700,000	700,000	18.
19.	580 Teacherage	6000	0		19.
20.	585 Insurance Refund	6000	300,000	300,000	20.
21.	590 Grants and Gifts to Teachers	6000	25,000	25,000	21.
22.	595 Advertisement	6000	10,000	10,000	22.
23.	596 Career Technical Education	6000	2,000,000	2,000,000	23.
24.	597 Arizona Industry Credentials Incentive	6000	25,000	25,000	24.
25.	639 Impact Aid Revenue Bond Building	6000	0		25.
26.	650 Gifts and Donations-Capital	6000	0		26.
27.	660 Condemnation	6000	0		27.
28.	665 Energy and Water Savings	6000	300,000	789,788	28.
29.	686 Emergency Deficiencies Correction	6000	0		29.
30.	691 Building Renewal Grant	6000	9,000,000		30.
31.	700 Debt Service	6000	3,745,169	4,124,369	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0		32.
33.	850 Student Activities	6000	250,000	250,000	33.
34.	Other	6000	3,200,000	3,200,000	34.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0		1.
2.	955 Intergovernmental Agreements	6000	0		2.
3.	9__ OPEB	6000	0		3.
4.	9__	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 2022 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 26,389,372	\$ 0
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 1,968,706	
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0	
(c) Total DAA (line 2. a plus 2. b)	\$ 1,968,706	
*3. FY 2022 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)		1,518,706
(a) Maintenance and Operation		
(b) Unrestricted Capital Outlay	450,000	
(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)	1,543,401	
(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 2020 (A.R.S. §15-910.N)		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2021 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 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	(789,788)	
(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)	289,997	
11. FY 2022 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)	\$ 27,882,982	
(A.R.S. §15-905.F) (to page 8, line A.11)		\$ 1,518,706

* 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 2022 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

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$	2,316,121
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 2021 Capital Expenditures (line A.1 + A.2)	\$	2,316,121
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$	2,316,121
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	2,316,121
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	1,221,662
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.	\$	1,094,459
8. Interest Earned in Fund 610 in FY 2021	\$	
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 2022 (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)	\$	1,518,706
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	2,613,165

(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 2021	Budget FY 2022	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00	45,358	9,190					0	54,548	--
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	45,358	9,190	0	0		0	54,548	--
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%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 110244000
VERSION Revised #1

I certify that the Budget of J O Combs Unified School District, Pinal County for fiscal year 2022 was officially revised by the Governing Board on, September 8, 2021, and that the complete Revised Expenditure Budget may be reviewed by contacting Julie A. Cook at the District Office, telephone 48998785302 during normal business hours.

President of the Governing Board

1. Average Daily Membership:	2020 ADM	Prior Year 2021 ADM	Budget Year 2022 ADM	4. Average Teacher Salaries (A.R.S. §15-903.E)
Attending	4,274,862	4,012,606	4,015,143	1. Average salary of all teachers employed in FY 2022 (budget year)
2. Tax Rates:	Prior FY	Est. Budget FY		2. Average salary of all teachers employed in FY 2021 (prior year)
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)	3.6742	3.7123		3. Increase in average teacher salary from the prior year
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)	1.6025	1.4770		4. Percentage increase
3. Budgeted Expenditures and Budget Limits	Budgeted Expenditures	Budget Limit		Comments on average salary calculation (Optional):
Maintenance & Operation Fund	27,882,982	27,882,982		
Classroom Site Fund	4,961,523	4,961,523		5. Average salary of all teachers employed in FY 2018
Unrestricted Capital Outlay Fund	2,611,884	2,613,165		6. Total percentage increase in average teacher salary since FY 2018
				24%

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	9,229,088	9,487,138	208,005	193,516	9,437,093	9,680,654	2.6%
2000 Support Services							
2100 Students	1,204,250	1,193,305	7,749	7,547	1,211,999	1,200,852	-0.9%
2200 Instructional Staff	559,465	553,780	67,133	65,381	626,598	619,161	-1.2%
2300, 2400, 2500 Administration	2,959,996	2,962,265	513,769	500,357	3,473,765	3,462,622	-0.3%
2600 Oper./Maint. of Plant	1,384,019	1,378,229	2,846,791	2,577,062	4,230,810	3,955,291	-6.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	87,902	88,414	0	0	87,902	88,414	0.6%
610 School-Sponsored Coextric. Activities	58,137	57,285	0	0	58,137	57,285	-1.5%
620 School-Sponsored Athletics	254,441	252,496	39,422	38,392	293,863	290,888	-1.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	15,757,298	15,972,912	3,682,869	3,382,255	19,420,167	19,355,167	-0.3%
200 and 300 Special Education							
1000 Instruction	3,560,683	3,533,270	1,047,084	1,143,589	4,607,767	4,676,859	1.5%
2000 Support Services							
2100 Students	1,855,616	1,838,806	298,900	291,097	2,154,516	2,129,903	-1.1%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	0	52,384	51,017	52,384	51,017	-2.6%
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	5,416,299	5,372,076	1,398,368	1,485,703	6,814,667	6,857,779	0.6%
400 Pupil Transportation	981,631	978,979	537,635	523,598	1,519,266	1,502,577	-1.1%
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	163,544	167,459	0	0	163,544	167,459	2.4%
TOTAL EXPENDITURES	22,298,772	22,491,426	5,618,872	5,391,556	27,917,644	27,882,982	-0.1%

Fund	TOTAL EXPENDITURES BY FUND			% Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Budgeted Expenditures	Budget FY	\$ Increase/(Decrease) from Prior FY		
Maintenance & Operation	27,917,644	27,882,982	(34,662)	-0.1%	
Instructional Improvement	365,000	425,000	60,000	16.4%	
English Language Learner	0	54,548	54,548	--	
Compensatory Instruction	0	0	0	0.0%	
Classroom Site	3,772,691	4,961,523	1,188,832	31.5%	
Federal Projects	15,107,944	11,377,972	(3,729,972)	-24.7%	
State Projects	475,211	427,377	(47,834)	-10.1%	
Unrestricted Capital Outlay	2,316,121	2,611,884	295,763	12.8%	
New School Facilities	0	0	0	0.0%	
Adjacent Ways	1,800,000	550,000	(1,250,000)	-69.4%	
Debt Service	3,745,169	4,124,369	379,200	10.1%	
School Plant Fund	200,000	200,000	0	0.0%	
Auxiliary Operations	500,000	500,000	0	0.0%	
Bond Building	5,600,150	1,990,728	(3,609,422)	-64.5%	
Food Service	2,000,000	2,000,000	0	0.0%	
Other	21,880,000	13,379,788	(8,500,212)	-38.8%	

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE
Program (A.R.S. §§15-761 and 15-903)

	Prior FY	Budget FY
Total All Disability Classifications	6,192,377	6,127,959
Gifted Education	5,385	5,385
Remedial Education	0	0
ELL Incremental Costs	250,495	272,435
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	85,900	100,000
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	280,510	352,000
TOTAL	6,814,567	6,857,779

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 270.1
Teachers		224	224	1 to 18.1
Other		43	43	1 to 94.2
Subtotal	0	282	282	1 to 14.4
Classified --				
Managers, Supervisors, Directors		8	8	1 to 506.5
Teachers Aides		65	65	1 to 62.3
Other		213	213	1 to 19.0
Subtotal	0	286	286	1 to 14.2
TOTAL	0	568	568	1 to 7.1
Special Education --				
Teacher	10	28	38	1 to 25.0
Staff		50	50	1 to 13.0