



FY 2021
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 2021 was

Proposed	June 10, 2020
Adopted	July 8, 2020
Revised	May 12, 2021
	Date

SIGNED

SIGNED

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

May 13, 2021
Type the Date as MM/DD/YYYY

Superintendent Signature

Dr Gregory A Wyman

Superintendent Name (Typed Name)

Business Manager Signature

Karla Slovitsky

Business Manager Name (Typed Name)

District Contact Employee:

Karla Slovitsky

Telephone: 480-987-5302

Email: kslovitsky@jocombs.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020	\$ 41,773,397
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)	
Local 1000	\$ 5,092,441
Intermediate 2000	\$ 1,249,480
State 3000	\$ 13,883,121
Federal 4000	\$ 5,548,355
TOTAL	\$ 25,773,397

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

	Prior FY 2020	Est. Budget FY 2021
Primary Tax Rate:	4.1728	3.6742
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.6025	1.5075
CTED		
Desegregation		
Total Secondary Tax Rate	1.6025	1.5075

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 27,917,644	\$ 27,917,644
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 2,316,121	\$ 2,316,121
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 15,107,944
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		<u>\$ 45,341,709</u>

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

1. Average salary of all teachers employed in FY 2021 (budget year)	\$ 49,719
2. Average salary of all teachers employed in FY 2020 (prior year)	\$ 47,145
3. Increase in average teacher salary from the prior year	\$ 2,574
4. Percentage increase	5%

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$ 40,839
6. Total percentage increase in average teacher salary since FY 2018	\$ 22%

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.	Karla	Slovitsky	kslovitsky@jocombs.org	480-987-5302	
Mrs.	Karla	Slovitsky	kslovitsky@jocombs.org	480-987-5302	
Mrs.	Danielle	Watkins	dwatkins@jocombs.org	480-987-5305	
Dr.	Shari	Dukes	sdukes@jocombs.org	480-987-5315	
Mrs.	Deanna	Craine	dcraine@jocombs.org	480-987-5303	
Mrs.	Joan	Gengnagel	jgengnagel@jocombs.org	480-987-5309	
Mr.	John	Scrogham	jscrogham@jocombs.org	480-987-5300	
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

Active Network

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 2020	Budget FY 2021	
100 Regular Education											
1000 Instruction	1.	233.00	240.00	7,099,893	2,129,195	57,407	149,718	880	9,229,726	9,437,093	2.2%
2000 Support Services											
2100 Students	2.	19.00	19.00	932,887	271,363	3,057	4,561	131	1,153,064	1,211,999	5.1%
2200 Instructional Staff	3.	10.00	10.00	421,795	137,670	65,658	1,475		643,855	626,598	-2.7%
2300 General Administration	4.	5.00	5.00	321,371	105,492	75,301	2,854	25,678	554,120	530,696	-4.2%
2400 School Administration	5.	33.00	34.00	1,125,752	404,389	9,651	7,040	1,833	1,500,412	1,548,665	3.2%
2500 Central Services	6.	26.00	26.00	770,785	232,207	361,076	23,800	6,536	1,677,724	1,394,404	-16.9%
2600 Operation & Maintenance of Plant	7.	43.00	43.00	1,029,027	354,992	1,628,380	1,217,927	484	4,589,816	4,230,810	-7.8%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	27,586	60,316				86,230	87,902	1.9%
610 School-Sponsored Cocurricular Activities	10.	0.00		47,386	10,751				56,858	58,137	2.2%
620 School-Sponsored Athletics	11.	0.00		213,578	40,863	21,480	1,999	15,943	282,460	293,863	4.0%
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.	370.00	378.00	11,990,060	3,747,238	2,222,010	1,409,374	51,485	19,774,265	19,420,167	-1.8%
200 and 300 Special Education											
1000 Instruction	15.	68.00	68.00	2,588,354	972,329	1,040,827	5,259	998	4,250,715	4,607,767	8.4%
2000 Support Services											
2100 Students	16.	11.00	11.00	1,460,415	395,201	298,796	104		2,099,085	2,154,516	2.6%
2200 Instructional Staff	17.	0.00							0	0	0.0%
2300 General Administration	18.	0.00						50,802	50,802	50,802	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00				1,582			1,582	1,582	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	79.00	79.00	4,048,769	1,367,530	1,341,205	5,363	51,800	6,402,184	6,814,667	6.4%
400 Pupil Transportation	25.	0.00		668,312	313,319	239,909	295,382	2,344	1,872,718	1,519,266	-18.9%
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	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	136,207	27,337				184,570	163,544	-11.4%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	452.50	464.50	16,843,348	5,455,424	3,803,124	1,710,119	105,629	28,233,737	27,917,644	-1.1%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	5,809,530	6,192,377	1.
2. Gifted Education	5,127	5,385	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	238,566	250,495	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	81,809	85,900	6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	267,152	280,510	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,402,184	6,814,667	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 14
 Staff-Pupil 1 to 9

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	260.25	290.00
Number of FTE - Certified Purchased Services Personnel		15.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	36400
All Funds - Federal	6330	

FY 2021 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) \$ 39,076

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

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2020	Budget FY 2021	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	525,200	141,599				636,343	666,799	4.8%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.	22,000	8,000				30,000	30,000	0.0%
Program 100 Subtotal (lines 1-3)	4.	547,200	149,599				666,343	696,799	4.6%
200 and 300 Special Education									
1000 Instruction	5.	79,200	28,160				110,000	107,360	-2.4%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	79,200	28,160				110,000	107,360	-2.4%
Other Programs (Specify) 530/550									
1000 Instruction	9.	10,000	5,000				7,250	15,000	106.9%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.	6,700	4,255				7,250	10,955	51.1%
3300 Community Services Operations	12.							0	0.0%
Other Programs Subtotal (lines 9-12)	13.	16,700	9,255				14,500	25,955	79.0%
Total Expenditures (lines 4, 8, and 13)	14.	643,100	187,014				790,843	830,114	5.0%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	15.	1,001,897	217,431				1,385,301	1,219,328	-12.0%
2100 Support Services - Students	16.						0	0	0.0%
2200 Support Services - Instructional Staff	17.	12,000	3,000				15,000	15,000	0.0%
Program 100 Subtotal (lines 15-17)	18.	1,013,897	220,431				1,400,301	1,234,328	-11.9%
200 and 300 Special Education									
1000 Instruction	19.	155,000	31,000				186,000	186,000	0.0%
2100 Support Services - Students	20.						0	0	0.0%
2200 Support Services - Instructional Staff	21.						0	0	0.0%
Program 200 and 300 Subtotal (lines 19-21)	22.	155,000	31,000				186,000	186,000	0.0%
Other Programs (Specify) 530/550									
1000 Instruction	23.	23,500	5,000				9,000	28,500	216.7%
2100 Support Services - Students	24.						0	0	0.0%
2200 Support Services - Instructional Staff	25.	10,500	5,000				35,000	15,500	-55.7%
3300 Community Services Operations	26.							0	0.0%
Other Programs Subtotal (lines 23-26)	27.	34,000	10,000				44,000	44,000	0.0%
Total Expenditures (lines 18, 22, and 27)	28.	1,202,897	261,431				1,630,301	1,464,328	-10.2%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	29.	698,185	140,125	40,000	23,353		976,173	901,663	-7.6%
2100 Support Services - Students	30.						0	0	0.0%
2200 Support Services - Instructional Staff	31.	76,717	17,943	10,000	5,000		139,422	109,660	-21.3%
2310 Support Services - Governing Board	32.							0	0.0%
Program 100 Subtotal (lines 29-32)	33.	774,902	158,068	50,000	28,353		1,115,595	1,011,323	-9.3%
200 and 300 Special Education									
1000 Instruction	34.	121,200	25,000				161,760	146,200	-9.6%
2100 Support Services - Students	35.						0	0	0.0%
2200 Support Services - Instructional Staff	36.						0	0	0.0%
2310 Support Services - Governing Board	37.							0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	38.	121,200	25,000	0	0		161,760	146,200	-9.6%
530 Dropout Prevention Programs									
1000 Instruction	39.	196,733	49,095		14,898		100,000	260,726	160.7%
Other Programs (Specify)									
1000 Instruction	40.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	41.	50,000	10,000				60,000	60,000	0.0%
2310 Support Services - Governing Board	42.							0	0.0%
3300 Community Services Operations	43.							0	0.0%
Other Programs Subtotal (lines 40-43)	44.	50,000	10,000	0	0		60,000	60,000	0.0%
Total Expenditures (lines 33, 38, 39, and 44)	45.	1,142,835	242,163	50,000	43,251		1,437,355	1,478,249	2.8%
Total Classroom Site Funds (lines 14, 28, and 45)	46.	2,988,832	690,608	50,000	43,251	0	3,858,499	3,772,691	-2.2%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures	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 2020	Budget FY 2021	
Unrestricted Capital Outlay Override (1)							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction		472,380	510,300				666,680	982,680	47.4%
2000 Support Services									
2100, 2200 Students and Instructional Staff		20,000	55,000				22,000	75,000	240.9%
2300, 2400, 2500, 2900 Administration			818,563				856,103	818,563	-4.4%
2600 Operation & Maintenance of Plant			50,000				41,800	50,000	19.6%
2700 Student Transportation			50,000				36,150	50,000	38.3%
3000 Operation of Noninstructional Services (5)			20,000				9,000	20,000	122.2%
4000 Facilities Acquisition and Construction						319,878	319,878	319,878	0.0%
5000 Debt Service							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	492,380	1,503,863	0	0	319,878	1,951,611	2,316,121	18.7%

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	\$ 20,000
6642 Textbooks	200,000
6643 Instructional Aids	100,000
673X Furniture and Equipment	300,000
673X Vehicles	
673X Tech Hardware & Software	600,000

(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.	1,951,611	2,316,121	18,349,089	5,600,150	0		1,800,000	1,800,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		8,560,473	165,000	0		763,346		4.
6710 Land and Improvements	5.	0		0		0		192,949	500,000	5.
6720 Buildings and Improvements	6.	0		2,130,662	2,565,839	0		0		6.
673X Furniture and Equipment	7.	225,000	300,000	800,000	800,000	0		0		7.
673X Vehicles	8.	0	0	750,000	480,000	0		0		8.
673X Technology Hardware & Software	9.	500,000	600,000	1,400,000		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	725,000	900,000	13,641,135	4,010,839	0	0	956,295	500,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		2,130,662	2,565,839			0	500,000	13.
New Construction	14.	0		8,560,473	165,000	0		956,295		14.
Other	15.	725,000	900,000	2,950,000	1,280,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	725,000	900,000	13,641,135	4,010,839	0	0	956,295	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 2021 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

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

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. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

INSTRUCTIONAL IMPROVEMENT FUND (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
6000	0.00			1,186,747	966,962
6000	0.00			225,792	140,512
6000	0.00			161,128	69,989
6000	0.00			0	
6000	0.00			16,607	16,602
6000	0.00			0	
6000	0.00			0	
6000	0.00			743,758	516,765
6000	0.00			0	
6000	0.00			0	
6000	0.00			102,250	90,097
6000	0.00			0	
6000	0.00			1,500,000	1,600,000
6000	0.00			100,000	100,000
6000	0.00			0	
6000	0.00			984,985	11,607,017
6000	0.00	0.00		5,021,267	15,107,944
6000	0.00			31,250	20,834
6000	0.00			0	
6000	0.00			0	
6000	0.00			0	
6000	0.00			0	
6000	0.00			4,050	3,327
6000	0.00			10,000	10,000
6000	0.00			30,000	30,000
6000	0.00			0	
6000	0.00			411,050	411,050
6000	0.00	0.00		486,350	475,211
6000	0.00	0.00		5,507,617	15,583,155

	Prior FY	Budget FY
6000	140,000	140,000
6000	0	
6000	225,000	225,000
6000	0	
6000	365,000	365,000

OTHER FUNDS

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 & Tech. Ed. & Voc. Ed. 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
6000	0	
6000	0	0
6000	0	0
6000	200,000	200,000
6000	2,000,000	2,000,000
6000	800,000	800,000
6000	750,000	750,000
6000	500,000	500,000
6000	250,000	300,000
6000	1,900,000	2,500,000
6000	0	
6000	25,000	30,000
6000	0	
6000	20,000	50,000
6000	20,000	40,000
6000	5,000	
6000	1,500,000	1,600,000
6000	500,000	700,000
6000	0	
6000	300,000	300,000
6000	25,000	25,000
6000	10,000	10,000
6000	1,500,000	2,000,000
6000		25,000
6000	0	
6000	0	
6000	0	300,000
6000	0	
6000	500,000	9,000,000
6000	3,490,444	3,745,169
6000	0	
6000		250,000
6000	3,166,800	3,200,000
6000	0	
6000	0	
6000	0	
6000	0	

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

CALCULATION OF FY 2021 GENERAL BUDGET LIMIT
(A.R.S. §§15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2021 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 25,654,716	\$ 0
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 2,086,494	
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	335,462	
(c) Total DAA (line 2. a minus 2. b)	\$ 1,751,032	1,001,032
*3. FY 2021 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)	1,522,931	
(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 2019 (A.R.S. §15-910.N)		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:		
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund	(300,000)	
(c) Increase for Energy and Water Savings Fund Transfer to M&O		
(d) Noncompliance Adjustment		
(e) ADM/Transportation Audit Adjustment		
(f) Other: Distance Learning Adjustment	289,997	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6) 11. FY 2021 General Budget Limit (column A, lines 1 through 10)		
(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 27,917,644	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)		\$ 1,001,032

* 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 2021 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
(A.R.S. §15-947.D and A.R.S. §15-978)

UNRESTRICTED CAPITAL BUDGET LIMIT

- A. 1. FY 2020 Unrestricted Capital Budget Limit (UCBL)
(from FY 2020 latest revised Budget, page 8, line A.12) \$ 1,951,611
- 2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.) \$ (150)
- 3. Adjusted Amount Available for FY 2020 Capital Expenditures (line A.1 + A.2) \$ 1,951,461
- 4. Amount Budgeted in Fund 610 in FY 2020
(from FY 2020 latest revised Budget, page 4, line 10) \$ 1,951,611
- 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 \$ 1,951,461
- 6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) \$ 654,886
- 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. \$ 1,296,575
- 8. Interest Earned in Fund 610 in FY 2020 \$ 18,514
- 9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F) \$
- 10. Adjustment to UCBL for FY 2021 (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) \$ 1,001,032
- 12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) \$ 2,316,121

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2020 Classroom Site Fund Budget Limit (from FY 2020 latest revised Budget, page 8, line B.7)	790,843	1,630,301	1,437,355	3,858,499
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	416,468	1,082,491	866,147	2,365,106
3. Unexpended Budget Balance (line B.1 minus B.2)	374,375	547,810	571,208	1,493,393
4. Interest Earned in the Classroom Site Fund in FY 2020	7,193	19,427	9,950	36,570
5. FY 2021 Classroom Site Fund Allocation (provided by ADE, based on \$425) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	448,545.49	897,090.99	897,090.99	2,242,727.47
6. Adjustments to FY 2021 Classroom Site Fund Budget Limit (2)				0
7. FY 2021 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	830,114	1,464,328	1,478,249	3,772,691

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.
 (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
 (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2020	Budget FY 2021	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of J. O. Combs Unified School District, Final County for fiscal year 2021 was officially revised by the Governing Board on May 12, 2021, 2020, and that the complete Revised Expenditure Budget may be reviewed by contacting Karla Slovitsky 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)	
2019 ADM	2020 ADM	2021 ADM	1. Average salary of all teachers employed in FY 2021 (budget year)		
4,251,069	4,277,622	4,293,467	2. Average salary of all teachers employed in FY 2020 (prior year)		
	Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year		
			4. Percentage increase		
2. Tax Rates:				Comments on average salary calculation (Optional):	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.1728	3.6742		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.6025	1.5075		
3. Budgeted Expenditures and Budget Limits:					
		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		27,917,644	27,917,644		
Classroom Site Fund		3,772,691	3,772,691	5. Average salary of all teachers employed in FY 2018	
Unrestricted Capital Outlay Fund		2,316,121	2,316,121	6. Total percentage increase in average teacher salary since FY 2018	
				40,839	22%

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL		% Inc./ (Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education	9,051,062	9,229,088	178,664	208,005	9,229,726	9,437,093	2.2%
1000 Instruction							
2000 Support Services	1,143,964	1,204,250	9,100	7,749	1,153,064	1,211,999	5.1%
2100 Students	576,722	559,465	67,133	67,133	643,855	626,598	-2.7%
2200 Instructional Staff	2,865,801	2,959,996	866,455	513,769	3,732,256	3,473,765	-6.9%
2300, 2400, 2500 Administration	1,744,763	1,384,019	2,845,053	2,846,791	4,589,816	4,230,810	-7.8%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	86,230	87,902	0	0	86,230	87,902	1.9%
3000 Oper. of Noninstructional Services	56,791	58,137	67	0	56,858	58,137	2.2%
610 School-Sponsored Curric. Activities	241,002	254,441	41,458	39,422	282,460	293,863	4.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	15,766,335	15,737,298	4,007,930	3,682,869	19,774,265	19,420,167	-1.8%
Regular Education Subsection Subtotal	3,156,381	3,560,683	1,094,334	1,047,084	4,250,715	4,607,767	8.4%
200 and 300 Special Education							
1000 Instruction	1,800,185	1,855,616	298,900	298,900	2,099,085	2,154,516	2.6%
2000 Support Services	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	52,384	52,384	52,384	52,384	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	4,956,566	5,416,299	1,445,618	1,398,368	6,402,184	6,814,667	6.4%
400 Pupil Transportation	1,317,083	981,631	555,635	537,635	1,872,718	1,519,266	-18.9%
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	135,471	163,544	49,099	0	184,570	163,544	-11.4%
TOTAL EXPENDITURES	22,175,455	22,298,772	6,058,282	5,618,872	28,233,737	27,917,644	-1.1%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET (Cont'd)

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	28,233,737	27,917,644	(316,093)	-1.1%	
Instructional Improvement	365,000	365,000	0	0.0%	
English Language Learner	0	0	0	0.0%	
Compensatory Instruction	0	0	0	0.0%	
Classroom Site	3,858,499	3,772,691	(85,808)	-2.2%	
Federal Projects	5,021,267	15,107,944	10,086,677	200.9%	
State Projects	486,350	475,211	(11,139)	-2.3%	
Unrestricted Capital Outlay	1,951,611	2,316,121	364,510	18.7%	
New School Facilities	0	0	0	0.0%	
Adjacent Ways	1,800,000	1,800,000	0	0.0%	
Debt Service	3,490,444	3,745,169	254,725	7.3%	
School Plant Fund	200,000	200,000	0	0.0%	
Auxiliary Operations	500,000	500,000	0	0.0%	
Bond Building	18,349,089	5,600,150	(12,748,939)	-69.5%	
Food Service	2,000,000	2,000,000	0	0.0%	
Other	11,271,800	21,880,000	10,608,200	94.1%	

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE

Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	5,809,530	6,192,377
Gifted Education	5,127	5,385
Remedial Education	0	0
ELL Incremental Costs	238,566	250,495
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	81,809	85,900
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	280,510
TOTAL	6,135,032	6,814,667

PROPOSED STAFFING SUMMARY

Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		14	14	1 to 306.7
Teachers		239	239	1 to 18.0
Other		40	40	1 to 107.3
Subtotal	0	293	293	1 to 14.7
Classified --				
Managers, Supervisors, Directors		7	7	1 to 613.4
Teachers Aides		17	17	1 to 252.6
Other		310	310	1 to 13.8
Subtotal	0	334	334	1 to 12.9
TOTAL	0	627	627	1 to 6.8
Special Education --				
Teacher	5	48	53	1 to 14.0
Staff	10	75	85	1 to 9.0