



FY 2019
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

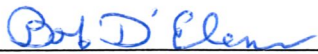

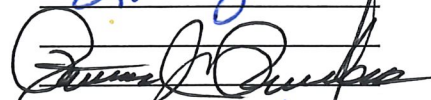
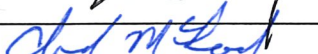
Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2019 was

Proposed	June 13, 2018
Adopted	July 11, 2018
Revised	May 8, 2019
	Date

	
	
	
	
SIGNED	SIGNED

The FY 2019 budget file for the version described above will be uploaded via

the Common Logon on ADE's website by May 9, 2019

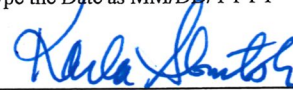
Type the Date as MM/DD/YYYY



Superintendent Signature

Dr Gayle A Blanchard

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 2018	\$	38927173
2. Estimated Revenues by Source for Fiscal Year 2019 (excluding property taxes)		
Local	1000	\$ 4,731,913
Intermediate	2000	\$ 1,324,444
State	3000	\$ 20,701,014
Federal	4000	\$ 4,350,176
TOTAL		\$ 31,107,547

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

	Prior FY 2018	Est. Budget FY 2019
Primary Tax Rate:	4.1060	4.0195
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.6083	1.6237
CTED		
Desegregation		
Total Secondary Tax Rate	1.6083	1.6237

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)	\$ 26,680,957	\$ 26,680,957
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 1,363,353	\$ 1,363,353
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 3,518,317
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 31,562,627

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E, amended by Laws 2018, Ch. 285, §10)

1. Average salary of all teachers employed in FY 2019 (budget year)	\$ 45,332
2. Average salary of all teachers employed in FY 2018 (prior year)	\$ 40,839
3. Increase in average teacher salary from the prior year	\$ 4,493
4. Percentage increase	11%

Comments on average salary calculation (Optional):

Any person eligible to be included as a teacher on a district's FTE count submitted with its annual financial report, whose salary was paid under function code 1000 (Instruction).

DISTRICT NAME J.O. Combs Unified

COUNTY Pinal

CTD NUMBER 110244000

VERSION Revised #2

DISTRICT CONTACT INFORMATION

Superintendent
Executive Assistant to Superintendent
Chief Financial Officer
Business Manager
School District Employee Report (SDER) Coordinator
SPED Data Reporting Coordinator
AzEDS/ADM Data Coordinator
Transportation Data Reporting Coordinator
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Dr.	Gayle	Blanchard	Ed.D	gblanchard@jocombs.org	480-987-5300
Dr.	Mark	Duplissis	Ed.D	mduplissis@jocombs.org	480-987-5318
Mrs.	Karla	Slovitsky		kslovitsky@jocombs.org	480-987-5302
Mrs.	Karla	Slovitsky		kslovitsky@jocombs.org	480-987-5302
Mrs.	Danielle	Watkins		dwatkins@jocombs.org	480-987-5305
Dr.	Shari	Dukes	Ed.D	sdukes@jocombs.org	480-987-5315
Mrs.	Deanna	Craine		dcraine@jocombs.org	480-987-5303
Mrs.	Joan	Gengnagel		jgengnagel@jocombs.org	480-987-5300
Mrs.	Shelly	Hargis		shargis@jocombs.org	480-987-5300
Mr.	Bob	D'Elena		bdelena@jocombs.org	480-987-5300
Mr.	Steven	Ray		sray@jocombs.org	480-987-5300
Mrs.	Patricia	Pinckard		ppinckard@jocombs.org	480-987-5300
Mr.	Chad	McLeod		cmcleod@jocombs.org	480-987-5300

Student Information Systems (SIS) Vendor

Tyler Technologies (Schoolmaster)

Accounting Information System

Infinite Visions

District's website home page address

www.jocombs.org

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2018	Budget FY 2019	
100 Regular Education											
1000 Instruction	1.	233.00	233.00	6,528,097	2,194,475	72,147	130,383	2,427	9,113,655	8,927,529	-2.0%
2000 Support Services											
2100 Students	2.	19.00	19.00	850,328	247,933	4,960	4,461	131	987,869	1,107,813	12.1%
2200 Instructional Staff	3.	10.00	10.00	384,163	124,754	17,215	1,408		467,412	527,540	12.9%
2300 General Administration	4.	5.00	5.00	312,312	96,782	123,428	5,080	17,986	586,362	555,588	-5.2%
2400 School Administration	5.	33.00	33.00	1,084,790	371,547	13,184	2,458	0	1,424,381	1,471,979	3.3%
2500 Central Services	6.	26.00	26.00	709,578	212,090	915,249	23,050	3,929	1,181,472	1,863,896	57.8%
2600 Operation & Maintenance of Plant	7.	43.00	43.00	1,232,440	394,487	1,096,040	1,222,505	621	4,142,680	3,946,093	-4.7%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	25,430	58,719	0			95,566	84,149	-11.9%
610 School-Sponsored Cocurricular Activities	10.	0.00		47,386	9,416				49,960	56,802	13.7%
620 School-Sponsored Athletics	11.	0.00		196,796	35,981	11,999	6,578	37,742	340,083	289,096	-15.0%
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	370.00	11,371,320	3,746,184	2,254,222	1,395,923	62,836	18,389,440	18,830,485	2.4%
200 and 300 Special Education											
1000 Instruction	15.	68.00	68.00	2,328,341	893,967	676,313	5,655	1,154	4,186,745	3,905,430	-6.7%
2000 Support Services											
2100 Students	16.	11.00	11.00	1,340,335	357,118	250,414	0	0	1,949,860	1,947,867	-0.1%
2200 Instructional Staff	17.	0.00			502				240	502	109.2%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00							660	0	-100.0%
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	3,668,676	1,251,587	926,727	5,655	1,154	6,137,505	5,853,799	-4.6%
400 Pupil Transportation	25.	66.00	66.00	963,833	364,763	193,583	325,560	930	1,756,075	1,848,669	5.3%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	2.50	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	2.50	2.50	120,595	27,409				172,574	148,004	-14.2%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	520.00	517.50	16,124,424	5,389,943	3,374,532	1,727,138	64,920	26,455,594	26,680,957	0.9%

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)

- 1. Total All Disability Classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technical Education (non-CTED)
- 7. Career Education (non-CTED)
- 8. Career Technical Education (CTED)
- 9. Total (lines 1 through 8. Must equal total of line 24, page 1)

Prior FY	Budget FY	
5,713,267	5,378,445	1.
5,000	10,000	2.
0		3.
197,195	218,886	4.
0		5.
0		6.
0		7.
222,043	246,468	8.
6,137,505	5,853,799	9.

Expenditures Budgeted for Audit Services

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

FY 2019 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.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 30
Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Prior FY	Budget FY
217.00	245.00

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 39,434
(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 2018	Budget FY 2019	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	453,028	146,593				432,098	599,621	38.8%
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.	475,028	154,593				462,098	629,621	36.3%
200 and 300 Special Education									
1000 Instruction	5.	80,000	30,000				110,000	110,000	0.0%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	80,000	30,000				110,000	110,000	0.0%
Other Programs (Specify) <u>530/550</u>									
1000 Instruction	9.	5,000	2,250				14,500	7,250	-50.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.	5,000	2,250				0	7,250	--
Other Programs Subtotal (lines 9-11)	12.	10,000	4,500				14,500	14,500	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	565,028	189,093				586,598	754,121	28.6%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	1,111,988	237,668				1,291,042	1,349,656	4.5%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.	12,000	3,000				19,000	15,000	-21.1%
Program 100 Subtotal (lines 14-16)	17.	1,123,988	240,668				1,310,042	1,364,656	4.2%
200 and 300 Special Education									
1000 Instruction	18.	155,000	31,000				186,000	186,000	0.0%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	155,000	31,000				186,000	186,000	0.0%
Other Programs (Specify) <u>530/550</u>									
1000 Instruction	22.	7,500	1,500				9,000	9,000	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.	25,000	10,000				35,000	35,000	0.0%
Other Programs Subtotal (lines 22-24)	25.	32,500	11,500				44,000	44,000	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	1,311,488	283,168				1,540,042	1,594,656	3.5%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	669,836	95,940	76,126	20,942		644,170	862,844	33.9%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.	76,717	17,943	15,000	29,762		169,422	139,422	-17.7%
Program 100 Subtotal (lines 27-29)	30.	746,553	113,883	91,126	50,704		813,592	1,002,266	23.2%
200 and 300 Special Education									
1000 Instruction	31.	121,200	24,060	16,500			131,500	161,760	23.0%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	121,200	24,060	16,500	0		133,500	161,760	21.2%
530 Dropout Prevention Programs									
1000 Instruction	35.	75,000	25,000				100,000	100,000	0.0%
Other Programs (Specify) <u>550</u>									
1000 Instruction	36.						60,000	0	-100.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.	50,000	10,000				0	60,000	--
Other Programs Subtotal (lines 36-37)	38.	50,000	10,000	0	0		60,000	60,000	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	992,753	172,943	107,626	50,704		1,107,092	1,324,026	19.6%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	2,869,269	645,204	107,626	50,704	0	3,233,732	3,672,803	13.6%

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 2018	Budget FY 2019	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		125,000	223,300				368,326	348,300	-5.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		2,000	20,000				20,500	22,000	7.3%
2300, 2400, 2500, 2900 Administration	4.			852,103			4,000	524,900	856,103	63.1%
2600 Operation & Maintenance of Plant	5.			41,800				56,000	41,800	-25.4%
2700 Student Transportation	6.			36,150				25,000	36,150	44.6%
3000 Operation of Noninstructional Services (5)	7.			9,000				9,000	9,000	0.0%
4000 Facilities Acquisition and Construction	8.						50,000	100,000	50,000	-50.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	127,000	1,182,353	0	0	54,000	1,103,726	1,363,353	23.5%

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

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

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 2,000
6642 Textbooks	100,000
6643 Instructional Aids	25,000
673X Furniture and Equipment	25,000
673X Vehicles	
673X Tech Hardware & Software	500,000

(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 _____.

DISTRICT NAME J.O. Combs Unified

COUNTY Pinal

CTD NUMBER 110244000

VERSION Revised #2

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.	1,103,726	1,363,353	7,779,559	16,727,251	0		2,100,000	2,100,000	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		5,529,559	12,812,449	0		0	81,000	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0	1,364,802	0		0		6.
673X Furniture and Equipment	7.	120,000	25,000	500,000	700,000	0		0		7.
673X Vehicles	8.	20,000	0	750,000	750,000	0		0		8.
673X Technology Hardware & Software	9.	368,524	500,000	1,000,000	1,100,000	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.	508,524	525,000	7,779,559	16,727,251	0	0	0	81,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		900,000	1,364,802			0	50,000	13.
New Construction	14.	0		4,629,559	12,812,449	0		0	31,000	14.
Other	15.	508,524	525,000	2,250,000	2,550,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	508,524	525,000	7,779,559	16,727,251	0	0	0	81,000	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 2019 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

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

STATE PROJECTS

19.	400 Vocational Education	6000
20.	410 Early Childhood Block Grant	6000
21.	420 Ext. School Yr. - Pupils with Disabilities	6000
22.	425 Adult Basic Education	6000
23.	430 Chemical Abuse Prevention Programs	6000
24.	435 Academic Contests	6000
25.	450 Gifted Education	6000
26.	456 College Credit Exam Incentives	6000
27.	457 Results-based Funding	6000
28.	460 Environmental Special Plate	6000
29.	465-499 Other State Projects	6000
30.	Total State Project Funds (lines 19-29)	
31.	Total Special Projects (lines 18 and 30)	

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000
2.	Class Size Reduction	6000
3.	Dropout Prevention Programs (M&O purposes)	6000
4.	Instructional Improvement Programs (M&O purposes)	6000
5.	Total Instructional Improvement Fund (lines 1-4)	

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
0.00		1,468,163	1,363,252
0.00		26,987	226,964
0.00		0	158,751
0.00		0	
0.00		27,451	18,809
0.00		0	
0.00		0	
0.00		513,762	743,758
0.00		0	
0.00		0	
0.00		98,550	106,783
0.00		0	
0.00		700,000	800,000
0.00		100,000	100,000
0.00		0	
0.00		0	
0.00	0.00	2,934,913	3,518,317
0.00		35,280	34,945
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	3,293
0.00		0	3,900
0.00		0	58,253
0.00		0	
0.00		12,000	48,931
0.00	0.00	47,280	149,322
0.00	0.00	2,982,193	3,667,639

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

OTHER FUNDS

1.	050 County, City, and Town Grants
2.	071 Structured English Immersion (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.	639 Impact Aid Revenue Bond Building
25.	650 Gifts and Donations-Capital
26.	660 Condemnation
27.	665 Energy and Water Savings
28.	686 Emergency Deficiencies Correction
29.	691 Building Renewal Grant
30.	700 Debt Service
31.	720 Impact Aid Revenue Bond Debt Service
32.	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		1.
6000	0	0	2.
6000	0	0	3.
6000	200,000	200,000	4.
6000	1,500,000	1,500,000	5.
6000	800,000	800,000	6.
6000	700,000	700,000	7.
6000	500,000	500,000	8.
6000	250,000	250,000	9.
6000	1,600,000	1,900,000	10.
6000	0		11.
6000	20,000	25,000	12.
6000	0		13.
6000	15,000	20,000	14.
6000	15,000	20,000	15.
6000	5,000	5,000	16.
6000	1,200,000	1,500,000	17.
6000	500,000	500,000	18.
6000	0		19.
6000	300,000	300,000	20.
6000	25,000	25,000	21.
6000	0	10,000	22.
6000	1,400,000	1,500,000	23.
6000	0		24.
6000	0		25.
6000	0		26.
6000	0		27.
6000	0		28.
6000	50,000	500,000	29.
6000	2,776,196	3,173,981	30.
6000	0		31.
6000	3,120,000	3,120,000	32.
6000	0		1.
6000	0		2.
6000	0		3.
6000	0		4.

(1) From Supplement, line 10 and line 20, respectively.
(2) Indicate amount budgeted in Fund 500 for M&O purposes

CALCULATION OF FY 2019 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2019 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	\$ 25,433,263	\$ 25,411,290	\$ 21,973
*2. (a) FY 2019 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	\$ 2,134,500		
(b) DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,379,182		
(c) Total DAA (line 2.a minus 2.b)	\$ 755,318	200,000	555,318
*3. FY 2019 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Work Sheets K and K2)			
(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 Work Sheet K)			
*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 Work Sheet S, line II.B.5) (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 Work Sheet O, line 14) (A.R.S. §15-910.M, as amended by Laws 2018, Ch. 283, §2)	0		
* (c) Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)	1,061,609		
(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 2017 (A.R.S. §15-910.N, as amended by Laws 2018, Ch. 283, §2)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2018 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (A.R.S. §15-920)	0		
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		8,058	190,061
11. FY 2019 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 26,680,957		
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)			\$ 767,352

* 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 2019 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 2018 Unrestricted Capital Budget Limit (UCBL) (from FY 2018 latest revised Budget, page 8, line A.12)	\$	1,103,726
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	(20,057)
3. Adjusted Amount Available for FY 2018 Capital Expenditures (line A.1 + A.2)	\$	1,083,669
4. Amount Budgeted in Fund 610 in FY 2018 (from FY 2018 latest revised Budget, page 4, line 10)	\$	1,103,726
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	1,083,669
6. FY 2018 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	509,105
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.	--	
8. Interest Earned in Fund 610 in FY 2018	\$	574,564
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	21,437
10. Adjustment to UCBL for FY 2019 (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)	\$	767,352
12. FY 2019 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	1,363,353

CLASSROOM SITE FUND BUDGET LIMIT

B. 1. FY 2018 Classroom Site Fund Budget Limit (from FY 2018 latest revised Budget, page 8, line B.7)	Fund 011	Fund 012	Fund 013	Total Fund 010
2. FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	586,598	1,540,042	1,107,092	3,233,732
3. Unexpended Budget Balance (line B.1 minus B.2)	290,292	867,958	696,100	1,854,350
4. Interest Earned in the Classroom Site Fund in FY 2018	296,306	672,084	410,992	1,379,382
5. FY 2019 Classroom Site Fund Allocation (provided by ADE, based on \$423) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	3,527	13,996	4,458	21,981
6. Adjustments to FY 2019 Classroom Site Fund Budget Limit (2)	454,287.52	908,575.05	908,575.05	2,271,437.62
7. FY 2019 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	754,121	1,594,656	1,324,026	3,672,801

(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.

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 110244000
VERSION Revised #2

I certify that the Budget of J.O. Combs United District, Final County for fiscal year 2019 was officially proposed by the Governing Board on June 13,, 2018, and that the complete Proposed Expenditure Budget may be reviewed by contacting Karla Slovitsky at the District Office, telephone 480-987-5302 during normal business hours.

ACTIVE President of the Governing Board

1. Average Daily Membership:	2017 ADM	Prior Year 2018 ADM	Budget Year 2019 ADM	4. Average Teacher Salaries (A.R.S. \$15-903.E, amended by Laws 2018, Ch. 285, §10) 1. Average salary of all teachers employed in FY 2019 (budget year) 2. Average salary of all teachers employed in FY 2018 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase Comments on average salary calculation (Optional): Any person eligible to be included as a teacher on a district's FTE count submitted with its annual financial report, whose salary was paid under function code 1000 (Instruction).	45,332	40,839	4,493	11%
	Attending	4,313,891	4,401,407					
2. Tax Rates:		Prior FY	Est. Budget FY					
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)								
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		4.1060	4.0195					
3. Budgeted Expenditures and Budget Limits:		1.6083	1.6237					
Maintenance & Operation Fund	Budgeted Expenditures	26,680,957	Budget Limit					
Classroom Site Fund		3,672,803	3,672,801					
Unrestricted Capital Outlay Fund		1,363,353	1,363,353					

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	8,901,745	8,722,572	211,910	204,957	9,113,655	8,927,529	-2.0%
2000 Support Services							
2100 Students	976,994	1,098,261	10,875	9,552	987,869	1,107,813	12.1%
2200 Instructional Staff	439,342	508,917	28,070	18,623	467,412	527,540	12.9%
2300, 2400, 2500 Administration	2,623,275	2,787,099	568,940	1,104,364	3,192,215	3,891,463	21.9%
2600 Oper./Maint. of Plant	1,564,885	1,626,927	2,577,795	2,319,166	4,142,680	3,946,093	-4.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	94,866	84,149	700	0	95,566	84,149	-11.9%
610 School-Sponsored Curric. Activities	49,960	56,802	0	0	49,960	56,802	13.7%
620 School-Sponsored Athletics	265,000	232,777	75,083	56,319	340,083	289,096	-15.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	14,916,067	15,117,504	3,473,373	3,712,981	18,389,440	18,830,485	2.4%
200 and 300 Special Education							
1000 Instruction	3,255,895	3,222,308	930,850	683,122	4,186,745	3,905,430	-6.7%
2000 Support Services							
2100 Students	1,369,897	1,697,453	579,963	250,414	1,949,860	1,947,867	-0.1%
2200 Instructional Staff	0	502	240	0	240	502	109.2%
2300, 2400, 2500 Administration	0	0	660	0	660	0	-100.0%
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	4,625,792	4,920,263	1,511,713	933,536	6,137,505	5,853,799	-4.6%
400 Pupil Transportation	1,277,975	1,328,596	478,100	520,073	1,756,075	1,848,669	5.3%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	172,574	148,004	0	0	172,574	148,004	-14.2%
TOTAL EXPENDITURES	20,992,408	21,514,367	5,463,186	5,166,590	26,455,594	26,680,957	0.9%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	26,455,594	26,680,957	225,363	0.9%
Instructional Improvement	365,000	365,000	0	0.0%
Structured English Immersion	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,233,732	3,672,803	439,071	13.6%
Federal Projects	2,934,913	3,518,317	583,404	19.9%
State Projects	47,280	149,322	102,042	215.8%
Unrestricted Capital Outlay	1,103,726	1,363,353	259,627	23.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,100,000	2,100,000	0	0.0%
Debt Service	2,776,196	3,173,981	397,785	14.3%
School Plant Fund	200,000	200,000	0	0.0%
Auxiliary Operations	500,000	500,000	0	0.0%
Bond Building	7,779,559	16,727,251	8,947,692	115.0%
Food Service	1,500,000	1,500,000	0	0.0%
Other	10,000,000	11,175,000	1,175,000	11.8%

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	5,713,267	5,378,445	
Gifted Education	5,000	10,000	
Remedial Education	0	0	
ELL Incremental Costs	197,195	218,886	
ELL Compensatory Instruction	0	0	
Vocational and Technical Education (non-CTED)	0	0	
Career Education (non-CTED)	0	0	
Career Technical Education (CTED)	222,043	246,468	
TOTAL	6,137,505	5,853,799	

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	12	1 to 366.8
Teachers	201	1 to 21.9
Other	47	1 to 93.6
Subtotal	260	1 to 16.9
Classified --		
Managers, Supervisors, Directors	9	1 to 489.0
Teachers Aides	86	1 to 51.2
Other	195	1 to 22.6
Subtotal	290	1 to 15.2
TOTAL	550	1 to 8.0
Special Education --		
Teacher	25	1 to 30.0
Staff	97	1 to 8.0