DISTRICT NAME J.O. Combs Unified **COUNTY** Pinal **CTD NUMBER** 110244000

FY 2018
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 2018 was

	Date
Proposed	June 14, 2017
Adopted	July 12, 2017
Revised	May 9, 2018

We further attest that the Budget for Fiscal Year 2018, including the detailed information on Budget page 2, meets the requirements of Laws 2017, Chapter 305, §33, pertaining to the intended 1.06 percent teacher salary increase.

SIGNED SIGNED

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education, via the internet, on May 10, 2018 (Date) contain(s) the data for the budget described above.

Superintendent Signature — Business Manager Signature

Dr Gayle A Blanchard — Superintendent Name (Typed Name)

Karla Slovitsky — Business Manager Name (Typed Name)

District Contact Employee: Karla Slovitsky

Telephone: 480-987-5302 E-mail: kslovitsky@jocombs.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2017 $ 38,158,691
2. Estimated Revenues by Source for Fiscal Year 2018 (excluding property taxes)

Local	1000	$ 5,816,960
Intermediate	2000	$ 1,105,309
State	3000	$ 19,789,183
Federal	4000	$ 3,134,913
TOTAL		$ 29,846,365

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

	Prior FY 2017	Est. Budget FY 2018
Primary Tax Rate:	3.8381	4.0068
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.8751	1.6778
JTED		
Total Secondary Tax Rate	0.8751	1.6778

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

1. General Budget Limit (from Budget, page 7, line 11)	$ 26,455,594
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	$ 1,103,726
3. Subtotal (line A.1 + A.2)	$ 27,559,320
4. Federal Projects (from Budget, page 6, Federal Projects, line 18)	$ 2,934,913
5. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	$ 0
6. Total Aggregate School District Budget Limit (line A.3 + A.4 - A.5)	$ 30,494,233

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget, page 1, line 30)	$ 26,455,594
2. Unrestricted Capital Outlay (from Budget, page 4, line 10)	$ 1,103,726
3. Total Budget Subject to Budget Limits (line B.1 + B.2) (This line cannot exceed line A.3.)	$ 27,559,320

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FUND 001 (M&O) MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2017	Totals Budget FY 2018	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	229.00	233.00	6,648,772	2,252,973	30,150	179,760	2,000	8,812,861	9,113,655	3.4%	1.
2000 Support Services												
2100 Students	2.	19.00	19.00	747,474	229,520	6,600	4,000	275	980,731	987,869	0.7%	2.
2200 Instructional Staff	3.	9.00	10.00	337,221	102,121	23,000	5,000	70	339,570	467,412	37.6%	3.
2300 General Administration	4.	5.00	5.00	290,474	80,888	200,000	2,000	13,000	609,070	586,362	-3.7%	4.
2400 School Administration	5.	33.00	33.00	1,044,315	348,016	25,350	6,400	300	1,378,846	1,424,381	3.3%	5.
2500 Central Services	6.	26.00	26.00	674,173	185,409	295,890	25,000	1,000	1,197,890	1,181,472	-1.4%	6.
2600 Operation & Maintenance of Plant	7.	43.00	43.00	1,155,907	408,978	1,236,595	1,340,900	300	4,126,635	4,142,680	0.4%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	1.00	25,252	69,614	200	500		110,760	95,566	-13.7%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		42,000	7,960				60,000	49,960	-16.7%	10.
620 School-Sponsored Athletics	11.	2.00	0.00	220,000	45,000	32,000	23,083	20,000	337,000	340,083	0.9%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	367.00	370.00	11,185,588	3,730,479	1,849,785	1,586,643	36,945	17,953,363	18,389,440	2.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	59.00	68.00	2,394,118	861,777	922,350	7,500	1,000	3,904,250	4,186,745	7.2%	15.
2000 Support Services												
2100 Students	16.	10.00	11.00	1,071,723	298,174	572,843	5,120	2,000	1,837,975	1,949,860	6.1%	16.
2200 Instructional Staff	17.	0.00				240			1,740	240	-86.2%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	0.00							0	0	0.0%	19.
2500 Central Services	20.	0.00				660			660	660	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	69.00	79.00	3,465,841	1,159,951	1,496,093	12,620	3,000	5,744,625	6,137,505	6.8%	24.
400 Pupil Transportation	25.	66.00	66.00	897,503	380,472	162,000	316,100		1,713,800	1,756,075	2.5%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	2.50	2.50	143,859	28,715				166,875	172,574	3.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	504.50	517.50	15,692,791	5,299,617	3,507,878	1,915,363	39,945	25,578,663	26,455,594	3.4%	30.

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

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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	5,238,867	5,713,267	1.
2. Gifted Education	3,600	5,000	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	234,658	197,195	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-JTED)	267,500		6.
7. Career Education	0		7.
8. Joint Technical Education (JTED)		222,043	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	5,744,625	6,137,505	9.

Proposed Ratios for Special Education
(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 21
Staff-Pupil 1 to 8

Estimated FTE Certified Employees
(A.R.S. §15-903.E.2)

Prior FY	Budget FY
205.00	217.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	**6350**	27000
All Funds - Federal	*6330*	

FY 2018 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) $ 38,024
(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)]

Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Number of teachers eligible for increase (FY 2018 Head Count)	169.00
2. Number of teachers eligible for increase (FY 2018 FTE)	170.25
3. Total FY 2018 eligible teachers' salaries before intended 1.06% increas	$8,481,835
4. Total FY 2017 eligible teachers' salaries	$7,779,416
5. 1.06% salary increase (line 4 times 1.06%)	$82,462
6. Employer share of retirement system expense for increase on line 5	$9,483
7. Employer share of FICA expense for increase on line 5	$6,308
8. Total amount needed to fund lines 5-7 (sum of lines 5-7) (to Work Sheet C, Line XIII)	$98,253

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals Prior FY 2017	Totals Budget FY 2018	% Increase/ Decrease	
Classroom Site Fund 011 - Base Salary										
100 Regular Education										
1000 Instruction	1.	327,241	104,857				337,738	432,098	27.9%	1.
2100 Support Services - Students	2.						0	0	0.0%	2.
2200 Support Services - Instructional Staff	3.	22,000	8,000				13,000	30,000	130.8%	3.
Program 100 Subtotal (lines 1-3)	4.	349,241	112,857				350,738	462,098	31.8%	4.
200 and 300 Special Education										
1000 Instruction	5.	80,000	30,000				85,092	110,000	29.3%	5.
2100 Support Services - Students	6.						0	0	0.0%	6.
2200 Support Services - Instructional Staff	7.						0	0	0.0%	7.
Program 200 Subtotal (lines 5-7)	8.	80,000	30,000				85,092	110,000	29.3%	8.
Other Programs (Specify)530-550										
1000 Instruction	9.	10,000	4,500				35,096	14,500	-58.7%	9.
2100 Support Services - Students	10.						0	0	0.0%	10.
2200 Support Services - Instructional Staff	11.						3,900	0	-100.0%	11.
Other Programs Subtotal (lines 9-11)	12.	10,000	4,500				38,996	14,500	-62.8%	12.
Total Expenditures (lines 4, 8, and 12)	13.	439,241	147,357				474,826	586,598	23.5%	13.
Classroom Site Fund 012 - Performance Pay										
100 Regular Education										
1000 Instruction	14.	1,064,998	226,044				1,448,615	1,291,042	-10.9%	14.
2100 Support Services - Students	15.						0	0	0.0%	15.
2200 Support Services - Instructional Staff	16.	15,000	4,000				0	19,000	--	16.
Program 100 Subtotal (lines 14-16)	17.	1,079,998	230,044				1,448,615	1,310,042	-9.6%	17.
200 and 300 Special Education										
1000 Instruction	18.	155,000	31,000				0	186,000	--	18.
2100 Support Services - Students	19.						0	0	0.0%	19.
2200 Support Services - Instructional Staff	20.						0	0	0.0%	20.
Program 200 Subtotal (lines 18-20)	21.	155,000	31,000				0	186,000	--	21.
Other Programs (Specify) 500										
1000 Instruction	22.	7,500	1,500				0	9,000	--	22.
2100 Support Services - Students	23.						0	0	0.0%	23.
2200 Support Services - Instructional Staff	24.	25,000	10,000				0	35,000	--	24.
Other Programs Subtotal (lines 22-24)	25.	32,500	11,500				0	44,000	--	25.
Total Expenditures (lines 17, 21, and 25)	26.	1,267,498	272,544				1,448,615	1,540,042	6.3%	26.
Classroom Site Fund 013 - Other										
100 Regular Education										
1000 Instruction	27.	520,728	96,500	6,000	20,942		625,895	644,170	2.9%	27.
2100 Support Services - Students	28.						0	0	0.0%	28.
2200 Support Services - Instructional Staff	29.	76,717	17,943	45,000	29,762		157,422	169,422	7.6%	29.
Program 100 Subtotal (lines 27-29)	30.	597,445	114,443	51,000	50,704		783,317	813,592	3.9%	30.
200 and 300 Special Education										
1000 Instruction	31.	95,000	20,000	16,500			147,453	131,500	-10.8%	31.
2100 Support Services - Students	32.						0	0	0.0%	32.
2200 Support Services - Instructional Staff	33.						0	0	0.0%	33.
Program 200 Subtotal (lines 31-33)	34.	97,000	20,000	16,500	0		147,453	133,500	-9.5%	34.
530 Dropout Prevention Programs										
1000 Instruction	35.	75,000	25,000				97,700	100,000	2.4%	35.
Other Programs (Specify)										
1000 Instruction	36.	50,000	10,000				0	60,000	--	36.
2100, 2200 Support Serv. Students & Instructional Staff	37.						56,000	0	-100.0%	37.
Other Programs Subtotal (lines 36-37)	38.	50,000	10,000	0	0		56,000	60,000	7.1%	38.
Total Expenditures (lines 30, 34, 35, and 38)	39.	819,445	169,443	67,500	50,704		1,084,470	1,107,092	2.1%	39.
Total Classroom Site Funds (lines 13, 26, and 39)	40.	2,526,184	589,344	67,500	50,704	0	3,007,911	3,233,732	7.5%	40.

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 Prior FY 2017	Totals Budget FY 2018	% Increase/ Decrease	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		268,326	100,000				488,326	368,326	-24.6%	2.
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		2,000	18,500				26,000	20,500	-21.2%	3.
2300, 2400, 2500, 2900 Administration	4.			518,400			6,500	640,221	524,900	-18.0%	4.
2600 Operation & Maintenance of Plant	5.			50,000			6,000	157,600	56,000	-64.5%	5.
2700 Student Transportation	6.			20,000			5,000	50,000	25,000	-50.0%	6.
3000 Operation of Noninstructional Services (5)	7.			9,000				9,000	9,000	0.0%	7.
4000 Facilities Acquisition and Construction	8.						100,000	100,000	100,000	0.0%	8.
5000 Debt Service	9.							0	0	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	270,326	715,900	0	0	117,500	1,471,147	1,103,726	-25.0%	10.

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	$ 2,000
6642 Textbooks	138,194
6643 Instructional Aids	130,132
673X Furniture and Equipment	120,000
673X Vehicles	20,000
673X Tech Hardware & Software	368,524

(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 ____________.

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OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B)]

Expenditures		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	1,471,147	1,103,726	0	7,779,559	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		0	5,529,559	0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	50,000	120,000	0	500,000	0		0		7.
673X Vehicles	8.	25,000	20,000	0	750,000	0		0		8.
673X Technology Hardware & Software	9.	350,000	368,524	0	1,000,000	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.	425,000	508,524	0	7,779,559	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0	900,000			0		13.
New Construction	14.	0		0	4,629,559	0		0		14.
Other	15.	425,000	508,524	0	2,250,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	425,000	508,524	0	7,779,559	0	0	0	0	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 2018 $ -

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SPECIAL PROJECTS

			FTE		TOTAL ALL FUNCTIONS		
			Prior FY	Budget FY	Prior FY	Budget FY	
FEDERAL PROJECTS							
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	0.00		1,220,572	1,468,163	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		31,024	26,987	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		107,975	0	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		31,853	27,451	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		439,032	513,762	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		91,225	98,550	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.
14.	290 Medicaid Reimbursement	6000	0.00		600,000	700,000	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		0		17.
18.	Total Federal Project Funds (lines 1-17)		0.00	0.00	2,621,681	2,934,913	18.
STATE PROJECTS							
19.	400 Vocational Education	6000	0.00		40,258	35,280	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		0		25.
26.	456 College Credit Exam Incentives	6000					26.
27.	457 Results-based Funding	6000					27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	0.00		0	12,000	29.
30.	Total State Project Funds (lines 19-29)		0.00	0.00	40,258	47,280	30.
31.	Total Special Projects (lines 18 and 30)		0.00	0.00	2,661,939	2,982,193	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

			Prior FY	Budget FY	
1.	Teacher Compensation Increases	6000	140,000	140,000	1.
2.	Class Size Reduction	6000	0		2.
3.	Dropout Prevention Programs (M&O purposes)	6000	0		3.
4.	Instructional Improvement Programs (M&O purposes)	6000	225,000	225,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)		365,000	365,000	5.

OTHER FUNDS

			Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0		1.
2.	071 Structured English Immersion (1)	6000	0	0	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	1,500,000	1,500,000	5.
6.	515 Civic Center	6000	800,000	800,000	6.
7.	520 Community School	6000	700,000	700,000	7.
8.	525 Auxiliary Operations	6000	500,000	500,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	250,000	250,000	9.
10.	530 Gifts and Donations	6000	1,600,000	1,600,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0		11.
12.	540 Fingerprint	6000	20,000	20,000	12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	15,000	15,000	14.
15.	555 Textbooks	6000	15,000	15,000	15.
16.	565 Litigation Recovery	6000	5,000	5,000	16.
17.	570 Indirect Costs	6000	1,200,000	1,200,000	17.
18.	575 Unemployment Insurance	6000	500,000	500,000	18.
19.	580 Teacherage	6000	0		19.
20.	585 Insurance Refund	6000	250,000	300,000	20.
21.	590 Grants and Gifts to Teachers	6000	25,000	25,000	21.
22.	595 Advertisement	6000	0		22.
23.	596 Joint Technical Education	6000	1,400,000	1,400,000	23.
24.	639 Impact Aid Revenue Bond Building	6000	0		24.
25.	650 Gifts and Donations-Capital	6000	0		25.
26.	660 Condemnation	6000	0		26.
27.	665 Energy and Water Savings	6000	0		27.
28.	686 Emergency Deficiencies Correction	6000	0		28.
29.	691 Building Renewal Grant	6000	50,000	50,000	29.
30.	700 Debt Service	6000	1,456,925	2,776,196	30.
31.	720 Impact Aid Revenue Bond Debt Service	6000	0		31.
32.	Other ______	6000	3,120,000	3,120,000	32
	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 ______

DISTRICT NAME J.O. Combs Unified COUNTY Pinal CTD NUMBER 110244000

VERSION Revised #2

CALCULATION OF FY 2018 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

			A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2018 Revenue Control Limit (RCL) (from Work Sheet E, line X, or Work Sheet F, line III)	$ 24,909,815	$ 24,888,177	$ 21,638
*2. (a)	FY 2018 District Additional Assistance (DAA) (from Work Sheet H, lines VII.E.1 and VII.F.1)	$ 2,091,837		
(b)	DAA Reduction for State Budget Adjustments (from Work Sheet H, lines VII.E.2 and VII.F.2)	1,832,099		
(c)	Total DAA (line 2.a minus 2.b)	$ 259,738	200,000	59,738
*3.	FY 2018 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			
(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.L)		0	
* (c)	Budget Balance Carryforward (from Work Sheet M, line 9) (A.R.S. §15-943.01)		1,358,663	
(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 2016 (A.R.S. §15-910.M)			
* (f)	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g)	FY 2017 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)	JTED Reduction [See Work Sheet J, footnote (1) for estimate]			
(e)	Noncompliance Adjustment			
(f)	ADM/Transportation Audit Adjustment			
(g)	Other:			
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		8,754	190,061
11.	FY 2018 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		$ 26,455,594	
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)			$ 271,437

* 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 2018 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 2017 Unrestricted Capital Budget Limit (UCBL) (from FY 2017 latest revised Budget, page 8, line A.12)	$	1,471,147
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	$	(7,536)
3. Adjusted Amount Available for FY 2017 Capital Expenditures (line A.1 + A.2)	$	1,463,611
4. Amount Budgeted in Fund 610 in FY 2017 (from FY 2017 latest revised Budget, page 4, line 10)	$	1,471,147
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	$	1,463,611
6. FY 2017 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$	650,014
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. --	$	813,597
8. Interest Earned in Fund 610 in FY 2017	$	18,692
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 2018 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:	$	
(b) JTED Reduction [See Work Sheet J, footnote (1) for estimate]	$	
(c) ADM/Transportation Audit Adjustment	$	
(d) Other:	$	
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	$	271,437
12. FY 2018 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	$	1,103,726

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2017 Classroom Site Fund Budget Limit (from FY 2017 latest revised Budget, page 8, line B.7)	474,826	1,448,615	1,084,470	3,007,911
2. FY 2017 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	288,646	715,221	778,096	1,781,963
3. Unexpended Budget Balance (line B.1 minus B.2)	186,180	733,394	306,374	1,225,948
4. Interest Earned in the Classroom Site Fund in FY 2017	1,750	9,312	3,382	14,444
5. FY 2018 Classroom Site Fund Allocation (provided by ADE, based on $386) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	398,667.95	797,335.90	797,335.90	1,993,339.74
6. Adjustments to FY 2018 Classroom Site Fund Budget Limit (2)				0
7. FY 2018 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	586,598	1,540,042	1,107,092	3,233,732

(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 Unified District, Pinal County for fiscal year 2018 was officially proposed by the Governing Board on June 14, 2017, 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.

President of the Governing Board

1. Average Daily Membership:

	2016 ADM	Prior Yr. 2017 ADM	Budget Yr. 2018 ADM
Attending	4,111.350	4,316.102	4,393.401

2. Tax Rates:

	Prior FY	Estimated Budget FY
Primary Rate	3.8381	4.0068
Secondary Rate*	0.8751	1.6778

* Secondary rate applies only for voter-approved overrides and bonded indebtedness per A.R.S. §15-101(22) and Joint Technical Education Districts per A.R.S. §15-393(F).

3. The Maintenance and Operation, Classroom Site, and Unrestricted Capital Outlay Fund budgets cannot exceed their respective budget limits (BL).

Maintenance & Operation	26,455,594	General BL	26,455,594
Classroom Site	3,233,732	Classroom Site Fund BL	3,233,732
Unrestricted Capital Outlay	1,103,726	Unrestricted Capital BL	1,103,726

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	8,626,861	8,901,745	186,000	211,910	8,812,861	9,113,655	3.4%
2000 Support Services							
2100 Students	970,000	976,994	10,731	10,875	980,731	987,869	0.7%
2200 Instructional Staff	321,000	439,342	18,570	28,070	339,570	467,412	37.6%
2300, 2400, 2500 Administration	2,611,366	2,623,275	574,440	568,940	3,185,806	3,192,215	0.2%
2600 Oper./Maint. of Plant	1,548,840	1,564,885	2,577,795	2,577,795	4,126,635	4,142,680	0.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	110,060	94,866	700	700	110,760	95,566	-13.7%
610 School-Sponsored Cocurric. Activities	60,000	49,960	0	0	60,000	49,960	-16.7%
620 School-Sponsored Athletics	265,000	265,000	72,000	75,083	337,000	340,083	0.9%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	14,513,127	14,916,067	3,440,236	3,473,373	17,953,363	18,389,440	2.4%
200 and 300 Special Education							
1000 Instruction	3,245,750	3,255,895	658,500	930,850	3,904,250	4,186,745	7.2%
2000 Support Services							
2100 Students	1,375,975	1,369,897	462,000	579,963	1,837,975	1,949,860	6.1%
2200 Instructional Staff	0	0	1,740	240	1,740	240	-86.2%
2300, 2400, 2500 Administration	0	0	660	660	660	660	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	4,621,725	4,625,792	1,122,900	1,511,713	5,744,625	6,137,505	6.8%
400 Pupil Transportation	1,233,800	1,277,975	480,000	478,100	1,713,800	1,756,075	2.5%
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	150,675	172,574	16,200	0	166,875	172,574	3.4%
TOTAL EXPENDITURES	20,519,327	20,992,408	5,059,336	5,463,186	25,578,663	26,455,594	3.4%

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

CTD NUMBER 110244000

VERSION Revised #2

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	25,578,663	26,455,594	876,931	3.4%
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	3,007,911	3,233,732	225,821	7.5%
Federal Projects	2,621,681	2,934,913	313,232	11.9%
State Projects	40,258	47,280	7,022	17.4%
Unrestricted Capital Outlay	1,471,147	1,103,726	(367,421)	-25.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,100,000	2,100,000	0	0.0%
Debt Service	1,456,925	2,776,196	1,319,271	90.6%
School Plant Fund	200,000	200,000	0	0.0%
Auxiliary Operations	500,000	500,000	0	0.0%
Bond Building	0	7,779,559	7,779,559	--
Food Service	1,500,000	1,500,000	0	0.0%
Other	9,950,000	10,000,000	50,000	0.5%

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	5,238,867	5,713,267
Gifted Education	3,600	5,000
Remedial Education	0	0
ELL Incremental Costs	234,658	197,195
ELL Compensatory Instruction	0	0
Vocational and Technical Education	267,500	0
Career Education	0	0
Joint Technical Education		222,043
TOTAL	5,744,625	6,137,505

PROPOSED STAFFING SUMMARY		
Staff Type	FTE	Staff-Pupil Ratio
Certified --		
Superintendent, Principals, Other Administrators	17	1 to 258.4
Teachers	208	1 to 21.1
Other	30	1 to 146.4
Subtotal	255	1 to 17.2
Classified --		
Managers, Supervisors, Directors	7	1 to 627.6
Teachers Aides	76	1 to 57.8
Other	172	1 to 25.5
Subtotal	255	1 to 17.2
TOTAL	510	1 to 8.6
Special Education --		
Teacher	38	1 to 21.0
Staff	99	1 to 8.0