



District Name J O COMBS UNIFIED SCHOOL DISTRICT 44

County PINAL

CTD number 110244000

FY 2026

State of Arizona

School District Annual Expenditure Budget

Districtwide Budget

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

ProposedJune 11, 2025

Adopted

Revised

Date

District website link of posted budget https://www.jocombs.org/departments/business-services/financial-data

Shelly Hargis, Board President

Lisa Horne, Board Clerk

Jason Beach, Board Member

Steven Ray, Board Member

Melissa Valenzuela, Board Member

Signed

Signed

The FY 2026 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by June 12, 2025 .

Date

Superintendent signature

Business Manager signature

Gregory A. Wyman

Julie A. Stone

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Julie A. Stone

Telephone: (480) 987-5302 Email: jstone@jocombs.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025		\$	51,787,419
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)			
Local	1000	\$	14,878,724
Intermediate	2000	\$	445
State	3000	\$	26,037,758
Federal	4000	\$	4,332,739
TOTAL		\$	45,249,666

District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	3.3198	3.3119
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.0997	1.0997
CTED		
Desegregation		
Total Secondary Tax Rate	1.0997	1.0997

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ 29,108,686	\$ 500,000	\$ 29,608,686
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 1,639,209	\$ 0	\$ 1,639,209
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 12,710,000
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 43,957,895

Average teacher salaries (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ 58,507
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ 55,595
3. Increase in average teacher salary from the prior year	\$ 2,912
4. Percentage increase	5%

Comments on average salary calculation (Optional):

☐ Check this box if your district has no teachers (transporting districts and some CTEDs).

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 2025	Budget FY 2026	
100 Regular Education											
1000 Instruction	1.	124.55	118.34	7,000,974	1,801,390	16,703	55,180	1,323	9,334,570	8,875,570	-4.9%
2000 Support Services											
2100 Students	2.	20.15	20.15	900,335	272,635	65,250	12,773	0	1,266,993	1,250,993	-1.3%
2200 Instructional Staff	3.	9.83	9.83	528,106	143,630	80,531	300	0	774,567	752,567	-2.8%
2300 General Administration	4.	3.00	3.00	365,017	116,635	72,757	2,077	16,687	577,173	573,173	-0.7%
2400 School Administration	5.	19.83	19.83	1,347,387	401,280	125	4,197	1,601	1,774,590	1,754,590	-1.1%
2500 Central Services	6.	15.56	15.06	868,135	232,950	61,347	17,953	8,060	1,238,445	1,188,445	-4.0%
2600 Operation & Maintenance of Plant	7.	23.33	22.33	834,508	242,305	2,654,607	986,382	1,147	5,406,841	4,718,949	-12.7%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	39,132	8,460	1,000	45,000	0	93,592	93,592	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	56,159	11,250	0	0	0	67,409	67,409	0.0%
620 School-Sponsored Athletics	11.	0.00	0.00	235,814	35,264	16,225	9,801	57,250	354,354	354,354	0.0%
630 Other Instructional Programs	12.	0.00	0.00	0	0	10,000	2,000	0	12,506	12,000	-4.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	217.25	209.54	12,175,567	3,265,799	2,978,545	1,135,663	86,068	20,901,040	19,641,642	-6.0%
200 and 300 Special Education											
1000 Instruction	15.	74.37	72.94	2,412,557	713,900	1,404,110	2,000	500	4,870,067	4,533,067	-6.9%
2000 Support Services											
2100 Students	16.	21.58	21.58	1,193,361	304,001	803,534	0	800	2,371,696	2,301,696	-3.0%
2200 Instructional Staff	17.	1.00	1.80	183,716	42,009	0	0	0	225,725	225,725	0.0%
2300 General Administration	18.	0.00	0.00					5,000	5,000	5,000	0.0%
2400 School Administration	19.	0.00	0.00						0	0	0.0%
2500 Central Services	20.	0.00	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	96.95	96.32	3,789,634	1,059,910	2,207,644	2,000	6,300	7,472,488	7,065,488	-5.4%
400 Pupil Transportation	25.	38.25	38.25	1,111,151	311,095	473,297	292,157	8,000	2,225,700	2,195,700	-1.3%
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	0.00						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.	3.00	3.00	159,964	45,892	0	0	0	202,873	205,856	1.5%
Budgeted expenditures (lines 14, and 24-29)	30.	355.45	347.11	17,236,316	4,682,696	5,659,486	1,429,820	100,368	30,802,101	29,108,686	-5.5%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									500,000	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	355.45	347.11	17,236,316	4,682,696	5,659,486	1,429,820	100,368	30,802,101	29,608,686	-3.9%

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)

	Prior FY	Budget FY	
1. Total all disability classifications	6,868,926	6,461,926	1.
2. Gifted Education	2,000	2,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	248,000	248,000	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	108,400	108,400	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	245,162	245,162	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	7,472,488	7,065,488	9.
10. IEP required pupil transportation costs coded within Program 400	785,800	785,800	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 17

Staff-Pupil 1 to 11

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	41,000
All Funds - Federal	6330	

FY 2026 Performance Pay (A.R.S. Section 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) \$ 45,000
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	2,753,936	750,898	10,000	15,037			4,639,925	3,529,871	-23.9%
2100 Support services - students	2.	383,578	95,865	0				545,325	479,443	-12.1%
2200 Support services - instructional staff	3.	303,629	76,825	1,793				832,820	382,247	-54.1%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Oerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	3,441,143	923,588	11,793	15,037	0	0	6,018,070	4,391,561	-27.0%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								1,465,586	
Total budget limit expenditures (lines 10-11)	11.	3,441,143	923,588	11,793	15,037	0	0	6,018,070	5,857,147	-2.7%

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	6,018,070
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	4,113,491
Unexpended Budget Balance (line 12 minus 13)	14.	1,904,579
Interest earned in the Classroom Site Fund in FY 2025	15.	75,657
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	3,876,911
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	5,857,147

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
(2) The amounts budgeted on line 11 cannot exceed the respective amounts on this line.

Fund 610 (UCO)		Unrestricted Capital Outlay (UCO) Fund										
Expenditures		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease	
									Prior FY	Budget FY		
									2025	2026		
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		433,224		80,917				858,899	514,141	-40.1%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.		7,000	8,763	53,494				79,257	69,257	-12.6%	3.
2300, 2400, 2500, 2900 Administration	4.			556,685	55,402			10,000	658,087	622,087	-5.5%	4.
2600 Operation & Maintenance of Plant	5.			59,900	52,100			30,950	152,950	142,950	-6.5%	5.
2700 Student Transportation	6.			71,900	40,324			17,050	157,724	129,274	-18.0%	6.
3000 Operation of Noninstructional Services (5)	7.			0	15,000			0	35,000	15,000	-57.1%	7.
4000 Facilities Acquisition and Construction	8.			0	7,500			139,000	148,500	146,500	-1.3%	8.
5000 Debt Service	9.								10,000	0	-100.0%	9.
Budgeted expenditures (lines 2-9)	10.	0	440,224	697,248	304,737	0	0	197,000	2,100,417	1,639,209	-22.0%	10.
Maintained for spending after FY 2026 (budgeted carryforward)	11.									0		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	440,224	697,248	304,737	0	0	197,000	2,100,417	1,639,209	-22.0%	12.
The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.												

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)]

\$10,000

(2) Detail by object code:

Unrestricted Capital Outlay

6641 Library Books	\$3,000
6642 Textbooks	302,359
6643 Instructional Aids	134,865
673X Furniture and Equipment	195,849
673X Vehicles	
673X Tech Hardware & Software	108,888

(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.

\$2,000

(3) Includes principal on Capital Equity Fund loans of

, principal on leases of

, and principal on bonds of

.

(4) Includes interest on Capital Equity Fund loans of

, interest on leases of

, and interest on bonds of

.

Other funds—required capital expenditure detail [(A.R.S. §15-904.(B))]

Expenditures		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	2,100,417	1,639,209	0		0		577,166	581,650	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0		0		0		2.
6200 Employee Benefits	3.	0	0	0		0		0		3.
6450 Construction Services	4.	104,100	104,100	0		0		0		4.
6655 Short-term Noninstructional Software Subscription	5.		697,248							5.
6710 Land and Improvements	6.	0		0		0		581,650	581,650	6.
6720 Buildings and Improvements	7.	0		0		0		0		7.
673X Furniture and Equipment	8.	258,607	195,849	0		0		0		8.
673X Vehicles	9.	0	0	0		0		0		9.
673X Technology Hardware & Software	10.	150,888	108,888	0		0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	513,595	1,106,085	0	0	0	0	581,650	581,650	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	145,900	104,100	0				581,650	581,650	14.
New Construction	15.	0	0	0		0		0		15.
Other	16.	367,695	1,001,985	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	513,595	1,106,085	0	0	0	0	581,650	581,650	17.

(1) Lines 2-12 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 2026

District name		J O COMBS UNIFIED SCHOOL DISTRICT 44		County		PINAL		CTD number		110244000		Version		Proposed			
Special projects								Other funds expenditures									
Federal projects FTE & expenditures																	
1.	100-130 ESEA Title I - Helping Disadvantaged Children					1.	050	County, City, and Town Grants					1.	0	0		
2.	140-150 ESEA Title II - Prof. Dev. and Technology					2.	071	English Language Learner (1)	28,148		28,148		2.	28,148	28,148		
3.	160 ESEA Title IV - 21st Century Schools					3.	072	Compensatory Instruction (1)	0		0		3.	0	0		
4.	170-180 ESEA Title V - Promote Informed Parent Choice					4.	500	School Plant (2)	200,000		500,000		4.	200,000	500,000		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students					5.	510	Food Service	2,600,000		3,000,000		5.	2,600,000	3,000,000		
6.	200 ESEA Title VII - Indian Education					6.	515	Civic Center	800,000		800,000		6.	800,000	800,000		
7.	210 ESEA Title VI - Flexibility and Accountability					7.	520	Community School	1,200,000		1,500,000		7.	1,200,000	1,500,000		
8.	220 IDEA Part B					8.	525	Auxiliary Operations	750,000		750,000		8.	750,000	750,000		
9.	230 Johnson-O'Malley					9.	526	Extracurricular Activities Fees Tax Credit	600,000		600,000		9.	600,000	600,000		
10.	240 Workforce Investment Act					10.	530	Gifts and Donations	2,500,000		2,500,000		10.	2,500,000	2,500,000		
11.	250 AEA - Adult Education					11.	535	Career & Technical Education Projects	10,000		10,000		11.	10,000	10,000		
12.	260-270 Vocational Education - Basic Grants					12.	540	Fingerprint	31,000		31,000		12.	31,000	31,000		
13.	280 ESEA Title X - Homeless Education					13.	545	School Opening	0		0		13.	0	0		
14.	290 Medicaid Reimbursement					14.	550	Insurance Proceeds	400,000		400,000		14.	400,000	400,000		
15.	349 National Forest Fees					15.	555	Textbooks	40,000		40,000		15.	40,000	40,000		
16.	353 Taylor Grazing Fees					16.	565	Litigation Recovery	5,000		5,000		16.	5,000	5,000		
17.	374 E-Rate					17.	570	Indirect Costs	1,600,000		1,600,000		17.	1,600,000	1,600,000		
18.	378 Impact Aid					18.	575	Unemployment Insurance	700,000		700,000		18.	700,000	700,000		
19.	300-399 Other Federal Projects					19.	580	Teacherage	0		0		19.	0	0		
20.	699 Federal Impact Aid (Construction)					20.	585	Insurance Refund	300,000		300,000		20.	300,000	300,000		
21.	Total Federal Project Funds (lines 1-20)					21.	590	Grants and Gifts to Teachers	50,000		50,000		21.	50,000	50,000		
State projects FTE & expenditures								22.	595	Advertisement	5,000		5,000		22.	5,000	5,000
22.	400 Vocational Education					22.	596	Career Technical Education	2,100,000		2,100,000		23.	2,100,000	2,100,000		
23.	410 Early Childhood Block Grant					23.	597	Arizona Industry Credentials Incentive	36,000		3,600,000		24.	36,000	3,600,000		
24.	420 Ext. School Yr. - Pupils with Disabilities					24.	639	Impact Aid Revenue Bond Building	0		0		25.	0	0		
25.	425 Adult Basic Education					25.	650	Gifts and Donations-Capital	0		10,000		26.	0	10,000		
26.	430 Chemical Abuse Prevention Programs					26.	660	Condemnation	0		0		27.	0	0		
27.	435 Academic Contests					27.	665	Energy and Water Savings	1,500,000		1,500,000		28.	1,500,000	1,500,000		
28.	450 Gifted Education					28.	686	Emergency Deficiencies Correction	0		0		29.	0	0		
29.	456 College Credit Exam Incentives					29.	691	Building Renewal Grant	9,000,000		9,000,000		30.	9,000,000	9,000,000		
30.	460 Environmental Special Plate					30.	700	Debt Service	4,300,000		4,300,000		31.	4,300,000	4,300,000		
31.	Other State Projects					31.	720	Impact Aid Revenue Bond Debt Service	0		0		32.	0	0		
32.	Total State Project Funds (lines 22-31)					32.	850	Student Activities	750,000		750,000		33.	750,000	750,000		
33.	Total Special Projects (lines 21 and 32)					33.	Other		4,500,000		4,500,000		34.	4,500,000	4,500,000		
Instructional Improvement Fund Expenditures (020)								Internal Service Funds 950-989									
1.	Teacher Compensation Increases					1.	9__	Self-Insurance	0				1.	0			
2.	Class Size Reduction					2.	955	Intergovernmental Agreements	0				2.	0			
3.	Dropout Prevention Programs (M&O purposes)					3.	9__	OPEB	0				3.	0			
4.	Instructional Improvement Programs (M&O purposes)					4.	9__		0				4.	0			
5.	Total Instructional Improvement Fund (lines 1-4)					5.	(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 SCHOOL	County	PINAL	CTD number	110244000		
				Version	Proposed		
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)							
				A. Maintenance and Operation	B. Unrestricted Capital Outlay		
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple	\$	28,538,118	\$	28,538,118	\$	0
*2.	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$	2,184,421				
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$	0				
	(c) Total DAA (line 2.a plus 2.b)	\$	2,184,421		1,200,000		984,421
*3.	FY 2026 Override Authorization (A.R.S. Sections 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) (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						
	(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)						
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)				1,000,000		
	(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)						
	(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)						
*	(e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)						
*	(f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)				0		
	(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)						
*	(h) 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				(1,129,432)		
	(c) Increase for Energy and Water Savings Fund Transfer to M&O						
	(d) Noncompliance Adjustment						
	(e) ADM/Transportation Audit Adjustment						
	(f) Other:						
10.	FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)			\$	29,608,686		
11.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line 11)					\$	984,421
* 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 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ 2,100,417
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ 2,100,417
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 2,100,417
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 2,100,417
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,494,547
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 605,870
8. Interest Earned in Fund 610 in FY 2025	\$ 48,918
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 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 11)	\$ 984,421
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 1,639,209

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

Supplement to school district annual expenditure budget for districts that budget for English language learners
(A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures				6100	6200	6300, 6400, 6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	1.00		23,350	4,798					28,148	28,148	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.	1.00	0.00	23,350	4,798	0	0		0	28,148	28,148	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%

Summary of School District Proposed Expenditure Budget

CTD number	110244000
Version	<u>Proposed</u>

I certify that the budget of
proposed by the Governing Board on,
JULIE A STONE

J O COMBS UNIFIED SCHOOL District, PINAL County for fiscal year 2026 was officially
June 11, 2025, and that the complete Proposed Expenditure Budget may be reviewed by contacting
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)	
	2024 ADM	2025 ADM	2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	58,507
Attending	3,748.1167	3,653.1340	3,515.1340	2. Average salary of all teachers employed in FY 2025 (prior year)	55,595
				3. Increase in average teacher salary from the prior year	2,912
				4. Percentage increase	5%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)					
		3.3198	3.3119		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)					
		1.0997	1.0997		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund	29,108,686	500,000	29,608,686		
Classroom Site Fund	4,391,561	1,465,586	5,857,147		
Unrestricted Capital Outlay Fund	1,639,209	0	1,639,209		

	Maintenance and Operation Expenditures						
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	9,261,364	8,802,364	73,206	73,206	9,334,570	8,875,570	-4.9%
2000 Support Services							
2100 Students	1,186,970	1,172,970	80,023	78,023	1,266,993	1,250,993	-1.3%
2200 Instructional Staff	691,736	671,736	82,831	80,831	774,567	752,567	-2.8%
2300, 2400, 2500 Administration	3,401,404	3,331,404	188,804	184,804	3,590,208	3,516,208	-2.1%
2600 Oper./Maint. of Plant	1,096,813	1,076,813	4,310,028	3,642,136	5,406,841	4,718,949	-12.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	47,592	47,592	46,000	46,000	93,592	93,592	0.0%
610 School-Sponsored Cocurric. Activities	67,409	67,409	0	0	67,409	67,409	0.0%
620 School-Sponsored Athletics	271,078	271,078	83,276	83,276	354,354	354,354	0.0%
630, 700, 800, 900 Other Programs	0	0	12,506	12,000	12,506	12,000	-4.0%
Regular Education Subsection Subtotal	16,024,366	15,441,366	4,876,674	4,200,276	20,901,040	19,641,642	-6.0%
200 and 300 Special Education							
1000 Instruction	3,183,457	3,126,457	1,686,610	1,406,610	4,870,067	4,533,067	-6.9%
2000 Support Services							
2100 Students	1,517,362	1,497,362	854,334	804,334	2,371,696	2,301,696	-3.0%
2200 Instructional Staff	225,725	225,725	0	0	225,725	225,725	0.0%
2300, 2400, 2500 Administration	0	0	5,000	5,000	5,000	5,000	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	4,926,544	4,849,544	2,545,944	2,215,944	7,472,488	7,065,488	-5.4%
400 Pupil Transportation	1,452,246	1,422,246	773,454	773,454	2,225,700	2,195,700	-1.3%
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	202,873	205,856	0	0	202,873	205,856	1.5%
Budgeted Expenditures	22,606,029	21,919,012	8,196,072	7,189,674	30,802,101	29,108,686	-5.5%

Summary of School District Proposed Expenditure Budget (Concl'd)

CTD number110244000

VersionProposed

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	30,802,101	29,108,686	(1,693,415)	-5.5%
Instructional Improvement	0	0	0	0.0%
English Language Learner	28,148	28,148	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,018,070	4,391,561	(1,626,509)	-27.0%
Federal Projects	12,710,000	12,710,000	0	0.0%
State Projects	1,160,000	1,160,000	0	0.0%
Unrestricted Capital Outlay	2,100,417	1,639,209	(461,208)	-22.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	577,166	581,650	4,484	0.8%
Debt Service	4,300,000	4,300,000	0	0.0%
School Plant Fund	200,000	500,000	300,000	150.0%
Auxiliary Operations	750,000	750,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	2,600,000	3,000,000	400,000	15.4%
Other	26,127,000	30,001,000	3,874,000	14.8%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	6,868,926	6,461,926
Gifted Education	2,000	2,000
Remedial Education	0	0
ELL Incremental Costs	248,000	248,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	108,400	108,400
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	245,162	245,162
TOTAL	7,472,488	7,065,488

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators	0	20	20	1 to	175.8
Teachers	5	213	218	1 to	16.1
Other	0	53	53	1 to	66.3
Subtotal	5	286	291	1 to	12.1
Classified --					
Managers, supervisors, directors	0	11	11	1 to	319.6
Teachers aides	0	51	51	1 to	68.9
Other	0	159	159	1 to	22.1
Subtotal	0	221	221	1 to	15.9
TOTAL	5	507	512	1 to	6.9
Special education --					
Teacher	4	31	35	1 to	17.0
Staff	0	51	51	1 to	11.0

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending fund balance amounts, all amounts included on this tab are estimates.

A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter	Funds									
	General			Capital Projects				Special Revenue		
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
1. FY 2024 final ending fund balance	1,485,364	2,043,889	3,644,493	0	0	568,025	0	2,979,172	799,482	6,793,002
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. FY 2025 activity, year-to-date and estimated through June 30										
(a) FY 2025 revenues and other financing sources	29,316,737	876,070	810,191	0	0	12,037	0	3,038,909	3,285,612	3,637,582
(b) FY 2025 expenditures and other financing uses	30,302,101	1,064,702	1,350,573	0	0	0	0	3,898,464	2,245,518	4,685,058
3. Estimated FY 2025 ending fund balance	500,000	1,855,257	3,104,111	0	0	580,062	0	2,119,617	1,839,576	5,745,526
(a) Nonspendable	0	0	0	0	0	580,062	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0
(c) Committed	0	1,855,257	0	0	0	0	0	2,119,617	0	0
(d) Assigned	500,000	0	1,400,000	0	0	0	0	0	0	5,745,526
(e) Unassigned	0	0	1,704,111	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	500,000	1,855,257	3,104,111	0	0	580,062	0	2,119,617	0	5,745,526
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0	
(c) Planned to be spent in FY 2026	0	1,855,257	1,400,000	0	0	0	0	654,031	0	4,685,058
(d) Maintained for spending after FY 2026	500,000	0	1,704,111	0	0	580,062	0	1,465,586	0	1,060,468
(e) Total (amount must agree to line 3 above)	500,000	1,855,257	3,104,111	0	0	580,062	0	2,119,617	0	5,745,526