District Name J O COMBS UNIFIED SCHOOL DISTRICT **County** PINAL **Instructions** **CTD number** 110244000

FY 2027

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 2027 was

Proposed 24-Jun-26

Adopted July 8, 2026

Revised

Date

District website link of posted budget

Shelly Hargis, Board President

Melissa Valenzuela, Board Clerk

Lisa Horne, Board Member

Dainne Taylor, Board Member

Signed

Signed

The FY 2027 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by July 9, 2026.

Date

Superintendent signature

Business Manager signature

Gregory A. Wyman

Superintendent name (typed name)

Julie A. Stone

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 2026 $ 53,214,000
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$	18,338,347
Intermediate	2000	$	53
State	3000	$	29,863,032
Federal	4000	$	3,484,810
TOTAL		$	51,686,242

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	3.3630	3.2607
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.0076	1.0076
CTED		
Desegregation		
Total Secondary Tax Rate	1.0076	1.0076

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 11)	$ 30,072,612	$ 100,000	$ 30,172,612
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 2,204,398	$ 0	$ 2,204,398
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 21])			$ 6,525,000
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 38,902,010

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 59,577
2. Average salary of all teachers employed in FY 2026 (prior year)	$ 58,507
3. Increase in average teacher salary from the prior year	$ 1,070
4. Percentage increase	2%

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

Comments on average salary calculation (optional):

District name J O COMBS UNIFIED SCHOOL DISTRICT **County** PINAL **CTD number** 110244000 **Version** Proposed

Fund 001 (M&O) — Maintenance and Operation (M&O) Fund

Instructions Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	118.34	112.73	7,021,206	1,905,346	24,938	55,078	1,250	9,227,240	9,007,818	-2.4%	1.
2000 Support services												
2100 Students	2.	20.15	18.82	820,379	259,925	157,025	9,610	0	1,276,845	1,246,939	-2.3%	2.
2200 Instructional staff	3.	9.83	8.03	458,494	156,136	7,500	300	255	718,170	622,685	-13.3%	3.
2300 General administration	4.	3.00	2.00	247,524	119,635	50,170	3,639	17,250	559,946	438,218	-21.7%	4.
2400 School administration	5.	19.83	19.83	1,494,841	410,402	1,099	5,550	500	1,915,135	1,912,392	-0.1%	5.
2500 Central services	6.	15.06	15.06	839,112	277,744	116,330	18,453	8,760	1,333,892	1,260,399	-5.5%	6.
2600 Operation & maintenance of plant	7.	22.33	13.85	299,877	60,175	4,034,307	557,209	849	5,239,506	4,952,417	-5.5%	7.
2900 Other	8.	0.00		0	0		0		0	0	0.0%	8.
3000 Operation of noninstructional services	9.	1.00	1.00	38,002	7,600		43,000		83,500	88,602	6.1%	9.
610 School-sponsored cocurricular activities	10.	0.00		55,068	11,100		0		68,250	66,168	-3.1%	10.
620 School-sponsored athletics	11.	0.00		249,437	35,264		12,801		377,287	297,502	-21.1%	11.
630 Other instructional programs	12.	0.00		0	0	13,970	1,526		15,496	15,496	0.0%	12.
700, 800, 900 Other programs	13.	0.00							0	0	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	209.54	191.32	11,523,940	3,243,327	4,405,339	707,166	28,864	20,815,267	19,908,636	-4.4%	14.
200 and 300 Special education												
1000 Instruction	15.	72.94	69.12	2,453,045	721,246	1,822,307		200	4,996,798	4,996,798	0.0%	15.
2000 Support services												
2100 Students	16.	21.58	17.84	955,901	237,704	1,097,625		1,000	2,289,230	2,292,230	0.1%	16.
2200 Instructional staff	17.	1.80	1.84	159,935	45,100				205,035	205,035	0.0%	17.
2300 General administration	18.	0.00						13,500	13,500	13,500	0.0%	18.
2400 School administration	19.	0.00							0	0	0.0%	19.
2500 Central services	20.	0.00						80	80	80	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							3,000	0	-100.0%	23.
Subtotal (lines 15-23)	24.	96.32	88.80	3,568,881	1,004,050	2,919,932	0	14,780	7,507,643	7,507,643	0.0%	24.
400 Pupil transportation	25.	38.25	38.95	1,105,151	301,095	698,525	295,805	3,000	2,439,700	2,403,576	-1.5%	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.	3.00	3.00	203,465	49,292				217,292	252,757	16.3%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	347.11	322.07	16,401,437	4,597,764	8,023,796	1,002,971	46,644	30,979,902	30,072,612	-2.9%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								50,000	100,000		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	347.11	322.07	16,401,437	4,597,764	8,023,796	1,002,971	46,644	31,029,902	30,172,612	-2.8%	32.

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

District name J O COMBS UNIFIED SCHOOL DISTRICT **County** PINAL **CTD number** 110244000 **Version** Proposed

Instructions

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	6,844,100	6,844,100	1.
2. Gifted education	2,000	2,000	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	323,000	323,000	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	98,300	98,300	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	240,243	240,243	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	7,507,643	7,507,643	9.
10. IEP required pupil transportation costs coded within Program 400	820,438	782,328	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 2027 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) $ 46,000
(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)]

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Fund 010 (CSF)

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

Instructions Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
1000 Instruction	1.	2,880,250	787,250	10,000	15,037			3,692,537	3,692,537	0.0%	1.
2100 Support services - students	2.	300,000	75,000					375,000	375,000	0.0%	2.
2200 Support services - instructional staff	3.	250,000	75,000	10,000				335,000	335,000	0.0%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services operations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	3,430,250	937,250	20,000	15,037	0	0	4,402,537	4,402,537	0.0%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							1,979,602	2,014,273		10.
Total budget limit expenditures (lines 9-10)	11.	3,430,250	937,250	20,000	15,037	0	0	6,382,139	6,416,810	0.5%	11.

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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	6,382,139
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	3,956,285
Unexpended budget balance (line 12 minus 13)	14.	2,425,854
Interest earned in the Classroom Site Fund in FY 2026	15.	89,632
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	3,901,324
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18.	6,416,810

(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.

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Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions **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 Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		447,027		49,277				383,914	496,304	29.3%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.		5,000	8,763	70,282				84,045	84,045	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.			498,685	97,740			10,000	606,425	606,425	0.0%	4.
2600 Operation & maintenance of plant	5.			31,000	48,800			30,950	110,750	110,750	0.0%	5.
2700 Student transportation	6.			69,000	15,324			17,050	101,374	101,374	0.0%	6.
3000 Operation of noninstructional services (5)	7.				7,500				7,500	7,500	0.0%	7.
4000 Facilities acquisition and construction	8.				5,000			91,000	144,000	96,000	-33.3%	8.
5000 Debt service	9.					702,000			302,000	702,000	132.5%	9.
Budgeted expenditures (lines 2-9)	10.	0	452,027	607,448	293,923	702,000	0	149,000	1,740,008	2,204,398	26.7%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								0	0		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	452,027	607,448	293,923	702,000	0	149,000	1,740,008	2,204,398	26.7%	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.

(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	$ 1,000
6642 Textbooks	446,027
6643 Instructional aids	67,225
673X Furniture and equipment	77,500
673X Vehicles	0
673X Tech hardware & software	216,423

(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 _____.

(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)] $ 7,500

(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. $ 1,000

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

Instructions 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.	1,740,008	2,204,398	0		0		596,406	611,104	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.	37,950	37,950	0		0		0		4.
6655 Short-term noninstructional software subscription	5.	607,448	607,448	0		0		0		5.
6710 Land and improvements	6.	0		0		0		610,199	611,104	6.
6720 Buildings and improvements	7.	0		0		0		0		7.
673X Furniture and equipment	8.	128,401	77,500	0		0		0		8.
673X Vehicles	9.	0	0	0		0		0		9.
673X Technology hardware & software	10.	165,522	216,423	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.	939,321	939,321	0	0	0	0	610,199	611,104	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	100,000	100,000	0				610,199	611,104	14.
New construction	15.	0		0		0		0		15.
Other	16.	839,321	839,321	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	939,321	939,321	0	0	0	0	610,199	611,104	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 2027 $ -

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Special projects

Instructions

		FTE		Total all functions		
Federal projects FTE & expenditures		Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	0.00		1,500,000	1,500,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00		400,000	450,000	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00		150,000	150,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		75,000	75,000	5.
6.	200 ESEA Title VII - Indian Education	0.00		0	0	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00		0	0	7.
8.	220 IDEA Part B	0.00		1,500,000	1,500,000	8.
9.	230 Johnson-O'Malley	0.00		0	0	9.
10.	240 Workforce Investment Act	0.00		0	0	10.
11.	250 AEA - Adult Education	0.00		0	0	11.
12.	260-270 Vocational Education - Basic Grants	0.00		135,000	150,000	12.
13.	280 ESEA Title X - Homeless Education	0.00		50,000	50,000	13.
14.	290 Medicaid Reimbursement	0.00		1,700,000	1,700,000	14.
15.	349 National Forest Fees	0.00		0	0	15.
16.	353 Taylor Grazing Fees	0.00		0	0	16.
17.	374 E-Rate	0.00		200,000	200,000	17.
18.	378 Impact Aid	0.00		0	0	18.
19.	300-399 Other Federal projects	0.00		750,000	750,000	19.
20.	699 Federal Impact Aid (construction)	0.00		0	0	20.
21.	Total Federal project funds (lines 1-20)	0.00	0.00	6,460,000	6,525,000	21.
State projects FTE & expenditures						
22.	400 Vocational education	0.00		40,000	40,000	22.
23.	410 Early Childhood Block Grant	0.00		0	0	23.
24.	420 Ext. school yr. - pupils with disabilities	0.00		0	0	24.
25.	425 Adult basic education	0.00		0	0	25.
26.	430 Chemical abuse prevention programs	0.00		0	0	26.
27.	435 Academic contests	0.00		0	0	27.
28.	450 Gifted education	0.00		0	0	28.
29.	456 College credit exam incentives	0.00		20,000	20,000	29.
30.	460 Environmental Special Plate	0.00		0	0	30.
31.	Other State projects	0.00		1,500,000		31.
32.	Total State project funds (lines 22-31)	0.00	0.00	1,560,000	60,000	32.
33.	Total special projects (lines 21 and 32)	0.00	0.00	8,020,000	6,585,000	33.

Instructional Improvement Fund expenditures (020)		Prior FY	Budget FY	
1.	Teacher compensation increases	329,500	329,500	1.
2.	Class size reduction	0	0	2.
3.	Dropout prevention programs (M&O purposes)	75,500	75,500	3.
4.	Instructional improvement programs (M&O purposes)	83,474	83,474	4.
5.	Total Instructional Improvement Fund (lines 1-4)	488,474	488,474	5.

Other funds expenditures

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	0	0	1.
2.	071	English Language Learner (1)	35,203	0	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	500,000	500,000	4.
5.	510	Food Service	3,500,000	3,500,000	5.
6.	515	Civic Center	800,000	800,000	6.
7.	520	Community School	2,000,000	2,000,000	7.
8.	525	Auxiliary Operations	750,000	750,000	8.
9.	526	Extracurricular Activities Fees Tax Credit	600,000	600,000	9.
10.	530	Gifts and Donations	2,500,000	2,500,000	10.
11.	535	Career & Technical Education Projects	10,000	10,000	11.
12.	540	Fingerprint	31,000	10,000	12.
13.	545	School Opening	0	0	13.
14.	550	Insurance Proceeds	400,000	400,000	14.
15.	555	Textbooks	50,000	50,000	15.
16.	565	Litigation Recovery	25,000	25,000	16.
17.	570	Indirect Costs	1,600,000	1,600,000	17.
18.	575	Unemployment Insurance	900,000	900,000	18.
19.	580	Teacherage	0	0	19.
20.	585	Insurance Refund	300,000	300,000	20.
21.	590	Grants and Gifts to Teachers	50,000	100,000	21.
22.	595	Advertisement	10,000	10,000	22.
23.	596	Career Technical Education	2,500,000	2,500,000	23.
24.	597	Arizona Industry Credentials Incentive	36,000	0	24
25.	639	Impact Aid Revenue Bond Building	0	0	25.
26.	650	Gifts and Donations-Capital	25,000	25,000	26.
27.	660	Condemnation	0	0	27.
28.	665	Energy and Water Savings	1,500,000	2,000,000	28.
29.	686	Emergency Deficiencies Correction	0	0	29.
30.	691	Building Renewal Grant	9,000,000	9,000,000	30.
31.	700	Debt Service	4,300,000	4,300,000	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	750,000	750,000	33.
34.		Other _____	4,500,000	4,500,000	34.
		Internal Service Funds 950-989			
1.	9___	Self-Insurance	0		1.
2.	955	Intergovernmental Agreements	0		2.
3.	9__	OPEB	0		3.
4.	9___	_____	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 SCHOOL **County** PINAL **CTD number** 110244000

Version Proposed

Calculation of FY 2027 General Budget Limit
(A.R.S. §15-947.C)

Instructions			A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 29,341,955	$ 29,341,955	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 2,109,046		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 2,109,046	1,000,000	1,109,046
*3.	FY 2027 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 schoool 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)			
* (b)	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 2025 (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 2026 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		(1,169,343)	
(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 (Laws 2026, Ch. 126, §31)			
(a)	State aid supplement			
(b)	Onetime district additional assistance supplement			
(c)	Onetime FRPL group B weight supplement			
11.	FY 2027 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 30,172,612	
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 11)			$ 1,109,046

* Subject to adjustment prior to May 15 as allowed by A.R.S. revisions are described in the instructions for these lines, as needed.

District name J O COMBS UNIFIED SCHOOL DIS **County** PINAL **CTD number** 110244000

Instructions **Version** Proposed

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1.	FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	$ 1,740,008
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 2026 capital expenditures (line 1 + 2)	$ 1,740,008
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$ 1,740,008
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 1,740,008
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 1,383,659
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 356,349
8.	Interest earned in Fund 610 in FY 2026	$ 60,201
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 2027 (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: BUD75	$ 678,802
11.	Amount to be used for capital expenditures (from page 7, line 12)	$ 1,109,046
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 2,204,398

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

District name J O COMBS UNIFIED SCHOOL DISTRICT **County** PINAL **CTD number** 110244000 **Version** Proposed

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)

Instructions

English Language Learners Supplement Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00								35,203	0	-100.0%	1.
2000 Support services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional staff	3.	0.00								0	0	0.0%	3.
2300 General administration	4.	0.00								0	0	0.0%	4.
2400 School administration	5.	0.00								0	0	0.0%	5.
2500 Central services	6.	0.00								0	0	0.0%	6.
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%	7.
2700 Student transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)	10.	0.00	0.00	0	0	0	0		0	35,203	0	-100.0%	10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00								0	0	0.0%	11.
2000 Support services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional staff	13.	0.00								0	0	0.0%	13.
2300 General administration	14.	0.00								0	0	0.0%	14.
2400 School administration	15.	0.00								0	0	0.0%	15.
2500 Central services	16.	0.00								0	0	0.0%	16.
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%	17.
2700 Student transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	0.00								0	0	0.0%	19.
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%	20.

Summary of School District Proposed Expenditure Budget

CTD number 110244000
Version Proposed

I certify that the budget of **J O COMBS UNIFIED SCHOOL** **District,** **PINAL** **County for fiscal year 2027 was officially proposed by the Governing Board on,** **June 24, 2026** **, and that the complete Proposed Expenditure Budget may be reviewed by contacting** **Julie A. Stone** **at the District office, telephone** **480-987-5302** **during normal business hours.**

President of the Governing Board

Instructions

1. Average daily membership:	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	3,657.5459	3,530.0323	3,470.0323

2. Tax rates:	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	3.3630	3.2607
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	1.0076	1.0076

3. Budgeted expenditures and budget limits:	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	30,072,612	100,000	30,172,612
Classroom Site Fund	4,402,537	2,014,273	6,416,810
Unrestricted Capital Outlay Fund	2,204,398	0	2,204,398

4. Average teacher salaries (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2027 (budget year)	59,577
2. Average salary of all teachers employed in FY 2026 (prior year)	58,507
3. Increase in average teacher salary from the prior year	1,070
4. Percentage increase	2%

Comments on average salary calculation (optional):

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	9,146,950	8,926,552	80,290	81,266	9,227,240	9,007,818	-2.4%
2000 Support services							
2100 Students	1,129,970	1,080,304	146,875	166,635	1,276,845	1,246,939	-2.3%
2200 Instructional staff	710,370	614,630	7,800	8,055	718,170	622,685	-13.3%
2300, 2400, 2500 Administration	3,572,431	3,389,258	236,542	221,751	3,808,973	3,611,009	-5.2%
2600 Oper./maint. of plant	980,547	360,052	4,258,959	4,592,365	5,239,506	4,952,417	-5.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	39,500	45,602	44,000	43,000	83,500	88,602	6.1%
610 School-sponsored cocurric. activities	68,250	66,168	0	0	68,250	66,168	-3.1%
620 School-sponsored athletics	288,078	284,701	89,209	12,801	377,287	297,502	-21.1%
630, 700, 800, 900 Other programs	0	0	15,496	15,496	15,496	15,496	0.0%
Regular education subsection subtotal	15,936,096	14,767,267	4,879,171	5,141,369	20,815,267	19,908,636	-4.4%
200 and 300 Special education							
1000 Instruction	3,116,457	3,174,291	1,880,341	1,822,507	4,996,798	4,996,798	0.0%
2000 Support services							
2100 Students	1,195,902	1,193,605	1,093,328	1,098,625	2,289,230	2,292,230	0.1%
2200 Instructional staff	205,035	205,035	0	0	205,035	205,035	0.0%
2300, 2400, 2500 Administration	0	0	13,580	13,580	13,580	13,580	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	3,000	0	3,000	0	-100.0%
Special education subsection subtotal	4,517,394	4,572,931	2,990,249	2,934,712	7,507,643	7,507,643	0.0%
400 Pupil transportation	1,406,246	1,406,246	1,033,454	997,330	2,439,700	2,403,576	-1.5%
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	217,292	252,757	0	0	217,292	252,757	16.3%
Budgeted expenditures	22,077,028	20,999,201	8,902,874	9,073,411	30,979,902	30,072,612	-2.9%
Maintained for spending after FY 2027 (budgeted carryforward)					50,000	100,000	
Total budget limit expenditures	22,077,028	20,999,201	8,902,874	9,073,411	31,029,902	30,172,612	-2.8%

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

CTD number 110244000
Version Proposed

Total expenditures by fund				
Fund	**Budgeted expenditures**		**$ Increase/(Decrease) from prior FY**	**% Increase/(Decrease) from prior FY**
	Prior FY	**Budget FY**		
Maintenance & Operation	30,979,902	30,072,612	(907,290)	-2.9%
Instructional Improvement	488,474	488,474	0	0.0%
English Language Learner	35,203	0	(35,203)	-100.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	4,402,537	4,402,537	0	0.0%
Federal Projects	6,460,000	6,525,000	65,000	1.0%
State Projects	1,560,000	60,000	(1,500,000)	-96.2%
Unrestricted Capital Outlay	1,740,008	2,204,398	464,390	26.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	596,406	611,104	14,698	2.5%
Debt Service	4,300,000	4,300,000	0	0.0%
School Plant Fund	500,000	500,000	0	0.0%
Auxiliary Operations	750,000	750,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	3,500,000	3,500,000	0	0.0%
Other	27,587,000	28,080,000	493,000	1.8%

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	6,844,100	6,844,100
Gifted education	2,000	2,000
Remedial education	0	0
ELL incremental costs	323,000	323,000
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	98,300	98,300
Career education (non-CTED)	0	0
Career technical education (CTED)	240,243	240,243
Total	7,507,643	7,507,643

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 174
Teachers	5	213	218	1 to 16
Other	0	53	53	1 to 66
Subtotal	5	286	291	1 to 12
Classified --				
Managers, supervisors, directors	0	11	11	1 to 316
Teachers aides	0	51	51	1 to 68
Other	0	159	159	1 to 22
Subtotal	0	221	221	1 to 16
Total	5	507	512	1 to 7
Special education --				
Teacher	4	31	35	1 to 17
Staff	0	51	51	1 to 11

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	**Prior FY**	**Budget FY**
050 County, City, and Town Grants	0	0
515 Civic Center	800,000	800,000
520 Community School	2,000,000	2,000,000
526 Extracurricular Activities Fees Tax Credit	600,000	600,000
530 Gifts and Donations	2,500,000	2,500,000
535 Career & Technical Education Projects	10,000	10,000
540 Fingerprint	31,000	10,000
545 School Opening	0	0
550 Insurance Proceeds	400,000	400,000
555 Textbooks	50,000	50,000
565 Litigation Recovery	25,000	25,000
570 Indirect Costs	1,600,000	1,600,000
575 Unemployment Insurance	900,000	900,000
580 Teacherage	0	0
585 Insurance Refund	300,000	300,000
590 Grants and Gifts to Teachers	50,000	100,000
595 Advertisement	10,000	10,000
596 Career Technical Education	2,500,000	2,500,000
597 Arizona Industry Credentials Incentive	36,000	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	25,000	25,000
660 Condemnation	0	0
665 Energy and Water Savings	1,500,000	2,000,000
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	9,000,000	9,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	750,000	750,000
Other _____	4,500,000	4,500,000
9___ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9___ _____	0	0
Total	27,587,000	28,080,000

District name J O COMBS UNIFIED SCHOOL DISTRICT **CTD number** 110244000

Instructions **Version** Proposed

FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)		$ 0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit		$ 0	
	FY 2027 Budgeted expenditures			**Primary property tax rate related to budgeted expenditures**
4.	Desegregation (no longer a primary levy, must be zero)		$ 0	
5.	Dropout prevention (from page 1, line 27)		0	
6.	Joint career and technical education and vocational education center		0	
7.	Small school adjustment (from page 7, line 4, columns A and B)		$ 0	
	Adjustments for FY 2026 expenditures			
8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center			
	a. FY 2026 Total actual expenditures for programs above	$		
	b. Sum of FY 2026 original budget amounts for programs above (from FY 2026 TNT work sheet, sum of lines 4, 5, and 6)	0		
	c. Expenditures over/(under) original budget (line 8.a minus line 8.b)		$ 0	
9.	Small school adjustment			
	a. FY 2026 final budget for small school adjustment	$		
	b. FY 2026 original budget for small school adjustment (from FY 2026 TNT work sheet, line 7)	$ 0		
	c. Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)		$ 0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)		$ 0	
11.	Excess over Truth in Taxation limit (1) (Line 10 minus line 3. If negative, enter zero.)		$ 0	
12.	Amount to be levied in FY 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)		$ 0	
13.	Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1)		$	
	Calculations for Truth in Taxation notice			
A.	Sum of lines 11, 12, and 13		$ 0	
B.1.	Current assessed value		$	
B.2.	(Line 3 divided by line B.1) x $10,000		$ (2)	
C.1.	Sum of lines 3, 11, 12, and 13		$ 0	
C.2.	(Line C.1 divided by line B.1) x $10,000		$ (2)	

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation hearing notice as described in A.R.S. §15-905.01.

(2) $10,000 is used in these calculations to determine the amounts to include on the Truth in Taxation hearing notice for a $100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

District name J O COMBS UNIFIED SCHOOL DISTRICT CTD number 110244000

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 2025 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions

A. Estimated FY 2026 fund balances and planned uses in FY 2027 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 not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	Debt Service	Permanent	Enterprise	Internal Services	Total all funds
1. FY 2025 final ending fund balance	1,000,000	1,259,565	3,213,347	0	0	611,104	0	2,196,481	799,482	6,312,580	4,026,755	0	0	0	19,419,314
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.															
2. FY 2026 activity, year-to-date and estimated through June 30															
(a) FY 2026 beginning fund balance adjustments:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) FY 2026 revenues and other financing sources	30,072,612	989,906	1,136,822	0	0	14,698	0	3,550,757	3,041,400	5,564,387	4,026,210	0	0	0	48,396,792
(c) FY 2026 expenditures and other financing uses	30,172,612	1,385,188	991,859	0	0	0	0	3,956,216	3,654,416	7,319,528	595,547	0	0	0	48,075,366
3. Estimated FY 2026 ending fund balance	900,000	864,283	3,358,310	0	0	625,802	0	1,791,022	186,466	4,557,439	7,457,418	0	0	0	19,740,740
(a) Nonspendable	0	0	0	0	0	625,802	0	0	0	0	7,457,418	0	0	0	8,083,220
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	0	864,283	0	0	0	0	0	1,791,022	186,466	0	0	0	0	0	2,841,771
(d) Assigned	900,000	0	1,773,230	0	0	0	0	0	0	4,557,439	0	0	0	0	7,230,669
(e) Unassigned	0	0	1,585,080	0	0	0	0	0	0	0	0	0	0	0	1,585,080
(f) Total (amount must agree to line 3 above)	900,000	864,283	3,358,310	0	0	625,802	0	1,791,022	186,466	4,557,439	7,457,418	0	0	0	19,740,740
4. FY 2026 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	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						0
(c) Planned to be spent in FY 2027	0	864,283	1,773,230	0	0	0	0	1,791,022	186,466	3,057,439		0	0	0	7,672,440
(d) Maintained for spending after FY 2027	900,000	0	1,585,080	0	0	625,802	0	0	0	1,500,000	7,457,418	0	0	0	12,068,300
(e) Total (amount must agree to line 3 above)	900,000	864,283	3,358,310	0	0	625,802	0	1,791,022	186,466	4,557,439	7,457,418	0	0	0	19,740,740

B. Comments (optional)

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