



FY 2022
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2022 was

Proposed	<u>June 14, 2021</u>
Adopted	<u>July 12, 2021</u>
Revised	<u>September 13, 2021</u>
	Date

_____	_____
_____	_____
_____	_____
SIGNED	SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by September 13, 2021

Type the Date as MM/DD/YYYY

Superintendent Signature	Business Manager Signature
<u>Roxana Rico</u>	<u>Greg Schubert</u>
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Greg Schubert

Telephone: (520) 625-4581 Email: greg.schubert@csd39.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2021	\$ <u>9,713,081</u>
2. Estimated Revenues by Source for Fiscal Year 2022 (excluding property taxes)	
Local	1000 \$ <u>84,085</u>
Intermediate	2000 \$ _____
State	3000 \$ <u>2,130,289</u>
Federal	4000 \$ <u>370,913</u>
TOTAL	\$ <u>2,585,287</u>

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

	Prior FY 2021	Est. Budget FY 2022
Primary Tax Rate:	<u>1.9100</u>	<u>1.8200</u>
Secondary Tax Rates:		
M&O Override	<u>0.1490</u>	<u>0.1412</u>
Special Program Override	_____	_____
Capital Override	_____	_____
Class A Bonds	_____	_____
Class B Bonds	<u>0.3100</u>	<u>0.2876</u>
CTED	_____	_____
Desegregation	_____	_____
Total Secondary Tax Rate	<u>0.4590</u>	<u>0.4288</u>

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>7,898,182</u>	\$ <u>7,898,182</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>554,124</u>	\$ <u>554,124</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ _____	\$ <u>477,264</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ _____	\$ <u>8,929,570</u>

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

1. Average salary of all teachers employed in FY 2022 (budget year)	\$ <u>48,479</u>
2. Average salary of all teachers employed in FY 2021 (prior year)	\$ <u>48,959</u>
3. Increase in average teacher salary from the prior year	\$ <u>(480)</u>
4. Percentage increase	<u>-1%</u>

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$ <u>40,361</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>20%</u>

DISTRICT CONTACT INFORMATION

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
	Roxana	Rico	roxana.rico@cspd39.org	520-625-4581	7305
	Monica	Molina	monica.molina@cspd39.org	520-625-4581	7304
	Greg	Schubert	greg.schubert@cspd39.org	520-625-4581	7362
	Greg	Schubert	greg.schubert@cspd39.org	520-625-4581	7362
	Business Manager 1				
	Business Manager 2				
	Business Consultant				
School District Employee Report (SDER) Coordinator					
SPED Data Reporting Coordinator	Albert	Magallanez	amagallanez@cspd39.org	520-625-4581	7307
AZEDS/ADM Data Coordinator	Albert	Magallanez	amagallanez@cspd39.org	520-625-4581	7307
Transportation Data Reporting Coordinator	Greg	Schubert	greg.schubert@cspd39.org	520-625-4581	7362
CTE Coordinator					
Poverty Coordinator	Roxana	Rico	roxana.rico@cspd39.org	520-625-4581	7305
Assessments Coordinator	Roxana	Rico	roxana.rico@cspd39.org	520-625-4581	7305
Curriculum Coordinator	Roxana	Rico	roxana.rico@cspd39.org	520-625-4581	7305
Information Technology (IT) Director	Albert	Magallanez	amagallanez@cspd39.org	520-625-4581	7307
Bookstore Manager	Norma	Dorame	ndorame@cspd39.org	520-625-4581	7364
Governing Board Member	Andrew	McGibbon	amcgibbon@cspd39.org	520-625-4581	
Governing Board Member	Stephen	Oesterle	stephen.oesterle@cspd39.org	520-625-4581	
Governing Board Member	Shelly	Kais	shelly.kais@cspd39.org	520-625-4581	
Governing Board Member	Richard	Ulery	richard.ulery@cspd39.org	520-625-4581	
Governing Board Member	Kelley	Allen	kelly.allen@cspd39.org	520-625-4581	

Superintendent
Executive Assistant to Superintendent
Chief Financial Officer
Business Manager 1
Business Manager 2
Business Consultant
School District Employee Report (SDER) Coordinator
SPED Data Reporting Coordinator
AZEDS/ADM Data Coordinator
Transportation Data Reporting Coordinator
CTE Coordinator
Poverty Coordinator
Assessments Coordinator
Curriculum Coordinator
Information Technology (IT) Director
Bookstore Manager
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member

SELECT from Dropdown

Edupoint (Synergy)

Infinite Visions

myschoolbucks.com

https://www.continentalsd.org/

Student Information Systems (SIS) Vendor
Accounting Information System
Bookstore Cash Receipting System
District's website home page address

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2021	Budget FY 2022	
100 Regular Education											
1000 Instruction	1.	34.00	34.00	1,775,472	602,009	2,092,820	32,973	490	3,851,710	4,503,764	16.9%
2000 Support Services											
2100 Students	2.	2.00	1.00	64,000	13,519	5,287	1,000	200	58,909	84,006	42.6%
2200 Instructional Staff	3.	0.00	0.00	1,500	5,459	88,258	0	0	105,072	95,217	-9.4%
2300 General Administration	4.	3.00	4.00	189,256	38,344	47,247	8,000	5,620	247,107	288,467	16.7%
2400 School Administration	5.	2.00	2.00	104,550	37,174	5,185	15,000	1,474	169,337	163,383	-3.5%
2500 Central Services	6.	4.50	3.50	234,055	64,306	56,725	7,200	4,360	345,738	366,646	6.0%
2600 Operation & Maintenance of Plant	7.	4.50	4.50	183,945	47,018	285,662	263,700	0	750,851	780,325	3.9%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	3.50	0.00	0	16,692	0	0	0	16,573	16,692	0.7%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	3,000	1,102	0	0	0	2,653	4,102	54.6%
620 School-Sponsored Athletics	11.	0.00	0.00	4,000	802	0	0	0	0	4,802	--
630 Other Instructional Programs	12.	0.00	0.00	11,000	2,707	0	0	0	0	13,707	--
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.	53.50	49.00	2,570,778	829,132	2,581,184	327,873	12,144	5,547,950	6,321,111	13.9%
200 and 300 Special Education											
1000 Instruction	15.	11.00	14.00	343,480	95,671	194,586	2,500	390	605,352	636,627	5.2%
2000 Support Services											
2100 Students	16.	2.60	3.10	188,867	91,503	101,938	934	1,100	377,269	384,342	1.9%
2200 Instructional Staff	17.	0.00	0.00	0	0	5,000	0	0	4,897	5,000	2.1%
2300 General Administration	18.	0.00	1.00	69,604	13,963	0	5,000	0	0	88,567	--
2400 School Administration	19.	0.00	0.00	0	0	0	500	0	484	500	3.3%
2500 Central Services	20.	0.00	0.00	0	0	3,109	0	0	3,000	3,109	3.6%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	13.60	18.10	601,951	201,137	304,633	8,934	1,490	991,002	1,118,145	12.8%
400 Pupil Transportation	25.	6.50	6.50	223,378	40,044	64,843	96,092	0	371,859	424,357	14.1%
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	0	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.	0.50	0.50	29,817	4,752	0	0	0	30,951	34,569	11.7%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	74.10	74.10	3,425,924	1,075,065	2,950,660	432,899	13,634	6,941,762	7,898,182	13.8%

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	991,002	1,118,145
2. Gifted Education	0	
3. Remedial Education	0	
4. ELL Incremental Costs	0	
5. ELL Compensatory Instruction	0	
6. Vocational and Technical Education (non-CTED)	0	
7. Career Education (non-CTED)	0	
8. Career Technical Education (CTED)	0	
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	991,002	1,118,145

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

10. IEP required pupil transportation costs coded within Program 400

10.	18,997	
-----	--------	--

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

Teacher-Pupil 1 to 7 _____
Staff-Pupil 1 to 7 _____

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	39.00	48.15
Number of FTE - Certified Purchased Services Personnel		1.00

	M&O Fund - Nonfederal	All Funds - Federal
Expenditures Budgeted for Audit Services	6350	6330
	30400	0

FY 2022 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ 3,245

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) \$ 16,695
(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)

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 2021	Budget FY 2022	
1000 Instruction	1.	676,371	62,187	0	0	0	0	438,677	738,558	68.4%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.							0	0	0.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	0.0%
5000 Debt Service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	676,371	62,187	0	0	0	0	438,677	738,558	68.4%

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 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	438,676
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	290,853
Unexpended Budget Balance (line 8 minus 9)	12.	147,823
Interest Earned in the Classroom Site Fund in FY 2021	13.	532
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	590,203
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.	
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	738,558

(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 7 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	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2021	Budget FY 2022	
1. Unrestricted Capital Outlay Override (1)	0	0	0	0	0	0	0	0	0.0%
2. Unrestricted Capital Outlay Fund 610 (6)	0	186,669	77,761				191,926	264,430	37.8%
2000 Support Services									
2100, 2200 Students and Instructional Staff	0	9,500					35,953	9,500	-73.6%
2300, 2400, 2500, 2900 Administration	19,855	55,460			0		130,317	75,315	-42.2%
2600 Operation & Maintenance of Plant	22,000	10,500					24,987	32,500	30.1%
2700 Student Transportation	0	172,179					40,700	172,179	323.0%
3000 Operation of Noninstructional Services (5)	0	200					7,200	200	-97.2%
4000 Facilities Acquisition and Construction	0							0	0.0%
5000 Debt Service								0	0.0%
10. Total Unrestricted Capital Outlay Fund (lines 2-9)	41,855	186,669	325,600				431,083	554,124	28.5%

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

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

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] \$ 200

(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) Detail by object code:

Unrestricted Capital Outlay	\$ -
6641 Library Books	68,688
6642 Textbooks	117,982
6643 Instructional Aids	42,343
673X Furniture and Equipment	153,722
673X Vehicles	129,535
673X Tech Hardware & Software	

(3) Includes principal on Capital Equity Fund loans of \$ - ; principal on capital leases of \$ - ; and interest on bonds of \$ -

(4) Includes interest on Capital Equity Fund loans of \$ - ; interest on capital leases of \$ - ; and interest on bonds of \$ -

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	431,083	554,124	0		0		0		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		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.	91,800	42,343	0		0		0		7.
673X Vehicles	8.	35,000	153,722	0		0		0		8.
673X Technology Hardware & Software	9.	208,985	129,535	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	335,785	325,600	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	335,785	325,600	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	335,785	325,600	0	0	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 2022 \$ -

SPECIAL PROJECTS

	Prior FY	Budget FY	Prior FY	Budget FY
1. 100-130 ESEA Title I - Helping Disadvantaged Children	1.00	143,462	1.00	89,171
2. 140-150 ESEA Title II - Prof. Dev. and Technology	0.00	20,749	0.00	17,228
3. 160 ESEA Title IV - 21st Century Schools	0.00	13,765	0.00	1,222
4. 170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0	0.00	0
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	6,716	0.00	1,500
6. 200 ESEA Title VII - Indian Education	0.00	0	0.00	0
7. 210 ESEA Title VI - Flexibility and Accountability	0.00	0	0.00	0
8. 220 IDEA Part B	3.00	154,103	0.00	154,365
9. 230 Johnson-O'Malley	0.00	0	0.00	0
10. 240 Workforce Investment Act	0.00	0	0.00	0
11. 250 AEA - Adult Education	0.00	0	0.00	0
12. 260-270 Vocational Education - Basic Grants	0.00	0	0.00	0
13. 280 ESEA Title X - Homeless Education	0.00	0	0.00	0
14. 290 Medicaid Reimbursement	0.00	0	0.00	0
15. 374 E-Rate	0.00	4,500	0.00	4,500
16. 378 Impact Aid	0.00	0	0.00	0
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	0.00	103,061	0.00	209,278
18. Total Federal Funds (lines 1-17)	4.00	446,356	1.00	477,264
19. 400 Vocational Education	0.00	0	0.00	0
20. 410 Early Childhood Block Grant	0.00	0	0.00	0
21. 420 Ext. School Yr. - Pupils with Disabilities	0.00	0	0.00	0
22. 425 Adult Basic Education	0.00	0	0.00	0
23. 430 Chemical Abuse Prevention Programs	0.00	0	0.00	0
24. 435 Academic Contests	0.00	0	0.00	0
25. 450 Gifted Education	0.00	0	0.00	0
26. 456 College Credit Exam Incentives	0.00	0	0.00	0
27. 457 Results-based Funding	0.00	0	0.00	0
28. 460 Environmental Special Plate	0.00	0	0.00	0
29. 465-499 Other State Projects	0.00	0	0.00	0
30. Total State Project Funds (lines 19-29)	0.00	0	0.00	0
31. Total Special Projects (lines 18 and 30)	4.00	446,356	1.00	477,264

FEDERAL PROJECTS

1. Teacher Compensation Increases	6000	0	6000	0
2. Class Size Reduction	6000	20,000	6000	20,000
3. Dropout Prevention Programs (M&O purposes)	6000	0	6000	0
4. Instructional Improvement Programs (M&O purposes)	6000	10,725	6000	10,725
5. Total Instructional Improvement Fund (lines 1-4)	6000	30,725	6000	30,725

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY
1. From Supplement, line 10 and line 20, respectively.	0	0
2. From Supplement, line 10 and line 20, respectively.	20,000	20,000
3. From Supplement, line 10 and line 20, respectively.	0	0
4. From Supplement, line 10 and line 20, respectively.	10,725	10,725
5. From Supplement, line 10 and line 20, respectively.	30,725	30,725

OTHER FUNDS

	Prior FY	Budget FY
1. 050 County, City, and Town Grants	0	0
2. 071 English Language Learner (1)	0	0
3. 072 Compensatory Instruction (1)	0	0
4. 500 School Plant (2)	47,889	47,889
5. 510 Food Service	432,694	544,728
6. 515 Civic Center	40,273	22,500
7. 520 Community School	141,737	113,935
8. 525 Auxiliary Operations	86,964	11,078
9. 526 Extracurricular Activities Fees Tax Credit	383,930	97,882
10. 530 Gifts and Donations	351,846	64,298
11. 535 Career & Technical Education Projects	0	0
12. 540 Fingerprint	50	0
13. 545 School Opening	0	0
14. 550 Insurance Proceeds	6,880	0
15. 555 Textbooks	1,175	0
16. 565 Litigation Recovery	2,038	0
17. 570 Indirect Costs	2,016	0
18. 575 Unemployment Insurance	11,570	11,570
19. 580 Teacherage	0	0
20. 585 Insurance Refund	0	0
21. 590 Grants and Gifts to Teachers	163	0
22. 595 Advertisement	55	0
23. 596 Career Technical Education	0	0
24. 597 Arizona Industry Credentials Incentive	0	0
25. 639 Impact Aid Revenue Bond Building	0	0
26. 650 Gifts and Donations-Capital	0	0
27. 660 Condemnation	0	0
28. 665 Energy and Water Savings	0	0
29. 686 Emergency Deficiencies Correction	0	0
30. 691 Building Renewal Grant	47,102	25,000
31. 700 Debt Service	347,623	237,163
32. 720 Impact Aid Revenue Bond Debt Service	0	0
33. 850 Student Activities	89,297	15,350
34. 855 Insurance Payments	145,248	126,250

INTERNAL SERVICE FUNDS 950-989

1. 9 Self-Insurance	6000	0	6000	0
2. 955 Intergovernmental Agreements	6000	0	6000	0
3. 9 OPFB	6000	0	6000	0
4. 9	6000	0	6000	0

(2) Indicate amount budgeted in Fund 500 for M&O purposes \$ -

CALCULATION OF FY 2022 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 6,400,713	\$ 30,000
*2.	(a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 407,180	
	(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0	
	(c) Total DAA (line 2 a plus 2.b)	\$ 407,180	407,180
*3.	FY 2022 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		
	(a) Maintenance and Operation	571,870	
	(b) Unrestricted Capital Outlay		
	(c) Special Program		
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition) (a) Individuals and Other Private Sources (b) Other Arizona Districts (c) Out-of-State Districts and Other Governments State		
	(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		
8.	Budget Increase for:		
	(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		
	(b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	153,428	
	(c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	763,996	
	(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 2020 (A.R.S. §15-910.N)		
	(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
	(g) FY 2021 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0	
	(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
	(i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable:		
	(a) Prior Year Over Expenditures/Resolutions:		
	(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		
	(c) Increase for Energy and Water Savings Fund Transfer to M&O		
	(d) Noncompliance Adjustment		
	(e) ADM/Transportation Audit Adjustment		
	(f) Other:		
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)	38,175	
11.	FY 2022 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	7,898,182	
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)		\$ 437,180

* 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 2022 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

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$	431,083
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 2021 Capital Expenditures (line A.1 + A.2)	\$	431,083
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$	431,083
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	431,083
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	315,000
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.	\$	116,083
8. Interest Earned in Fund 610 in FY 2021	\$	861
9. Montes deposited in Fund 610 from Divison of School Facilities for donated land (A.R.S. §41-5741.F)	\$	0
10. Adjustment to UCBL for FY 2022 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	
(b) ADM/Transportation Audit Adjustment	\$	
(c) Other:	\$	
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	437,180
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	554,124

(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 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2021	Budget FY 2022	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	14.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	15.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	16.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	19.	0.00	0.00	0	0	0	0	0	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 100339000
VERSION Revised #1

I certify that the Budget of Continental Elementary School District, Pima County for fiscal year 2022 was officially revised by the Governing Board on, September 13, 2021, and that the complete Revised Expenditure Budget may be reviewed by contacting Greg Schubert at the District Office, telephone 520-625-4581 during normal business hours.

President of the Governing Board

1. Average Daily Membership:	2020 ADM	Prior Year 2021 ADM	Budget Year 2022 ADM	4. Average Teacher Salaries (A.R.S. \$15-903.E)
Attending	603,979	566,062	693,372	1. Average salary of all teachers employed in FY 2022 (budget year)
		Prior FY Est. Budget FY		2. Average salary of all teachers employed in FY 2021 (prior year)
2. Tax Rates:				3. Increase in average teacher salary from the prior year
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.9100	1.8200	4. Percentage increase
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.4590	0.4288	
3. Budgeted Expenditures and Budget Limits	Budgeted Expenditures	Budget Limit		Comments on average salary calculation (Optional):
Maintenance & Operation Fund	7,898,182	7,898,182		
Classroom Site Fund	738,558	738,558		
Unrestricted Capital Outlay Fund	554,124	554,124		
			40,361	20%

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL	% Inc./ (Decr.) from Prior FY	
	Prior FY	Budget FY	Prior FY	Budget FY			Prior FY
100 Regular Education	1,729,694	2,377,481	2,122,016	2,126,283	3,851,710	4,503,764	16.9%
1000 Instruction							
2000 Support Services	53,159	77,519	5,750	6,487	58,909	84,006	42.6%
2100 Students	5,285	6,959	99,787	88,258	105,072	95,217	-9.4%
2200 Instructional Staff	593,870	667,685	168,312	150,811	762,182	818,496	7.4%
2300, 2400, 2500 Administration	199,862	230,963	550,989	549,362	750,851	780,325	3.9%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	16,573	16,692	0	0	16,573	16,692	0.7%
3000 Oper. of Noninstructional Services	2,653	4,102	0	0	2,653	4,102	54.6%
610 School-Sponsored Curric. Activities	0	4,802	0	0	0	4,802	--
620 School-Sponsored Athletics	0	13,707	0	0	0	13,707	--
630, 700, 800, 900 Other Programs	2,601,096	3,399,910	2,946,854	2,921,201	5,547,950	6,321,111	13.9%
Regular Education Subsection Subtotal	408,368	439,151	196,984	197,476	605,352	636,627	5.2%
200 and 300 Special Education							
1000 Instruction	232,335	280,370	144,934	103,972	377,269	384,342	1.9%
2000 Support Services	0	0	4,897	5,000	4,897	5,000	2.1%
2100 Students	0	83,567	3,484	8,609	3,484	92,176	2545.7%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	640,703	803,088	350,299	315,057	991,002	1,118,145	12.8%
400 Pupil Transportation	210,781	263,422	161,078	160,935	371,859	424,357	14.1%
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	30,951	34,569	0	0	30,951	34,569	11.7%
TOTAL EXPENDITURES	3,483,531	4,500,989	3,458,231	3,397,193	6,941,762	7,898,182	13.8%

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

CTD NUMBER 100339000
VERSION Revised #1

Fund	TOTAL EXPENDITURES BY FUND			% Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Budgeted Expenditures	Budget FY	Prior FY		
Maintenance & Operation	6,941,762	7,898,182	956,420	13.8%	
Instructional Improvement	30,725	30,725	0	0.0%	
English Language Learner	0	0	0	0.0%	
Compensatory Instruction	0	0	0	0.0%	
Classroom Site	438,677	738,558	299,881	68.4%	
Federal Projects	446,356	477,264	30,908	6.9%	
State Projects	0	0	0	0.0%	
Unrestricted Capital Outlay	431,083	554,124	123,041	28.5%	
New School Facilities	0	0	0	0.0%	
Adjacent Ways	0	0	0	0.0%	
Debt Service	347,623	237,163	(110,460)	-31.8%	
School Plant Fund	47,889	47,889	0	0.0%	
Auxiliary Operations	86,964	11,078	(75,886)	-87.3%	
Bond Building	0	0	0	0.0%	
Food Service	432,694	544,728	112,034	25.9%	
Other	1,223,380	476,785	(746,595)	-61.0%	

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	991,002	1,118,145
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	991,002	1,118,145

PROPOSED STAFFING SUMMARY

Staff Type	PROPOSED STAFFING SUMMARY			Total FTE	Staff-Pupil Ratio
	Purchased Personnel FTE	Services Personnel FTE	Employee FTE		
Certified --					
Superintendent, Principals, Other Administrators	1	2	5	3	1 to 231.1
Teachers	0	35	35	35	1 to 19.8
Other	0	0	0	0	1 to 1 to
Subtotal	1	37	38	38	1 to 18.2
Classified --					
Managers, Supervisors, Directors	0	5	5	5	1 to 138.7
Teachers Aides	0	0	0	0	1 to 1 to
Other	0	0	0	0	1 to 1 to
Subtotal	0	5	5	5	1 to 138.7
TOTAL	1	42	43	43	1 to 16.1
Special Education --					
Teacher	0	7	7	7	1 to 7.0
Staff	0	7	7	7	1 to 7.0