



FY 2023
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Adopted

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed June 13, 2022
Adopted July 11, 2022
Revised _____
Date

[Handwritten Signature]

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by July 15, 2022

Type the Date as MM/DD/YYYY

[Handwritten Signature]

Superintendent Signature

[Handwritten Signature]

Business Manager Signature

Roxana Rico

Superintendent Name (Typed Name)

Greg Schubert

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 2022		\$	9,713,081
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)			
Local	1000	\$	6,977,391
Intermediate	2000	\$	0
State	3000	\$	1,944,837
Federal	4000	\$	829,102
TOTAL		\$	9,751,330

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

	Prior FY 2022	Est. Budget FY 2023
Primary Tax Rate:	1.8200	1.9324
Secondary Tax Rates:		
M&O Override	0.1412	0.2260
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.2876	0.2847
CTED		
Desegregation		
Total Secondary Tax Rate	0.4288	0.5107

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)	\$ 7,601,765	\$ 7,601,765
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 600,461	\$ 600,461
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 499,283
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 8,701,509

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ 45,382
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ 45,664
3. Increase in average teacher salary from the prior year	\$ (282)
4. Percentage increase	-1%

Comments on average salary calculation (Optional): The average teacher salaries are based on base pay only. The amounts above do not include any stipends, retention bonuses or 301 monies.

Contingency funds are budgeted in 001/100/1000/6200

DISTRICT CONTACT INFORMATION

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

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
	Roxana	Rico	roxana.rico@csd39.org	520-625-4581	7305
	Nallali	Turrubiates	nallali.turrubiates@csd39.org	520-625-4581	7304
	Greg	Schubert	greg.schubert@csd39.org	520-625-4581	7362
	Greg	Schubert	greg.schubert@csd39.org	520-625-4581	7362
	Cristina	Alonso	calonso@csd39.org	520-625-4581	7308
	Albert	Magallanez	amagallanez@csd39.org	520-625-4581	7307
	Albert	Magallanez	amagallanez@csd39.org	520-625-4581	7307
	Greg	Schubert	greg.schubert@csd39.org	520-625-4581	7362
	Roxana	Rico	roxana.rico@csd39.org	520-625-4581	7305
	Roxana	Rico	roxana.rico@csd39.org	520-625-4581	7305
	Roxana	Rico	roxana.rico@csd39.org	520-625-4581	7305
	Albert	Magallanez	amagallanez@csd39.org	520-625-4581	7307
	Jennalyn	Rojas	jennalyn.rojas@csd39.org	520-625-4581	7364
	Stephen	Oesterle	stephen.oesterle@csd39.org	520-625-4581	
	Richard	Ulery	richard.ulery@csd39.org	520-625-4581	
	Andrew	McGibbon	amcgibbon@csd39.org	520-625-4581	
	Shelly	Kais	shelly.kais@csd39.org	520-625-4581	
	Kelley	Allen	kelley.allen@csd39.org	520-625-4581	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

myschoolbucks.com

District's website home page address

https://www.continentalesd.org/

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2022	Budget FY 2023		
		100 Regular Education										
1000 Instruction	1.	34.00	34.00	1,474,950	607,278	2,092,826	35,149	984	4,086,867	4,211,187	3.0%	1.
2000 Support Services												
2100 Students	2.	1.00	1.00	89,894	18,895	3,794	1,026	322	90,472	113,931	25.9%	2.
2200 Instructional Staff	3.	0.00	0.00	0	6,102	85,746	0	0	48,797	91,848	88.2%	3.
2300 General Administration	4.	4.00	4.00	192,462	47,666	54,506	3,934	9,746	255,191	308,314	20.8%	4.
2400 School Administration	5.	2.00	2.00	109,841	36,892	5,931	1,960	5,208	156,622	159,832	2.0%	5.
2500 Central Services	6.	3.50	3.50	251,789	65,659	60,699	7,198	4,093	369,474	389,438	5.4%	6.
2600 Operation & Maintenance of Plant	7.	4.50	4.50	193,143	48,201	238,034	287,202	0	725,798	766,580	5.6%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	16,692	0	0	0	19,451	16,692	-14.2%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	19,606	3,989	0	0	0	18,218	23,595	29.5%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	49.00	49.00	2,331,685	851,374	2,541,536	336,469	20,353	5,770,890	6,081,417	5.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	14.00	14.00	357,440	102,481	194,855	3,033	2,825	643,664	660,634	2.6%	15.
2000 Support Services												
2100 Students	16.	3.10	3.00	192,376	39,067	68,141	0	9,147	356,062	308,731	-13.3%	16.
2200 Instructional Staff	17.	0.00	0.00	0	0	1,450	0	0	1,781	1,450	-18.6%	17.
2300 General Administration	18.	1.00	1.00	809	146	0	0	0	2,544	955	-62.5%	18.
2400 School Administration	19.	0.00	0.00	0	0	0	637	0	607	637	4.9%	19.
2500 Central Services	20.	0.00	0.00	0	0	2,205	0	0	2,100	2,205	5.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	18.10	18.00	550,625	141,694	266,651	3,670	11,972	1,006,758	974,612	-3.2%	24.
400 Pupil Transportation	25.	6.50	6.50	300,881	53,292	79,191	74,196	0	393,443	507,560	29.0%	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	0.00	0	0	0	0	0	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.	0.50	0.50	32,873	5,303	0	0	0	35,556	38,176	7.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	74.10	74.00	3,216,064	1,051,663	2,887,378	414,335	32,325	7,206,647	7,601,765	5.5%	30.

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

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	1,006,758	974,612	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,006,758	974,612	9.
10. IEP required pupil transportation costs coded within Program 400	18,997	18,997	10.

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	47.15	47.15
Number of FTE - Certified Purchased Services Personnel		0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	33900
All Funds - Federal	6330	

FY 2023 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) \$ 16,692
 (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 2022	Budget FY 2023	
1000 Instruction	1.	364,508	199,314					738,558	563,822	-23.7%
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.	364,508	199,314	0	0	0	0	738,558	563,822	-23.7%

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 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	738,558
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	647,636
Unexpended Budget Balance (line 10 minus 11)	12.	90,922
Interest Earned in the Classroom Site Fund in FY 2022	13.	0
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	472,900
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	0
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	563,822

(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, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	336,129	23,011			0	161,435	359,140	122.5%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	0	0			0	0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.	4,299		71,615		0	0	79,424	75,914	-4.4%
2600 Operation & Maintenance of Plant	5.	0		4,499			0	35,101	4,499	-87.2%
2700 Student Transportation	6.	0		160,908				159,217	160,908	1.1%
3000 Operation of Noninstructional Services (5)	7.	0		0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	0.0%
5000 Debt Service	9.				0	0		0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	4,299	336,129	260,033	0	0	0	435,177	600,461	38.0%

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

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

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

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

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ -
6642 Textbooks	246,772
6643 Instructional Aids	89,358
673X Furniture and Equipment	22,877
673X Vehicles	153,978
673X Tech Hardware & Software	83,178

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

\$ -

(3) Includes principal on Capital Equity Fund loans of \$ 153,978 , principal on capital leases of \$ 708,789 , and principal 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.	435,177	600,461	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.	30,088	22,877	0		0		0		7.
673X Vehicles	8.	152,604	153,978	0		0		0		8.
673X Technology Hardware & Software	9.	69,990	83,178	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	252,682	260,033	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.	252,682	260,033	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	252,682	260,033	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 2023 _____

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

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

STATE PROJECTS FTE & EXPENDITURES

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

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

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

Table with columns: FTE (Prior FY, Budget FY), TOTAL ALL FUNCTIONS (Prior FY, Budget FY). Rows correspond to project lines 1-31.

Table with columns: Prior FY, Budget FY. Rows correspond to instructional improvement fund items 1-5.

OTHER FUNDS EXPENDITURES

- 1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. 855 Insurance Payments

INTERNAL SERVICE FUNDS 950-989

- 1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 9__

Table with columns: Prior FY, Budget FY. Rows correspond to other funds expenditures and internal service funds lines 1-34.

(1) From Supplement, line 10 and line 20, respectively.

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

\$ -

CALCULATION OF FY 2023 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 6,778,177	\$ 178,177
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 375,783	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c) Total DAA (line 2.a plus 2.b)	\$ 375,783	375,783
*3. FY 2023 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	455,113	
(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)	153,865	
(c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	353,627	
(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 2021 (A.R.S. §15-910.N)		
(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2022 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)	39,160	
11. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 7,601,765	
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)		\$ 553,960

* 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 2023 UNRESTRICTED CAPITAL BUDGET LIMIT
 (A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$	435,177
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 2022 Capital Expenditures (line 1 + 2)	\$	435,177
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$	435,177
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	435,177
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	388,676
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	46,501
8. Interest Earned in Fund 610 in FY 2022	\$	
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 2023 (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)	\$	553,960
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	600,461

(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 2022	Budget FY 2023	
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 ADOPTED EXPENDITURE BUDGET

District, Pima County for fiscal year 2023 was officially

Continental Elementary School July 11, 2022, and that the complete Adopted Expenditure Budget may be reviewed by contacting

I certify that the Budget of adopted by the Governing Board on, at the District Office, telephone 520-625-4581 during normal business hours.

Greg Schubert President of the Governing Board

1. Average Daily Membership:		4. Average Teacher Salaries (A.R.S. §15-903.E)	
2021 ADM	2022 ADM	2023 ADM	
570,4720	582,8545	589,3876	45,382
Attending	Prior FY	Est. Budget FY	45,664
	1,8200	1,9324	(282)
	0,4288	0,5107	-1%
2. Tax Rates:			
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)			
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			
3. Budgeted Expenditures and Budget Limits		Budgeted Expenditures and Budget Limits	
Maintenance & Operation Fund	7,601,765	7,601,765	
Classroom Site Fund	563,822	563,822	
Unrestricted Capital Outlay Fund	600,461	600,461	

Comments on average salary calculation (Optional): The average teacher salaries are based on base pay only. The amounts above do not include any stipends, retention bonuses or 301 monies.

Contingency funds are budgeted in 001/100/1000/6200

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education	1,998,966	2,082,228	2,087,901	2,128,959	4,086,867	4,211,187	3.0%
1000 Instruction	85,604	108,789	4,868	5,142	90,472	113,931	25.9%
2000 Support Services	6,102	6,102	42,695	85,746	48,797	91,848	88.2%
2100 Students	638,270	704,309	143,017	153,275	781,287	857,584	9.8%
2200 Instructional Staff	231,114	241,344	494,684	525,236	725,798	766,580	5.6%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	-14.2%
2900 Other	19,451	16,692	0	0	19,451	16,692	29.5%
3000 Oper. of Noninstructional Services	18,218	23,595	0	0	18,218	23,595	0.0%
610 School-Sponsored Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	2,997,725	3,183,059	2,773,165	2,898,358	5,770,890	6,081,417	5.4%
Regular Education Subsection Subtotal	443,304	459,921	200,360	200,713	643,664	660,634	2.6
200 and 300 Special Education	228,317	231,443	127,745	77,288	356,062	308,731	-13.3
1000 Instruction	0	0	1,781	1,450	1,781	1,450	-18.6
2000 Support Services	2,544	955	2,707	2,842	5,251	3,797	-27.1
2100 Students	0	0	0	0	0	0	0.0%
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	674,165	692,319	332,593	282,293	1,006,758	974,612	-3
Special Education Subsection Subtotal	252,412	354,173	141,031	153,387	393,443	507,560	29
400 Pupil Transportation	0	0	0	0	0	0	0.0%
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	35,556	38,176	0	0	35,556	38,176	8.2%
550 K-3 Reading Program	3,959,858	4,267,727	3,246,789	3,334,038	7,206,647	7,601,765	5.4%
TOTAL EXPENDITURES							

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

Fund	TOTAL EXPENDITURES BY FUND			% Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY	\$ Increase/(Decrease) from Prior FY		
Maintenance & Operation	7,206,647	7,601,765	395,118	5.5%	
Instructional Improvement	30,725	35,000	4,275	13.9%	
English Language Learner	0	0	0	0.0%	
Compensatory Instruction	0	0	0	0.0%	
Classroom Site	738,558	563,822	(174,736)	-23.7%	
Federal Projects	1,025,108	499,283	(525,825)	-51.3%	
State Projects	52,972	67,072	14,100	26.6%	
Unrestricted Capital Outlay	435,177	600,461	165,284	38.0%	
New School Facilities	0	0	0	0.0%	
Adjacent Ways	0	0	0	0.0%	
Debt Service	1,568,300	1,031,742	(536,558)	-34.2%	
School Plant Fund	60,188	12,967	(47,221)	-78.5%	
Auxiliary Operations	21,559	25,020	3,461	16.1%	
Food Building	0	0	0	0.0%	
Food Service	580,720	460,443	(120,277)	-20.7%	
Other	681,966	614,722	(67,244)	-9.9%	

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	1,006,758	974,612
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	1,006,758	974,612

PROPOSED STAFFING SUMMARY

Staff Type	Purchased Services		Total FTE	Staff-Pupil Ratio
	Personnel FTE	Employee FTE		
Certified --	0	3	3	1 to 196.5
Superintendent, Principals, Other Administrators	1	34	35	1 to 16.8
Teachers	0	0	0	1 to 15.5
Other	1	37	38	1 to 117.9
Subtotal	0	5	5	1 to 117.9
Classified --	0	0	0	1 to 58.9
Managers, Supervisors, Directors	0	5	5	1 to 12.3
Teachers Aides	0	10	10	1 to 48
Other	0	47	47	1 to 7.0
Subtotal	1	7	7	1 to 7.0
TOTAL	0	0	7	1 to 7.0
Special Education --	0	0	0	
Teacher	0	0	0	
Staff	0	0	0	