



FY 2023
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 2023 was

Proposed June 9, 2022
Adopted
Revised

SIGNED SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by June 10, 2022

Superintendent Signature Business Manager Signature
Kristine Morris Amanda K. McKeeve
Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Amanda K. McKeeve
Telephone: 623-478-5008 Email: amckeever@uesd.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Item, Amount. Includes Total Budgeted Revenues for Fiscal Year 2022 (\$17,573,504) and Estimated Revenues by Source for Fiscal Year 2023.

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

Table with 3 columns: Tax Rate Category, Prior FY 2022, Est. Budget FY 2023. Includes Primary Tax Rate (2.2500), M&O Override (1.5000), Class B Bonds (1.0000), and Total Secondary Tax Rate (2.5000).

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

Table with 3 columns: Item, Budgeted Expenditures, Budget Limit. Includes Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects, and Total Aggregate School District Budget Limit (\$22,433,953).

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

Table with 2 columns: Item, Amount. Includes Average salary of all teachers in FY 2023 (52,432), FY 2022 (48,832), Increase in average teacher salary (3,600), and Percentage increase (7%).

Comments on average salary calculation (Optional): FY 2023 includes one time Classroom Site Fund addition of \$3,600.

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Ms.	Kristine	Morris	kmorris@uesd.org	623-478-5004	0
Executive Assistant to Superintendent	Ms.	Cara	Hill	chill@uesd.org	623-478-5004	0
Chief Financial Officer						0
Business Manager 1	Ms.	Amanda	McKeever	amckeever@uesd.org	623-478-5008	0
Business Manager 2						0
Business Consultant						0
School District Employee Report (SDER) Coordinator	Ms.	Ana	Avalos	aavalos@uesd.org	623-478-5007	0
SPED Data Reporting Coordinator	Ms.	Carrie	Brandon	cbrandon@uesd.org	623-478-5015	0
AzEDS/ADM Data Coordinator	Ms.	Jessica	Begazo	jbegazo@uesd.org	623-478-5022	0
Transportation Data Reporting Coordinator	Mr.	Ralph	King	rking@uesd.org	623-478-5021	0
CTE Coordinator						0
Poverty Coordinator						0
Assessments Coordinator						0
Curriculum Coordinator	Ms.	Melanie	Block	mblock@uesd.org	623-478-5064	0
Information Technology (IT) Director						0
Bookstore Manager						0
Governing Board Member	Ms.	Nubia	Briceno	nbriceno@uesd.org		0
Governing Board Member	Mr.	Delson	Sunn	dsunn@uesd.org		0
Governing Board Member	Ms.	Susan	Doucet	sdoucet@uesd.org		0
Governing Board Member						0
Governing Board Member						0
Governing Board Member						0
Governing Board Member						0
Governing Board Member						0
Governing Board Member						0
Governing Board Member						0

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.unionesd.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.	61.00	88.00	3,359,865	1,564,467	117,950	170,000	4,327	4,251,416	5,216,609	22.7%	1.
2000 Support Services												
2100 Students	2.	8.00	8.00	390,045	149,298	6,090	25,000	3,500	451,383	573,933	27.1%	2.
2200 Instructional Staff	3.	6.00	6.00	264,534	106,396	7,063	5,250	0	370,669	383,243	3.4%	3.
2300 General Administration	4.	2.00	2.00	234,652	64,643	80,625	8,000	8,600	396,873	396,520	-0.1%	4.
2400 School Administration	5.	8.00	8.00	746,456	160,535	1,200	7,000	1,500	827,700	916,691	10.8%	5.
2500 Central Services	6.	8.00	9.00	541,282	188,374	75,000	19,250	2,300	756,673	826,206	9.2%	6.
2600 Operation & Maintenance of Plant	7.	8.00	9.00	360,604	152,383	813,435	65,188		1,655,000	1,391,610	-15.9%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	1.00	45,000			2,000	1,000	47,000	48,000	2.1%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00		12,600	2,500	1,548	1,200	1,000	18,848	18,848	0.0%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	102.00	131.00	5,955,038	2,388,596	1,102,911	302,888	22,227	8,775,562	9,771,660	11.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	33.00	33.00	1,749,099	767,496	250,000	10,000	500	1,956,350	2,777,095	42.0%	15.
2000 Support Services												
2100 Students	16.	4.00	4.00	198,412	75,324	419,200	5,000		1,157,200	697,936	-39.7%	16.
2200 Instructional Staff	17.	2.00	2.00	165,289	55,301	1,598	1,500		202,602	223,688	10.4%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	0.00				1,000			800	1,000	25.0%	19.
2500 Central Services	20.	0.00							0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00				500			0	500	--	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	39.00	39.00	2,112,800	898,121	672,298	16,500	500	3,316,952	3,700,219	11.6%	24.
400 Pupil Transportation	25.	13.00	13.00	399,439	169,069	72,500	57,520	500	613,020	699,028	14.0%	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%	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.	1.00	1.00	60,373	20,976	4,357	43,173		124,921	128,879	3.2%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	155.00	184.00	8,527,650	3,476,762	1,852,066	420,081	23,227	12,830,455	14,299,786	11.5%	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	2,736,932	3,027,175	1.
2. Gifted Education	2,500	3,000	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	577,520	670,044	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)	3,316,952	3,700,219	9.
10. IEP required pupil transportation costs coded within Program 400	305,000	305,000	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 14
 Staff-Pupil 1 to 5

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	94.00	101.00
Number of FTE - Certified Purchased Services Personnel		4.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	\$ 27,741
All Funds - Federal	6330	

FY 2023 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) _____
 (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.	2,218,482	440,000	100,000	50,000			2,590,000	2,808,482	8.4%
2100 Support Services - Students	2.	572,500	68,950	170,000	54,844			566,294	866,294	53.0%
2200 Support Services - Instructional Staff	3.	562,500	57,750					320,250	620,250	93.7%
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	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	3,353,482	566,700	270,000	104,844	0	0	3,476,544	4,295,026	23.5%

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.	\$	3,650,483
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	\$	700,000
Unexpended Budget Balance (line 10 minus 11)	12.	\$	2,950,483
Interest Earned in the Classroom Site Fund in FY 2022	13.	\$	14,663
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	\$	1,329,880
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.		
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	\$	4,295,026

(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%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	87,000	743,659	602,373				1,058,659	1,433,032	35.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		192,879	30,000				162,879	222,879	36.8%
2300, 2400, 2500, 2900 Administration	4.			30,000				20,000	30,000	50.0%
2600 Operation & Maintenance of Plant	5.	20,000		180,000				75,000	200,000	166.7%
2700 Student Transportation	6.			150,000				70,000	150,000	114.3%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.							0	0	0.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	107,000	936,538	992,373	0	0	0	1,386,538	2,035,911	46.8%

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

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

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 140,000
6642 Textbooks	350,000
6643 Instructional Aids	350,000
673X Furniture and Equipment	500,000
673X Vehicles	150,000
673X Tech Hardware & Software	

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

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, and interest on bonds of _____.

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.	1,386,538	2,035,911	1,700,000	2,000,000	0		0	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0	0	2.
6200 Employee Benefits	3.	0		0		0		0	0	3.
6450 Construction Services	4.	0	500,000	800,000	900,000	0		950,000	950,000	4.
6710 Land and Improvements	5.	0	300,000	200,000	300,000	0		0	0	5.
6720 Buildings and Improvements	6.	0		0		0		0	0	6.
673X Furniture and Equipment	7.	700,000	750,000	700,000	800,000	0		0	0	7.
673X Vehicles	8.	0		0		0		0	0	8.
673X Technology Hardware & Software	9.	0		0		0		0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0	0	11.
Total (lines 2-11)	12.	700,000	1,550,000	1,700,000	2,000,000	0	0	950,000	950,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	800,000	1,000,000	1,200,000			0		13.
New Construction	14.	0		0		0		950,000	950,000	14.
Other	15.	700,000	750,000	700,000	800,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	700,000	1,550,000	1,700,000	2,000,000	0	0	950,000	950,000	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)

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
0.00	7.88	700,000	544,700
0.00	1.00	115,000	137,300
0.00	0.00	314,000	346,500
0.00		0	
0.00	0.64	75,000	54,000
0.00		0	
0.00		0	
0.00		329,300	392,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		5,000	5,000
0.00		300,000	300,000
0.00		0	
0.00	16.00	5,412,000	4,318,756
0.00	25.52	7,250,300	6,098,256
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00	0.00	0	0
0.00	25.52	7,250,300	6,098,256

Prior FY	Budget FY
250,000	250,000
0	
150,000	150,000
150,000	150,000
550,000	550,000

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.	Other

INTERNAL SERVICE FUNDS 950-989

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

Prior FY	Budget FY
8,000	8,000
0	0
0	0
100,000	100,000
2,000,000	2,000,000
800	800
0	
25,000	30,000
80,000	80,000
60,000	60,000
0	
0	
0	
40,000	40,000
7,000	5,000
0	
400,000	400,000
50,000	50,000
0	
25,000	25,000
2,000	2,000
0	
0	
0	
0	
2,800	2,800
0	
1,500,000	1,000,000
1,000,000	1,000,000
0	
20,000	20,000
0	

(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)	\$ 10,830,443	\$ 10,830,443	\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 729,373		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 729,373	80,000	649,373
*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		1,048,435	
(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)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		2,340,908	
(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)			
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)		\$ 14,299,786	
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)			\$ 649,373

* 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)		\$	1,386,538
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)		\$	1,386,538
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)		\$	1,386,538
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2		\$	1,386,538
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)		\$	
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	--	\$	1,386,538
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)		\$	649,373
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)		\$	2,035,911

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

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070462000
 VERSION Proposed

I certify that the Budget of Union Elementary School District District, Maricopa County for fiscal year 2023 was officially proposed by the Governing Board on, June 9, 2022, and that the complete Proposed Expenditure Budget may be reviewed by contacting Amanda McKeever at the District Office, telephone 623-478-5008 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2021 ADM	2022 ADM	2023 ADM	1. Average salary of all teachers employed in FY 2023 (budget year)	52,432
Attending	1,575.5680	1,618.0960	1,739.0000	2. Average salary of all teachers employed in FY 2022 (prior year)	48,832
				3. Increase in average teacher salary from the prior year	3,600
				4. Percentage increase	7%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional): FY 2023 includes one time Classroom Site Fund addition of \$3,600.	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.0025	2.2500		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.4905	2.5000		
3. Budgeted Expenditures and Budget Limits		Budgeted			
		Expenditures	Budget Limit		
Maintenance & Operation Fund		14,299,786	14,299,786		
Classroom Site Fund		4,295,026	4,295,026		
Unrestricted Capital Outlay Fund		2,035,911	2,035,911		

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	3,951,269	4,924,332	300,147	292,277	4,251,416	5,216,609	22.7%
2000 Support Services							
2100 Students	415,883	539,343	35,500	34,590	451,383	573,933	27.1%
2200 Instructional Staff	350,000	370,930	20,669	12,313	370,669	383,243	3.4%
2300, 2400, 2500 Administration	1,719,000	1,935,942	262,246	203,475	1,981,246	2,139,417	8.0%
2600 Oper./Maint. of Plant	530,000	512,987	1,125,000	878,623	1,655,000	1,391,610	-15.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	45,000	45,000	2,000	3,000	47,000	48,000	2.1%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	15,100	15,100	3,748	3,748	18,848	18,848	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	7,026,252	8,343,634	1,749,310	1,428,026	8,775,562	9,771,660	11.4%
200 and 300 Special Education							
1000 Instruction	1,755,000	2,516,595	201,350	260,500	1,956,350	2,777,095	42.0%
2000 Support Services							
2100 Students	315,000	273,736	842,200	424,200	1,157,200	697,936	-39.7%
2200 Instructional Staff	199,202	220,590	3,400	3,098	202,602	223,688	10.4%
2300, 2400, 2500 Administration	0	0	800	1,000	800	1,000	25.0%
2600 Oper./Maint. of Plant	0	0	0	500	0	500	--
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	2,269,202	3,010,921	1,047,750	689,298	3,316,952	3,700,219	11.6%
400 Pupil Transportation	440,000	568,508	173,020	130,520	613,020	699,028	14.0%
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	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	77,000	81,349	47,921	47,530	124,921	128,879	3.2%
TOTAL EXPENDITURES	9,812,454	12,004,412	3,018,001	2,295,374	12,830,455	14,299,786	11.5%

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

CTD NUMBER 070462000
 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	12,830,455	14,299,786	1,469,331	11.5%
Instructional Improvement	550,000	550,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,476,544	4,295,026	818,482	23.5%
Federal Projects	7,250,300	6,098,256	(1,152,044)	-15.9%
State Projects	0	0	0	0.0%
Unrestricted Capital Outlay	1,386,538	2,035,911	649,373	46.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	1,000,000	1,000,000	0	0.0%
School Plant Fund	100,000	100,000	0	0.0%
Auxiliary Operations	25,000	30,000	5,000	20.0%
Bond Building	1,700,000	2,000,000	300,000	17.6%
Food Service	2,000,000	2,000,000	0	0.0%
Other	2,195,600	1,693,600	(502,000)	-22.9%

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	2,736,932	3,027,175
Gifted Education	2,500	3,000
Remedial Education	0	0
ELL Incremental Costs	577,520	670,044
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	3,316,952	3,700,219

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		8	8	1 to 800.0
Teachers		105	105	1 to 17.5
Other			0	1 to
Subtotal	0	113	113	1 to 16.3
Classified --				
Managers, Supervisors, Directors		6	6	1 to 306.0
Teachers Aides		7	7	1 to 262.0
Other		5	5	1 to 367.0
Subtotal	0	66	66	1 to 27.9
TOTAL	0	179	179	1 to 10.3
Special Education --				
Teacher		11	11	1 to 21.0
Staff		16	16	1 to 17.7