

FY19 Budget Update January 2019

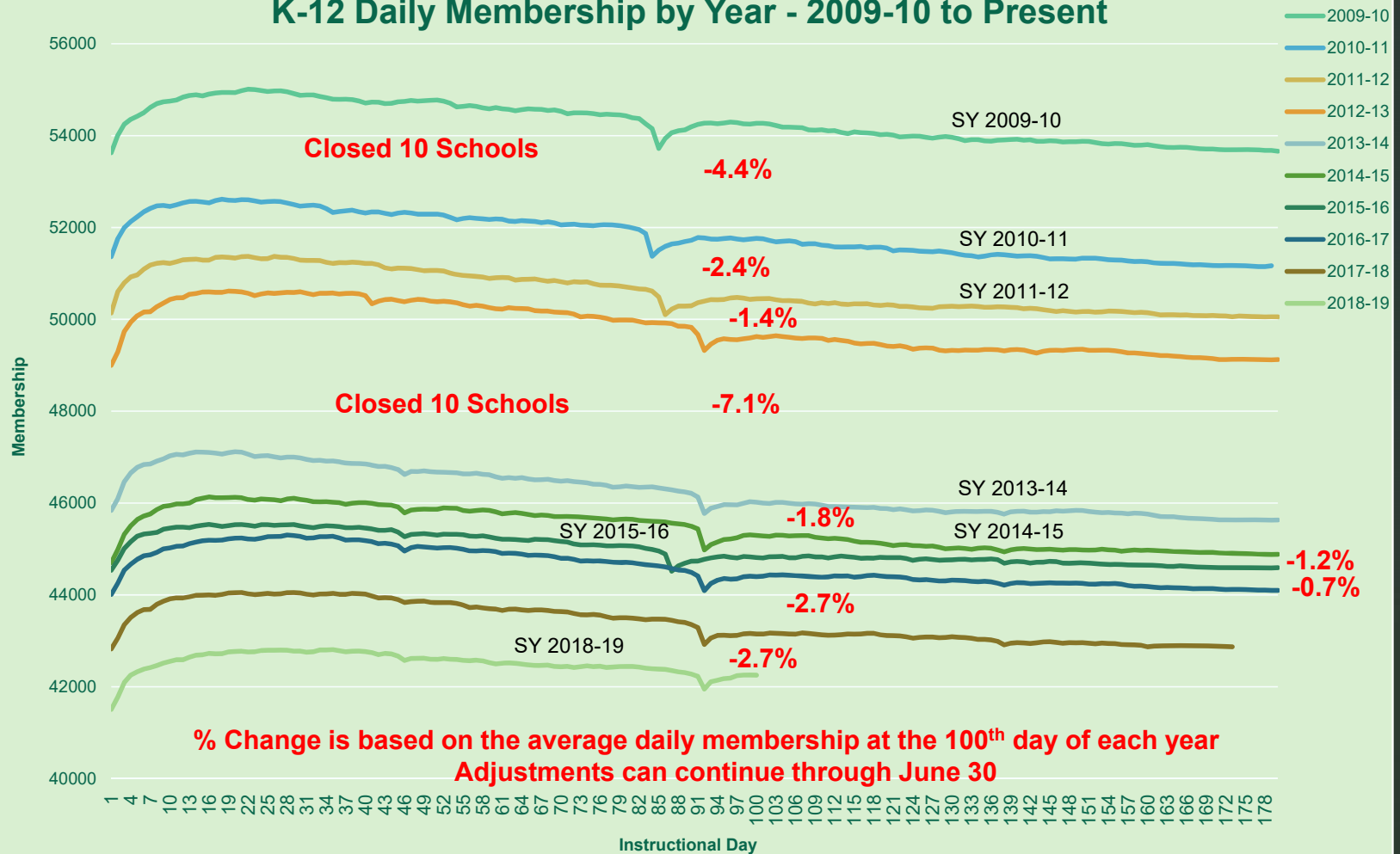
Renee Weatherless, Executive Director of Finance



Budget Discussion

- Enrollment / Average Daily Membership
- Group A & B Weighting
- M&O and Capital Budget Capacity
- 4-Year Expense Comparison (FY19 – FY16)
 - By Category
 - By Level
 - By Site

K-12 Daily Membership by Year - 2009-10 to Present



Average Daily Membership Comparison on the 100th Day of Each Year

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
100th Day Avg.	54,588.238	52,182.288	50,941.290	50,206.580	46,621.673	45,768.028	45,225.650	44,893.513	43,701.235	42,517.645
Difference		(2,405.95)	(1,241.00)	(734.71)	(3,584.91)	(853.65)	(542.38)	(332.14)	(1,192.28)	(1,183.59)
% Diff		-4.4%	-2.4%	-1.4%	-7.1%	-1.8%	-1.2%	-0.7%	-2.7%	-2.7%

- Enrollment is the number of students enrolled on any given day
- Average Daily Membership takes into account the full-time equivalent (FTE) of a student's instructional time in addition to the limited funding we receive for Pre-K and Kindergarten students at 50%
- Membership is reconciled with ADE and adjustments can be made through July 2019

100th Day Average Daily Membership Per ADE as of 1/9/19

SAIS ADMS46-1 ARIZONA DEPARTMENT OF EDUCATION STATE AID AVERAGE DAILY MEMBERSHIP (ADM) Fiscal Year 2019 (School Year 2018 - 2019) Page: 1 of 1 Report Date: 1/9/2019
 District of Residence: 10-02-01 Tucson Unified District

40th ADM												
Grade	Non AOI		AOI FT		AOI PT		Grade	Non AOI		AOI FT	AOI	
	ADM	Cumulative	ADM	Cumulative	ADM	Cumulative		ADM	Cumulative	ADM	ADM	
PS	161.788	161.788	0.000	0.000	0.000	0.000	9	3,596.205	3,596.205	0.963	0.963	0.571
KQ	1,630.006	1,630.006	0.000	0.000	0.000	0.000	10	3,500.046	7,096.251	0.626	1.588	1.103
1	3,253.084	4,883.090	0.000	0.000	0.000	0.000	11	3,359.154	10,455.404	2.630	4.218	1.418
2	3,353.981	8,237.070	0.000	0.000	0.000	0.000	****12	3,280.320	13,735.724	7.942	12.160	6.399
3	3,265.675	11,502.745	0.000	0.000	0.000	0.000	Name		Total	Non-AOI	AOI Pa	Tim
4	3,527.832	15,030.577	0.000	0.000	0.000	0.000	*Total PreSchool with Disabilities		161.788	161.788	0.00	
5	3,658.802	18,689.379	0.000	0.000	0.000	0.000	** Total K-3 Group B Add-On		11,502.745	11,502.745	0.00	
6	3,338.853	22,028.232	1.102	1.102	0.577	0.577	***Total K-UE		28,608.748	28,608.814	1.14	
7	3,308.995	25,337.227	1.521	1.623	0.327	0.904	****Total 9-12		13,757.375	13,735.724	9.41	
8	3,200.761	28,537.989	2.163	3.785	0.245	1.149	Total All Grades		42,477.910	42,451.325	10.66	
***UE	15.825	28,553.814	0.000	3.785	0.000	1.149						

100th ADM												
Grade	Non AOI		AOI FT		AOI PT		Grade	Non AOI		AOI FT	AOI	
	ADM	Cumulative	ADM	Cumulative	ADM	Cumulative		ADM	Cumulative	ADM	ADM	
PS	211.360	211.360	0.000	0.000	0.000	0.000	9	3,578.261	3,578.261	0.963	0.963	0.571
KQ	1,646.381	1,646.381	0.000	0.000	0.000	0.000	10	3,454.297	7,032.559	0.626	1.588	1.096
1	3,259.390	4,905.770	0.000	0.000	0.000	0.000	11	3,319.494	10,352.052	2.630	4.218	1.418
2	3,355.087	8,260.857	0.000	0.000	0.000	0.000	****12	3,240.132	13,592.184	7.942	12.160	6.400
3	3,282.376	11,543.233	0.000	0.000	0.000	0.000	Name		Total	Non-AOI	AOI Pa	Tim
4	3,516.358	15,059.591	0.000	0.000	0.000	0.000	*Total PreSchool with Disabilities		211.360	211.360	0.00	
5	3,669.000	18,728.590	0.000	0.000	0.000	0.000	** Total K-3 Group B Add-On		11,543.233	11,543.233	0.00	
6	3,341.676	22,070.266	1.102	1.102	0.577	0.577	***Total K-UE		28,614.606	28,609.675	1.14	
7	3,305.787	25,376.053	1.519	1.621	0.327	0.904	****Total 9-12		13,613.828	13,592.184	9.41	
8	3,217.627	28,593.680	2.163	3.784	0.245	1.147	Total All Grades		42,439.784	42,413.220	10.66	
***UE	15.995	28,609.675	0.000	3.784	0.000	1.147						

4403 ** Also used for K-3 Reading Program Add-On

100th ADM

Grade	Non AOI		AOI FT		AOI PT	
	ADM	Cumulative	ADM	Cumulative	ADM	Cumulative
9	3,578.261	3,578.261	0.963	0.963	0.571	0.571
10	3,454.297	7,032.559	0.626	1.588	1.096	1.668
11	3,319.494	10,352.052	2.630	4.218	1.418	3.085
****12	3,240.132	13,592.184	7.942	12.160	6.400	9.485
Name	Total		Non-AOI	AOI Part Time	AOI Full Time	
*Total PreSchool with Disabilities	211.360		211.360	0.000	0.000	
** Total K-3 Group B Add-On	11,543.233		11,543.233	0.000	0.000	
***Total K-UE	28,614.606		28,609.675	1.147	3.784	
****Total 9-12	13,613.828		13,592.184	9.485	12.160	
Total All Grades	42,439.794		42,413.220	10.632	15.943	

Net Change in Average Daily Membership

	Pre-K	K-8	9-12	Total ADM
FY19 Adopted Budget ADM	232.249	29,302.759	13,611.918	43,146.926
FY19 ADM Per ADE 1/9/19	211.360	28,614.606	13,613.829	42,439.795
Difference	(20.889)	(688.153)	1.911	(707.131)
% Diff	-9.0%	-2.3%	0.0%	-1.6%

Net Change in Weighted Student Counts

	Group A Weights	Group B Weights	Total Weighted Student Count
FY19 Adopted	51,521.343	6,626.805	58,148.148
FY19 Jan Revision	50,702.220	6,685.631	57,387.851
Difference	(819.123)	58.826	(760.297)
% Diff	-1.6%	0.9%	-1.3%

Net Change in M&O and Capital Budget Capacity

	M&O	Capital	Total
FY19 Adopted Budget	318,605,590	9,296,195	327,901,785
FY19 Revised Budget Per ADE ADM 1/9/19	315,472,385	9,846,168	325,318,553
Difference	(3,133,205)	549,973	(2,583,232)
% Diff	-1.0%	5.9%	-0.8%



4-Year Expenditure Comparisons

FY16 through FY19 (as of 1/23/19)



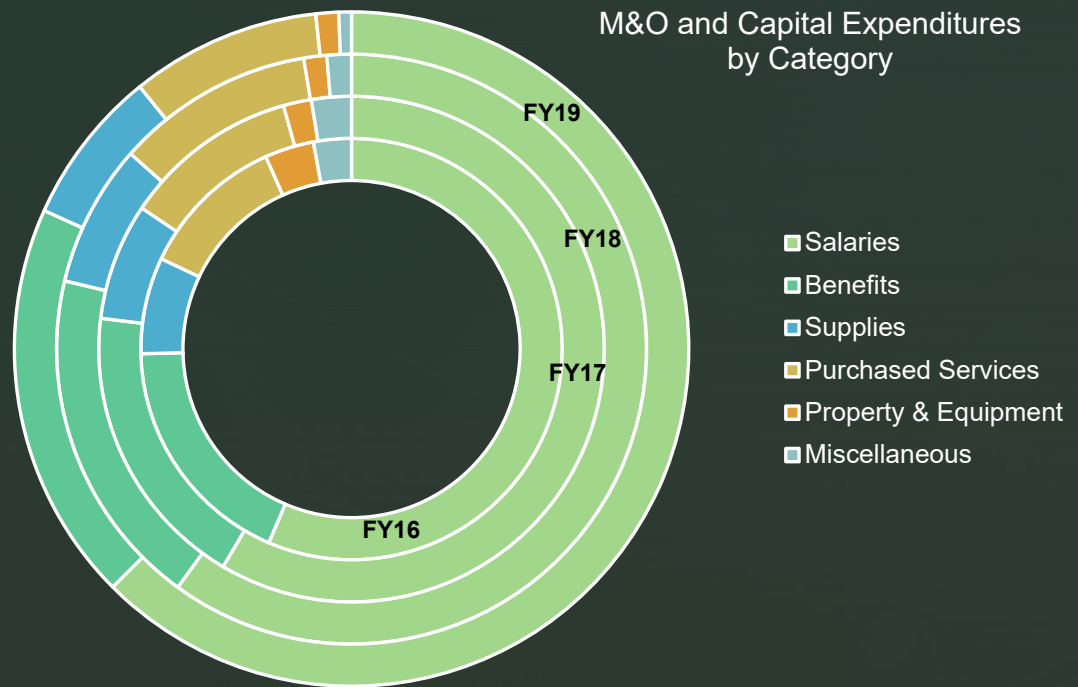
4-Year Expenses by Category M&O and Capital Combined

	FY19 YTD+Enc as of 1.23.19	FY18	FY17	FY16
Salaries	201,639,299	189,052,043	186,530,725	179,282,010
Benefits	61,932,709	58,837,294	58,888,304	57,890,161
Supplies	24,038,355	24,568,950	23,841,229	23,548,113
Purchased Services	29,386,267	34,278,277	35,852,893	35,794,038
Property & Equipment	3,523,225	3,940,678	5,704,705	11,983,782
Miscellaneous	1,937,292	4,230,052	8,122,324	9,222,473
Grand Total	322,457,146	314,907,293	318,940,180	317,720,576

FY19 Revised Budget Capacity = 325,318,553

4-Year Expenses by Category M&O and Capital Combined

	FY16	FY17	FY18	FY19 as of 1.23.19
Salaries	56%	58%	60%	63%
Benefits	18%	18%	19%	19%
Supplies	7%	7%	8%	7%
Purchased Services	11%	11%	11%	9%
Property & Equipment	4%	2%	1%	1%
Misc.	3%	3%	1%	1%



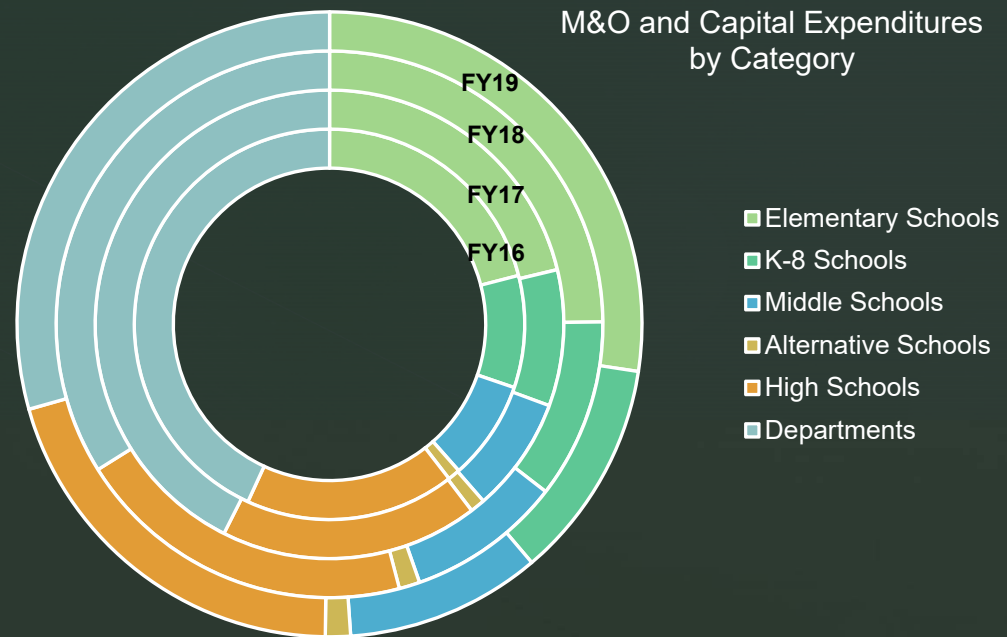
4-Year Expenses by Level M&O and Capital Combined

	FY19 YTD+Enc as of 1.23.19	FY18	FY17	FY16
Elementary Schools	88,400,283	78,292,590	67,765,182	66,625,715
K-8 Schools	36,712,679	33,441,646	29,968,802	29,496,639
Middle Schools	32,635,830	28,901,283	25,381,534	26,171,989
Alternative Schools	4,182,609	3,857,462	3,258,864	3,258,160
High Schools	65,786,454	63,616,745	56,829,235	55,142,929
Departments	94,739,292	106,797,568	135,736,564	137,025,145
Grand Total	322,457,146	314,907,293	318,940,180	317,720,576

FY19 Revised Budget Capacity = 325,318,553

4-Year Expenses by Level M&O and Capital Combined

	FY16	FY17	FY18	FY19 as of 1.23.19
Elementary Schools	21%	21%	25%	27%
K-8 Schools	9%	9%	11%	11%
Middle Schools	8%	8%	9%	10%
Alternative Schools	1%	1%	1%	1%
High Schools	17%	18%	20%	20%
Departments	43%	43%	34%	29%



4-Year Expenses by Site M&O and Capital Combined

TUCSON UNIFIED SCHOOL DISTRICT
FY2019 -FY2016 EXPENDITURES by Site
M&O and Capital
(FY19 includes Year To Date plus Encumbrances)

Site Name	FY19 as of 1/23/19	FY18	FY17	FY16
Elementary Schools	88,400,283	78,292,590	67,765,182	66,625,715
Banks	1,408,871	1,230,398	1,106,199	1,029,515
Blenman	1,557,178	1,381,246	1,092,921	1,305,013
Bloom	1,810,096	1,463,895	1,052,885	1,169,872
Bonillas	2,050,195	1,794,305	1,854,042	1,612,259
Borman	2,159,694	1,722,849	1,410,188	1,355,818
Borton	2,307,331	2,028,066	1,908,560	1,833,419
Carrillo	1,798,823	1,659,579	1,575,139	1,507,702
Cavett	1,694,514	1,495,942	1,097,238	1,139,035

Full Report Attached