

FY 2017-2018
EXPENDITURE UPDATE
FEBRUARY
PRESENTED 3/27/18

Renee Weatherless, Executive Director, Finance

FY17-18 EXPENDITURE UPDATED FEBRUARY

Funding Source	Adjusted Budget	Exps to date 2/28/18	Encumbrances & Projections	Total Projected Spend	Projected Budget Balance*
M&O	301,939,482	195,833,594	105,727,419	301,561,013	378,469
Instructional Improvement	1,926,750	1,607,626	315,288	1,922,914	3,836
Classroom Site Fund	31,695,283	13,763,790	12,260,796	26,024,586	5,670,697
Capital	15,095,342	9,137,171	5,770,178	14,907,350	187,992
Federal Grants	61,559,057	24,354,804	25,125,252	49,480,056	12,079,001
State Grants	2,378,335	235,862	855,460	1,091,322	1,287,013
Other Funds	94,771,806	35,358,791	37,636,827	72,995,618	21,776,188
Internal Service	41,020,155	19,471,339	1,836,698	21,308,037	19,712,118
Grand Total	550,386,210	299,762,977	189,527,918	489,290,895	61,095,315

* Projected Budget Balance is the balance of current year budget available to spend

FY17-18 EXPENDITURE UPDATED FEBRUARY

Funding Source	Adjusted Budget	Exps to date 2/28/18	Encumbrances & Projections	Total Projected Spend	Projected Budget Balance*
DESEG					
M&O	60,469,833	35,098,602	25,271,362	60,369,965	99,868
Capital	3,241,214	1,930,530	1,188,854	3,119,384	121,830
Total Deseg	63,711,047	37,029,132	26,460,216	63,489,348	221,699
NON-DESEG					
M&O	241,469,649	160,734,992	80,456,056	241,191,048	278,601
Capital	11,854,128	7,206,641	4,581,325	11,787,966	66,162
Total Non-Deseg	253,323,777	167,941,633	85,037,381	252,979,014	344,763

* Projected Budget Balance is the balance of current year budget available to spend

ESTIMATED FUND BALANCES

Funding Source	Beginning Fund Balance 7/1/17	Revenue & Transfers	Expenses	Projected Fund Balance at 6/30/18
M&O	8,273,972	300,916,252	301,561,013	7,629,211
Instructional Improvement	123,145	1,876,043	1,922,914	76,273
CSF – Base	2,844,006	4,249,658	4,362,489	2,731,175
CSF - Performance Pay	4,468,704	8,499,315	12,634,647	333,372
CSF – Other	3,134,285	8,499,315	9,027,450	2,606,150
Classroom Site Fund	10,446,995	21,248,288	26,024,586	5,670,697
Capital	301	15,204,353	14,907,350	297,304
Federal Grants	3,475,174	52,155,901	49,480,056	6,151,019
State Grants	249,234	2,193,720	1,091,322	1,351,632
Other Funds	44,310,703	72,712,318	72,995,618	44,027,403
Internal Service	35,412,055	14,053,553	21,308,037	28,157,571
Grand Total	102,291,578	480,360,428	489,290,895	93,361,111

PROP 301 – PERFORMANCE PAY

Fund 012 – Performance Pay		Amount
FY18 Beginning Fund Balance		4,468,704
Plan Year 16-17 2 nd Payment - Actual expenditures as of 1/31/18		(4,338,717)
Closing balance for Plan Year 16-17		129,987
* Balance < 5% allowed. 2 nd Amendment does not apply.		
FY17-18 Projected Revenue		8,499,315
Total available for Plan Year 17-18		8,629,202
National Board Certifications FY17-18	70 x \$3000 + 20% benefits	(252,000)
Site Council Facilitators FY17-18	89 x \$700 + 20% benefits	(74,760)
Plan Year 17-18 1 st Payment	2750 x \$1640 + 20% benefits	(5,412,000)
Plan Year 17-18 2 nd Payment	80% x \$820 + 20% benefits 18% x \$615 + 20% benefits 2% x \$410 + 20% benefits	(2,557,170)
Fund 012 Performance Pay Projected Balance at June 30, 2018		
<ul style="list-style-type: none"> Balance < 5% allowed (8,499,315 x 5%=424,966). 2nd Amendment does not apply 		333,272

FY 2016-2017
CLASSROOM DOLLAR
REPORT

FY16-17

CLASSROOM DOLLAR REPORT

Instructional costs (function 1000)

- **Teachers**
- **Teacher Assistants**
- **Substitutes**
- **Tutors**
- **Athletic Coaches**
- **Supplies (paper, pencils, crayons)**
- **Instructional aids (workbooks, kits, computer software)**
- **Activities (field trips for athletics, co-curricular activities such as choir and band)**

FY16-17

CLASSROOM DOLLAR REPORT

Student Support costs (function 2100)

- **Counselors**
- **Nurses**
- **Health Assistants**
- **Attendance Liaisons**
- **School Community Liaisons**
- **Family Engagement**
- **Social Workers**
- **Psychologists**
- **Speech Pathologists**
- **Occupational/Physical Therapists**

FY16-17 CLASSROOM DOLLAR REPORT

Instructional Support (function 2200)

- **Librarians/Library Assistants**
- **Curriculum Support**
- **Program Coordinators**
- **Professional Development**
- **MTSS Support**
- **Teacher Mentors**
- **Instructional Coaches**
- **Curriculum materials**
- **Academic assessment**

FY16-17

CLASSROOM DOLLAR REPORT

Administrative costs (function 2300, 2400, 2500)

General Admin (2300)

- **Superintendent**
- **Legal**
- **Elections/lobbyists**

School Admin (2400)

- **Principals**
- **Assistant Principals**
- **Office Managers**

Central Services (2500)

- **Finance/Purchasing/Warehouse**
- **Human Resources/Non-Instructional Prof. Devel.**
- **Tech Services/Communications**

FY16-17

CLASSROOM DOLLAR REPORT

Plant Operations costs (function 2600)

- **Custodians**
- **Building Maintenance**
- **Grounds Maintenance**

Transportation costs (function 2700)

- **Bus Drivers**
- **Transportation Monitors**

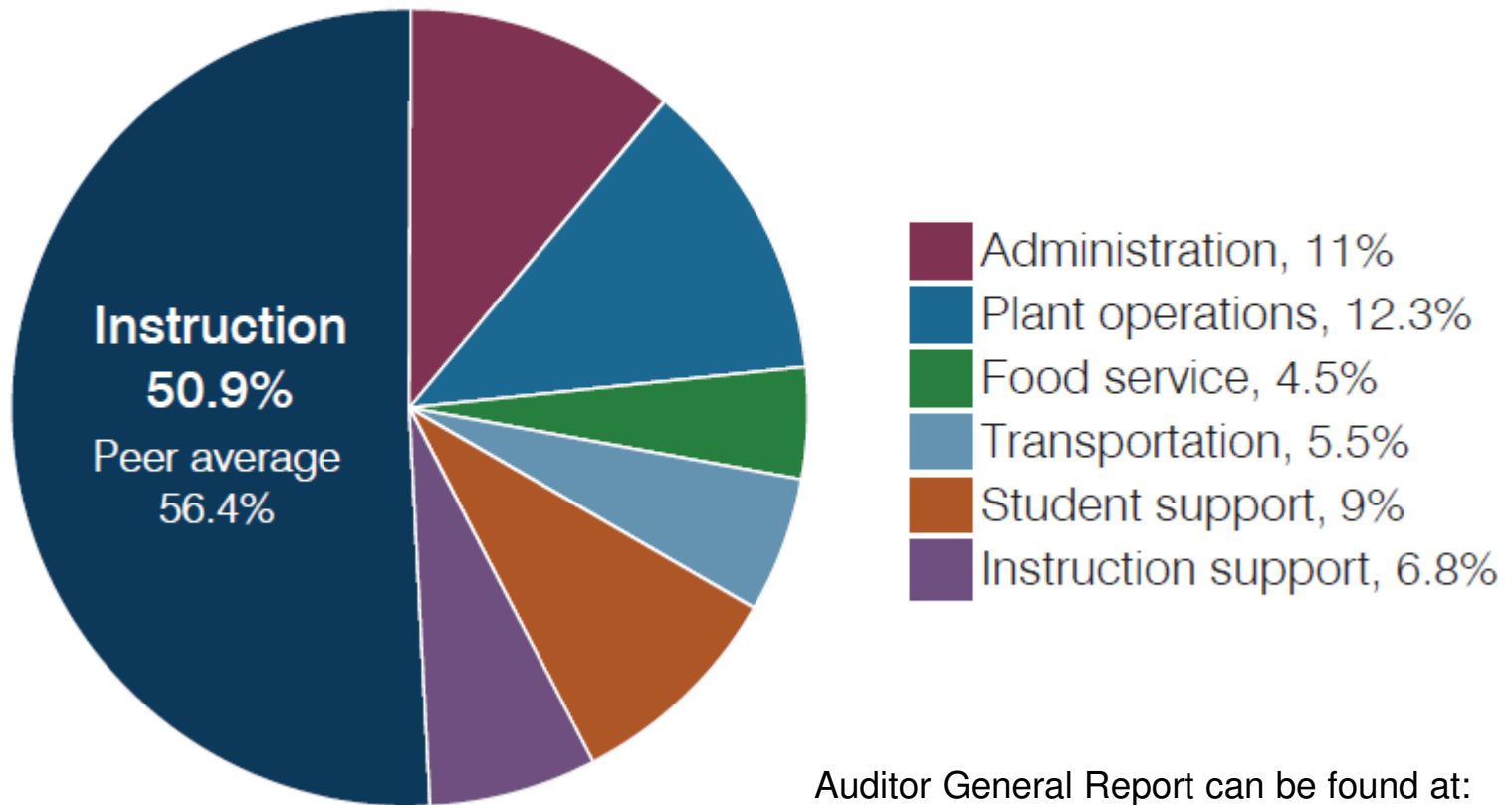
Food Service costs (function 3100)

Community Ed. costs (function 3300)

- **Activity Helpers**
- **Early Childcare Specialists**

FY16-17 CLASSROOM DOLLAR REPORT

Spending by operational area



Auditor General Report can be found at:
https://www.azauditor.gov/sites/default/files/18-203_Report_with_Pages.pdf

FY16-17 CLASSROOM DOLLAR REPORT

Category	FY15	FY16	FY17	FY18 YTD Actuals as of 1.31.18	FY18 YTD Actuals 1.31.18
Instruction	48.7%	48.8%	50.9%	50.2%	110,519,559
Student Support	9.6%	9.6%	9.0%	9.6%	21,135,509
Instruction Support	6.2%	6.7%	6.8%	7.0%	15,364,698
SUBTOTAL	64.5%	65.1%	66.7%	66.8%	147,019,765
Administration	10.9%	10.9%	11.0%	10.1%	22,285,794
Plant Operations	13.7%	13.1%	12.3%	12.5%	27,608,037
Transportation	5.8%	5.8%	5.5%	5.4%	11,932,079
Food Service	5.1%	5.0%	4.5%	5.1%	11,171,408
Grand Total					220,017,083

FY16-17 CLASSROOM DOLLAR REPORT

Category	FY16-17 \$ Per Pupil	FY16-17 \$ Per Pupil Excl. 301 Surplus Payments*	FY17	FY17 w/o 301	FY16	FY15
Instruction	4,647	4,438	50.9%	49.7%	48.8%	48.7%
Student Support	824	824	9.0%	9.2%	9.6%	9.6%
Instruction Support	625	625	6.8%	7.0%	6.7%	6.2%
SUBTOTAL	6,069	5,887	66.7%	65.9%	65.1%	64.5%
Administration	1,006	1,006	11.0%	11.3%	10.9%	10.9%
Plant Operations	1,122	1,122	12.3%	12.6%	13.1%	13.7%
Transportation	498	498	5.5%	5.6%	5.8%	5.8%
Food Service	408	408	4.5%	4.6%	5.0%	5.1%
Grand Total	9,130	8,921				

* Prop 301-Performance Pay Surplus payments paid in FY16-17 = \$9,405,423.87 / 44,498 students = \$209 per pupil decrease in the instructional category

FY16-17

CLASSROOM DOLLAR REPORT

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,108	\$ 4,647	\$ 4,386	\$ 4,377
Administration	914	1,006	680	844
Plant operations	1,105	1,122	877	977
Food service	423	408	323	422
Transportation	487	498	341	381
Student support	810	824	679	679
Instruction support	565	625	358	461
Total operational	\$ 8,412	\$ 9,130	\$ 7,644	\$ 8,141
Land and buildings	\$ 200	\$ 78	\$ 651	\$ 691
Equipment	519	364	393	424
Interest	249	200	223	236
Other	112	136	209	161
Total nonoperational	\$ 1,080	\$ 778	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 9,492	\$ 9,908	\$ 9,120	\$ 9,653

Expenditure Updates and Reports can be found at

<http://tusd1.org/Information/District-Budget>