

TUSD

FY2016-2017

January Budget Update

February 28, 2017

Presented on March 28, 2017

Karla Soto, Chief Financial Officer
Renee Weatherless, Senior Finance Director

Funding Source	Adjusted Budget	Exps to date 1/31/2017	Encumbrances & Projections	Total Projected Spend	Projected Budget Balance*
M&O	309,002,813	165,257,908	135,776,105	301,034,013	7,968,800
Instructional Improvement	2,500,000	1,361,768	921,617	2,283,385	216,615
Classroom Site Fund	38,157,993	7,921,717	20,829,601	28,751,318	9,406,675
Capital	16,522,774	9,152,710	6,537,233	15,689,943	832,831
Federal Grants	72,884,346	17,489,889	22,692,232	40,182,121	32,702,225
State Grants	1,875,504	467,434	655,578	1,123,013	752,491
Other Funds	128,777,060	23,850,138	36,916,961	60,767,099	68,009,961
Internal Service	41,219,810	16,340,818	2,519,569	18,860,387	22,359,423
Grand Total	610,940,300	241,842,382	226,848,896	468,691,279	142,249,021

FY2016-2017 Budget Update

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

TUCSON UNIFIED SCHOOL DISTRICT

FY2016-2017 BUDGET UPDATE FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH JANUARY 31, 2017

Fund Name		Adjusted Budget	Paid YTD	Encumb. & Projections	Total Spend	Balance
M&O						
1	Maintenance & Operation	309,002,813	165,257,908	135,776,105	301,034,013	7,968,800
M&O Total		309,002,813	165,257,908	135,776,105	301,034,013	7,968,800
Instructional Improvement						
20	Instructional Improvement	2,500,000	1,361,768	921,617	2,283,385	216,615
Instructional Improvement Total		2,500,000	1,361,768	921,617	2,283,385	216,615
Classroom Site Fund						
11	Prop. 301 - Base Salary	6,351,908	1,919,949	1,595,245	3,515,194	2,836,714
12	Prop. 301 - Performance Pay	21,765,277	2,128,012	16,099,515	18,227,527	3,537,750
13	Prop. 301 - Other (menu)	10,040,808	3,873,756	3,134,841	7,008,596	3,032,212
Classroom Site Fund Total		38,157,993	7,921,717	20,829,601	28,751,318	9,406,675
Capital						
610	Capital Outlay	16,522,774	9,152,710	6,537,233	15,689,943	832,831
Capital Total		16,522,774	9,152,710	6,537,233	15,689,943	832,831
Federal Grants						
101	SchImp-Plan/Restruc-Wkfd	373,759	60,775	51,006	111,782	261,977
102	SchImp-Plan/Restruc-Wkfd	255,708	61,919	0	61,919	193,789
103	School Improvement	857,849	346,000	246,800	592,800	265,049
104	School Improvement	233,816	36,829	0	36,829	196,986
105	SIG II Cohort 2	2,035,700	0	0	0	2,035,700
106	SIG II Cohort 2	603,806	114,893	11,097	125,990	477,816
107	Title I-A SIG Cohort 4	277,822	20,794	182,515	203,308	74,514
117	Title I Basic	27,834,829	5,872,654	14,655,485	20,528,139	7,306,690
118	Title I Basic	4,797,460	94,870	8,289	103,159	4,694,301
143	Title II-A Imp Tcher Qual	6,365,301	595,150	541,212	1,136,362	5,228,940
144	Title II-A Imp Tcher Qual	104,780	93,320	24,832	118,153	(13,373)
160	21st Century-71 5 yr-Yr 4	790,000	211,823	44,302	256,124	533,876

FY2016-2017 BUDGET UPDATE
FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH JANUARY 31,2017

	Fund Name	Adjusted Budget	Paid YTD	Encumb. & Projections	Total Spend	Balance
161	21st Century-76	1,200,000	339,300	38,540	377,840	822,160
163	21st Century-Cycle II-93	530,000	180,838	18,886	199,724	330,276
164	21st Century Community Learning Centers Cycle 13	1,400,000	248,283	10,200	258,482	1,141,518
195	Title III-Limit Eng-Immig Stu	761,297	379,594	224,754	604,348	156,949
200	Title VII - Indian Education	423,323	146,218	109,626	255,843	167,480
220	IDEA-Basic Ent. - Ex. Ed.	12,514,212	4,524,891	3,815,580	8,340,470	4,173,741
222	IDEA-Preschool Grant	266,092	131,206	100,262	231,468	34,624
224	IDEA-AZ CSPD Focus School (District) Grant	33,500	0	0	0	33,500
225	IDEA-LETRS TOT Academy	28,200	2,390	17,843	20,233	7,967
227	IDEA ASAMA	11,930	2,064	7,334	9,398	2,532
228	IDEA Sec Mntr	36,987	4,834	23,149	27,983	9,004
232	Johnson-O'Malley	57,305	6,233	3,572	9,805	47,500
233	Johnson-O'Malley	28,845	26,764	21,763	48,527	(19,682)
265	Voc.Ed./Carl Perkins	1,317,565	310,650	133,713	444,363	873,201
266	Voc.Ed./Carl Perkins	270,000	149,862	0	149,862	120,138
270	Transition School to Work	1,574,769	833,040	666,392	1,499,432	75,337
290	Medicaid Reimbursement	2,500,000	1,266,562	790,426	2,056,987	443,013
310	Pre-School Development	409,437	209,954	172,134	382,088	27,349
317	Jr.ROTC/Catalina	60,000	13,399	19,767	33,167	26,833
334	Project FOCUS	2,593	0	0	0	2,593
337	Refugee Child Supporting Acad	69,491	0	10,098	10,098	59,394
338	Refugee Child Supporting Acad	19,444	17,104	(13,000)	4,104	15,339
343	MSP Science	1,500,000	0	0	0	1,500,000
344	MSP Science	9,620	0	0	0	9,620
367	Farm to School	62,496	43,094	22,379	65,474	(2,978)
370	AzNN-Local Incentve Awrd	0	1,736	0	1,736	(1,736)
374	E-Rate	1,934,911	873,199	570,942	1,444,141	490,770
378	Impact Aid	1,300,000	269,647	162,335	431,982	868,018
386	Hazard Protocol DevelopmentProject	25,000	0	0	0	25,000
396	Race to the Top	6,500	0	0	0	6,500
Federal Grants Total		72,884,346	17,489,889	22,692,232	40,182,121	32,702,225
State Grants						

FY2016-2017 BUDGET UPDATE
FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH JANUARY 31,2017

	Fund Name	Adjusted Budget	Paid YTD	Encumb. & Projections	Total Spend	Balance
400	Voc Ed/Priority Programs	372,370	113,357	93,631	206,988	165,382
432	First Things First	76,500	0	0	0	76,500
433	Untd Way-Valley of the Sun	77,027	26,610	24,459	51,069	25,958
434	UWTSA-Great Expectations PD	158,000	10,869	980	11,849	146,151
465	Az Comm Of Arts-Artist in Res	13,700	2,280	0	2,280	11,420
480	Visiting Professor	100,000	0	0	0	100,000
484	Failing Schools Tutoring Grant	89,687	0	0	0	89,687
485	ADE School Safety	744,520	211,271	535,121	746,392	(1,872)
487	Game & Fish-Manzo	8,800	376	1,387	1,763	7,037
491	State Tutoring Grant Spring	85,700	0	0	0	85,700
492	State Tutoring Grant Fall	149,200	102,672	0	102,672	46,528
State Grants Total		1,875,504	467,434	655,578	1,123,013	752,491
Other Funds						
51	Pima County-General	1,600	0	0	0	1,600
54	City of Tucson-General	0	4,977	4	4,981	(4,981)
500	Sale/Lt Lease Of Sch Prop	232,000	231,540	0	231,540	461
505	School Plant Lease-1 Year or	21,000	0	0	0	21,000
506	School Plant Sale of School Property	2,400,000	648	11,382	12,030	2,387,970
510	Food Services	21,000,000	11,411,901	7,664,796	19,076,697	1,923,303
515	Civic Center	3,500,000	364,239	354,670	718,909	2,781,091
520	Community Schools	150,000	30,196	5,579	35,775	114,225
521	TUSD Community Education	2,642,994	958,386	820,604	1,778,990	864,004
522	Infant & Early Learning Centers	2,920,603	1,239,051	1,273,372	2,512,423	408,180
525	Auxiliary	1,700,000	656,880	282,013	938,892	761,108
526	Tax Credit	8,500,000	899,788	552,282	1,452,071	7,047,929
530	Gifts and Donations	3,000,000	227,230	288,548	515,778	2,484,222
535	CTE and JTED Projects	2,000	0	0	0	2,000
540	Fingerprinting/M Lemon	25,000	9,298	16,082	25,380	(380)
550	Insurance Proceeds	350,000	59,663	6,069	65,732	284,268
555	Textbooks	201,000	3,064	3,651	6,715	194,285
565	Litigation Recovery Fund	10,000	0	0	0	10,000
570	Indirect Costs	5,250,000	2,098,192	1,690,781	3,788,973	1,461,027

FY2016-2017 BUDGET UPDATE
FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH JANUARY 31, 2017

	Fund Name	Adjusted Budget	Paid YTD	Encumb. & Projections	Total Spend	Balance
575	Unemployment Insurance	214,000	43,404	170,596	214,000	0
576	Worker's Compensation Insurance	2,500,000	1,910,863	34,044	1,944,907	555,093
586	Miscellaneous Refunds	100,000	34,101	46,186	80,287	19,713
595	School Bus Advertising	100,000	0	0	0	100,000
596	Joint Technological Education	7,089,863	1,192,181	1,021,615	2,213,796	4,876,067
620	Adjacent Ways	1,000,000	2,600	0	2,600	997,400
650	Gifts & Donations/Gfa	20,000	0	0	0	20,000
660	Condemnation Fund	22,000	0	0	0	22,000
665	Energy Water Savings	5,000,000	1,429,785	1,447,125	2,876,910	2,123,090
691	Building Renewal Grant	1,400,000	567,881	134,484	702,364	697,636
700	Debt Service Series B	22,000,000	0	20,636,527	20,636,527	1,363,473
701	Debt Serv., Proj. 04 Series A	0	2,271	0	2,271	(2,271)
850	Student Activities	0	472,000	456,552	928,552	(928,552)
855	Employee Insurance Program	37,025,000	0	0	0	37,025,000
857	COBRA Insurance	400,000	0	0	0	400,000
Other Funds Total		128,777,060	23,850,138	36,916,961	60,767,099	68,009,961
Internal Service						
952	District Businss-Prnt Shp	1,079,784	754,021	305,356	1,059,377	20,407
954	Employee Benefits Trust	35,000,000	15,307,019	1,790,385	17,097,404	17,902,596
955	IGAs	722,026	12,988	(1,564)	11,423	710,603
961	Worker's Compensation Trust	4,000,000	266,790	7,393	274,183	3,725,817
989	Escrow Fund	418,000	0	418,000	418,000	0
Internal Service Total		41,219,810	16,340,818	2,519,569	18,860,387	22,359,423
Grand Total		610,940,300	241,842,382	226,848,896	468,691,279	142,249,021

Fund Balances

Funding Source	Beginning Fund Balance 7/1/16	Fund Balance as of 1/31/17	Projected Revenue	Projected Expenses	Projected Fund Balance at 6/30/17
M&O	15,672,743	(7,273,198)	154,897,885	135,776,105	11,848,583
Instructional Improvement	546,041	(814,729)	2,000,000	921,617	263,655
Classroom Site Fund	20,807,356	20,716,842	10,778,284	20,829,601	10,665,526
Capital	772,808	(6,306,111)	12,844,443	6,537,233	1,099
Federal Grants	211,692	(6,170,350)	29,841,573	22,692,232	978,991
State Grants	292,299	153,445	679,000	655,578	176,866
Other Funds	35,002,763	48,016,557	18,139,787	36,916,961	29,239,384
Internal Service	32,445,848	28,928,420	868,000	2,519,569	27,276,851
Grand Total	105,751,550	77,250,877	230,048,973	226,848,896	80,450,954

Classroom Site Fund

Funding Source	Beginning Fund Balance 7/1/16	Fund Balance as of 1/31/17	Projected Revenue	Projected Expenses	Projected Fund Balance at 6/30/17
CSF – Base Salary	2,855,428	2,468,397	2,155,657	1,595,245	3,028,809
CSF – Performance Pay	14,969,197	15,928,149	4,311,314	16,099,515	4,139,948
CSF – Other (Menu)	2,982,731	2,320,296	4,311,314	3,134,841	3,496,769
Grand Total	20,807,356	20,716,842	10,778,284	20,829,601	10,665,526

Performance pay for final payment of 2016-17 plan year will be made in fall of 2017.

	Last year %	Payment Amount	Salary	Benefits 20%	Total
Highly Effective	72%	\$ 1,500.00	2,808,000	561,600	3,369,600
Effective	24%	\$ 1,000.00	624,000	124,800	748,800
Developing	2%	\$ 500.00	26,000	5,200	31,200
Need Improvement	3%				-
Total Performance Pay			3,458,000	691,600	4,149,600
Total FTEs Eligible=	2600				

Thank you!