

BUDGET STUDY SESSION

April 4, 2017

TUCSON UNIFIED
SCHOOL DISTRICT

Karla Soto, Chief Financial Officer
Renee Weatherless, Sr. Director of Finance

AGENDA

- Arizona School Finance
 - Regulations
 - Required Documents
 - Expenditure Budget – Fund Categories
 - School Finance Funding - Budget Limits for M&O / DAA-Unrestricted Capital
 - Fund Definitions, Sources of Revenue
- Classroom Dollar Report
 - Calculation of Classroom Dollars
 - Historical comparison
 - Analysis by funding source
- FY2017 Budget Review
 - Expenditures by Funding Source
 - Comparisons to prior year
 - Expenditures by Program
- Staffing Formulas
 - School Staffing
 - FY2017 FTE by Function
- FY2018 Budget Development Process
 - Timeline
 - Objectives
 - Factors
 - Budget Limit Projections

ARIZONA SCHOOL FINANCE PROGRAM - REGULATIONS

ARIZONA REVISED STATUTE (ARS) TITLE 15

- Rules Established by the Arizona Legislature
- Title 15 Refers to Education
- Sections 15-901 to 15-1241 Refer to School Finance

UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR)

The legislature has required that the Arizona Department of Education and the State's Auditor General interpret Title 15 and design the State's Uniform System of Financial Records (USFR) which is used in maintaining local school district financial records and preparing reports.

ARIZONA SCHOOL FINANCE PROGRAM- DOCUMENTS

In the State of Arizona, there are a number of forms which provide some uniformity in the manner that financial information is presented and submitted to the Arizona Department of Education.

EXPENDITURE BUDGET

- Proposed by July 1st of the fiscal year
- Adopted by July 15th of the fiscal year

REVISED EXPENDITURE BUDGET

- Completed by December 15th and/or May 15th

ANNUAL FINANCIAL REPORT

- Completed by October 15th

EXPENDITURE BUDGET - FUND CATEGORIES

The Expenditure Budget contains categories from which school districts can expend monies. These categories (funds) fall into these major classifications:

- Maintenance & Operation
- Instructional Improvement Fund
- Classroom Site Fund
- District Additional Assistance Fund-Unrestricted Capital
- Special Projects (Federal & State Grants)
- Other Funds
- Internal Service Funds

EXPENDITURE BUDGET - FUND CATEGORIES

Maintenance & Operation – M&O/DAA-Unrestricted Capital

The **Maintenance & Operation** Budget makes up a major portion (approx. 50%) of the district's budget and is where much of the day to day expenditures take place.

Typical expenditures include:

Salaries

Benefits

Purchased Services

Supplies

Utilities

Maintenance & repair

Miscellaneous

Other Non-Capital expenses

The **DAA/Unrestricted Capital** Fund is the funding the District may utilize for Capital purposes.

Allowable expenses include:

Textbooks, Library Books

Instructional Aids

Instructional Software

Instructional Technology

Technology Equipment

School Buses/Vehicles

Furniture & Equipment

Land & Building Improvements

Capital Leases

SCHOOL FINANCE FUNDING – BUDGET LIMITS

Maintenance & Operation – M&O

M&O BUDGET LIMIT

Calculation using a number of formulas heavily dependent upon the number of students or **Average Daily Membership (ADM)** the district has over the cumulative effect of the school years' **first 100 days**

**District
Demographics
are used to
calculate the
budget**

- ◎ Group A Students / ADM
 - Preschool students w/disabilities
 - K-12 students
- ◎ Group B Students / ADM
 - Special needs students
 - ELL students / ADM
- ◎ Daily Route Miles
- ◎ Teacher Experience Index

SCHOOL FINANCE FUNDING – BUDGET LIMITS

Maintenance & Operation – M&O

RCL is the Revenue Control Limit and is the foundation for building the M&O Expenditure Budget Limit

TRCL is the Transportation Revenue Control Limit calculated using eligible students & yearly route miles

Audit Services-prior year (non-federal) single audit costs

Teacher Experience Index-funding factor for districts with higher teacher experience than state average

Base Level Amount-the funding level per weighted student count authorized by the state legislature each year

Weighted Student Count= ADM X Support Level Weight

Support Level Weight-ADM multiplier that takes into consideration the **associated cost** of educating the various student **classifications**

Average Daily Membership-The average number of students which are enrolled each day during the first 100 days.



SCHOOL FINANCE FUNDING – BUDGET LIMITS

Maintenance & Operation – M&O

The typical M&O BUDGET LIMIT is made up from the following components

- Revenue Control Limit (RCL)
- Overrides
- Desegregation
- Dropout prevention
- Other Additions to the Budget
 - Tuition
 - Budget Balance Carryover

SCHOOL FINANCE FUNDING – BUDGET LIMITS

District Additional Assistance Fund-Unrestricted Capital

Just as there is a formula that determines the Revenue Control Limit, there is also a formula for Capital.

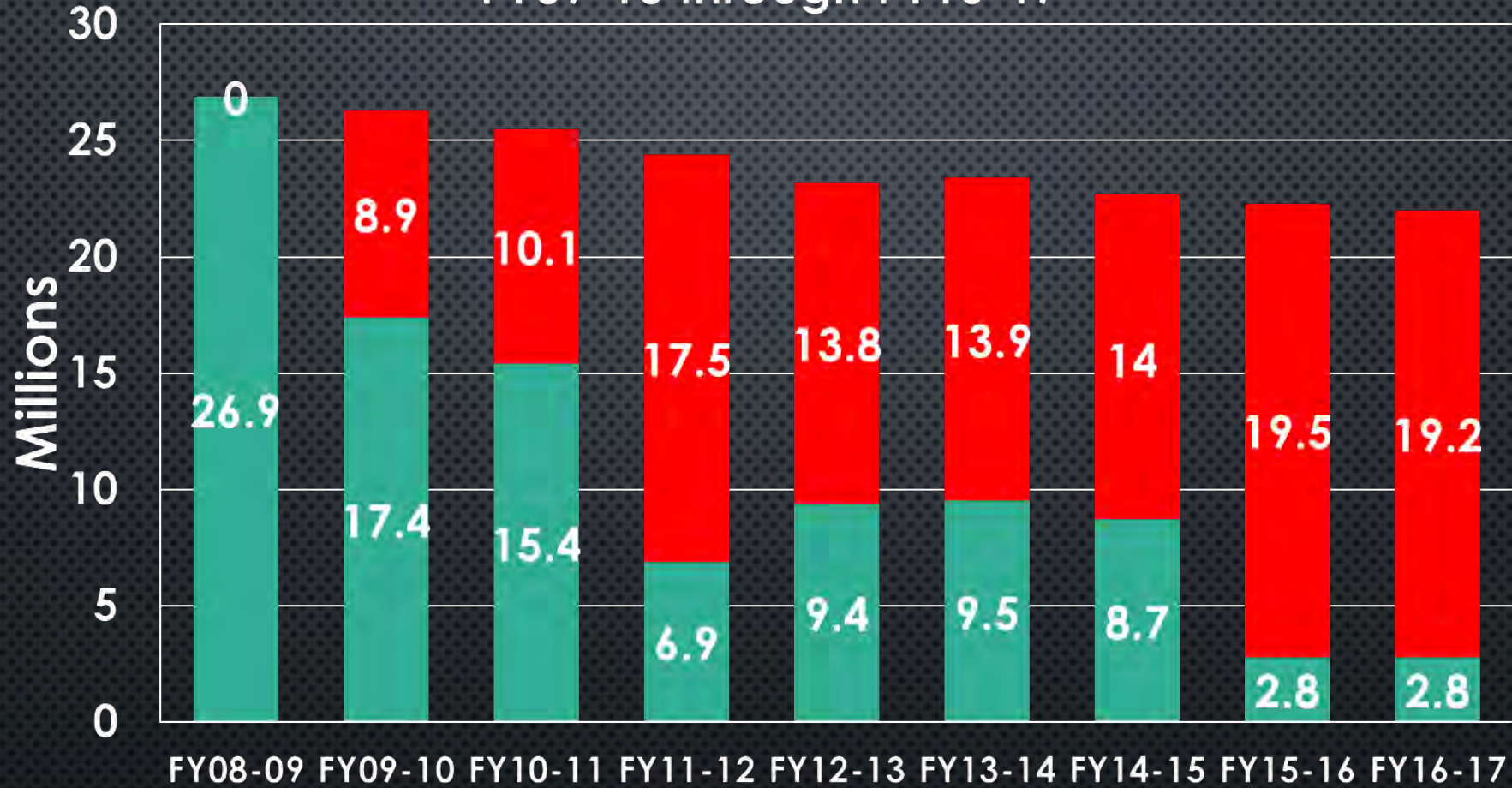
The District Additional Assistance (DAA) is a spending limit and, like the RCL, may be allocated, in whole or in part, to either the M&O or Unrestricted Capital fund.

It is calculated using the prior/current years Unweighted student count times (X) DAA funding Base Level.

The funding level has not been increased for many years.

Capital funding has been reduced for the last eight years

TUSD Capital Reductions FY09-10 through FY16-17



■ Capital Budget Available to Spend ■ Capital Reduction

■ Total Capital Reduction over 8 years: 117M

SCHOOL FINANCE FUNDING – REVENUE SOURCES

Maintenance & Operation/District Additional Assistance Fund-Unrestricted Capital

REVENUE SOURCES

- State & County Equalization – 46%
- Local Levy – 54% (Primary Tax Rate/Property Taxes)

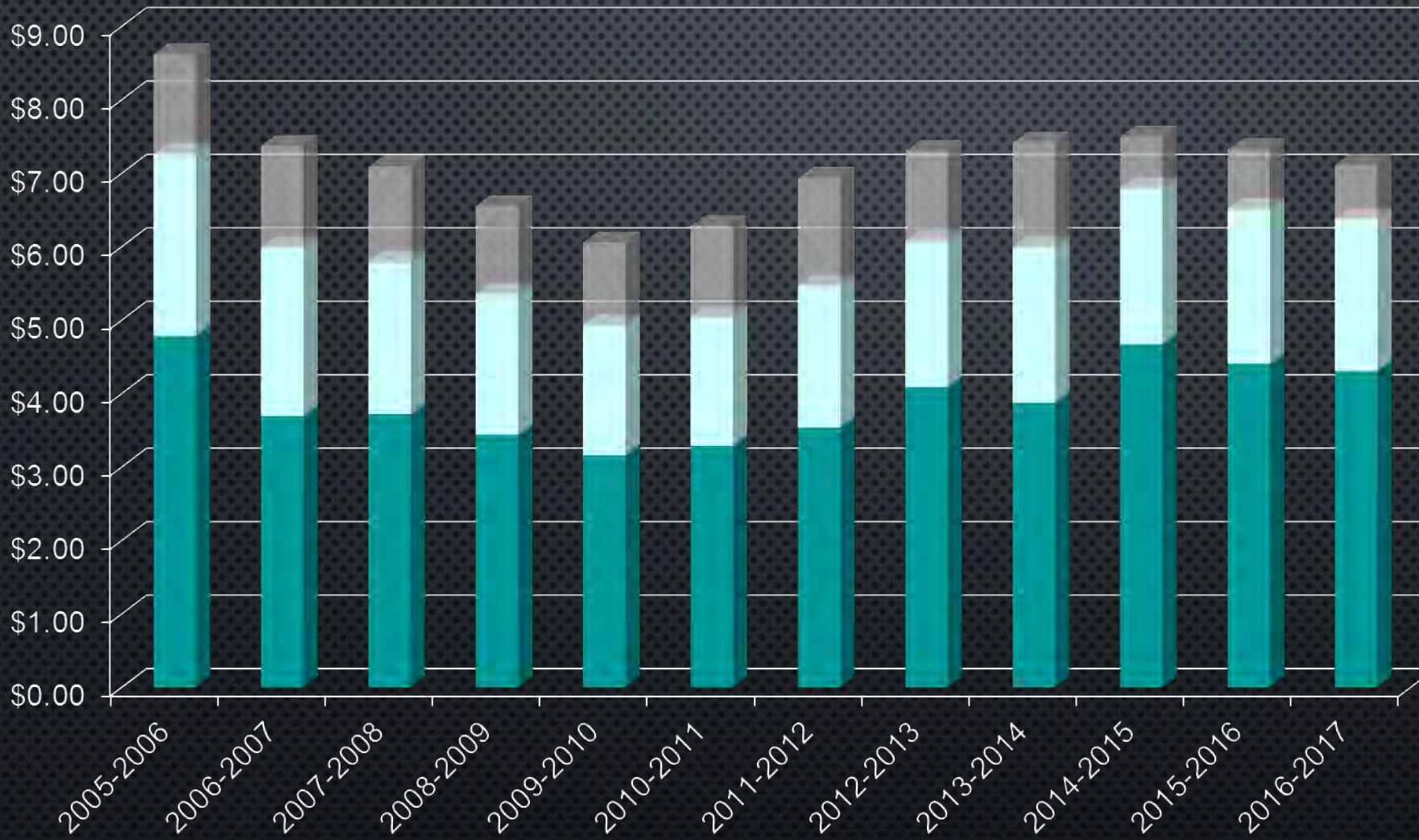
TAX RATE CALCULATION

- HB2481 changed the tax rate calculation method - Available cash balance, projected encumbrances & revenues no longer used in tax rate calculation.
- State Qualifying Tax Rate (QTR)*
- Fluctuations in home values and Districtwide Assessed valuations
- Funding sources outside budget limit – Overrides, Desegregation
- Pima County Board of Supervisors conducts a public hearing mid-August to ratify the tax rates and levies for all taxing jurisdictions in Pima County.

*QTR is set by the Joint Legislative Budget Committee and is used to determine the amount of Equalization the district will receive

Secondary tax rate is the amount levied for debt service payments (prior year bond initiatives)

TUSD TAX RATE INFORMATION 2006-2017

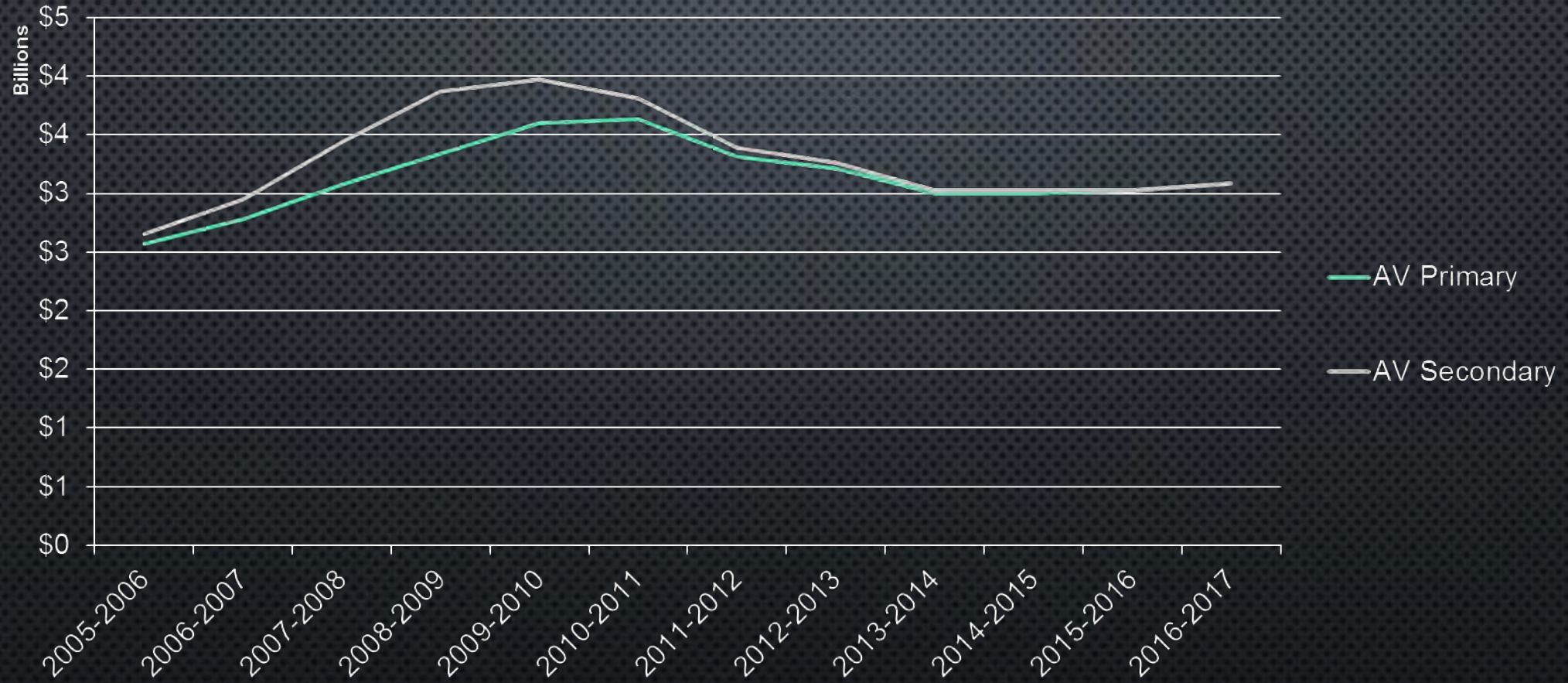


2017 Actual

- \$6.3831 Primary
- \$.7427 Secondary
- \$7.1258 Total

- Secondary Tax Rate
 - Primary Tax Rate (deseg)
 - Primary Tax Rate (regular)
- Secondary tax rate is the amount levied for debt service payments (prior year bond initiatives)
- Primary tax rate is the amount levied for M&O , Unrestricted Capital and Deseg budget

TUSD ASSESSED VALUATION 2006-2017



SCHOOL FINANCE FUNDING – REVENUE SOURCES

Maintenance & Operation/District Additional Assistance Fund-Unrestricted Capital

REVENUE SOURCES- State Equalization

- State Equalization payments are made to school districts on a monthly basis
- State aid rollover payments have been in place for several years
- For TUSD, approximately 33% or \$46M of the total state equalization is rolled over and will be paid on or after July 1.
- State aid rollover does not impact budget capacity but impacts cash flow.

EXPENDITURE BUDGET - FUND CATEGORIES

Instructional Improvement Fund

The Instructional Improvement Fund, A.R.S.15-979 (D) & (E) states that these funds may be expended for:

- Teacher compensation, class size reduction, dropout prevention or other instructional programs
- TUSD monies are used to partially fund Full Day Kinder Program

The Instructional Improvement Fund is funded by State of Arizona Gaming Revenue. No revenue projections are provided by the State and only two payments are made in the course of the fiscal year. Revenues and prior year carryover determine budget total.

EXPENDITURE BUDGET - FUND CATEGORIES

Classroom Site Fund – Prop 301

The Classroom Site Fund (CSF), A.R.S. §15-977, was approved by the voters as Proposition 301 and established in fiscal year 2002.

The Classroom Site Fund is made up of 3 different funds:

Fund 011 = 20% Teacher Base Pay

Fund 012 = 40% Teacher Performance Pay Includes National Board Certification stipends, Site Council Facilitator stipends

Fund 013 = 40% Other Teacher compensation, Class size reduction, teacher professional development

Performance pay monies must be spent in accordance with the district's approved Prop 301 Performance Pay Plan

Revenues come from the portion of state sales tax collections and State Trust Land income earmarked for Public Schools. Allocations are made to school districts on the **weighted Group A ADM** as an additional source of funding for teacher compensation and other specified M&O purposes **including class size reduction.**

EXPENDITURE BUDGET - FUND CATEGORIES

Special Projects (Federal & State Grants)

The majority of Federal & State Grants are administered through the Arizona Department of Education and made available to School Districts via an application process usually with eligibility and competitive requirements.

Grant funds are generally for very specific uses and require strict compliance and are subject to monitoring/review/auditing by the granting agency / revenue source.

Most grants are awarded on a fiscal year basis, however there are some grants whose fiscal year is different than a school district's.

EXPENDITURE BUDGET - FUND CATEGORIES

Other Funds

Other Funds are considered Special Revenue Funds and serve a specific purpose determined by the USFR.

Budgets are controlled by cash flow – revenues collected.

EXPENDITURE BUDGET - FUND CATEGORIES

Internal Service Funds

The purpose of Internal Service Funds is to provide certain goods and services within the district. The budget is controlled by cash flow.

Revenues are generated by charges to sites for services rendered or monies collected for specific purposes.

CLASSROOM DOLLAR REPORT

WHY IS CODING EXPENDITURES SO IMPORTANT?

The Office of the Arizona Auditor General and the Arizona Department of Education prescribe the Chart of Accounts for school districts to provide for the establishment of a complete fund accounting system, including the recording of assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/fund net position, revenues, and expenditures.

The account code structure has been developed to accomplish several objectives:

- To ensure districts comply with U.S. generally accepted accounting principles (GAAP) determined by the Governmental Accounting Standards Board (GASB)
- To establish a uniform, comprehensive, minimum chart of accounts state-wide to improve financial data collection, reporting, transmission, accuracy, and comparability among Arizona districts and nationally.
- To create a logical framework to determine where monies for education originate & are used AND provide better information for administrators, parents, board members, legislators, etc

The *Uniform System of Financial Records* (USFR) Chart of Accounts meets the requirements of the U.S. Department of Education's account classifications.

ACCOUNT CODE ELEMENTS

Account codes provide a basis for financial reporting and budgeting and consists of the following required elements:

FUND — Funding Source

PROGRAM — Programs include Regular Ed., Exceptional Ed, JTED, Transportation, Desegregation, etc.

FUNCTION— **BASIS for CR\$ report.**

OBJECT— Describes the service or material obtained.

UNIT/SITE — Expenditure Location.

ACTIVITY — Used to identify costs in specific areas, such as Desegregation, Grants, Gifts & Donations, etc.

RESPONSIBILITY—Site responsible for budget allocation.

HOW ARE THE CLASSROOM DOLLARS CALCULATED?

SOME FUNDS ARE EXCLUDED:

- 515 & 520 – CIVIC CENTER AND COMMUNITY SCHOOL
- 600 – CAPITAL PROJECTS FUNDS EXCLUDING TEXTBOOKS, INSTRUCTIONAL AIDS, AND LIBRARY BOOKS (OBJECT CODES 6641-6643)
- 700 – DEBT SERVICE
- 800 AND ABOVE – FIDUCIARY AND PROPRIETARY FUNDS

THESE PROGRAMS ARE EXCLUDED:

- COMMUNITY SERVICES PROGRAMS

THESE FUNCTIONS ARE EXCLUDED:

- 4000 AND ABOVE – CAPITAL, DEBT SERVICE, AND OTHER FINANCING USES

THESE OBJECT CODES ARE EXCLUDED:

- 6700's – LAND, BUILDINGS, AND EQUIPMENT
- 6900's – OTHER FINANCING USES, SUCH AS TRANSFERS AND INDIRECT COSTS

HOW ARE THE CLASSROOM DOLLARS CALCULATED?

Classroom dollars

1000

- Classroom personnel—teachers, teachers' aides, substitute teachers, tutors, contracted instructional services, athletic coaches
- General instructional supplies—paper, pencils, crayons, etc.
- Instructional Aids—textbooks, workbooks, instructional kits, instructional computer software, etc.
- Activities—field trips, athletics, and co-curricular activities such as choir and band

Nonclassroom dollars

- 2100 - Student support services - counselors, health assistants, nurses, Attendance liaisons, School Community Liaisons
- 2200 - Instructional support services - Librarians, Program Coordinators, Professional Development, Curriculum support
- 2300 General Admin - Superintendent, Chief Officers, Asst. Superintendents
- 2400 School Admin - Principals, Asst. Principals, Office Managers
- 2500 Central Services - Finance, Technology Services, Human Resources
- 2600 - Plant operation and maintenance - Custodians, Building Maintenance, Grounds Maintenance
- 2700 - Transportation - Bus Drivers, Transportation Monitors
- 3100 - Food service
- 3300 Community Ed. - Activity Helpers, Early Childcare Specialists

TUSD FY2016 CLASSROOM DOLLAR REPORT

Tucson Unified School District

Pima County

Efficiency peer groups 1 and T-5, Achievement peer group 3

Legislative district(s): 2, 3, 4, 9, and 10

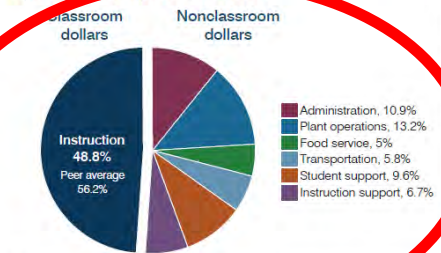
District size, location: Very large, City

Students attending¹: 45,398

Number of schools: 86

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$914	\$673	\$806
	Students per administrative position	50	80	67
Plant operations	Cost per square foot	\$6.15	\$5.86	\$6.10
	Square footage per student	180	147	154
Food service	Cost per meal	\$3.03	\$2.73	\$2.81
Transportation	Cost per mile	\$4.65	\$3.76	\$3.72
	Cost per rider	\$2,033	\$1,462	\$1,092

Per pupil spending

Spending by area	District		Peer average	State average
	2015	2016		
Instruction	\$ 4,005	\$ 4,108	\$ 4,121	\$ 4,145
Administration	897	914	673	806
Plant operations	1,124	1,105	859	939
Food service	417	423	329	415
Transportation	482	487	341	364
Student support	791	810	639	633
Instruction support	512	565	369	444
Total operational	\$ 8,228	\$ 8,412	\$ 7,331	\$ 7,746
Land and buildings	\$ 588	\$ 200	\$ 396	\$ 621
Equipment	413	519	369	400
Interest	254	249	247	216
Other	117	112	194	153
Total nonoperational	\$ 1,372	\$ 1,080	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 9,600	\$ 9,492	\$ 8,537	\$ 9,136

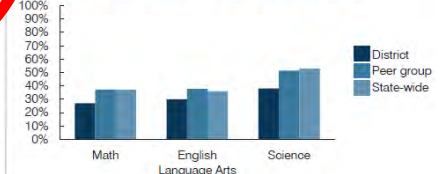
¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	94%	94%
Graduation rate (2015)	86%	84%	78%
Poverty rate (2015)	29%	24%	23%
Students per teacher	18.4	19.0	18.6
Average teacher salary	\$43,745	\$44,998	\$46,384
Amount from Proposition 301	\$4,230	\$5,064	\$5,315
Average years of teacher experience	11.3	11.6	11.0
Percentage of teachers in first 3 years	24%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.9%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Per pupil revenues

Revenues by source	District		Peer average	State average
	2015	2016		
Federal	\$ 1,241	\$ 1,539	\$ 838	\$ 1,301
State	3,607	3,777	3,389	3,780
Local	4,621	4,670	5,025	4,268
Total revenues per pupil	\$ 9,469	\$ 9,986	\$ 9,252	\$ 9,349

Select revenues from common sources

Source	2015	2016	2016	2016
Equalization formula funding	\$ 5,286	\$ 5,469	\$ 5,384	\$ 5,471
Grants	1,213	1,508	854	1,182
Donations and tax credits	74	90	94	86

Select revenues from less common sources

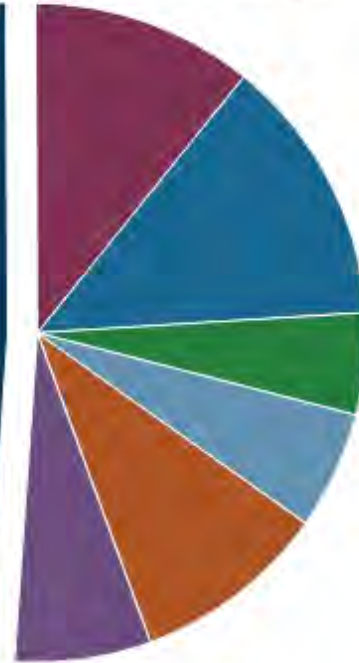
Source	2015	2016	Number of peers receiving
Desegregation	\$ 1,301	\$ 1,403	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	16	21	2 of 10
Voter-approved levy increases	479	538	10 of 10

Spending by operational area

Classroom dollars



Nonclassroom dollars



- Administration, 10.9%
- Plant operations, 13.2%
- Food service, 5%
- Transportation, 5.8%
- Student support, 9.6%
- Instruction support, 6.7%

https://www.azauditor.gov/sites/default/files/Tucson_USD.pdf

TUSD SPENDING BY FUNCTIONAL AREA

BUDGETED CURRENT EXPENDITURES BY FUNCTION	FY15 TUSD Actual	FY16 TUSD Actual	% Difference TUSD FY15 to FY16	FY16 State Actual
Instruction	48.7%	48.8%	.1%	53.5%
Support Services — Instruction	6.2%	6.7%	.5%	5.7%
Support Services — Students	9.6%	9.6%	.0%	8.2%
Subtotal	64.5%	65.1%	.6%	67.4%
Transportation	5.8%	5.8%	.0%	4.7%
Food Service	5.1%	5.0%	-.1%	5.4%
Plant Operations	13.7%	13.1%	-.6%	12.1%
Administration	10.9%	10.9%	.0%	10.4%

TUSD FY2016 CLASSROOM DOLLAR REPORT

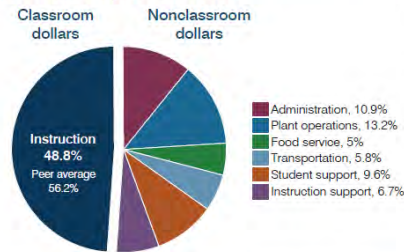
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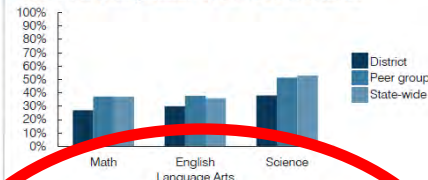
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Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

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Current financial and internal control status	Compliant

Low **Moderate** **High**

https://www.azauditor.gov/sites/default/files/Tucson_USD.pdf

TUSD FY2016 CLASSROOM DOLLAR REPORT

	2012 TUSD	2013 TUSD	2014 TUSD	2015 TUSD	2016 TUSD
Financial stress assessment	Moderate	Moderate	Moderate	Moderate	Low
Number of students attending	Large Decrease	Concentrated Decrease	Concentrated Decrease	Concentrated Decrease	Moderate
Spending exceeded operating/capital budgets	No overspending	No overspending	No overspending	No overspending	No overspending
Spending increase election results	No election held	No election held	No election held	No election held	No election held
Operating reserve percentage (max. 4%), trend	2.0%, Increasing	2.2%, Varying	2.7%, Varying	3.0%, Increasing	3.9%, Steady
Years of capital reserve held	1 to 3 years	1 to 3 years	1 to 3 years	1 to 3 years	More than 3 years
Current financial and internal control status	Marginally compliant	Compliant	Compliant	Compliant	Compliant

Low
Moderate
High

TUSD FY2017 CLASSROOM DOLLAR BY FUND SOURCE ADJUSTED BUDGET

Funding Source	Instruction	Instruction Support	Student Support	Administration	Plant Operations	Transportation	Food Service	TOTAL	% Instruction
M&O	153,125,045	19,357,897	30,034,180	37,742,946	48,220,431	19,756,637	474,333	308,711,469	49.6%
Instructional Improvement	2,500,000	0	0	0	0	0	0	2,500,000	100.0%
Classroom Site Fund	36,633,067	494,287	1,030,639	0	0	0	0	38,157,993	96.0%
Capital	3,131,670	19,000	0	89,773	96,200	0	0	3,336,643	93.9%
Federal Grants	39,831,914	16,558,609	7,396,617	4,443,246	1,998,197	4,850	62,496	70,295,928	56.7%
State Grants	903,246	182,711	14,000	34,772	740,775	0	0	1,875,504	48.2%
Other Funds	14,150,950	1,387,127	597,013	4,479,722	4,930,695	1,183,637	19,867,400	46,596,545	30.4%
Grand Total	250,275,892	37,999,630	39,072,450	46,790,460	55,986,299	20,945,124	20,404,229	471,474,082	53.1%
% of Total	53.1%	8.1%	8.3%	9.9%	11.9%	4.4%	4.3%	100.0%	

\$139,466,217 or 22.8% of Total District Budget is not included in Classroom Dollar Report as defined by Auditor General

**TUSD FY2017 CLASSROOM DOLLAR BY FUND
ADJUSTED BUDGET**

Fund Description		Instruction							Total	%
		Instruction	Support	Student Support	Administration	Plant Operations	Transportation	Food Service		Instruction
M&O										
1	Maintenance & Operation	153,125,045	19,357,897	30,034,180	37,742,946	48,220,431	19,756,637	474,333	308,711,469	49.6%
M&O Total		153,125,045	19,357,897	30,034,180	37,742,946	48,220,431	19,756,637	474,333	308,711,469	49.6%
Instructional Improvement										
20	Instructional Improvement	2,500,000	0	0	0	0	0	0	2,500,000	100.0%
Instructional Improvement Total		2,500,000	0	0	0	0	0	0	2,500,000	100.0%
Classroom Site Fund										
11	Prop. 301 - Base Salary	6,133,170	28,043	190,695	0	0	0	0	6,351,908	96.6%
12	Prop. 301 - Performance Pay	20,991,383	180,052	593,842	0	0	0	0	21,765,277	96.4%
13	Prop. 301 - Other (menu)	9,508,514	286,192	246,102	0	0	0	0	10,040,808	94.7%
Classroom Site Fund Total		36,633,067	494,287	1,030,639	0	0	0	0	38,157,993	96.0%
Capital										
610	Capital Outlay	3,131,670	19,000	0	89,773	96,200	0	0	3,336,643	93.9%
Capital Total		3,131,670	19,000	0	89,773	96,200	0	0	3,336,643	93.9%
Federal Grants										
101	School Improvement-Plan/Restruc-Wkfd	0	206,175	57,717	94,218	0	0	0	358,110	0.0%
102	School Improvement-Plan/Restruc-Wkfd	12,912	231,296	0	6,500	0	0	0	250,708	5.2%
103	School Improvement II Cohort 3	195,668	377,949	76,614	171,700	0	0	0	821,931	23.8%
104	School Improvement II Cohort 3	68,241	146,179	0	16,396	0	0	0	230,816	29.6%
105	School Improvement II Cohort 2	2,035,700	0	0	0	0	0	0	2,035,700	100.0%
106	School Improvement II Cohort 2	153,385	430,921	0	11,000	0	0	0	595,306	25.8%
107	School Improvement II Cohort 4	13,888	240,536	5,500	6,266	0	0	0	266,190	5.2%
117	Title I Basic	18,251,509	3,561,478	2,656,243	1,689,483	73,627	4,650	0	26,236,990	69.6%
118	Title I Basic	1,735,000	1,062,460	1,000,000	1,000,000	0	0	0	4,797,460	36.2%
143	Title II-A Improving Teacher Quality	0	5,932,658	0	125,701	40,425	0	0	6,098,784	0.0%
144	Title II-A Improving Teacher Quality	0	104,780	0	0	0	0	0	104,780	0.0%
160	21st Century-71 5 yr-Yr 4	431,603	236,554	0	87,095	1,150	0	0	756,402	57.1%
161	21st Century-74	610,200	406,721	2,000	127,204	2,000	0	0	1,148,125	53.1%
163	21st Century-Cycle II-93	231,828	169,776	0	105,341	864	0	0	507,809	45.7%
21st Century Community Learning										
164	Centers Cycle 13	775,650	411,119	2,075	142,325	2,000	200	0	1,333,369	58.2%
195	Title III-Limit Eng-Immig Stu	116,712	515,983	112,026	0	0	0	0	744,721	15.7%
200	Title VII - Indian Education	275,382	12,500	93,433	14,557	0	0	0	395,872	69.6%
220	IDEA-Part B	9,144,634	902,070	2,332,508	35,000	0	0	0	12,414,212	73.7%
222	IDEA-Part C (Ex Ed Pre-K)	50,057	190,395	8,000	6,500	0	0	0	254,952	19.6%
IDEA-AZ CSPD Focus School (District)										
224	Grant	33,500	0	0	0	0	0	0	33,500	100.0%
225	IDEA-LETRS TOT Academy	0	9,466	0	17,553	0	0	0	27,019	0.0%
227	IDEA ASAMA	0	5,097	0	6,333	0	0	0	11,431	0.0%

**TUSD FY2017 CLASSROOM DOLLAR BY FUND
ADJUSTED BUDGET**

	Fund Description	Instruction							Total	%
		Instruction	Support	Student Support	Administration	Plant Operations	Transportation	Food Service		
228	IDEA MTBS	0	18,640	0	16,098	0	0	0	34,738	0.0%
232	Johnson-O'Malley	49,401	2,049	3,100	0	0	0	0	54,550	90.6%
233	Johnson-O'Malley	27,172	0	0	0	0	0	0	27,172	100.0%
265	Voc.Ed./Carl Perkins	161,163	802,534	191,822	0	0	0	0	1,155,519	13.9%
266	Voc.Ed./Carl Perkins	177,216	38,067	0	0	0	0	0	215,282	82.3%
270	Transition School to Work	1,225,325	93,132	0	197,904	13,220	0	0	1,529,581	80.1%
290	Medicaid Reimbursement	1,384,448	175,876	519,581	419,695	0	0	0	2,499,600	55.4%
310	Pre-School Development	311,249	7,419	0	71,377	0	0	0	390,045	79.8%
317	Jr.ROTC/Catalina	60,000	0	0	0	0	0	0	60,000	100.0%
334	Project FOCUS	2,593	0	0	0	0	0	0	2,593	100.0%
337	Refugee Child Supporting Acad	55,236	0	11,218	0	0	0	0	66,454	83.1%
338	Refugee Child Supporting Acad	0	0	17,680	0	0	0	0	17,680	0.0%
343	MSP Science	1,500,000	0	0	0	0	0	0	1,500,000	100.0%
344	MSP Science	0	9,620	0	0	0	0	0	9,620	0.0%
367	Farm to School	0	0	0	0	0	0	62,496	62,496	0.0%
374	E-Rate	0	0	0	75,000	1,839,911	0	0	1,914,911	0.0%
378	Impact Aid	742,243	250,657	307,100	0	0	0	0	1,300,000	57.1%
386	Hazard Protocol DevelopmentProject	0	0	0	0	25,000	0	0	25,000	0.0%
396	Race to the Top	0	6,500	0	0	0	0	0	6,500	0.0%
Federal Grants Total		39,831,914	16,558,609	7,396,617	4,443,246	1,998,197	4,850	62,496	70,295,928	56.7%
State Grants										
400	Voc Ed/Priority Programs	311,087	19,311	14,000	27,972	0	0	0	372,370	83.5%
432	First Things First	76,500	0	0	0	0	0	0	76,500	100.0%
433	Untd Way-Valley of the Sun	77,027	0	0	0	0	0	0	77,027	100.0%
434	UWTSA-Great Expectations PD	0	158,000	0	0	0	0	0	158,000	0.0%
465	Az Comm Of Arts-Artist in Res	13,700	0	0	0	0	0	0	13,700	100.0%
480	Visiting Professor	100,000	0	0	0	0	0	0	100,000	100.0%
484	Failing Schools Tutoring Grant	89,687	0	0	0	0	0	0	89,687	100.0%
485	ADE School Safety	0	0	0	6,800	737,720	0	0	744,520	0.0%
487	Game & Fish	5,745	0	0	0	3,055	0	0	8,800	65.3%
491	State Tutoring Grant Spring	85,700	0	0	0	0	0	0	85,700	100.0%
492	State Tutoring Grant Fall	143,800	5,400	0	0	0	0	0	149,200	96.4%
State Grants Total		903,246	182,711	14,000	34,772	740,775	0	0	1,875,504	48.2%
Other Funds										
51	Pima County-General	0	0	1,600	0	0	0	0	1,600	0.0%
500	Sale/Lt Lease Of Sch Prop	0	0	0	0	232,000	0	0	232,000	0.0%
505	School Plant Lease-1 Year or	0	0	0	0	21,000	0	0	21,000	0.0%
506	School Plant Sale of School Property	0	0	0	22,000	2,378,000	0	0	2,400,000	0.0%
510	Food Services	0	0	0	7,000	0	0	19,867,400	19,874,400	0.0%
525	Auxiliary	41,000	0	0	899,000	16,000	0	0	956,000	4.3%

**TUSD FY2017 CLASSROOM DOLLAR BY FUND
ADJUSTED BUDGET**

Fund Description	Instruction							Total	% Instruction	
	Instruction	Support	Student Support	Administration	Plant Operations	Transportation	Food Service			
526 Tax Credit	8,000,000	0	0	0	0	500,000	0	8,500,000	94.1%	
530 Gifts and Donations	1,500,000	380,687	515,826	0	0	603,487	0	3,000,000	50.0%	
535 CTE and JTED Projects	2,000	0	0	0	0	0	0	2,000	100.0%	
540 Fingerprinting/M Lemon	0	0	0	25,000	0	0	0	25,000	0.0%	
550 Insurance Proceeds	0	0	0	0	323,700	25,000	0	348,700	0.0%	
555 Textbook Fees	201,000	0	0	0	0	0	0	201,000	100.0%	
565 Litigation Recovery Fund	0	0	0	10,000	0	0	0	10,000	0.0%	
570 Indirect Costs	0	111,723	0	3,260,282	1,738,795	0	0	5,110,800	0.0%	
586 Miscellaneous Refunds	0	20,000	0	80,000	0	0	0	100,000	0.0%	
595 School Bus Advertising	100,000	0	0	0	0	0	0	100,000	100.0%	
596 Joint Technological Education	4,306,950	874,717	79,588	176,440	106,200	55,150	0	5,599,044	76.9%	
620 Adjacent Ways	0	0	0	0	0	0	0	0	0.0%	
660 Condemnation Fund	0	0	0	0	22,000	0	0	22,000	0.0%	
665 Energy Water Savings	0	0	0	0	93,000	0	0	93,000	0.0%	
691 Building Renewal Grant	0	0	0	0	0	0	0	0	0.0%	
Other Funds Total	14,150,950	1,387,127	597,013	4,479,722	4,930,695	1,183,637	19,867,400	46,596,545	30.4%	
Grand Total	250,275,892	37,999,630	39,072,450	46,790,460	55,986,299	20,945,124	20,404,229	471,474,082	53.1%	
Funds not included in Classroom Dollar Report as defined by Auditor General								139,466,217	22.8%	
								Total	610,940,300	

TUSD FY2017 CLASSROOM DOLLAR BY FUND SOURCE ADJUSTED BUDGET – DESEG FUNDS

Funding Source	Instruction	Instruction Support	Student Support	Administration	Plant Operations	Transportation	TOTAL	% Instruction
M&O	26,335,986	11,808,429	5,535,627	5,806,281	1,172,617	7,780,609	58,439,549	45.1%
Capital	1,231,782	19,000	0	25,000	0	0	1,275,782	96.6%
Grand Total	27,567,769	11,827,429	5,535,627	5,831,281	1,172,617	7,780,609	59,715,332	46.2%
% of Total	46.2%	19.8%	9.3%	9.8%	2.0%	13.0%	100%	

\$4,995,715 or 7.7% of Total Deseg Budget is not included in Classroom Dollar Report
as defined by Auditor General

TUSD FY2017 CLASSROOM DOLLAR BY LEVEL ADJUSTED BUDGET

Level	Instruction	Instruction Support	Student Support	Administration	Plant Operations	Transportation	Food Service	TOTAL	% Instruction
Elementary Schools	68,712,323	3,803,411	4,173,084	8,489,160	4,012,937	0	0	89,190,914	77.0%
K-8 Schools	30,859,918	1,735,500	1,710,343	3,064,384	2,357,344	1,950	0	39,729,439	77.7%
Middle Schools	26,512,018	1,077,640	1,655,503	2,620,288	1,953,509	1,800	0	33,820,758	78.4%
High Schools	53,228,683	3,180,911	3,961,611	5,450,664	5,578,425	650	0	71,400,944	74.5%
Alternative Schools	2,435,501	227,156	785,463	702,173	208,427	0	0	4,358,721	55.9%
Private Schools	715,248	517,992	13,763	25,548	0	0	0	1,272,551	56.2%
Departments	67,812,200	27,457,019	26,772,683	26,438,244	41,875,657	20,940,724	20,404,229	231,700,755	29.3%
Grand Total	250,275,892	37,999,630	39,072,450	46,790,460	55,986,299	20,945,124	20,404,229	471,474,082	53.1%
% of Total	53.1%	8.1%	8.3%	9.9%	11.9%	4.4%	4.3%	100.0%	

\$139,466,217 or 22.8% of Total District Budget is not included in Classroom Dollar Report as defined by Auditor General

TUSD FY2017 CLASSROOM DOLLAR BY LEVEL ADJUSTED BUDGET – DESEG FUNDS

Level	Instruction	Instruction Support	Student Support	Administration	Plant Operations	Transportation	TOTAL	% Instruction
Elementary Schools	6,356,172	1,178,719	804,860	35,384	3,768	0	8,378,903	75.9%
K-8 Schools	4,805,476	635,888	236,496	17,923	1,504	1,800	5,699,087	84.3%
Middle Schools	3,346,815	489,852	349,209	7,140	0	1,800	4,194,817	79.8%
High Schools	5,069,279	1,401,583	1,119,016	46,750	2,268	0	7,638,896	66.4%
Alternative Schools	545,216	37,583	68,211	150	0	0	651,160	83.7%
Departments	7,444,810	8,083,804	2,957,835	5,723,934	1,165,076	7,777,009	33,152,468	22.5%
Grand Total	27,567,769	11,827,429	5,535,627	5,831,281	1,172,617	7,780,609	59,715,332	46.2%
% of Total	46.2%	19.8%	9.3%	9.8%	2.0%	13.0%	100%	

\$4,995,715 or 7.7% of Total Deseg Budget is not included in Classroom Dollar Report
as defined by Auditor General

FY2017 BUDGET

TUSD FY2017 ADJUSTED BUDGET BY FUNDING SOURCE

Funding Source	Salary & Benefits	Purchased Services	Supplies	Capital*	Other	TOTAL
M&O	249,003,313	35,365,850	23,055,077	-	1,578,574	309,002,813
Instructional Improvement	2,500,000	-	-	-	-	2,500,000
Classroom Site Fund	38,052,658	105,335	-	-	-	38,157,993
Capital	575,931	1,162,234	3,054,764	4,810,134	6,919,711	16,522,774
Federal Grants	45,611,254	6,858,457	17,173,676	800,918	2,440,041	72,884,346
State Grants	500,175	759,610	601,719	-	14,000	1,875,504
Other Funds	604,623	28,659,100	11,522,587	429,500	4,000	41,219,810
Internal Service	68,809,197	15,514,770	16,018,644	1,581,329	26,853,120	128,777,060
Grand Total	405,657,151	88,425,357	71,426,467	7,621,880	37,809,445	610,940,300
% of Total	66.4%	14.5%	11.7%	1.25%	6.2%	100%

* Capital Expenditure type refers to only property, building, furniture and equipment expenditures. Capital Funding Source also includes salaries, benefits, purchased services and leases.

TUSD FY2017 FUNDING SOURCES

Funding Source	General Use
M&O	Staffing formula, school admin, general admin, central services, operations, transportation, utilities, etc.
Instructional Improvement	Subsidizes 20% of Full-day Kindergarten
Classroom Site Fund	<p>Fund 011 Base – Base Salary for teachers</p> <p>Fund 012 Performance – Performance pay for teachers, National Board Certification stipends, Site Council Facilitator stipends</p> <p>Fund 013 Other – Teacher compensation, Class size reduction, teacher professional development</p>
Capital	<p>Land, buildings, and improvements, including labor and related employee benefits costs and material costs if the work is performed by district employees</p> <p>Furniture and equipment, including computer software</p> <p>Pupil and non-pupil transportation vehicles and equipment</p> <p>Textbooks, Instructional aids and Library books</p> <p>Payment of principal and interest on bonds</p>
Federal & State Grants	Expenditures related to approved federal and state special projects
Other Funds	<p>Each fund is defined within the Uniform System of Financial Records (USFR). Some examples include:</p> <p>Civic – can be used for M&O and capital purposes</p> <p>Auxiliary – costs arising from bookstore and athletic operations and miscellaneous district operations</p> <p>Gifts and Donations – costs meeting the criteria within the Statement of Purpose received from the donor(s)</p> <p>Tax Credits – costs associated with extra-curricular activities for which they were collected</p> <p>Student Activities – costs associated with student organizations</p> <p>Food Service – costs related to preparation and service of meals</p>
Internal Service	<p>Print Shop – internal printing services</p> <p>Employee Benefits Trust – employee insurance related costs</p> <p>Intergovernmental Agreements – costs specified within provisions of each agreement</p> <p>Escrow fund – costs specified within the project for which it was established</p>

TUSD FY2017 EXPENDITURE TYPES

Salary & Benefits	Purchased Services	Supplies	Capital*	Other
Salaries Overtime Added Duty Stipends Payroll Taxes ASRS Tuition Reimbursement Leave Payouts	Consulting Services Technical Services Audit Services Advertising PD/Training Services Tuition Leased Employees Substitutes Fingerprinting Cleaning Services Construction Services Student Transportation Travel & mileage Maintenance & repairs Utilities	Instructional supplies Health supplies Custodial supplies Gas, fuel Library books* Textbooks* Instructional aids* Periodicals Technology supplies	Property Land / Improvements Buildings Equipment Furniture Technology hardware and software Depreciation	Dues, fees Lease principal and interest Debt service costs

* Capital Expenditure type refers to only property, building, furniture and equipment expenditures.

* Books/Instructional aids are Supplies Expenditure but fall under a Capital Funding Source

MAINTENANCE & OPERATION FUND

FY2016 M&O Budget Limit	\$303,526,136
FY2017 M&O Budget Limit	\$309,002,813
Difference	+1.8%
	\$5,476,677

Programs	Salary & Benefits	Purchased Services	Supplies	Capital	Other	Grand Total
Regular Ed	147,292,309	19,518,247	17,794,419	-	253,941	184,858,916
Exceptional Ed	44,765,013	4,238,522	208,846	-	1,200	49,213,581
Transportation	9,406,153	1,527,755	1,142,119	-	-	12,076,028
Deseg	43,681,651	9,815,695	3,743,905	-	1,198,299	58,439,549
Dropout Prevention	703,048	827	63,535	-	-	767,410
K-3 Reading	131,895	254,003	68,341	-	-	454,239
Extra-Curricular	3,023,245	10,800	33,912	-	125,134	3,193,091
TOTAL	249,003,313	35,365,850	23,055,077	-	1,578,574	309,002,813

INSTRUCTIONAL IMPROVEMENT FUND PAGE 6, LINE 5

FY2016 Budget	\$2,500,000
FY2017 Adjusted Budget	\$2,500,000
Difference	\$0

Monies are used to partially fund Full Day Kinder Program in accordance with A.R.S.15-979

Programs	Salary & Benefits	Purchased Services	Supplies	Capital	Other	Grand Total
Regular Ed	2,500,000	-	-	-	-	2,500,000
TOTAL	2,500,000	-	-	-	-	2,500,000

CLASSROOM SITE FUNDS-PROP 301

FY2016 Budget	\$33,853,304
FY2017 Adjusted Budget	\$38,157,993
Difference +12.7%	\$4,304,689

Programs	Salary & Benefits	Purchased Services	Supplies	Capital	Other	Grand Total
Regular Ed	31,554,342	105,335	-	-	-	31,659,677
Exceptional Ed	6,498,316	-	-	-	-	6,498,316
TOTAL	38,052,658	105,335	-	-	-	38,157,993

UNRESTRICTED CAPITAL OUTLAY FUND

FY2016 Budget		\$26,264,540
FY2017 Adjusted Budget		\$16,522,774
Difference	-37.1%	-\$9,741,766

Programs	Salary & Benefits	Purchased Services	Supplies	Capital	Other	Grand Total
Regular Ed	383,482	289,614	1,640,776	1,959,031	4,338,776	8,611,679
Exceptional Ed	-	-	26,378	209,100	-	235,478
Transportation	-	-	-	80,014	740,036	820,050
Deseg	192,448	872,620	1,250,782	2,462,289	493,357	5,271,498
Dropout Prevention	-	-	-	12,500	-	12,500
K-3 Reading	-	-	80,828	87,200	1,347,541	1,515,569
Extra-Curricular	-	-	56,000	-	-	56,000
TOTAL	575,931	1,162,234	3,054,764	4,810,134	6,919,711	16,522,774

TUSD CAPITAL LEASE OBLIGATIONS

FY2014-2015 \$11.3M

FY2015-2016 \$10.7M

FY2016-2017 \$9.0M

FY2017-2018 \$8.7M

FY2018-2019 \$4.0M

FY2019-2020 \$3.4M

Include ITIMI Project, Energy Performance Contract, School Buses, Computers, Instructional Software (Successmaker)

TUSD OTHER CAPITAL NEEDS

	<u>Amount in FY2016-2017 Budget</u>
Textbooks/ Instructional Aids	\$1.8M
Building Maintenance/ Site Improvements	\$1.4M
Technology Equipment Software/License Renewals	\$3.0M
Other Equipment Needs Custodial/Grounds/Vehicles/Health/Safety	\$1.3M

SPECIAL PROJECTS-FEDERAL & STATE

FY2016 Budget		\$68,176,766
FY2017 Adjusted Budget		\$74,759,850
Difference	9.7%	\$6,583,084

Programs	Salary & Benefits	Purchased Services	Supplies	Capital	Other	Grand Total
Regular Ed	34,959,714	5,817,545	13,638,093	495,253	2,352,110	57,262,715
Exceptional Ed	11,151,540	1,798,522	4,137,127	305,664	101,931	17,494,785
Transportation	175	2,000	175	-	-	2,350
TOTAL	46,111,429	7,618,067	17,775,395	800,918	2,454,041	74,759,850

OTHER FUNDS

FY2016 Budget		\$132,642,953
FY2017 Adjusted Budget		\$128,777,060
Difference	-2.9%	-\$3,865,893

Programs	Salary & Benefits	Purchased Services	Supplies	Capital	Other	Grand Total
Regular Ed	52,457,210	13,023,476	12,904,090	328,010	26,523,132	105,235,918
Exceptional Ed	2,565,570	1,889,980	2,071,367	390,819	150,988	7,068,725
Transportation	17,850	547,300	618,487	-	-	1,183,637
Extra-Curricular	8,821,684	-	-	712,500	41,000	9,575,184
Community Services	4,946,882	54,014	424,700	150,000	138,000	5,713,597
TOTAL	68,809,197	15,514,770	16,018,644	1,581,329	26,853,120	128,777,060

INTERNAL SERVICE FUNDS

FY2016 Budget	\$41,400,000
FY2017 Proposed Budget	\$41,219,810
Difference	-0.4%
	-\$180,190

Programs	Salary & Benefits	Purchased Services	Supplies	Capital	Other	Grand Total
Regular Ed	604,548	28,659,100	11,522,212	429,500	4,000	41,219,360
Exceptional Ed	-	-	-	-	-	-
Transportation	75	-	375	-	-	450
TOTAL	604,623	28,659,100	11,522,587	429,500	4,000	41,219,810

STAFFING FORMULAS

SCHOOL STAFFING FORMULA

PRINCIPALS & ASSISTANT PRINCIPALS

	Principals	Assistant Principals	
K-8 Schools	1.0 FTE Per Site	1.0 FTE per	600
Elementary Schools	1.0 FTE Per Site	1.0 FTE per	600
Middle Schools	1.0 FTE Per Site	1.0 FTE per	600
High Schools	1.0 FTE Per Site	1.0 FTE per	600

SCHOOL STAFFING FORMULA

TEACHERS

	Teacher Current	Teacher Supplemental
K-8 Schools	K= 1:26 1 st = 1:29 2 nd -3 rd = 1:29 4 th -5 th = 1:30 6 th -8 th = 1:32	K= 1:24 1 st = 1:24 2 nd -5 th = 1:27 6 th -8 th = 1:27
Elementary Schools	K =1:26 1 st = 1:29 2 nd -3 rd = 1:29 4 th -5 th =1:30	K =1:24 1 st = 1:24 2 nd -5 th =1:27
Middle Schools	1:32	1:27
High Schools	1:33	1:27

SCHOOL STAFFING FORMULA

COUNSELORS, LIBRARIANS & LIBRARY ASSISTANTS

	Counselor Current	Librarian/Library Asst. Current
K-8 Schools	<500 = 1.0 FTE 1.0 FTE Per 500 Students	0.50 FTE <500 Library Asst. 1.00 FTE 500> Library Asst.
Elementary Schools	<500 = 0.50 FTE 1.0 FTE Per 500 Students	0.50 FTE <500 Library Asst. 1.00 FTE 500> Library Asst.
Middle Schools	<500 = 1 FTE 1.0 FTE Per 500 Students	0.50 FTE <500 Library Asst. 1.00 FTE 500> Library Asst.
High Schools	<500 = 1 FTE 1.0 FTE Per 500 Students	1.0 FTE Librarian Per Site

SCHOOL STAFFING FORMULA

OFFICE/FINANCE MANAGERS, ATTENDANCE CLERKS, REGISTRAR

	Clerical/Attendance Clerk
K-8 Schools	1.0 FTE Office Manager 1.0 FTE Attendance per 750 1.0 FTE Office Asst. per 750
Elementary Schools	1.0 FTE Office Manager 1.0 FTE Attendance per 750 1.0 FTE Office Asst. per 750
Middle Schools	1.0 FTE Office Manager 1.0 FTE Attendance per 750 1.0 FTE Office Asst. per 750
High Schools	1.0 FTE Office Manager 1.0 FTE Finance Manager 1.0 FTE Registrar 1.0 FTE Attendance per 750 1.0 FTE Office Asst. per 750

SCHOOL STAFFING FORMULA

MAGNET COORDINATORS

	Magnet Coordinator
K-8 Schools	1.0 FTE per Magnet Site
Elementary Schools	1.0 FTE per Magnet Site
Middle Schools	1.0 FTE per Magnet Site
High Schools	1.0 FTE per Magnet Site

SCHOOL STAFFING FORMULA

DROPOUT PREVENTION COORDINATORS

	Dropout Prevention Coordinator
K-8 Schools	High School Only
Elementary Schools	High School Only
Middle Schools	High School Only
High Schools	1.0 FTE Per site

SCHOOL STAFFING FORMULA

ATHLETIC COORDINATORS

	Athletic Coordinator
K-8 Schools	High School Only
Elementary Schools	High School Only
Middle Schools	High School Only
High Schools	1.0 FTE Per site

FY2017 STAFFING FTES BY FUNCTION

Function	Elementary Schools	K-8 Schools	Middle Schools	High Schools	Alternative Schools	Depts.	Total
Instruction	1,266.74	541.36	472.18	916.74	49.49	390.30	3,636.80
Student Support	105.05	44.25	41.30	83.65	19.95	366.87	661.07
Instruction Support	57.76	22.98	18.65	25.50	3.50	223.84	352.23
General Admin	-	-	1.00	-	-	39.59	40.59
School Admin	105.10	38.75	34.40	74.00	7.00	-	259.25
Central Services	-	-	-	0.50	1.00	266.09	267.59
Student Transportation	-	-	-	-	-	447.45	447.45
Operations	138.93	73.14	61.50	154.25	7.00	261.61	696.43
Food Service	-	-	-	-	-	306.01	306.01
Community Service	54.21	10.75	0.25	-	-	96.50	161.71
Building Improvement	-	-	-	-	-	6.00	6.00
Total	1,727.79	731.22	629.27	1,254.64	87.93	2,404.26	6,835.12

FY2017-2018 BUDGET DEVELOPMENT

BUDGET TIMELINE

Deseg Budget

Draft 3 due April 7

Final Draft due June 5

BUDGET DEVELOPMENT & STAFFING TIMELINE

Date	Activity	Responsible Party
10/31	FY16-17 1st Quarter Deseg Budget/Exp. Report and Allocations due	Finance
11/15	FY17-18 Staffing formulas due to Special Master and Budget Expert	Finance/Deseg
11/29-30	Deseg Summit #1	
12/9	Enrollment Projections from Shaun Brown	Planning
12/21	Finalize Deseg Budget Development process	Deseg
1/20	100th DAY	
1/20	FY17-18 Deseg NARRATIVE Budget Draft 1 DUE	Finance/Deseg
1/30	Enrollment Projections - Best Estimate DUE from Shaun Brown	Planning
2/1	FY16-17 2nd Quarter Deseg Budget/Exp. Report and Allocations DUE	Finance
2/6	Draft 2 opens in iVisions Budget Provisional*	Finance
Feb 6 - 10	Roll-Out of iVisions Budget Training (Departments, Principals & Office Staff)	Finance/Leadership/Principals
2/13	Schedule meetings w/Directors w/o deseg budget allocation	Finance
2/15	ADE 100th day Report / Preliminary Budget Estimate	Finance
Feb 13 - 16	Meetings with individual departments to review deseg budget templates	Finance
2/20	Budget Training for Office Managers	Finance/Office Managers
2/21	Budget Training for other Office Staff/Admin	Finance/Office Staff/Admin
3/3	Title I spending plans for SY 2016-2017 DUE	Sites/Departments
3/3	Draft 2 closes in iVisions Budget Provisional	Finance
3/3	Review Elementary Schedules for Final FTE/Budget Allocations	Staffing Committee
3/6	Draft 3 opens in iVisions Budget Provisional	Finance
3/10	FY17-18 Deseg Budget Draft 2 DUE	Finance/Deseg
3/10	Review K-8 Schedules for Final FTE/Budget Allocations	Staffing Committee
3/13	iVisions Rollover	Finance/HR
3/17	Review Middle School Master Schedules for Final FTE/Budget Allocations	Staffing Committee
3/31	Draft 3 closes in iVisions Budget Provisional	Finance
3/31	Review High School Master Schedules for Final FTE/Budget Allocations	Staffing Committee
April	FY16-17 3rd Quarter Deseg Budget/Exp. Dept. review meetings	Finance/Depts
April	Budget Study Session	
4/3	FY17-18 iVisions open to all Sites (Live Database)	Finance/HR
4/3	Draft 4 opens in iVisions (Live Database)	Finance
4/7	FY17-18 Deseg Budget Draft 3 DUE	Finance/Deseg
4/12-13	Deseg Summit #2	
4/30	FY16-17 3rd Quarter Deseg Budget/Exp. Report and Allocations DUE	Finance
6/5	FY17-18 Deseg Budget Final Draft DUE	Finance/Deseg
6/13 or 6/27	Propose FY17-18 Budget to Governing Board	Finance
7/11	Submit FY17-18 Budget to Governing Board for adoption	Finance
10/3	Submit FY16-17 Annual Financial Report to Governing Board for approval	Finance
10/31	FY16-17 4th Quarter Deseg Budget/Exp. Report DUE	Finance
Ongoing	Proposed Deseg FY16-17 Budget Reallocations	

* Changed from FY15-16 Budget Template format and related documents

BUDGET OBJECTIVES

- Fund school staffing formula
- Fund salary schedule increases approved in December 2016
- Meet the requirements of the desegregation order
- Shift more \$ and resources into instruction and instructional/student support areas

BUDGET FACTORS

- Arizona legislature is still in session
- M&O base support level estimate at 1.3% inflation increase
- Desegregation budget capacity stays at current level \$63.7M
- Prop 301 funding—Classroom Site Fund – increased from \$332 to \$367 per weighted Group A ADM + additional \$19 one time funding (estimate \$2M additional funding contingent on final ADM)
- DAA/Unrestricted Capital funding reduction will continue @ approx. 85%
- Ongoing ADM – AZEDS reconciliation
 - Current ADM 44,927 is 430 less than last year
 - SPED ADM is 493 less than last year
 - ELL ADM is 332 less than last year
- Current year funding

BUDGET FACTORS – ADM / AZEDS

5 Yr. Enrollment & ADM Comp.

School Year	Enrollment Total		ADM 100th Day
	40th	100th	
2016-17	48316	47522	*44824.514
2015-16	48298	47800	45357.246
2014-15	48954	48375	45944.482
2013-14	49870	49194	48325.083
2012-13	47765	47019	48036.851

*Current ADM reporting **Incorrect** Due to Inaccuracies between AzEDs & Synergy – State Wide Issue

Current ADM on ADE budget reports is 44,927

BUDGET FACTORS – ADM / AZEDS

SAIS ADMS46-1

**ARIZONA DEPARTMENT OF EDUCATION
STATE AID AVERAGE DAILY MEMBERSHIP (ADM)
Fiscal Year 2017 (School Year 2016 - 2017)**

Page: 1 of 1
Report Date: 3/15/2017

District of Residence: 10-02-01 Tucson Unified District

100th ADM

Grade	Non AOI		AOI FT		AOI PT	
	ADM	Cumulative	ADM	Cumulative	ADM	Cumulative
*PS	215.410	215.410	0.000	0.000	0.000	0.000
KG	1,735.909	1,735.909	0.000	0.000	0.000	0.000
1	3,499.186	5,235.095	0.000	0.000	0.000	0.000
2	3,772.982	9,008.077	0.000	0.000	0.000	0.000
**3	3,863.709	12,871.785	0.000	0.000	0.000	0.000
4	3,844.802	16,716.587	0.000	0.000	0.000	0.000
5	3,779.818	20,496.405	0.000	0.000	0.000	0.000
6	3,366.862	23,863.268	1.764	1.764	0.000	0.000
7	3,387.093	27,250.360	2.837	4.601	0.000	0.000
8	3,400.558	30,650.919	2.688	7.289	0.013	0.013
***UE	0.000	30,650.919	0.000	7.289	0.000	0.013

Grade	Non AOI		AOI FT		AOI PT	
	ADM	Cumulative	ADM	Cumulative	ADM	Cumulative
9	3,799.500	3,799.500	4.989	4.989	0.000	0.000
10	3,646.328	7,445.828	6.162	11.150	0.000	0.000
11	3,328.243	10,774.071	8.397	19.548	0.000	0.000
****12	3,235.687	14,009.759	23.265	42.813	1.079	1.079
Name			Total	Non-AOI	AOI Part Time	AOI Full Time
*Total PreSchool with Disabilities			215.410	215.410	0.000	0.000
** Total K-3 Group B Add-On			12,871.785	12,871.785	0.000	0.000
***Total K-UE			30,658.220	30,650.919	0.013	7.289
****Total 9-12			14,053.650	14,009.759	1.079	42.813
Total All Grades			44,927.280	44,876.087	1.092	50.101

Current ADM on ADE budget reports is 44,927

BUDGET FACTORS - CURRENT YEAR FUNDING

- Current year funding for school districts was implemented on FY2017 and subsequent years
- **EXCEPTION for FY 2017 only**: For declining districts
- FY 2018 will be current year ADM, SPED, and ELL for ALL districts
- Has a greater funding impact for districts with declining enrollment. Budget impacted by two years of enrollment decline.
- ALL districts must project ADM, SPED, and ELL for purposes of budget proposal and adoption
- Adopted budget limits will be basis for property tax levy
- Impacts M&O and Capital Funds only
- Current year fluctuations in ADM / AZEDS data impacts budget capacity and certainty

It will be critical to monitor student data submissions to AZEDS and the outcome. An unexpected drop in ADM, can severely impact budget capacity and state equalization payments.

BUDGET FACTORS - CURRENT YEAR FUNDING

IMPACT OF PROJECTING ENROLLMENT TOO HIGH

Negative

Inflated tax rate
Possibly over-hire
Possibly over-spend

Positive

Maximized budget capacity
Better cash flow

Considerations

Set budget Contingency to avoid overspending
Carryover unspent budget capacity



IMPACT OF PROJECTING ENROLLMENT TOO LOW

Negative

Insufficient tax rate
Insufficient cash flow
Insufficient budget

Positive

Unutilized budget capacity leads to Increased budget carryover

Considerations

Revise budget after 100th day and carryover unspent budget capacity



BUDGET LIMIT PROJECTIONS- CURRENT YEAR FUNDING

FY2018 M&O AND DAA/UNRESTRICTED CAPITAL

Funding based on:	FY 2016-2017 Revised	FY 2017-2018 Projection #1		FY 2017-2018 Projection #2		FY 2017-2018 Projection #3	
	Prior Year	Current Year with no additional ADM Decline during schol year	Difference from 16-17	Current Year with 50% additional ADM Decline during schol year	Difference from 16-17	Current Year with 100% additional ADM Decline during schol year	Difference from 16-17
Adjusted M & O Base Level Funding	\$3,681.09	\$3,728.94 *		\$3,728.94 *		\$3,728.94 *	
ADM (Average Daily Membership)	45,357	44,927	-430	44,712	-645	44,497	-860
SPED ADM	6,716	6,223	-493	5,976	-740	5,730	-986
ELL ADM	2,788	2,466	-322	2,305	-483	2,144	-644
MAINTENANCE & OPERATION BUDGET LIMIT	\$307,464,075	\$307,455,997	-\$8,078	\$305,744,682	-\$1,719,392	\$304,033,372	-\$3,430,703
DAA/UNRESTRICTED CAPITAL BUDGET LIMIT	\$16,522,774	\$13,800,281	-\$2,722,492	\$13,786,204	-\$2,736,569	\$13,772,127	-\$2,750,646
TOTAL M&O AND DAA/UNRESTRICTED CAPITAL	\$323,986,848	\$321,256,278	-\$2,730,570	\$319,530,887	-\$4,455,962	\$317,805,499	-\$6,181,349

* with 1.3% inflation adjustment

Currently evaluating all areas of the budget to determine options for cost reductions that will not impact the classroom, instructional and student support.

FY2017-2018 STAFFING FORMULA TOTALS

	FTEs	Salary Incl. Benefits
Principal	83	9,279,400
Asst Principal	35	3,048,500
Teacher Kinder	164	9,124,960
Teacher 1-3	409	22,756,760
Teacher 4-5	289	16,079,960
Teacher 6-8	402	22,367,280
Teacher 9-12	531	29,934,320
Teacher Total	1795	100,263,280
Counselor	74.5	4,312,100
Library Media Specialist	10	556,400
Library Assistant	51	1,392,300
Office Manager	83	3,689,400
Attendance Tech	88	2,720,900
Office Assistant	17	598,000
Registrar	11	418,600
HS Finance Manager	11	691,600
Finance Manager Assistant	1	29,900
Administrative Secretary	11	418,600
Athletic Coordinator	9	500,760
Total	2279.5	127,919,740
Excludes Exceptional Ed., Deseg, Transportation, Custodians, Monitors, Engineers, Grounds Maintenance		

Questions?

LINKS TO PRIOR YEAR ADOPTED BUDGET PRESENTATIONS

FY2014 Adopted Budget Presentation

<http://www.tusd1.org/contents/govboard/packet07-09-13/07-09-13-BAI3-Att-AdoptedBudgetFY2014Presentation.pdf>

FY2015 Adopted Budget Presentation

<http://www.tusd1.org/contents/govboard/packet07-08-14/7-8-14-BAI9-TUSDFY2013-2014AdoptedBudget.pdf>

FY2016 Adopted Budget Presentation

<http://www.tusd1.org/contents/govboard/packet07-14-15/7-14-15-BAI6-Presentation.pdf>

FY2017 Adopted Budget Presentation

<http://www.tusd1.org/contents/govboard/packet07-12-16/7-12-16-BAI6-Presentation.pdf>

CLASSROOM DOLLAR REPORT
BY SCHOOL / DEPARTMENT
FY2017 ADJUSTED BUDGET

**TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT
ADJUSTED BUDGET**

Site Name	Instruction						Food Service	Total	% Instruction
	Instruction	Support	Student Support	Administration	Plant Operations	Transportation			
Elementary Schools									
Banks	1,183,289	63,075	46,218	160,992	62,345	-	-	1,515,920	78.1%
Blenman	1,132,960	11,291	150,704	168,946	85,655	-	-	1,549,555	73.1%
Bloom	1,256,814	66,697	46,189	175,908	66,378	-	-	1,611,986	78.0%
Bonillas	1,805,339	116,670	92,763	156,157	76,555	-	-	2,247,484	80.3%
Borman	1,522,216	11,291	72,912	161,035	71,981	-	-	1,839,434	82.8%
Borton	1,843,328	192,681	50,664	167,412	81,620	-	-	2,335,704	78.9%
Carrillo	1,291,738	99,963	74,225	163,591	73,138	-	-	1,702,656	75.9%
Cavett	1,275,431	105,540	46,341	202,223	83,606	-	-	1,713,141	74.4%
Collier	798,687	11,291	45,457	150,529	61,674	-	-	1,067,638	74.8%
Cragin	1,461,439	49,851	77,388	162,180	95,673	-	-	1,846,530	79.1%
Davidson	1,187,456	31,750	103,761	161,702	74,705	-	-	1,559,375	76.1%
Davis	1,605,447	161,743	75,904	153,779	64,230	-	-	2,061,102	77.9%
Drachman	1,685,506	123,578	77,523	171,078	62,331	-	-	2,120,016	79.5%
Dunham	827,121	11,291	46,017	165,983	61,300	-	-	1,111,712	74.4%
Erickson	1,458,470	13,641	74,103	243,712	96,911	-	-	1,886,836	77.3%
Ford	1,208,569	74,867	89,206	150,811	71,047	-	-	1,594,500	75.8%
Fruchthendler	963,856	11,291	45,767	150,839	85,917	-	-	1,257,670	76.6%
Gale	1,344,095	11,291	45,811	150,883	66,988	-	-	1,619,067	83.0%
Grijalva	2,230,161	146,836	188,724	254,111	116,309	-	-	2,936,141	76.0%
Henry	1,118,952	45,870	72,047	156,139	66,738	-	-	1,459,746	76.7%
Holladay	1,524,399	149,004	109,438	154,277	78,149	-	-	2,015,267	75.6%
Howell	1,103,121	14,291	158,253	169,452	70,387	-	-	1,515,502	72.8%
Hudlow	1,203,353	90,733	129,599	155,279	69,957	-	-	1,648,921	73.0%
Hughes	1,002,079	11,291	45,763	150,835	69,803	-	-	1,279,771	78.3%
Johnson	1,042,634	155,944	95,830	187,393	88,207	-	-	1,570,008	66.4%
Kellond	2,244,942	31,061	60,103	151,225	89,944	-	-	2,577,274	87.1%
Lineweaver	1,855,818	34,721	75,506	152,216	94,413	-	-	2,212,674	83.9%
Lynn/Urquides	2,171,103	22,439	148,902	262,711	140,881	-	-	2,746,036	79.1%
Maldonado	966,216	11,291	74,220	172,373	72,786	-	-	1,296,885	74.5%
Manzo	1,178,452	99,299	126,647	163,687	70,417	-	-	1,638,502	71.9%
Marshall	1,218,433	16,131	46,087	150,659	65,868	-	-	1,497,178	81.4%
Miller	2,085,716	124,159	119,024	245,046	94,813	-	-	2,668,757	78.2%
Mission View	879,941	137,000	125,540	169,455	63,094	-	-	1,375,029	64.0%
Myers/Ganoung	1,769,067	101,381	148,803	151,937	105,612	-	-	2,276,799	77.7%
Ochoa	804,273	350,147	88,200	181,832	69,566	-	-	1,494,018	53.8%

**TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT
ADJUSTED BUDGET**

Site Name	Instruction						Transportation	Food Service	Total	% Instruction
	Instruction	Support	Student Support	Administration	Plant Operations					
Eler Oyama	1,429,622	11,291	58,843	151,130	96,301	-	-	1,747,186	81.8%	
Robison	1,642,352	183,791	169,718	152,570	70,073	-	-	2,218,504	74.0%	
Sewell	1,115,301	11,291	94,438	154,568	66,258	-	-	1,441,856	77.4%	
Soleng Tom	1,264,538	11,291	45,907	150,979	88,554	-	-	1,561,269	81.0%	
Steele	1,313,088	24,323	46,137	151,171	66,118	-	-	1,600,837	82.0%	
Tolson	1,045,576	38,584	46,135	150,707	66,108	-	-	1,347,110	77.6%	
Tully	1,294,995	319,758	137,444	153,887	99,267	-	-	2,005,352	64.6%	
Van Buskirk	1,434,261	105,675	81,115	158,116	96,334	-	-	1,875,501	76.5%	
Vesey	2,154,173	124,401	79,915	244,088	129,284	-	-	2,731,861	78.9%	
Warren	1,094,518	11,291	72,242	195,220	63,764	-	-	1,437,035	76.2%	
Wheeler	1,515,894	11,291	55,685	150,827	113,099	-	-	1,846,795	82.1%	
White	2,153,372	44,398	60,369	325,633	108,087	-	-	2,691,859	80.0%	
Whitmore	1,419,782	107,465	46,183	151,613	91,634	-	-	1,816,677	78.2%	
Wright	1,584,431	89,170	105,309	152,266	89,064	-	-	2,020,240	78.4%	
Elementary Schools Total	68,712,323	3,803,411	4,173,084	8,489,160	4,012,937	-	-	89,190,914	77.0%	
K-8 Schools										
Booth/Fickett	4,100,742	259,511	217,075	409,074	367,842	-	-	5,354,244	76.6%	
Dietz	2,042,059	78,699	117,778	151,193	137,373	-	-	2,527,103	80.8%	
Hollinger	2,124,348	22,581	100,104	271,234	150,224	-	-	2,668,490	79.6%	
Lawrence	1,167,343	205,073	117,649	162,339	115,008	150	-	1,767,562	66.0%	
Mary Belle McCorkle										
K-8	2,825,856	208,284	119,820	276,158	257,238	-	-	3,687,355	76.6%	
Miles E	1,695,549	22,581	86,017	150,741	114,762	-	-	2,069,650	81.9%	
Morgan Maxwell	1,955,749	62,169	97,507	170,427	164,907	-	-	2,450,759	79.8%	
Naylor	2,488,040	114,803	212,580	251,188	162,830	-	-	3,229,441	77.0%	
Pueblo Gardens	1,418,246	31,465	158,042	153,630	112,977	-	-	1,874,360	75.7%	
Robins	1,835,022	61,141	106,304	157,900	140,368	-	-	2,300,735	79.8%	
Rose	2,340,794	78,061	87,547	273,984	179,460	-	-	2,959,846	79.1%	
Roskruge	3,407,383	201,294	112,364	253,107	205,100	-	-	4,179,248	81.5%	
Safford	3,458,788	389,836	177,556	383,409	249,258	1,800	-	4,660,647	74.2%	
K-8 Schools Total	30,859,918	1,735,500	1,710,343	3,064,384	2,357,344	1,950	-	39,729,439	77.7%	
Middle Schools										
Dodge	1,426,503	147,245	110,468	153,361	93,433	-	-	1,931,010	73.9%	
Doolen	2,826,661	124,758	175,100	276,755	208,614	-	-	3,611,887	78.3%	
Gridley	2,503,595	23,593	115,578	252,648	152,694	-	-	3,048,107	82.1%	
Magee	2,310,949	29,861	105,926	245,799	182,884	-	-	2,875,419	80.4%	

**TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT
ADJUSTED BUDGET**

Site Name	Instruction							Total	% Instruction
	Instruction	Support	Student Support	Administration	Plant Operations	Transportation	Food Service		
Mid Mansfield	3,124,446	123,620	211,963	289,893	226,951	1,800	-	3,978,674	78.5%
Pistor	3,375,501	105,894	173,076	274,168	211,065	-	-	4,139,704	81.5%
Secrist	1,967,427	29,721	172,685	255,695	170,875	-	-	2,596,403	75.8%
Utterback	2,522,393	282,115	251,084	276,823	332,334	-	-	3,664,749	68.8%
Vail	2,899,782	36,361	106,559	315,022	180,024	-	-	3,537,747	82.0%
Valencia	3,554,761	174,471	233,063	280,125	194,637	-	-	4,437,057	80.1%
Middle Schools Total	26,512,018	1,077,640	1,655,503	2,620,288	1,953,509	1,800	-	33,820,758	78.4%
High Schools									
Catalina	4,378,846	410,548	314,661	506,107	594,370	-	-	6,204,531	70.6%
Cholla	7,270,786	607,213	522,043	754,306	649,948	-	-	9,804,295	74.2%
Palo Verde	5,322,873	582,454	350,538	478,193	576,690	-	-	7,310,748	72.8%
Pueblo	6,853,864	392,390	495,071	566,296	632,074	200	-	8,939,895	76.7%
Rincon	4,634,993	395,778	293,650	463,157	337,269	-	-	6,124,847	75.7%
Sabino	2,730,626	53,147	224,695	465,325	433,485	-	-	3,907,277	69.9%
Sahuaro	5,660,326	59,754	379,541	577,830	493,567	-	-	7,171,018	78.9%
Santa Rita	2,503,921	122,536	236,801	370,856	522,466	-	-	3,756,580	66.7%
Tucson	10,874,089	448,944	781,481	898,586	1,023,761	450	-	14,027,312	77.5%
University	2,998,358	108,147	363,131	370,008	314,796	-	-	4,154,440	72.2%
High Schools Total	53,228,683	3,180,911	3,961,611	5,450,664	5,578,425	650	-	71,400,944	74.5%
Alternative Schools									
Mary Meredith	1,051,511	117,386	140,018	171,706	63,719	-	-	1,544,339	68.1%
Project More	403,684	21,089	224,851	156,230	83,127	-	-	888,980	45.4%
Teenage Parent	445,148	47,699	391,855	181,024	61,581	-	-	1,127,307	39.5%
TUSD Distance Learning Program	535,159	40,983	28,740	193,213	-	-	-	798,095	67.1%
Alternative Schools Total	2,435,501	227,156	785,463	702,173	208,427	-	-	4,358,721	55.9%
Private Schools									
Abbie School	-	3,559	-	120	-	-	-	3,679	0.0%
Al-Huda Islamic	22,897	7,078	-	280	-	-	-	30,255	75.7%
Calvary Chapel Christian	-	16,263	-	2,500	-	-	-	18,763	0.0%
Castelhill Country Day School	-	19,874	-	2,200	-	-	-	22,074	0.0%
Chapel Hill School	-	7,113	-	-	-	-	-	7,113	0.0%
Desert Christian High School	-	19,990	-	-	-	-	-	19,990	0.0%

**TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT
ADJUSTED BUDGET**

Site Name	Instruction						Total	% Instruction
	Instruction	Support	Student Support	Administration	Plant Operations	Transportation		
Pri Desert Christian								
Middle School	-	27,593	-	-	-	-	27,593	0.0%
Desert Valley								
Christian	-	1,962	-	-	-	-	1,962	0.0%
Faith Lutheran	12,553	5,423	320	-	-	-	18,296	68.6%
First So. Christian	10,709	7,094	198	-	-	-	18,001	59.5%
Golf Links Christian								
Academy	18,696	7,416	288	-	-	-	26,400	70.8%
Imago Dei Middle								
School	33,360	10,241	838	218	-	-	44,658	74.7%
Immaculate Heart								
Academy	1,196	100	50	-	-	-	1,346	88.9%
International School								
of Tucson	-	9,466	-	958	-	-	10,424	0.0%
IntrMt Center of								
Human Develop	5,975	4,803	152	220	-	-	11,150	53.6%
Lamb's Gate	-	1,962	-	-	-	-	1,962	0.0%
Mother Of Sorrows	53,987	36,749	-	4,702	-	-	95,438	56.6%
Saguaro Hills Advnts								
Chrst School	10,659	5,437	274	-	-	-	16,370	65.1%
Salpointe High School	47,838	3,596	1,508	-	-	-	52,942	90.4%
San Miguel High								
School	71,370	5,303	1,800	-	-	-	78,473	90.9%
San Xavier	38,151	2,552	945	-	-	-	41,648	91.6%
Santa Cruz	75,350	28,594	1,904	1,700	-	-	107,548	70.1%
Ss Peter & Paul	38,900	42,972	990	4,270	-	-	87,132	44.6%
St. Ambrose	60,848	33,928	1,584	1,000	-	-	97,359	62.5%
St. Augustine High								
School	24,119	24,813	686	-	-	-	49,618	48.6%
St. Cyril's	38,656	41,209	1,021	3,780	-	-	84,666	45.7%
St. John's	95,996	42,183	-	1,500	-	-	139,679	68.7%
St. Joseph's	30,322	26,315	823	1,400	-	-	58,860	51.5%
St. Michaels Parish								
Day School	-	38,876	-	-	-	-	38,876	0.0%

**TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT
ADJUSTED BUDGET**

Site Name	Instruction	Instruction Support	Student Support	Administration	Plant Operations	Transportation	Food Service	Total	% Instruction
Pri Tucson Hebrew Academy	17,374	25,185	274	-	-	-	-	42,833	40.6%
Veritas Academy of Tucson	-	9,969	-	700	-	-	-	10,669	0.0%
Immaculate Heart K-8	6,293	372	108	-	-	-	-	6,773	92.9%
Private Schools Total	715,248	517,992	13,763	25,548	-	-	-	1,272,551	56.2%
Departments									
21st Century CCLC/School Improvement	-	31,421	-	461,465	-	-	-	492,886	0.0%
African American ALE	624,953	204,222	135,588	-	510	12,352	-	977,624	63.9%
Alternative to Suspension	1,743,275	968,431	36,682	30,300	-	4,000	-	2,782,688	62.6%
Career Technical Ed	859,388	-	265,099	-	900	-	-	1,125,387	76.4%
Comm & Media Outreach	2,083,600	1,708,628	173,913	204,412	109,950	55,150	-	4,335,653	48.1%
Community Schools	-	4,000	-	1,313,434	15,205	-	-	1,332,639	0.0%
Culturally Responsive Pedagogy & Instruction	2,439,360	394,304	47,104	71,877	2,080	2,500	-	2,957,225	82.5%
Curriculum & Instruction	523,299	620,578	51,388	2,000	-	8,250	-	1,205,515	43.4%
Curriculum Development	477,687	8,640,561	1,223,103	1,028,245	55,269	-	-	11,424,865	4.2%
Desegregation - Turnover & Attrition	148,228	1,501,147	-	33,172	-	-	-	1,682,548	8.8%
Desegregation Dept	(1,378,178)	-	-	-	-	-	-	(1,378,178)	100.0%
Dpty Sup Teaching & Learning	-	-	-	438,602	300	-	-	438,902	0.0%
	1,769,085	2,500	-	332,733	-	-	-	2,104,318	84.1%

**TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT
ADJUSTED BUDGET**

Site Name	Instruction	Instruction Support	Student Support	Administration	Plant Operations	Transportation	Food Service	Total	% Instruction
Dej									
Dropout Prevention	56,935	1,000	707,038	-	-	-	-	764,973	7.4%
Elementary Asst Superintendent	122,279	539,743	-	636,549	910	-	-	1,299,481	9.4%
Employee Benefits	730,000	110,000	150,000	213,000	250,000	140,000	-	1,593,000	45.8%
Employee Relations	-	250,000	-	344,041	910	-	-	594,951	0.0%
Engineering	-	-	-	37,259	2,036,235	-	-	2,073,494	0.0%
Exceptional Education	6,146,274	3,473,488	14,510,404	565,600	58,390	45,000	-	24,799,156	24.8%
Family Center									
Catalina	-	-	46,690	765	29,536	-	-	76,991	0.0%
Family Center Palo Verde	-	-	54,046	6,117	28,656	-	-	88,820	0.0%
Family Center Southwest Annex	-	-	51,595	765	29,536	-	-	81,896	0.0%
Family Center Wakefield	-	-	186,367	765	29,976	-	-	217,108	0.0%
Family Engagement & Outreach	67,565	11,000	125,475	210,891	1,386	2,000	-	418,317	16.2%
Financial Services	-	-	147,479	3,018,623	9,830	-	-	3,175,932	0.0%
Fine Arts	3,483,891	366,144	-	-	100,533	16,425	-	3,966,993	87.8%
Food Service	-	-	-	7,000	910	-	19,929,896	19,937,806	0.0%
Governing Board	-	-	-	362,085	1,110	-	-	363,195	0.0%
Grants & Federal Programs	3,523,331	1,708,087	1,367,859	1,488,919	146,584	-	-	8,234,779	42.8%
Guidance, Counsel & Student Prev	-	-	155,655	-	-	-	-	155,655	0.0%
Health Services	-	-	4,859,305	1,040	11,907	-	-	4,872,252	0.0%
Human Resources	4,492,249	35,000	-	3,160,273	11,360	-	-	7,698,882	58.3%
Interscholastics	254,442	373,843	-	-	7,200	513,600	-	1,149,085	22.1%
Language Acquisition	2,358,591	1,537,100	525,897	72,791	1,462	-	-	4,495,841	52.5%
Magnet Department	-	282,112	-	1,200	-	-	-	283,312	0.0%

**TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT
ADJUSTED BUDGET**

Site Name	Instruction							Total	% Instruction
	Instruction	Support	Student Support	Administration	Plant Operations	Transportation	Food Service		
Dej Math/Science/Compu									
ters	90,000	187,430	-	90,572	1,500	-	-	369,502	24.4%
Mexican American	587,462	160,817	66,358	1,394	-	2,792	-	818,824	71.7%
Multicultural									
Curriculum	9,000	430,082	-	-	-	-	-	439,082	2.0%
Native American	1,059,269	177,722	403,633	14,557	910	-	-	1,656,091	64.0%
Office of Legal									
Services	-	-	157,852	3,075,366	1,820	-	-	3,235,038	0.0%
Operations	-	-	-	1,739,031	9,514,685	-	-	11,253,716	0.0%
Pan-Asian/Refugee	360,438	183,362	30,098	-	-	1,971	-	575,868	62.6%
Purchasing	92,588	81,545	-	1,624,660	366,910	-	-	2,165,703	4.3%
Reserve For Class Size									
Turnover & Attrition	34,977,773	(276,833)	608,057	(765,000)	2,730,925	603,487	-	37,878,409	92.3%
Risk Management	-	-	-	50,839	2,594,293	25,000	-	2,670,132	0.0%
School Improvement	-	153,071	-	110,928	-	-	-	263,999	0.0%
School									
Safety/Security	-	-	-	1,500	2,496,520	-	-	2,498,020	0.0%
School/Community									
Development	-	-	540,272	5,000	400	-	-	545,672	0.0%
Secondary Leadership	109,417	220,624	145,729	574,319	48,010	19,850	-	1,117,948	9.8%
Superintendent	-	-	-	653,852	1,272	-	-	655,124	0.0%
Technology Services	-	3,375,890	-	4,987,423	92,700	-	-	8,456,013	0.0%
Transportation	-	-	-	226,279	817,591	19,488,346	-	20,532,217	0.0%
Utilities/Energy	-	-	-	3,600	20,267,475	-	474,333	20,745,408	0.0%
Departments Total	67,812,200	27,457,019	26,772,683	26,438,244	41,875,657	20,940,724	20,404,229	231,700,755	29.3%
Grand Total	250,275,892	37,999,630	39,072,450	46,790,460	55,986,299	20,945,124	20,404,229	471,474,082	53.1%

Funds not included in Classroom Dollar Report as defined by Auditor General
 Total 139,466,217 22.8%
610,940,300

CLASSROOM DOLLAR REPORT
BY SCHOOL / DEPARTMENT
FY2017 ADJUSTED BUDGET - DESEG

TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT

ADJUSTED BUDGET - DESEG

Site Name	Instruction						Total	% Instruction
	Instruction	Support	Student Support	Administration	Plant Operations	Transportation		
Elementary Schools								
Banks	97,370	-	-	-	-	-	97,370	100.0%
Blenman	111,670	-	58,799	-	-	-	170,469	65.5%
Bloom	117,839	-	-	-	-	-	117,839	100.0%
Bonillas	273,466	100,383	3,748	5,920	-	-	383,517	71.3%
Borton	457,536	96,803	4,803	2,380	-	-	561,522	81.5%
Carrillo	366,084	88,673	13,628	5,270	-	-	473,654	77.3%
Cavett	66,430	-	-	-	-	-	66,430	100.0%
Cragin	52,260	-	-	-	-	-	52,260	100.0%
Davidson	52,260	-	35,279	-	-	-	87,539	59.7%
Davis	639,345	138,967	29,107	2,679	-	-	810,098	78.9%
Drachman	390,483	102,287	23,133	7,140	3,250	-	526,293	74.2%
Erickson	51,200	-	-	-	-	-	51,200	100.0%
Ford	48,360	-	-	-	-	-	48,360	100.0%
Grijalva	205,004	-	58,799	-	-	-	263,803	77.7%
Holladay	553,919	96,906	61,503	3,570	518	-	716,416	77.3%
Howell	45,890	-	58,799	-	-	-	104,689	43.8%
Hudlow	73,710	-	58,799	-	-	-	132,509	55.6%
Hughes	50,960	-	-	-	-	-	50,960	100.0%
Kellond	281,606	-	-	-	-	-	281,606	100.0%
Lineweaver	298,922	-	-	-	-	-	298,922	100.0%
Lynn/Urquides	53,820	-	58,799	-	-	-	112,619	47.8%
Maldonado	92,430	-	-	-	-	-	92,430	100.0%
Manzo	102,560	-	-	-	-	-	102,560	100.0%
Miller	107,770	-	58,799	-	-	-	166,569	64.7%
Mission View	52,759	-	58,799	-	-	-	111,558	47.3%
Myers/Ganoung	118,170	-	58,799	-	-	-	176,969	66.8%
Ochoa	135,673	187,679	10,933	3,570	-	-	337,855	40.2%
Robison	270,435	99,401	93,535	1,785	-	-	465,156	58.1%
Sewell	52,910	-	-	-	-	-	52,910	100.0%
Soleng Tom	45,760	-	-	-	-	-	45,760	100.0%
Steele	54,860	-	-	-	-	-	54,860	100.0%

TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT

ADJUSTED BUDGET - DESEG

Site Name	Instruction						Total	% Instruction
	Instruction	Support	Student Support	Administration	Plant Operations	Transportation		
Eler Tolson	97,370	-	-	-	-	-	97,370	100.0%
Tully	112,010	267,621	58,799	3,070	-	-	441,500	25.4%
Van Buskirk	144,854	-	-	-	-	-	144,854	100.0%
Vesey	197,470	-	-	-	-	-	197,470	100.0%
Warren	60,710	-	-	-	-	-	60,710	100.0%
Wheeler	152,360	-	-	-	-	-	152,360	100.0%
White	219,627	-	-	-	-	-	219,627	100.0%
Whitmore	45,890	-	-	-	-	-	45,890	100.0%
Wright	4,420	-	-	-	-	-	4,420	100.0%
Elementary Schools Total	6,356,172	1,178,719	804,860	35,384	3,768	-	8,378,903	75.9%
K-8 Schools								
Booth/Fickett	842,548	161,834	60,099	4,000	-	-	1,068,481	78.9%
Dietz	341,736	-	-	-	-	-	341,736	100.0%
Hollinger	507,908	-	-	-	-	-	507,908	100.0%
Lawrence	54,210	-	-	-	-	-	54,210	100.0%
Mary Belle McCorkle								
K-8	233,849	-	-	-	-	-	233,849	100.0%
Morgan Maxwell	51,610	-	-	-	-	-	51,610	100.0%
Naylor	497,939	21,840	58,799	-	-	-	578,578	86.1%
Pueblo Gardens	63,050	-	58,799	-	-	-	121,849	51.7%
Robins	76,700	-	-	-	-	-	76,700	100.0%
Rose	236,210	-	-	-	-	-	236,210	100.0%
Roskruge	1,082,660	135,403	-	9,163	1,504	-	1,228,729	88.1%
Safford	817,056	316,811	58,799	4,760	-	1,800	1,199,226	68.1%
K-8 Schools Total	4,805,476	635,888	236,496	17,923	1,504	1,800	5,699,087	84.3%
Middle Schools								
Dodge	168,297	124,664	23,711	2,380	-	-	319,053	52.7%
Doolen	449,132	20,340	-	-	-	-	469,472	95.7%
Gridley	72,302	-	-	-	-	-	72,302	100.0%
Magee	134,830	7,280	-	-	-	-	142,110	94.9%
Mansfeld	591,608	82,222	58,976	3,570	-	1,800	738,176	80.1%
Pistor	550,948	7,280	58,799	-	-	-	617,027	89.3%

TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT

ADJUSTED BUDGET - DESEG

Site Name	Instruction						Total	% Instruction
	Instruction	Support	Student Support	Administration	Plant Operations	Transportation		
Mid Secrist	242,133	-	58,799	-	-	-	300,932	80.5%
Utterback	539,864	218,766	90,125	1,190	-	-	849,945	63.5%
Vail	362,050	7,280	-	-	-	-	369,330	98.0%
Valencia	235,650	22,020	58,799	-	-	-	316,469	74.5%
Middle Schools Total	3,346,815	489,852	349,209	7,140	-	1,800	4,194,817	79.8%
High Schools								
Catalina	323,685	33,900	94,630	-	-	-	452,215	71.6%
Cholla	991,161	438,924	195,435	6,070	-	-	1,631,590	60.7%
Palo Verde	513,325	231,720	95,342	4,470	-	-	844,857	60.8%
Pueblo	786,936	212,611	138,483	7,950	-	-	1,145,980	68.7%
Rincon	508,529	90,436	96,450	-	-	-	695,415	73.1%
Sahuaro	115,882	6,183	96,450	-	-	-	218,514	53.0%
Santa Rita	89,622	-	95,342	-	-	-	184,964	48.5%
Tucson	1,693,559	332,809	204,754	14,095	2,268	-	2,247,485	75.4%
University	46,581	55,000	102,131	14,165	-	-	217,877	21.4%
High Schools Total	5,069,279	1,401,583	1,119,016	46,750	2,268	-	7,638,896	66.4%
Alternative Schools								
Project More	153,647	-	63,505	150	-	-	217,302	70.7%
Teenage Parent	147,376	-	4,706	-	-	-	152,082	96.9%
TUSD Distance Learning Program	244,193	37,583	-	-	-	-	281,776	86.7%
Alternative Schools Total	545,216	37,583	68,211	150	-	-	651,160	83.7%
Departments								
African American	624,953	204,222	135,588	-	-	12,352	977,114	64.0%
ALE	1,338,581	865,497	36,682	30,300	-	4,000	2,275,060	58.8%
Alternative to Suspension	830,588	-	265,099	-	900	-	1,096,587	75.7%
Comm & Media Outreach	-	-	-	810,488	6,000	-	816,488	0.0%

ADJUSTED BUDGET - DESEG

Site Name	Instruction	Instruction Support	Student Support	Administration	Plant Operations	Transportation	Total	% Instruction
Culturally Responsive Pedagogy & Instruction	501,699	620,578	51,388	2,000	-	8,250	1,183,915	42.4%
Curriculum & Instruction	-	2,769,312	1,023,103	295,564	244	-	4,088,222	0.0%
Curriculum Development	-	56,962	-	-	-	-	56,962	0.0%
Desegregation - Turnover & Attrition	(1,378,178)	-	-	-	-	-	(1,378,178)	100.0%
Desegregation Dept	-	-	-	438,602	300	-	438,902	0.0%
Elementary Asst Superintendent	115,424	173,386	-	-	-	-	288,810	40.0%
Engineering	-	-	-	-	534,800	-	534,800	0.0%
Exceptional Education	-	82,698	-	-	-	-	82,698	0.0%
Family Center Catalina	-	-	22,167	765	29,536	-	52,468	0.0%
Family Center Palo Verde	-	-	29,523	6,117	28,656	-	64,296	0.0%
Family Center Southwest Annex	-	-	27,071	765	29,536	-	57,373	0.0%
Family Center Wakefield	-	-	22,167	765	29,976	-	52,908	0.0%
Family Engagement & Outreach	-	2,000	21,232	184,242	-	-	207,474	0.0%
Financial Services	-	-	-	147,001	-	-	147,001	0.0%
Fine Arts	1,127,587	125,918	-	-	37,767	-	1,291,271	87.3%

TUSD FY2017 CLASSROOM DOLLAR BY SCHOOL/DEPARTMENT

ADJUSTED BUDGET - DESEG

Site Name	Instruction						Total	% Instruction
	Instruction	Support	Student Support	Administration	Plant Operations	Transportation		
Guidance, Counsel & Dev Student Prev	-	-	58,876	-	-	-	58,876	0.0%
Human Resources	1,157,425	15,000	-	428,265	-	-	1,600,690	72.3%
Interscholastics	100,000	88,677	-	-	-	-	188,677	53.0%
Language Acquisition	1,967,611	969,507	413,870	72,791	900	-	3,424,680	57.5%
Magnet Department	-	282,112	-	1,200	-	-	283,312	0.0%
Mexican American Multicultural Curriculum	587,462	160,817	66,358	1,394	-	2,792	818,824	71.7%
Native American	9,000	430,082	-	-	-	-	439,082	2.0%
Office of Legal Services	189,008	-	-	-	-	-	189,008	100.0%
Operations	-	-	157,852	2,443,081	-	-	2,600,933	0.0%
Pan-Asian/Refugee School/Community Development	-	-	503,160	5,000	400	-	508,560	0.0%
Secondary Leadership	173,393	95,877	1,200	-	-	1,971	272,441	63.6%
Technology Services	100,257	191,136	122,500	68,350	1,600	-	483,843	20.7%
Transportation	-	950,023	-	756,999	-	-	1,707,021	0.0%
Transportation	-	-	-	-	181,091	7,747,644	7,928,735	0.0%
Departments Total	7,444,810	8,083,804	2,957,835	5,723,934	1,165,076	7,777,009	33,152,468	22.5%
Grand Total	27,567,769	11,827,429	5,535,627	5,831,281	1,172,617	7,780,609	59,715,332	46.2%
Funds not included in Classroom Dollar Report as defined by Auditor General							4,995,715	7.7%
Total							64,711,047	

FUNDS
UNIFORM SYSTEM OF FINANCIAL RECORDS
(USFR)

Code	Description
001	Maintenance and Operation —Accounts for all of a district's financial resources except those required to be accounted for in another fund. For example, this fund cannot be used for transactions related to capital items as funds in the 600 range are generally used to account for capital transactions.
010	Classroom Site (Total) <i>(Use detailed codes below)</i> Classroom Site Funds 011, 012, and 013 account for the portion of state sales tax collections and permanent state school fund earnings districts receive as approved by the voters in 2000 as part of Proposition 301. Expenditures should be recorded directly in the individual funds. The monies in the three funds must be used to supplement, rather than supplant, existing monies and must not be used for administrative purposes.
011	Classroom Site (Base Salary) —Accounts for 20 percent of the Classroom Site Fund monies and any prior years' unused budget balance and interest earned for the fund. Monies are to be used for teacher base salary increases, employment-related expenses, and registered warrant expenses for the fund. A.R.S. §15-977
012	Classroom Site (Performance Pay) —Accounts for 40 percent of the Classroom Site Fund monies and any prior years' unused budget balance and interest earned for the fund. Monies are to be used for performance-based teacher compensation increases, employment-related expenses, and registered warrant expenses for the fund. A.R.S. §15-977
013	Classroom Site (Other) —Accounts for 40 percent of the Classroom Site Fund monies and any prior years' unused budget balance and interest earned for the fund. Monies are to be used for any of the following maintenance and operation purposes: class size reduction, AIMS intervention, dropout prevention, teacher compensation increases, teacher development, teacher liability insurance premiums, and registered warrant expenses for the fund. Expenditures for class size reduction, AIMS intervention, and dropout prevention programs must be appropriate expenditures under function 1000— Instruction , excluding athletics. A.R.S. §15-977
020	Instructional Improvement —Accounts for monies received from gaming revenue. Up to 50 percent of the monies received may be used for teacher compensation increases and class size reduction as provided in A.R.S. §15-977. The expenditures for class size reduction, if any, must be appropriate expenditures under function 1000— Instruction , excluding athletics. The remaining monies must be used for the following maintenance and operation purposes: dropout prevention programs and instructional improvement programs, including programs to develop minimum reading skills for students by the end of the third grade. The monies in the fund may not be used to supplant existing state and local monies. A.R.S. §15-979
050	County, City, and Town Grants —Accounts for monies received from county, city, and town grants.
071	Structured English Immersion —Accounts for monies received to provide for the incremental cost of instruction to English language learners (ELLs) and must be used to supplement existing programs. In accordance with A.R.S. §15-756.03, monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English-proficient students. As defined in A.R.S. §15-756.01, incremental costs are the costs that are associated with a structured English immersion program pursuant to A.R.S. §15-752 or a program pursuant to A.R.S. §15-753 and that are in addition to the normal costs of conducting programs for English-proficient students. Incremental costs do not include costs that replace the same types of services provided to English-proficient students or compensatory instruction. A.R.S. §15-756.04

Code	Description
072	Compensatory Instruction —Accounts for monies received to be used for compensatory instruction for programs in addition to normal classroom instruction that may include individual or small group instruction, extended day classes, summer school, or intersession school. These programs are limited to improving the English proficiency of current ELLs and students who have been reclassified from ELL to English-proficient within the previous 2 years. Monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs. A.R.S. §15-756.11
<i>Federal Projects</i>	A group of funds used to account for revenues and expenditures of federally funded projects. A separate fund should be established for each individual program. If a federal project is not specifically listed or included in a fund range below, an unassigned fund number in the 300-399 range should be assigned for that project.
100-130	ESEA Title I—Helping Disadvantaged Children Meet High Standards
140-150	ESEA Title II—Professional Development and Technology
160	ESEA Title IV—21st Century Schools
170-180	ESEA Title V—Promote Informed Parent Choice
190	ESEA Title III—Limited English & Immigrant Students
200	ESEA Title VII—Indian Education
210	ESEA Title VI—Flexibility and Accountability
220	IDEA Part B
230	Johnson-O'Malley
240	Workforce Investment Act
250	AEA—Adult Education
260-270	Vocational Education—Basic Grants
280	ESEA Title X—Homeless Education
290	Medicaid Reimbursement
349	National Forest Fees
353	Taylor Grazing Fees
374	E-Rate (A.R.S. §15-1261)
378	Impact Aid [A.R.S. §15-905(R)]
300-399	Other Federal Projects
<i>State Projects</i>	A group of funds used to account for revenues and expenditures of state-funded projects. If a state project is not specifically listed below, an unassigned fund number in the 465-499 range should be assigned for that project.
400	Vocational Education
410	Early Childhood Block Grant

Code	Description
420	Ext. School Yr.—Pupils with Disabilities (A.R.S. §15-881)
425	Adult Basic Education (A.R.S. §15-234)
430	Chemical Abuse Prevention Programs (A.R.S. §15-712)
435	Academic Contests (A.R.S. §15-1241)
450	Gifted (A.R.S. §15-779.03)
460	Environmental Special Plate (A.R.S. §37-1015)
484	Failing Schools Tutoring Grant (A.R.S. §15-241)
465-499	Other State Projects
500	<p>School Plant—Accounts for monies received from the sale, lease, or condemnation of school property and used as specified in A.R.S. §15-1102. However, monies received from the sale of land originally purchased with School Facilities Board monies must be returned to the State in accordance with A.R.S. §15-2041(F).</p> <p>Districts may establish subfunds 501-504, that roll up to 500 for reporting purposes, to account for monies received that are restricted for different purposes by A.R.S. §15-1102.</p>
510	Food Service —Accounts for the financial operations of school activities that have as their purpose the preparation and serving of regular and incidental meals and snacks in connection with school functions. A.R.S. §15-1154
515	Civic Center — The district's governing board may permit the use of school facilities under its direction for civic activities as defined in A.R.S. §15-1105, such as parent-teacher association meetings, public forums, lectures, and clubs. Monies received for use of school facilities and the related expenditures must be accounted for in this fund. In accordance with A.R.S. §15-342(29), if program needs are met, excess monies may be used for maintenance and operation or unrestricted capital outlay purposes. Upon termination of the civic center school program, any unused monies must be transferred to the School Plant Fund (500).
520	Community School —Accounts for revenues and expenditures for purposes of academic and skill development for all citizens in accordance with A.R.S. §15-1141 et seq. In accordance with A.R.S. §15-342(30), if program needs are met, excess monies may be used for maintenance and operation or unrestricted capital outlay purposes. Upon termination of a community school program, any unused monies must be transferred to the Maintenance and Operation Fund (001). A.R.S. §15-1143
525	Auxiliary Operations —Accounts for revenues and expenditures arising from bookstore operations, athletic operations, and miscellaneous district-related operations. Revenues may include the sale or rental of books, supplies and materials; course fees; fees for optional, noncredit, educational, or recreational activities; deposits for the use of district supplies; athletic gate receipts and concession sales; and other miscellaneous receipts. This fund may also be used to account for revenues and expenditures of monies collected in support of extracurricular activities to be taken as a tax credit by the taxpayer in accordance with A.R.S. §43-1089.01 and spent on the activities for which they are collected. Districts must maintain detailed records to ensure that tax credit monies are used only for allowable expenditures and in support of both the school and purpose designated by the taxpayer.

Code	Description
526	Extracurricular Activities Fees Tax Credit —Accounts for revenues and expenditures of monies collected in support of extracurricular activities to be taken as a tax credit by the taxpayer in accordance with A.R.S. §43-1089.01. Amounts in this fund should be spent on the activities for which they are collected and districts must maintain detailed records to ensure that tax credit monies are used only for allowable expenditures and in support of both the school and purpose designated by the taxpayer. Districts may choose to account for these monies in the Auxiliary Operations Fund rather than this fund.
530	Gifts and Donations —Accounts for the revenues and expenditures of gifts, donations, bequests, and private grants made to a district. A.R.S. §15-341(A)(14)
535	Career and Technical Education and Vocational Education Projects —Accounts for revenues and expenditures relating to the production and subsequent sale of items produced in an instructional program by career and technical education and vocational education pupils. Monies in the fund in excess of \$100,000 at fiscal year-end must be transferred to the School Plant Fund (500). A.R.S. §15-1231
540	Fingerprint —Accounts for revenues and expenditures related to fingerprinting employees. A.R.S. §15-512
545	School Opening —Accounts for monies transferred in from the Maintenance and Operation Fund (001) ending cash balance to be used for maintenance and operation purposes incurred in the first year of operation of a new school within a district. At the end of 5 years without any activity in the fund, any remaining monies must be transferred to the Maintenance and Operation Fund. A.R.S. §15-943.01
550	Insurance Proceeds —Accounts for the monies received from insurance claims. Insurance proceeds are not considered revenues under GAAP, but should be recorded as other financing sources in object code 5300 or as special or extraordinary items in object codes 5700 or 5800, as applicable. Districts may use such proceeds to pay outstanding bonded indebtedness or to construct, acquire, improve, repair, or furnish school property after notice and a hearing. A.R.S. §15-1103
555	Textbooks —Accounts for monies received from students to replace or repair lost or damaged textbooks, subject matter materials, supplementary books, or instructional computer software in accordance with A.R.S. §15-729. Additionally, monies received from students to replace or repair lost or damaged library books may be accounted for here or in the Unrestricted Capital Outlay Fund (610). Monies received from the sale of books and other printed materials should be accounted for in the Auxiliary Operations Fund (525).
565	<p>Litigation Recovery—Accounts for monies received for and derived from the settlement of legal controversies or from the recovery of costs, attorney fees, or damages in litigation by or against a district in accordance with A.R.S. §15-1107. Expenditures from the fund may be made to procure legal services or for the costs of litigation. However, if monies are received specifically for the purpose of replacing or repairing school buildings or other school property, the monies may only be used to:</p> <ol style="list-style-type: none"> 1. Pay any outstanding bonded indebtedness of a district that is payable from the levy of taxes on property within a district. 2. Construct, acquire, improve, repair, or furnish school buildings after notice and a hearing. 3. Replace or repair school property other than school buildings.

Code	Description
570	Indirect Costs —Accounts for monies transferred in to this fund (object code 5200) from federal project funds or the Food Service Fund (510). These transfers are for indirect costs as allowed by the related federal grant. A district may only transfer monies into this fund based on an indirect cost rate approved by the Arizona Department of Education.
575	Unemployment Insurance —Used by districts using the reimbursement method of accounting for unemployment insurance contributions. Deposits to this fund consist of contributions from other funds. Expenditures consist of reimbursement payments to the Department of Economic Security. When the governing board determines that monies accumulated are in excess of insurance needs, the excess must be used to reduce district taxes for the budget year. A.R.S. §15-1104
580	Teacherage —Accounts for the operations of district housing facilities provided for district employees that the governing board determined necessary for district operation. Revenues consist of lease and rental receipts. Disbursements consist of payments for maintenance, operation, and debt service related to teacherages. Also, districts located on Indian and federal lands may purchase houses, including mobile and modular housing, to be used exclusively as teacherages. A.R.S. §§15-342(6) and 15-1106
585	Insurance Refund —Accounts for insurance premium payments that are refunded to a district at the end of a fiscal year. The monies may be used for insurance premium payments; placed into a trust to be used for payments of uninsured losses, claims, defense costs, and other related expenses as provided in A.R.S. §15-382; or used for reduction of district taxes in the budget year. A.R.S. §15-386
590	Grants and Gifts to Teachers —Accounts for grants and gifts under \$1,500 received from private sources that are designated for use by a teacher for instructional purposes. A.R.S §15-1224
595	Advertisement —Accounts for monies received from the sale of advertising that may be used for any district purpose. A.R.S. §15-342(27)(c)
596	Joint Technical Education —Accounts for monies received by member districts from Joint Technical Education Districts for vocational education programs. A.R.S. §15-393
610	<p>Unrestricted Capital Outlay—Accounts for transactions relating to the acquisition of items by purchase, lease-purchase, or lease as prescribed by A.R.S. §15-903(C). Revenues include equalization assistance, tuition, property taxes, and interest on investments. Expenditures include:</p> <ol style="list-style-type: none"> 1. Land, buildings, and improvements to land and buildings, including labor and related employee benefits costs and material costs if the work is performed by district employees 2. Furniture, furnishings, athletic equipment, and other equipment, including computer software 3. Pupil and nonpupil transportation vehicles and equipment, including all capital expenditures within a contract if a district contracts for pupil transportation 4. Textbooks and related printed subject matter materials adopted by the governing board 5. Instructional aids 6. Library books 7. Payment of principal and interest on bonds 8. District administration emergency needs that are directly related to pupils

Code	Description
620	Adjacent Ways —Accounts for transactions relating to special assessments to finance the improvement of public ways adjacent to school property, in accordance with A.R.S. §15-995.
630	Bond Building —Accounts for proceeds from district bond issues that are used for acquiring or leasing school sites; constructing or renovating school buildings; supplying school buildings with furniture, equipment, and technology; improving school grounds; purchasing pupil transportation vehicles; or paying existing bonded indebtedness in accordance with A.R.S. §15-491(A)(3). Bond proceeds are recorded as other financing sources in object code 5110 or 5120, as applicable. Interest earned on investments must be used to reduce outstanding bonded indebtedness, unless a district requests the monies be deposited in the Bond Building Fund if federal laws or rules require the interest to be used for capital expenditures, or the voters authorized the interest to be credited to the Bond Building Fund in a separate question in a bond election. If there is no outstanding bonded indebtedness, such interest should be transferred to the Maintenance and Operation Fund (001). A.R.S. §15-1024
639	Impact Aid Revenue Bond Building —Accounts for proceeds from impact aid revenue bond issuances that are used for capital projects authorized in accordance with A.R.S. §15-491. The proceeds may also be used for bond-related expenses and other costs as allowed by A.R.S. §15-2102. Bond proceeds are recorded as other financing sources in object code 5110 or 5120. Interest earned on investment of these monies must be credited to the Impact Aid Revenue Bond Debt Service Fund. After the acquisition or construction of facilities for which the bonds were issued is completed, and after the payment of other related costs, the remaining balance must be transferred to the Impact Aid Fund (378). A.R.S. §§15-905(R), 15-2104, 15-2107, and 15-2108
650	Gifts and Donations—Capital —Accounts for gifts and donations to be used for capital acquisitions. A.R.S. §15-341(A)(14)
660	Condemnation —Used for the following purposes. A.R.S. §15-1102(E) and (F) <ol style="list-style-type: none"> 1. Proceeds from sales by condemnation or threat of condemnation may be accounted for in this fund. If accounted for in this fund, these proceeds must be used either: 2. For the payment of a district’s outstanding bonded indebtedness that is payable from the levy of taxes upon the property within the district, or 3. To construct, acquire, improve, repair, or furnish school facilities or sites after notice and a hearing. 4. Proceeds from a right-of-way settlement must be accounted for in this fund. These proceeds must be used to construct, acquire, improve, repair, or furnish school facilities or sites after notice and a hearing. After 10 years, any unused monies must be transferred to the School Plant Fund (500).
665	Energy and Water Savings (EWS) —Accounts for capital investment monies, energy-related rebate or grant monies, and monies from other funding sources, including clean renewable energy bonds, to fund energy or water saving projects in school facilities in accordance with A.R.S. §15-910.02. This fund also accounts for monthly payment amounts transferred to the EWS Fund from the Maintenance and Operation Fund (001). Any monies associated with an energy or water savings project remaining in the fund after capital investment monies are repaid in full may also be transferred to the Maintenance and Operation Fund.
686	Emergency Deficiencies Correction —Accounts for monies received from the School Facilities Board to correct emergency deficiencies. A.R.S. §15-2022

Code	Description
691	Building Renewal Grant —Accounts for building renewal grant monies that districts may request from the School Facilities Board. These monies may be used for major renovations and repairs to buildings, upgrading systems and areas that will maintain or extend buildings' useful lives, and infrastructure costs. These monies may not be used for new construction; remodeling interior space for aesthetic or preferential reasons; exterior beautification; demolition; routine preventative maintenance; or any project in a building, or part of a building, that is being leased to another entity. A.R.S. §15-2032
695	New School Facilities —Accounts for monies received from the School Facilities Board to be used for constructing new school facilities and purchasing land for new school sites as prescribed by A.R.S. §15-2041. Any surplus monies received from the School Facilities Board may be used only for capital purposes for the project up to 1 year after completion of the project. Any surplus monies remaining after 1 year must be returned to the School Facilities Board.
699	Federal Impact Aid (Construction) —Accounts for impact aid monies that are received specifically for construction.
700	DEBT SERVICE FUNDS —Account for the accumulation of resources and the payment of principal and interest on bonds. A.R.S. §15-1022
720	Impact Aid Revenue Bond Debt Service —Accounts for impact aid monies received and interest earned that is used for the payment of impact aid revenue bond principal and interest payments. Any surplus monies remaining in the fund must be transferred to the Impact Aid Fund (378). A.R.S. §§15-905(R), 15-2104, 15-2107, 15-2108, and 15-2109
750	PERMANENT FUNDS —Accounts for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support district programs.

Code	Description
800-849	Trust Funds
	<p>Pension Trust Funds—Accounts for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other benefit plans. Typically, these funds are used to account for local pension and other employee benefit funds that are provided by a district in lieu of or in addition to any state retirement system.</p> <p>Monies to fund other postemployment benefits (OPEB) that are deposited in a trust account in accordance with A.R.S. §15-1225 should be included as a Pension Trust Fund (OPEB Trust Fund). The OPEB Trust Fund accounts for monies accumulated to pay for postemployment benefits offered to district employees or their spouses and dependents. This fund may be used for administrative and management costs and payment of benefits. Postemployment benefits do not include benefits provided by the Arizona State Retirement System. If monies to fund other postemployment benefits are not deposited in a trust account, they should be accounted for in an Internal Service Fund.</p>
	<p>Investment Trust Funds—Accounts for the external portion (i.e., the portion that does not belong to a district) of investment pools operated by a district.</p>
	<p>Private-Purpose Trust Funds—Accounts for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.</p>
850-899	Agency Funds
850	<p>Student Activities—Accounts for all monies raised with the approval of the governing board by the effort of students in pursuance of or in connection with all activities of student organizations, clubs, school plays, or other student entertainment other than Auxiliary Operations Fund monies. A.R.S. §15-1121</p>
855	<p>Employee Insurance Program Withholdings—Accounts for monies received from employees, monies contributed by a district, and monies received from former employees, current and former board members, and board members' surviving spouses and dependents, to be used for the payment of insurance premiums. Disbursements may only be made to insurance carriers or to make refunds of insurance premiums to individuals. The governing board must transfer any interest at fiscal year-end to the Maintenance and Operation Fund. A.R.S. §15-1223</p>
865	<p>State Income Tax Withholdings—Accounts for monies withheld from employees for state income tax until remitted to the Arizona Department of Revenue. Disbursements may be made only to the Department of Revenue. The governing board must transfer any interest at fiscal year-end to the Maintenance and Operation Fund. A.R.S. §15-1222</p>

For proprietary fund codes, see page III-14.

Code	Description
900-949	<p>Enterprise Funds—Accounts for activities that provide goods or services to external users for a fee. Enterprise funds are required to be used to account for any activity whose principal revenue sources meet any of the following criteria: (1) debt backed solely by revenues from fees and charges (thus, not debt that is backed by the full faith and credit of a district); (2) legal requirement to recover costs through fees and charges; (3) policy decision of the governing board or management to recover the costs of providing services through fees or charges.</p>
950-989	<p>Internal Service Funds—Accounts for activities that provide goods or services to other funds, departments, component units, or other governmental entities on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which a district is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund. Examples of internal service funds are activities such as central data processing, central printing and duplicating, and self-insurance.</p> <p>District Services Funds established in accordance with A.R.S. §15-1108 should be accounted for as Internal Service Funds.</p> <p>Monies to fund other postemployment benefits (OPEB) that are not deposited in a trust account in accordance with A.R.S. §15-1225 should be accounted for as an Internal Service Fund (OPEB Fund). The OPEB Fund accounts for monies accumulated to pay for postemployment benefits offered to district employees or their spouses and dependents. This fund may be used for administrative and management costs and payment of benefits. At the end of 5 years of no activity in the fund, any remaining monies must be transferred to the Maintenance and Operation Fund. Postemployment benefits do not include benefits provided by the Arizona State Retirement System. A.R.S. §15-1225</p>
955	<p>Intergovernmental Agreements—Used by a fiscal agent to account for monies of an intergovernmental agreement (IGA). Revenues include amounts received from participants. Expenditures include salaries, supplies, etc. (Depending on specific provisions of the agreement, IGAs may also be accounted for in a Trust or Agency Fund.) A.R.S. §15-342(13)</p>