



Tucson Unified School District #1

Budget Status and Update on FY 2015 Budget

April 15, 2014

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Chief Financial Officer

MAINTENANCE & OPERATION

	FY2014
Adopted Budget	245
Expenditures as of Feb 2014	166
Total Projected Expenditure	74
Projected Balance/Remaining Expenditure	5

** Figures are in Millions*

UNRESTRICTED CAPITAL

Unrestricted Capital	FY2014
Adopted Budget (Capacity)	10
Expenditures as of Feb 2014	8.5
Total Projected Expenditure	1.5
Projected Balance	0

** Figures are in Millions*

State Budget Update FY15

Maintenance & Operation

Fund 1.4% Base Level for Inflation

Base Level would be \$3,373.11 / \$3,415.27 w/ 1.25% Teacher Comp

Transportation 1.4% per mile increase to \$2.49

District Additional Assistance Fund / Unrestricted Capital

Continue current reduction— approx 60% of allocation

Student Success Funding

\$41 Million Statewide but reduction already in place = \$21.5M

funds are allocated in relation to a district's achievement profile, improvement category, and high school graduation rate.

Prop 30 | Inflation adjustment

- Guaranteed 2% Per Year to Base Support Level or % Change In GDP Price Deflator whichever is less
- Increase base level or other components of the Revenue Control Limit (pupil transportation)
- No Inflation adjustment until 2014

<u>Year</u>	<u>Inflation</u>	<u>Increase</u>
FY 2011	0.9%	0
FY 2012	1.3%	0
FY 2013	2.0%	0
FY 2014	1.8%	1.8%
FY 2015	1.4%	1.4%



Classroom Site Fund-Proposition 30 I

- Passed November 2000 General Election (started FY01-02)
- Revenue stream for Education funded by:
 - 1) \$.6 cent education sales tax
 - 2) K-12 Trust Land Revenues in excess of \$72.3M
- Rate set by March 31 each year by the JLBC
- Rate applied to district's weighted student count
Cumulative shortfall as of FY2010 was \$195
- State had to adjust for shortfall in FY2011 and FY2012
(Reduced allocation of \$120 each year)
Districts had been allowed to spend to estimate
New language, "Adjusted for any prior year carry forward
or shortfall" FY2011 First Year for Implementation

Classroom Site Funding History-State

Year	Budget Capacity	Total Available	Difference
FY2002	\$272.42	\$272.15	<\$0.27>
FY2003	\$239.47	\$239.32	<\$0.15>
FY2004	\$230.00	\$230.17	0.17
FY2005	\$242.00	\$242.02	0.02
FY2006	\$353.00	\$320.46	<\$32.54>
FY2007	\$333.00	\$333.06	\$0.06
FY2008	\$401.00	\$397.29	<\$3.71>
FY2009	\$390.00	\$259.45	<\$130.55>
FY2010	\$244.00	\$209.70	<\$34.30>
FY2011	\$120.00	\$194.01	\$74.01
FY2012	\$120.00	\$242.00	\$122.00
FY2013	\$227.00	\$257.00	\$30.00
FY2014	\$310.00	\$310.00	
FY2015	\$295.00		

TUSD 2014-2015 Budget Forecast

Maintenance & Operation Fund

- ❑ M&O Base Support Level 1.4% Inflation Increase
- ❑ ADM Decrease 1,500 Students
- ❑ Desegregation Funding stays at current level
- ❑ Budget Balance Carry forward - \$?
- ❑ **TOTAL PROJECTED M&O SHORTFALL = \$3.1M**

*Numbers based on 100th day ADM – subject to change

TUSD 2014-2015 Budget Forecast

Prop 301 Funds–Classroom Site Fund

Decrease from \$310 to \$295 per weighted ADM

Decreased enrollment

TOTAL PROJECTED CSF SHORTFALL = \$2.1M

Student Success Funding

\$1.6M allocation reduced to 54% of total = **\$915,000**

District Additional Assistance

Decreased enrollment & 60% decrease

TOTAL PROJECTED DAA SHORTFALL = \$300K

*Numbers based on 100th day ADM – subject to change

Summary of Capital Reductions to TUSD Due to Legislative Actions

	TOTAL	FY13-14	FY12-13	FY11-12	FY10-11	FY09-10
Unrestricted Capital	\$76,726,365	\$23,420,021	\$12,428,755	\$13,105,120	\$13,677,430	\$14,095,039
Reduction \$	\$24,928,969	\$13,889,872	\$4,821,291	\$6,217,805	\$0	\$0
Reduction %	32.49%	59.31%	38.79%	47.45%	0.00%	0.00%
Soft Capital	\$46,123,842	\$0	\$10,808,366	\$11,308,737	\$11,819,399	\$12,187,340
Reduction \$	\$39,212,309	\$0	\$8,967,605	\$11,308,737	\$10,063,368	\$8,872,599
Reduction %	85.02%	0%	82.97%	100.00%	85.14%	72.80%
Total Capital allocation	\$122,850,206	\$23,420,020	\$23,237,121	\$24,413,857	\$25,496,829	\$26,282,379
Total Capital reduction	\$64,141,277	\$13,889,872	\$13,788,896	\$17,526,542	\$10,063,367	\$8,872,598
Reduction %	52.21%	59.31%	59.34%	71.79%	39.47%	33.76%



TUSD 2014-2015 Budget Forecast

Title I

- ❑ Possible 5% decrease due to Census
- ❑ Possible 2-3% additional decrease Legislative Action

75% of School allocations will be used to pay for allocated teacher positions to offset \$5.5M budget shortfall in M&O and CSF

Title I

- FY2013-2014

- Budgeted 120 Certified Teaching Positions from School Allocations = \$6,557,160

Only filled 82 and remainder is being transferred to other areas (Budget Modifications)

FY2014-2015

- Budget 210 Certified Teaching Positions from 75% School Allocation = \$11,507,170
- Difference is \$4,950,000

- 1:32 Standard = 1,604 / 1:27 Standard = 1,799
- Difference 195 FTE

FY15 Budget Timeline

	Task/Activity	Who	Schools	Departments
0	Draft Projections sent to Principals and Leadership	Bryant Nodine	Friday, December 13, 2013	Friday, December 13, 2013
1	Close First Round of magnet & open enrollment applications	Bryant Nodine	Monday, December 16, 2013	Monday, December 16, 2013
2	Applications entered into student info system and tabulated by school	Bryant Nodine	Friday, December 20, 2013	Friday, December 20, 2013
3	Principals indicate seats available for magnet programs and open enrollment	Bryant Nodine	Tuesday, January 07, 2014	Tuesday, January 07, 2014
4	Compare data from principals and applications and complete the Final Projections	Bryant Nodine	Friday, February 07, 2014	
5	Audited FY 2014 Budget	Budget Manager		Monday, February 03, 2014
6	Approved Staffing Standards for FY 2015 (By Phases based on Priority Funding)	CFO	2/3/2014; 2/27/14	Thursday, February 27, 2014
7	Budget Formulation put in Site 'Work in Progress' Folder	Stephanie	2/3/14 - 2/7/14	2/3/14 - 2/7/14
8	Modified Position Control Sheets put in Site 'Work in Progress' Folder	Budget Analyst	2/3/14 - 2/7/14	2/3/14 - 2/7/14
9	Email Budget Sheet, Instructions, Position Control Sheets and Capital Worksheet	Budget Analyst	2/3/14 - 2/7/14	Friday, March 14, 2014
10	Budget Review by Department Heads and Principals	Sites/Departments	Thursday, March 13, 2014	Friday, March 21, 2014
11	Negotiation Week	CFO/Budget Team/Sites/Department	3/14/2014 = Elementary Leadership 4/1/14 = Secondary Leadership	Friday, March 28, 2014
12	Incorporate Negotiation Items and baseline Position Control Sheets	Budget Analyst	3/17/14 - 3/21/14 = Elementary Schools 4/7/14 - 4/11/14 = Middle & High Schools	Friday, April 04, 2014
13	Budget Manager review Budget Changes from Budget Analyst	Budget Manager	3/17/14 - 4/11/14	3/17/14 - 4/11/14
14	Budget Manager/Analyst will move approved sheets to 'Baselined' Folder for Budget Formulation Team to use	Budget Manager/ Analyst	3/17/14 - 4/11/14	3/17/14 - 4/21/14
15	Reformulation, Review and Reporting Negotiated Budget. Submit to CFO for Review	Budget Formulation (Analyst)	4/22/14 - 4/25/14	4/22/14 - 4/25/14
16	CFO Reviews and Approves	CFO	Friday, April 25, 2014	Friday, April 25, 2014
	Deputy Superintendent Reviews and Approves for Board Presentation 4/29/14	Deputy Superintendent	Friday, April 25, 2014	Friday, April 25, 2014
17	Budget Formulation team will put Final Budgets into the 'Upload' Folder.	Budget Formulation	Friday, May 02, 2014	Friday, May 02, 2014
18	Budget Analyst will upload Approved Budget to Lawson *Deseg Review is Ok with Dr. Sanchez	Budget Analyst	Friday, May 09, 2014	Friday, May 09, 2014
19	Budget Manager will review Lawson Budget and generate Variance Report	Budget Manager	Friday, May 09, 2014	Friday, May 09, 2014
	Budget Analyst will email the Assist Suptd and Principals: - Final Budget Worksheet - Lawson Budget report by department - Audited "Modified Position Control Sheets"			
20	- Capital Worksheet	Budget Analyst	Friday, May 16, 2014	Friday, May 16, 2014
21	FY 2014 Budget - Post on the Intranet/Internet	Budget Formulation		Monday, June 30, 2014

*Deadlines are subject to change based



Questions ??????

Thank you