

FY 2017-2018
EXPENDITURE UPDATE
MARCH
PRESENTED 4/17/18

Renee Weatherless, Executive Director, Finance

FY17-18 EXPENDITURE UPDATED MARCH

Funding Source	Adjusted Budget	Exps to date 3/31/18	Encumbrances & Projections	Total Projected Spend	Projected Budget Balance*
M&O	301,939,842	222,781,020	78,862,760	301,643,780	296,062
Instructional Improvement	1,926,750	1,854,859	70,092	1,924,951	1,799
Classroom Site Fund	31,695,283	15,084,582	11,019,567	26,104,150	5,591,133
Capital	15,094,982	9,292,286	5,631,534	14,923,819	171,162
Federal Grants	63,058,859	27,856,219	22,040,513	49,896,731	13,162,128
State Grants	2,561,371	390,030	965,027	1,355,058	1,206,313
Other Funds	95,271,806	39,550,911	35,538,081	75,088,992	20,182,814
Internal Service	41,020,155	21,353,015	1,534,925	22,887,939	18,132,215
Grand Total	552,569,048	338,162,922	155,662,499	493,825,421	58,743,627

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

FY17-18 EXPENDITURE UPDATED MARCH

Funding Source	Adjusted Budget	Exps to date 3/31/18	Encumbrances & Projections	Total Projected Spend	Projected Budget Balance*
DESEG					
M&O	60,217,808	40,135,587	19,981,933	60,117,521	100,287
Capital	3,493,239	1,979,066	1,404,228	3,383,294	109,945
Total Deseg	63,711,047	42,114,653	21,386,161	63,500,815	210,232
NON-DESEG					
M&O	241,722,034	182,645,433	58,880,827	241,526,259	195,775
Capital	11,601,743	7,313,220	4,227,306	11,540,526	61,217
Total Non-Deseg	253,323,777	189,958,653	63,108,132	253,066,785	256,992

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

ESTIMATED FUND BALANCES

Funding Source	Beginning Fund Balance 7/1/17	Revenue & Transfers	Expenses	Projected Fund Balance at 6/30/18
M&O	8,273,972	300,546,837	301,643,780	7,177,029
Instructional Improvement	123,145	1,876,043	1,924,951	74,236
CSF – Base	2,844,006	4,249,658	4,371,744	2,721,919
CSF - Performance Pay	4,468,704	8,499,315	12,635,872	332,148
CSF – Other	3,134,285	8,499,315	9,096,534	2,537,066
Classroom Site Fund	10,446,995	21,248,288	26,104,150	5,591,133
Capital	301	15,491,889	14,923,819	568,370
Federal Grants	3,475,174	52,664,215	49,896,731	6,242,658
State Grants	249,234	2,195,812	1,355,058	1,089,988
Other Funds	44,310,703	74,218,031	75,088,992	43,439,742
Internal Service	35,412,055	14,044,392	22,887,939	26,568,507
Grand Total	102,291,578	482,285,506	493,825,421	90,751,664

FY17-18
CLASSROOM DOLLAR
ESTIMATE
YTD ACTUALS AS OF 3/31/18

CLASSROOM DOLLAR REPORT

Instructional costs (function 1000)

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

CLASSROOM DOLLAR REPORT

Student Support costs (function 2100)

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

CLASSROOM DOLLAR REPORT

Instructional Support (function 2200)

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

CLASSROOM DOLLAR REPORT

Administrative costs (function 2300, 2400, 2500)

General Admin (2300)

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

School Admin (2400)

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

Central Services (2500)

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

CLASSROOM DOLLAR REPORT

Plant Operations costs (function 2600)

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

Transportation costs (function 2700)

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

Food Service costs (function 3100)

Community Ed. costs (function 3300)

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

FY17-18 CLASSROOM DOLLAR ESTIMATE

Category	FY15 Actual	FY16 Actual	FY17 Actual	FY17 Est. w/o 301 Surplus	FY18 YTD Actuals as of 3/31/18
Instruction	48.7%	48.8%	50.9%	49.7%	50.9%
Student Support	9.6%	9.6%	9.0%	9.2%	9.8%
Instruction Support	6.2%	6.7%	6.8%	7.0%	6.9%
SUBTOTAL	64.5%	65.1%	66.7%	65.9%	67.5%
Administration	10.9%	10.9%	11.0%	11.3%	10.0%
Plant Operations	13.7%	13.1%	12.3%	12.6%	11.9%
Transportation	5.8%	5.8%	5.5%	5.6%	5.5%
Food Service	5.1%	5.0%	4.5%	4.6%	5.0%

CLASSROOM DOLLAR REPORT

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

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

Expenditure Updates and Reports can be found at

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