

FY17-18 May Revision

PRESENTED MAY 8, 2018

RENEE WEATHERLESS
EXECUTIVE DIRECTOR, FINANCE

FY18 Budget Development Deadlines

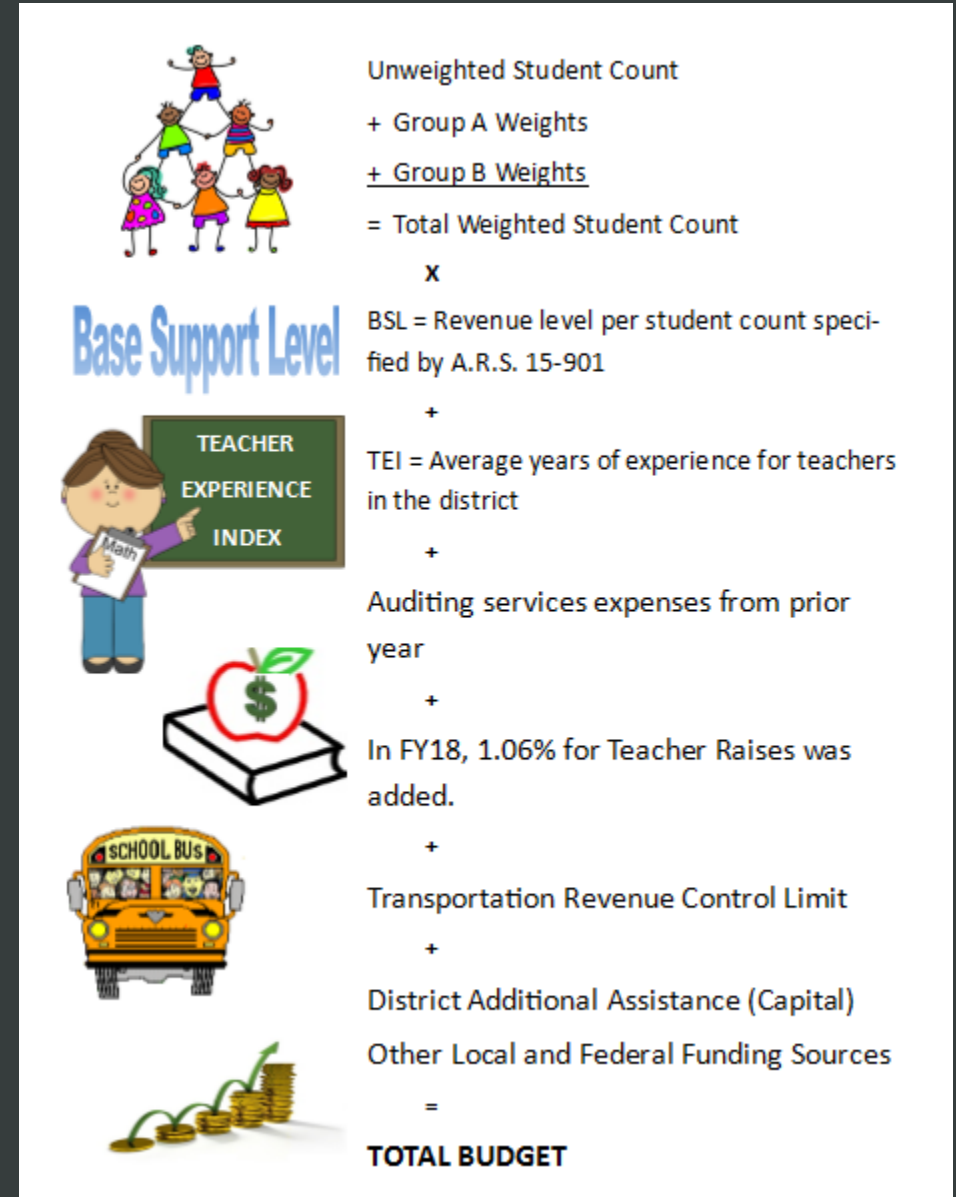
July 5	Proposed Budget due to ADE
July 5-15	Notice of Public Hearing must be published 10 days prior to budget adoption
July 15	Adopted Budget due to ADE
Nov 1	FY18 November Revision due to ADE - *New
Dec 15	FY18 Revised Budget due to ADE, Not needed
May 15	FY18 Revised Budget due to ADE
Oct 15	Annual Financial Report due to ADE

* The November Revision was new in FY18 specifically for the purpose of recalculating the 1.06% teacher increase after the FY17 Annual Financial Report was completed.

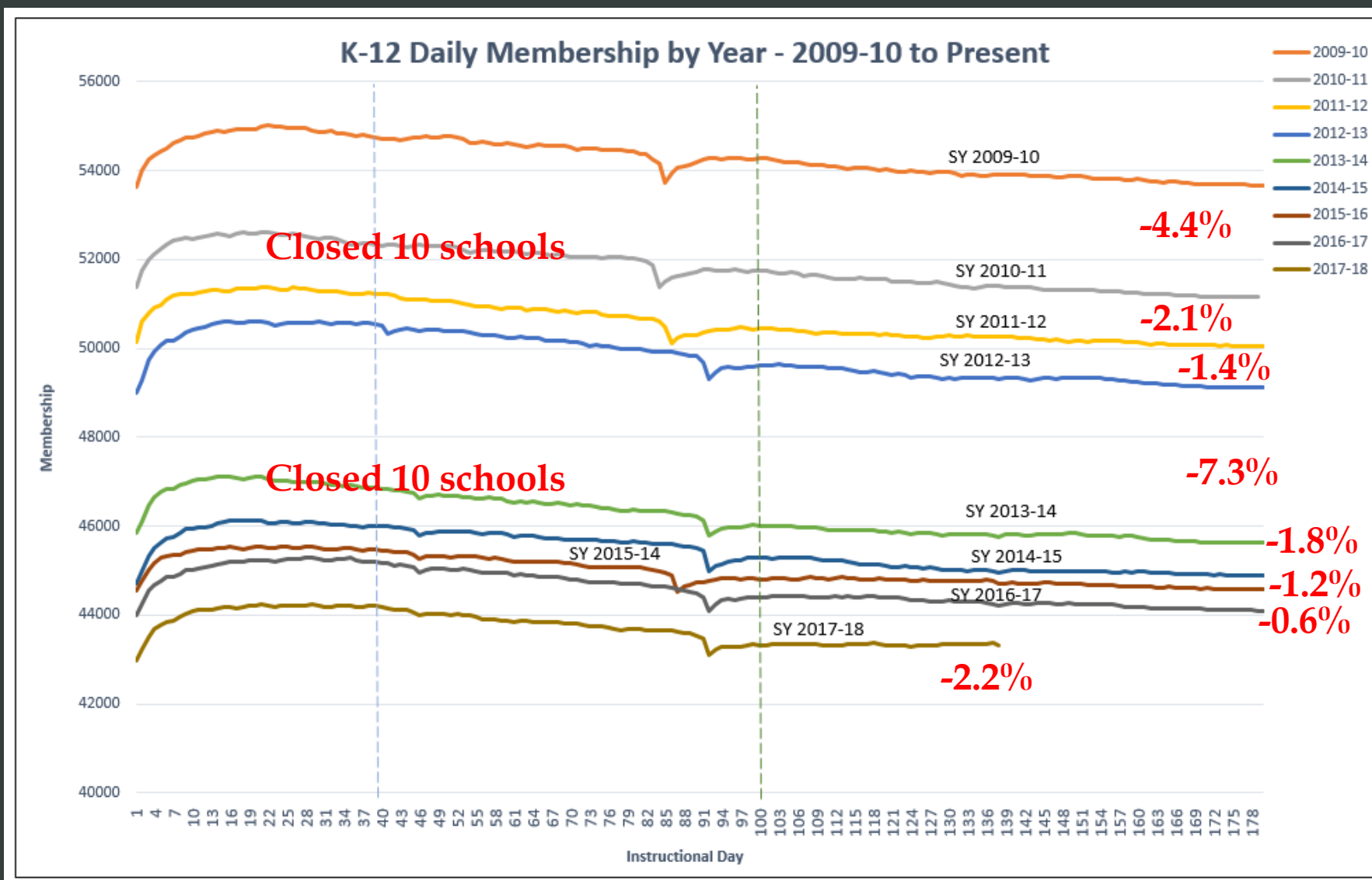
Funding Formula

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

- **Average Daily Membership**-The average number of students enrolled each day during the first 100 days.
- **Support Level Weight**-ADM multiplier that takes into consideration the associated cost of educating the various student classifications
- **Weighted Student Count**= ADM X Support Level Weight
- **Base Level Amount**-the funding level per weighted student count authorized by the state legislature each year
- **Teacher Experience Index**-funding factor for districts with higher teacher experience than state average
- **Audit Services**-prior year (non-federal) single audit costs
- **Transportation Revenue Control Limit (TRCL)** calculated using eligible students & yearly route miles



Average Daily Membership (ADM) 2009-10 to Present



Daily Membership 2009-10 to Present

INSTR_DAY	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
40	54,708.00	52,315.00	51,215.75	50,514.75	46,849.25	46,007.25	45,453.25	45,179.75	44,189.25
100	54,269.25	51,763.25	50,447.75	49,626.75	46,016.50	45,295.50	44,812.75	44,399.00	43,303.75
180	53,658.50	51,166.00	50,055.00	49,123.75	45,631.50	44,882.75	44,592.00	44,098.50	-

Daily Membership is the total enrollment of fractional students and full-time students minus withdrawals for a given day

Average Daily Membership (ADM) is the average over the first 100 days

Budget Factors

Average Daily Membership (ADM)

Current Year ADM (A.R.S. §15-943)		FY18 May Revision			FY18 November Revision			
Student Counts	PSD	K-8	9-12	TOTAL	PSD	K-8	9-12	TOTAL
FY 2018 Est. Non-AOI	236.025	29,764.028	13,771.864	43,771.917	201.105	29,877.206	13,920.083	43,998.394
FY 2018 Est. AOI Full-Time		9.464	30.203	39.667		2.495	25.408	27.903
FY 2018 Est. AOI Part-Time		0.77	19.046	19.816		1.340	1.557	2.897
Total FY 2018 Estimated	236.025	29,774.262	13,821.113	43,831.400	201.105	29,881.041	13,947.048	44,029.194
Difference	34.920	(106.779)	(125.935)	(197.794)				
%	17.4%	-0.4%	-0.9%	-0.4%				

ADM, ELL and SPED Reports can be found online at:

<http://www.ade.az.gov/Districts/ReportsData/ReportsData.asp>

Daily Membership 2009-10 to Present

	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count	TOTAL
Group A				
May	52,271.704	49.256	25.042	52,346.002
November	52,540.072	35.106	3.526	52,578.704
Group B				
May	6,626.805	47.175	21.287	58,966.971
November	6,551.229	33.733	2.999	59,128.033

Group A weights are applied to regular education students and certain special needs students. This weights is defined in A.R.S. §15-901y

Group B weights are provided for special needs and other students that were served the previous year. These weights are specified in A.R.S. §15-943.2

Maintenance & Operations Fund

- Transfers from M&O to Capital (\$1,180,866)
- Reduced ADM (1,018,411)

M&O	May	November	Difference
Deseg	60,320,831	60,593,131	(272,300)
Non-Deseg	240,606,716	242,533,693	(1,926,977)
Total	300,927,547	303,126,824	(2,199,277)

Capital

- Transfers from M&O to Capital

Capital	May	November	Difference
Deseg	3,390,216	3,117,916	272,300
Non-Deseg	11,698,650	10,790,084	908,566
Total	15,088,866	13,908,000	1,180,866

Other Funding Sources

Classroom Site Funds

- Higher student counts
- Higher FY17 carryover

Other Funds increases

- Building Renewal Grant
- Auxiliary
- Indirect
- JTED

	May	November	Difference
Classroom Site Fund	31,601,409	28,728,194	2,873,215
Instructional Improvement	2,500,000	2,500,000	0
Federal & State Grants	72,010,512	75,170,779	(3,160,267)
Other Funds	92,098,189	82,232,189	9,866,000
Internal Service Funds	41,020,154	41,020,154	0

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%

FY17-18

Classroom Dollar Estimate

Category	FY16-17 \$ Per Pupil	FY16-17 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

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