



**FY 2013-2014**  
**Tucson Unified School District #1**  
**Expenditure Budget Revision #1**  
**May 13, 2014**

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# ARIZONA SCHOOL FINANCE PROGRAM EXPENDITURE BUDGET

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

- Maintenance & Operation
- Classroom Site Fund
- Unrestricted and Soft Capital Funds
- Special Revenue Funds (Federal/State Projects)
- Instructional Improvement Fund
- Other Funds
- Internal Service Funds

# Maintenance & Operation Fund Page 1, Line 30

M&O Regular Ed Adopted Budget Limit	\$245,396,213
M&O Regular Ed Revised #1 Budget Limit	\$243,913,000
Difference	-\$1,483,213
Prior Year Carryover & Transfer to District Additional Assistance	
M&O Deseg Adopted Budget Limit	\$60,711,047
M&O Deseg Revised #1 Budget Limit	\$60,711,047
Difference	\$0
Total M&O Revised #1 Budget Limit	\$304,624,047

The Maintenance & Operation Budget is the budget where much of the day to day expenditures take place. Typical expenditures include; employee salaries & benefits, supplies, utilities, maintenance & repair, and other miscellaneous expenditures which are not of a capital nature. M&O fund includes K-3 Move on when Reading funding

# Classroom Site Funds-Prop 301 Page 3, Line 40

Adopted Budget Limit	\$21,764,765
Revised #1 Budget Limit	\$24,607,838
Difference	\$2,843,083
ADJUSTMENTS:	
Prior Year Carryover & Interest	

All monies must be spent in accordance with the district's approved Prop 301 Plan

**Fund 011 = 20% Teacher Base Pay**

**Fund 012 = 40% Teacher performance payment**

**Fund 013 = 40% Other- Class size reduction, AIMS intervention, Dropout prevention, professional development & insurance**

# District Additional Assistance Fund Page 4, Line 10

Adopted Budget Limit	\$10,040,987
Revised #1 Budget Limit	\$22,070,439
Difference	\$12,029,452
Prior Year Carryover & Transfer from M&O fund to offset State Reduction	
DAA State Reduction 60% (Allocation \$23,420,021)	-\$13,889,872

District Additional Assistance (prev. Unrestricted Capital) is the Level of funding which the District may utilize for Capital purposes. Typical expenses include Furniture, Land & Building Improvements, Vehicles, Furniture & Equipment, Technology Equipment, Capital Leases (Equipment, Transportation)

The District solely relies on this fund for Textbooks, Library Books and Instructional Aids due to the elimination of the Soft Capital Fund



# Soft Capital Allocation Fund

Page 4, Line 19

Fund has been eliminated

# Special Projects-Federal & State

Page 6, Line 30

Adopted Budget Limit	\$72,409,513
Revised #1 Budget Limit	\$65,943,984
Difference	-\$6,465,929

**Federal & State Projects** The majority of these funds are administered through the Arizona Department of Education available to School Districts via an application process (Require eligibility and strict compliance)

# Instructional Improvement Fund Page 6, Line 5

Adopted Budget Limit	\$2,500,000
Revised #1 Budget Limit	\$2,500,000
Difference	\$0

This fund is similar to the Classroom Site Fund – however, revenues determine Budget total. No revenue projections are provided by the State. Fluctuations in district projected revenues will cause an increase or decrease in Budget Total.

A.R.S.15-979 (D) & (E) states that these funds may be expended for:  
Up to 50% for teacher compensation increases and class size reduction  
The remainder of monies can be utilized for dropout prevention or other instructional programs



# Other Funds

Page 6, Lines 1-37

Adopted Budget Limit			\$132,349,000
Revised #1 Budget Limit			\$122,309,500
Difference			-\$10,039,500
ADJUSTMENTS:	Adopted	Revised #1	Difference
Civic Center	\$5,000,000	\$3,500,000	-\$1,500,000
Extracurricular Tax Credit	\$8,000,000	\$8,500,000	\$500,000
Community Schools	\$4,000,000	\$3,500,000	-\$500,000
Gifts & Donations	\$2,700,000	\$3,000,000	\$300,000
Insurance Proceeds	\$334,000	\$575,000	\$241,000
Indirect Cost	\$8,134,000	\$10,000,000	\$1,866,000
Advertisement	\$250,000	\$100,000	-\$150,000
Bond Building	\$20,000,000	\$12,100,000	-\$7,900,000
Building Renewal & BR Grant	\$2,600,000	\$100,000	-\$2,500,000

**Other Funds - Special Revenue Funds** serve a specific purpose determined by the USFR whose budget is controlled by cash flow

# Internal Service Funds

Page 6, Lines 1-4

Adopted Budget Limit	\$36,200,000
Revised #1 Budget Limit	\$36,300,000
Difference	\$100,000
ADJUSTMENT to projected revenue	

## **Internal Service Funds**

Funds used to account for the cost of providing certain goods and services within the district whose budget is controlled by cash flow.

Funds Include:

Employee Insurance (Premiums collected from ER&EE to pay Insurance Trust), Printshop Services, Intergovernmental Agreements

# All Funds

Adopted Budget Limit	\$581,371,515
Revised #1 Budget Limit	\$578,355,408
Difference	-\$3,016,107

# Maintenance & Operation

<b>M&amp;O</b>	<b>FY2014</b>
Revised Budget	244
Expenditures as of April 2014	210
Total Projected Expenditure	30
Projected Budget Balance	4

*\* Figures are in Millions*

# District Additional Assistance

<b>Unrestricted Capital</b>	<b>FY2014</b>
Revised Budget	22
Expenditures as of April 2014	14.5
Total Projected Expenditure	6
Projected Budget Balance	1.5

*\* Figures are in Millions*



# *QUESTIONS*

Thank you