

Tucson Unified School District #1
FY 2016 Proposed Budget
June 23, 2015

Karla G. Soto
Chief Financial Officer

Agenda

- Budget Development Process
 - Objectives, Timeline, Staffing
- FY2016 Budget Update
- FY2016 Proposed Budget Cuts
- Arizona School Finance
 - Regulations and Required Documents
- FY2016 District Expenditure Budget
 - Classroom Dollars
 - Estimated Tax Rate
 - Truth in Taxation
 - Tax Rate
 - Budgeted Expenditures by Fund
- USP Budget

Budget Development Process - Objectives

- Eliminate the projected budget deficit
- Implement changes in Staffing Formula – priority 1:27 Teacher to Student ratio
- Meet the requirements of the Desegregation Order
- Focus on shifting more \$ and resources into the classroom / reduction of budget allocations in non-instructional areas
- Realign district budget and establish expenditures and encumbrances from appropriate funding sources in all funds to have more consistency in spending – eliminate the need to process journal entries at year end as has been done in the past to balance the budget

Budget Development Process - Objectives

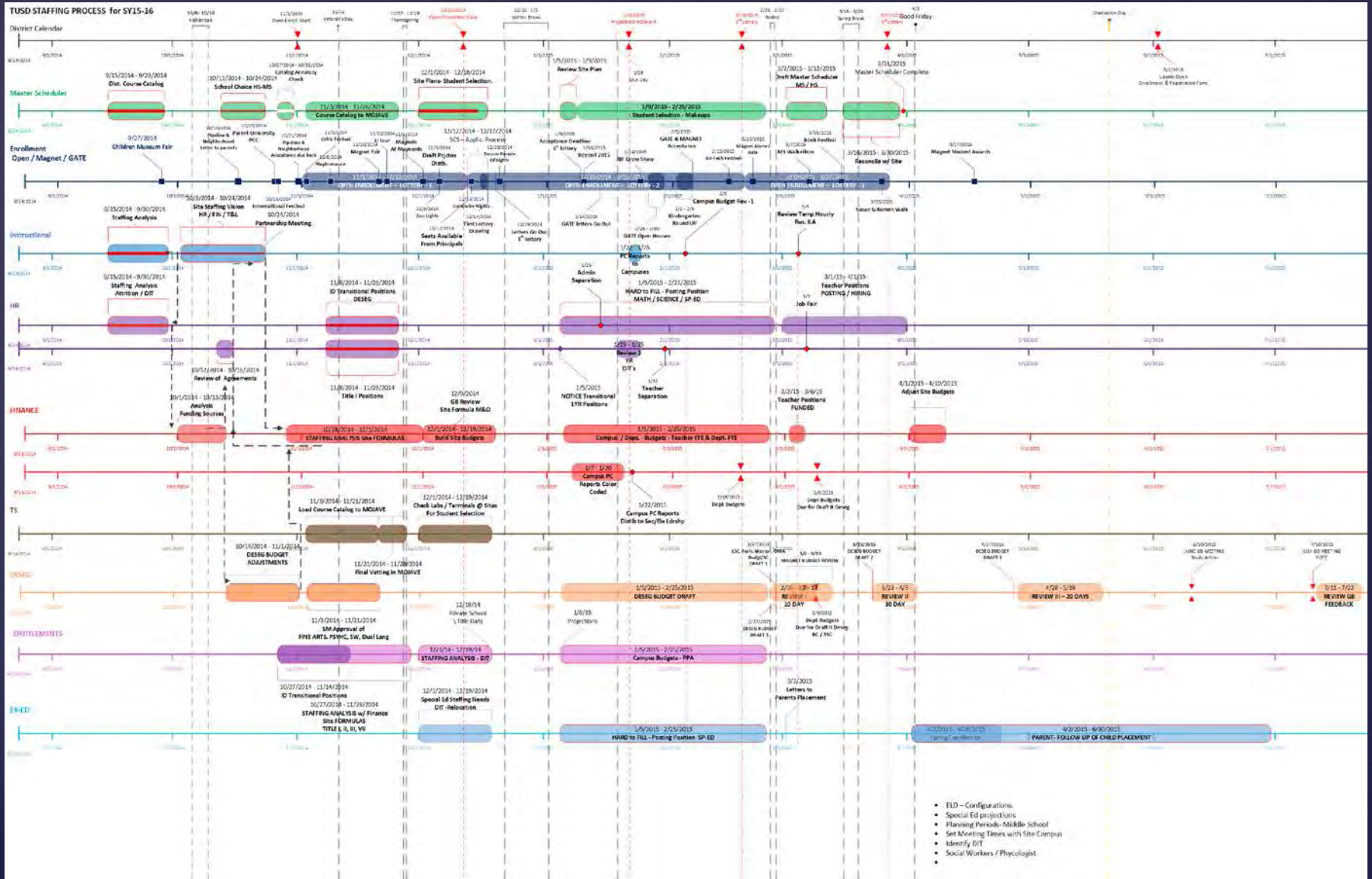
- Use Visions (ERP) software to develop and maintain budget throughout the year
- Work with bargaining groups to restructure salary schedules and embed longevity stipends. This will facilitate Visions (ERP) setup, allow affordable salary increases and facilitate future salary projections
- Align budget with District Strategic Plan

Budget Development Process - Timeline

Timeline was driven by TUSD Staffing Process for FY15-16. Timeline was developed by Staffing Committee that included representation from all departments. Important functions from each were taken into account in order to coordinate efforts, align significant dates, prepare the budget with adequate staffing levels, initiate the recruitment process early and meet critical deadlines

- District Calendar – student enrollment projections
- Master Scheduler – course catalog, student selection
- Open Enrollment - lottery
- Instructional – staffing analysis, site needs
- Human Resources – recruitment fairs, job postings, DIT, hiring
- Finance – funding analysis, budget preparation schools/depts/district
- Technology Services – course catalog upload, lab preparation
- Desegregation – budget criteria process deadlines (3 drafts)
- Entitlements – funding analysis, budget preparation schools/depts
- Exceptional Education – staffing analysis, ex ed site needs, student placement

Budget Development Process - Timeline



Budget Development Process - Staffing

FY2015-2016
Proposed
Staffing
Formula

M&O	Elementary Standard	K-8 Standard	Middle School Standard	High School Standard
Principal	1	1	1	1
Assistant Principal	1:600	1:600	1:600	1:600
Teachers K	1:26	1:26	-	-
Teacher 1st	1:29	1:29	-	-
Teachers 2nd-3rd	1:29	1:29	-	-
Teachers 4th-5th	1:30	1:30	-	-
Teachers 6th-8th	-	1:32	1:32	-
Teachers 9th-12th	-	-	-	1:33
Counselors	0.5 <500	1:500	1:500	1:500
	1.0 >500	-	-	-
Library Media Specialist	-	-	-	1
Library Assistant	0.5 <500	1	1	-
	1.0 >500	-	-	-
Office Manager	1	1	1	1
Attendance Clerk	1	1	1	1:750
Office Assistant	-	1 >750	1 >750	1
Registrar				1
Finance Manager				1
Finance Clerk				1 >2500
Admin. Secretary				1:2 Asst. Principals
Athletic Coordinator (A)				1 per comprehensive HS
Engineer				1
				-1 >2500
Grounds Maintenance	0	0.5	0.5	2
Custodians	As per operations staffing formula			
Campus Monitors (M)	0.25 : 150 Students	0.25 : 150 Student	0.25 : 150 Students	0.25 : 150 Students
Substitute Teachers **	\$1,000:Teacher	\$1,000:Teacher	\$1,000:Teacher	\$1,000:Teacher
Classroom Loss of Planning **	0		0	\$75:Teacher
Teaching Supplies **	\$25:Student	\$25:Student	\$25:Student	\$25:Student
Office Supplies **	\$2:Student	\$2:Student	\$2:Student	\$2:Student
Health Supplies **	\$2:Student	\$2:Student	\$2:Student	\$2:Student
Custodial Supplies **	\$10:Student	\$10:Student	\$10:Student	\$10:Student
Extra Duty Clubs**	0	6	6	16
Extra Duty Sports**	0	9	9	38
Rentals**	0	0	0	\$5,200
Graduation Supplies**	0	0	0	\$6:12th Grade Student
Newspaper**	0	0	0	\$2000

Budget Development Process - Staffing

FY2015-2016 Proposed Staffing Formula

Proposed FY15-16 M&O Staffing Formula

	Avg Salary	FY14-15		Standard		Optimal**		Standard vs Actual		Optimal vs Actual	
		Actual FTE	Salaries	FY15-16 Std FTE	FY15-16 Salaries	FY15-16 Std FTE	FY15-16 Salaries	FTE Variance	Salary Variance	FTE Variance	Salary Variance
Principal	86,447	82.00	7,088,666	82.00	7,088,666	82.00	7,088,666	-	-	-	-
Asst. Principal	67,357	45.00	3,031,051	45.00	3,031,051	45.00	3,031,051	-	-	-	-
Teacher *	41,500	2,000.34	83,013,944	1,660.00	68,890,000	1,947.00	81,774,000	(340.34)	(14,123,944)	(53.34)	(1,239,944)
Athletic Coordinator	50,080	8.00	400,642	9.00	450,722	9.00	455,222	1.00	50,080	1.00	54,580
Bldg Maint Engineer - FM	42,443	9.00	381,985	11.00	466,871	11.00	466,871	2.00	84,886	2.00	84,886
Counselor	41,818	66.50	2,780,899	75.00	3,136,352	75.00	3,173,852	8.50	355,453	8.50	392,953
Custodian	25,717	220.56	5,672,141	221.50	5,696,251	221.50	5,696,251	0.94	24,109	0.94	24,109
Ground Maint	28,054	22.20	622,789	31.50	883,687	31.50	883,687	9.30	260,898	9.30	260,898
HS Finance Manager	36,557	9.00	329,013	10.00	365,570	10.00	365,570	1.00	36,557	1.00	36,557
Office Assistant	24,663	93.88	2,315,381	10.00	246,632	10.00	246,632	(83.88)	(2,068,749)	(83.88)	(2,068,749)
Office Manager	34,633	80.00	2,770,620	82.00	2,839,886	82.00	2,839,886	2.00	69,266	2.00	69,266
HS Administrative Secretary	33,060	4.50	148,770	13.50	446,310	13.50	446,310	9.00	297,540	9.00	297,540
Registrar	34,543	10.00	345,434	10.00	345,434	10.00	345,434	-	-	-	-
Librarian	45,424	7.00	317,970	10.00	454,242	10.00	459,242	3.00	136,273	3.00	141,273
Library Assistant	20,671	32.50	671,794	57.00	1,178,224	57.00	1,178,224	24.50	506,429	24.50	506,429
Attendance Clerk	24,663	1.00	24,663	87.00	2,145,681	87.00	2,145,681	86.00	2,121,018	86.00	2,121,018
Monitors / Security Agents	19,474	71.50	1,392,356	71.50	1,392,356	71.50	1,392,356	-	-	-	-
TOTAL SALARIES		2,762.98	111,308,118	2,486.00	99,057,934	2,773.00	111,988,934	(276.98)	(12,250,184)	10.02	680,816
						287.00	12,931,000				

* FY14-15 Actuals include Ex Ed Teachers

** FY15-16 Optimal Salaries includes step increase for certified

FY2016 Budget Update

INFLATION FUNDING – Permanent Increase to the base support level (BSL)

- Inflation increase for **TUSD \$3.5M**
- Declining ADM (including Ex Ed) - **\$4.6M**

RETROACTIVE INFLATION INCREASE-\$54.31 increase to the BSL

- This would offset TUSD's shortfall by **\$3.2M**

REPEAL OF STUDENT SUCCESS FUNDING

- TUSD's budget for FY14-15 was **\$915,000**

5% REDUCTION DISTRICT ADDITIONAL ASSISTANCE (DAA) FUND

- **Current DAA Fund Reduction - \$14,031,140**
- **FY15-16 Total DAA Fund Reduction -\$18,795,997**

For TUSD, this is equivalent to almost a 90% reduction in Capital funding – from a \$22.2M allocation approximately \$18.8M will be cut

FY2016 Proposed Budget Cuts

As a new requirement per the Arizona Auditor General's Office TUSD must perform the following regarding the FY2015-16 Budget:

1. Hold a public meeting to present the district's plan for proposed District Additional Assistance reductions. Cuts should focus on non instructional areas, including administration - **June 2, 2015**
2. Allow 30 days for the community to submit comments and recommendations to the governing board. E-mail to:
1516FYBudgetFeedback@tUSD1.org
3. Governing Board must consider the comments and recommendations of the community at a public meeting.
4. The district's budget signed by the Governing Board must include the percentage of classroom spending.

FY2016 Proposed Budget Cuts

Steps taken:

- Postponed filling vacant positions
- Monitored spending to maximize M&O carryover for FY15-16
- Reduced Budgets in other funding sources (i.e. Indirect costs, Reserve funds)
- Other areas of review and consideration— Mandated healthcare, ASRS costs, Leased employee options, Leased substitute program, energy reduction programs
- Mandated 8% M&O Budget Reductions at all Central Administration Departments to fulfill mandated DAA reduction of **\$5,793,100**

FY2016 Proposed Budget Cuts-Central Administration Budget Reductions

SUMMARY ALL DEPARTMENTS	FY2015- 2016 Proposed Budget	FY2014- 2015 Revised Budget	\$ Reduction	% Reduction
Executive Administration	\$1,124,081	\$1,232,584	-\$108,503	-9%
Legal Services	\$2,906,048	\$3,068,359	-\$162,311	-5%
Human Resources	\$2,141,358	\$2,274,112	-\$132,754	-6%
Finance	\$2,382,750	\$2,648,066	-\$265,316	-10%
Operations	\$45,475,639	\$49,575,493	-\$4,099,854	-8%
Technology Services	\$6,060,106	\$6,640,181	-\$580,075	-9%
Leadership	\$2,130,442	\$2,243,970	-\$113,529	-5%
Curriculum & Instruction	\$1,745,105	\$1,662,580	\$82,524	5%
Student Services	\$21,721,102	\$23,397,625	-\$1,676,523	-7%
TOTAL	\$85,686,630	\$92,742,970	-\$7,056,340	-8%
Targeted Reduction			\$5,793,100	
Reallocation to Schools for Technology, Supplies, etc.			-\$1,263,240	

FY2016 Proposed Budget Cuts

Feedback Received:

6/3/15

1. Turn off the air conditioning that is running in the portables for the summer. Some schools have air conditioning blasting in the portables.

6/16/15

2. It was suggested that the District work with local organizations that promote economic and technological development in the Tucson area and to consider possibilities such as students receiving CTE/JTED credit for internships with local businesses and organizations. Local businesses are likely to support this effort.

Arizona School Finance - 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 – Required 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
(public hearing required)



REVISED EXPENDITURE BUDGET

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

ANNUAL FINANCIAL REPORT

- (Completed by October 15th)

Arizona School Finance – Required Documents

EXPENDITURE BUDGET FORMS

- Budget Worksheets
- Truth in Taxation Worksheet
- FY2016 State of Arizona School District Annual Expenditure Budget
- Summary of School District Proposed Expenditure Budget
- Districtwide Desegregation Budget

How are the Classroom Dollars calculated?

Account-based description Using school district Uniform System of Financial Records Chart of Account's terminology,

These are the primary funds excluded:

- 250 & 425 – Adult Education
- 515 & 520 – Civic Center and Community School
- 575 – Unemployment Insurance (an internal service fund)
- 600 – Capital Projects Funds with the following exceptions: *Include textbooks, instructional aids, and library books (object codes 6641-6643)*
- 700 – Debt Service
- 800 and above – Fiduciary and Proprietary Funds

These programs are excluded:

- 700 and above – Adult/Continuing Education, Community College Education Programs,
- Community Services Programs

These functions are excluded:

- 4000 and above – Capital, Debt Service, and Other Financing Uses

These object codes are excluded:

- 6561 & 6565 – Tuition to other Arizona school districts
- 6700's – Land, Buildings, and Equipment
- 6900's – Other Financing Uses, such as Transfers and Indirect Costs
- Similar transactions that a district accounts for in other funds, programs, functions, or object codes could also be excluded.

How are the Classroom Dollars calculated?

Classroom dollars

- Classroom personnel—Teachers, teachers' aides, substitute teachers, 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 cocurricular activities such as choir and band

Nonclassroom dollars

- Administration
- Plant operation and maintenance
- Food service
- Transportation
- Student support services
- Instruction support services

TUSD Classroom Spending FY14

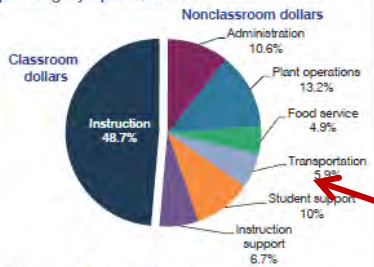
Tucson Unified School District

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 attending: 46,827
Number of schools: 86

OPERATIONAL EFFICIENCY

Spending by operational area



5-year spending trend (2009 through 2014)

Total spending per pupil decreased by 2 percent. Spending in the classroom decreased from 53.5 to 48.7 percent. Spending on administration and transportation increased and spending on plant operations, food service, and student support increased slightly. Spending on instruction support remained stable.

Cost measures relative to peer averages

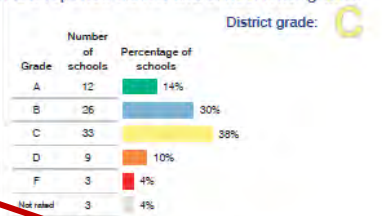
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$355	\$630	\$757
	Students per administrator	61	61	68
Plant operations	Cost per square foot	\$6.21	\$5.83	\$6.04
	Square footage per student	1.71	1.43	1.53
Food service	Cost per meal equivalent	\$2.91	\$2.72	\$2.69
	Cost per mile	\$1.75	\$3.47	\$3.62
Transportation	Cost per rider	\$1.57	\$1.326	\$1.036

Per pupil spending by operational area

	District		Peer average	State average	National average
	2013	2014			
Total	\$9,421	\$8,080	\$7,208	\$7,578	\$10,667
Classroom dollars	4,139	3,934	4,086	4,073	6,495
Nonclassroom dollars:	4,282	4,146	3,122	3,506	4,172
Administration	855	855	630	757	1,160
Plant operations	1,162	1,063	831	923	1,008
Food service	369	397	330	405	429
Transportation	481	482	346	373	464
Student support	816	806	605	600	594
Instruction support	589	543	380	447	517

STUDENT ACHIEVEMENT, TEACHER MEASURES, AND FINANCIAL ASSESSMENT

ADE-reported district and school letter grades



Students who met state standards (AIMS)



Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	95%
Graduation rate (2013)	80%	80%	75%
Poverty rate (2013)	26%	23%	24%
Students per teacher	18.1	18.6	18.6
Average teacher salary	\$44,040	\$45,840	\$46,026
Amount from Proposition 301	\$4,277	\$5,396	\$4,810
Average years of teacher experience	12.4	11.7	10.9
Percentage of teachers in first 3 years	16%	19%	20%

Financial stress assessment

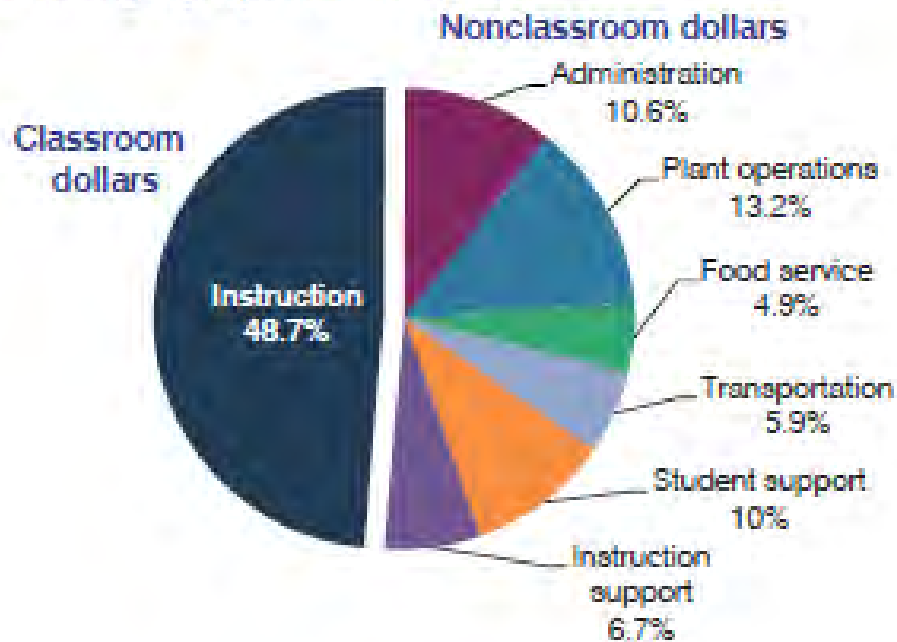
Overall financial stress level: **Moderate**

Measure: 2012 through 2014	Assessment
Change in number of district students	Consistent decrease
Spending exceeded operating/capital budgets	No discretionary funds
Spending increase election results	No election held
Operating reserve percentage (max. 4%), trend	2.7%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

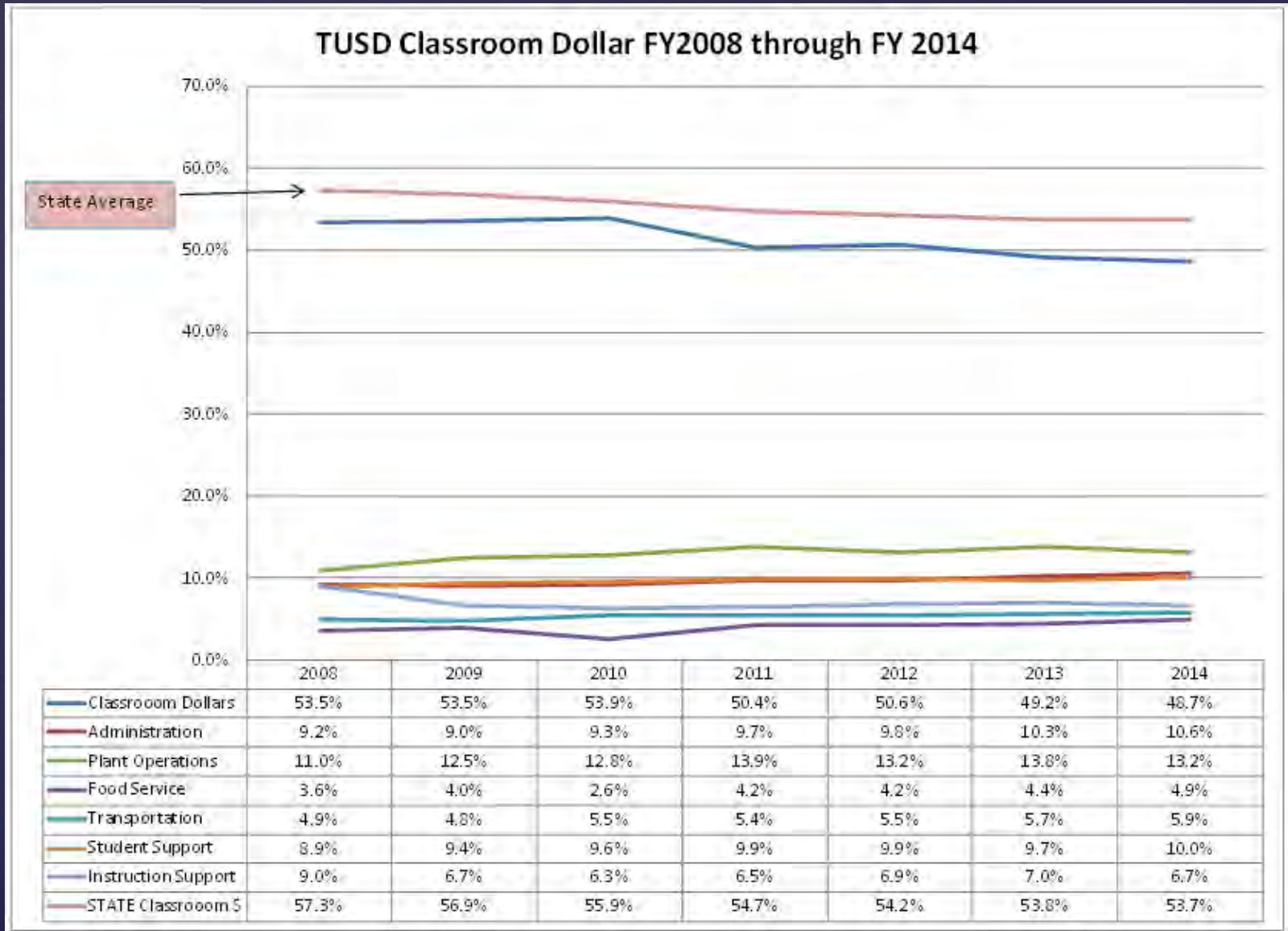
Stress level: **Low** Moderate **High**

- http://www.auditorgen.state.az.us/Reports/School_Districts/Statewide/2014_February/AZ_School_District_Spending_FY2014.pdf

Spending by operational area



TUSD Classroom Spending FY14



FY2016 Expenditure Budget

Classroom Dollars – Cover Page

	FY13-14 Actual	FY14-15 Actual as of 6.2.15		FY15-16 Budgeted	
Classroom Dollars	48.7%	\$172,052,995	50.6%	\$232,574,448	50.8%
Student Support	10.0%	\$33,534,872	9.9%	\$39,975,911	8.7%
Instruction Support	6.7%	\$17,914,790	5.3%	\$33,101,335	7.2%
Administration	10.6%	\$35,273,502	10.4%	\$48,511,632	10.6%
Plant Operations	13.2%	\$43,069,776	12.7%	\$60,797,428	13.3%
Food Service	4.9%	\$18,130,376	5.3%	\$22,328,023	4.9%
Transportation	5.9%	\$20,030,523	5.9%	\$20,383,647	4.5%
TOTAL	100.0%	\$340,006,833	100.0%	\$457,672,424	100.0%
<i>Total Budgeted</i>		\$585,852,901		\$567,956,932	

FY2016 Expenditure Budget

Estimated Tax Rate – Cover Page

TAX RATE FACTORS

- State Qualifying Tax Rate change
- State Aid Rollover (reduction of cash available to reduce the tax rate)
- Fluctuations in home values and Districtwide Assessed valuations
- Decline in Student Enrollment
- State Aid Reduction- reduces the cash on hand
- Funding outside budget limit – Desegregation

REVENUE SOURCES

- State & County Equalization – 32%
- Local Levy – 63% (Tax Rate)
- Other – 5% (Cash)

FY2016 Expenditure Budget

Estimated Tax Rate – Cover Page

Tax Rate Type	2014 Actual	2015 Actual	2016 Projected
Primary *	6.0056	6.8021	6.4672
Secondary	1.4263	0.7073	0.8283
Total	7.4319	7.5094	7.2955
Difference		0.0775	-0.2139

Tax Rate Type	2014 Actual	2015 Actual	2016 Projected
*Deseg portion	2.1220	2.1225	2.1050
Difference		0.0005	-0.0175

Levy Amount	2014 Actual	2015 Actual	2016
			Projected
Primary *	\$180,311,907	\$204,175,605	\$195,735,738
Secondary	\$41,398,333	\$20,394,321	\$23,990,781
Total	\$221,710,240	\$224,569,926	\$219,726,519
Difference		\$2,859,686	-\$4,843,407

Levy Amount	2014 Actual	2015 Actual	2016 Projected
*Deseg portion	\$63,711,047	\$63,711,047	\$63,711,047
Difference		\$0	\$0

FY2016 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
- District Additional Assistance Fund
- Special Revenue Funds (Federal/State Projects)
- Instructional Improvement Fund
- Other Funds
- Internal Service Funds

Maintenance & Operation Fund Page 1, Line 31

FY2015 M&O Budget Limit *		\$298,537,424
FY2016 M&O Budget Limit *		\$301,776,170
Difference	+1.1%	\$3,238,746

The Maintenance & Operation Budget is the budget where much of the day to day expenditures take place. Typical expenditures include salaries, benefits, supplies, utilities, maintenance & repair, and other non-capital expenditures.

M&O fund includes Desegregation (\$59,611,047, Line 26), K-3 Move on when Reading (\$401,744, Line 28) and Dropout Prevention (\$767,410, Line 30).

Classroom Site Funds-Prop 301 Page 3, Line 40

FY2015 Budget		\$28,637,918
FY2016 Proposed Budget		\$32,290,718
Difference	+13.1%	\$3,752,800

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



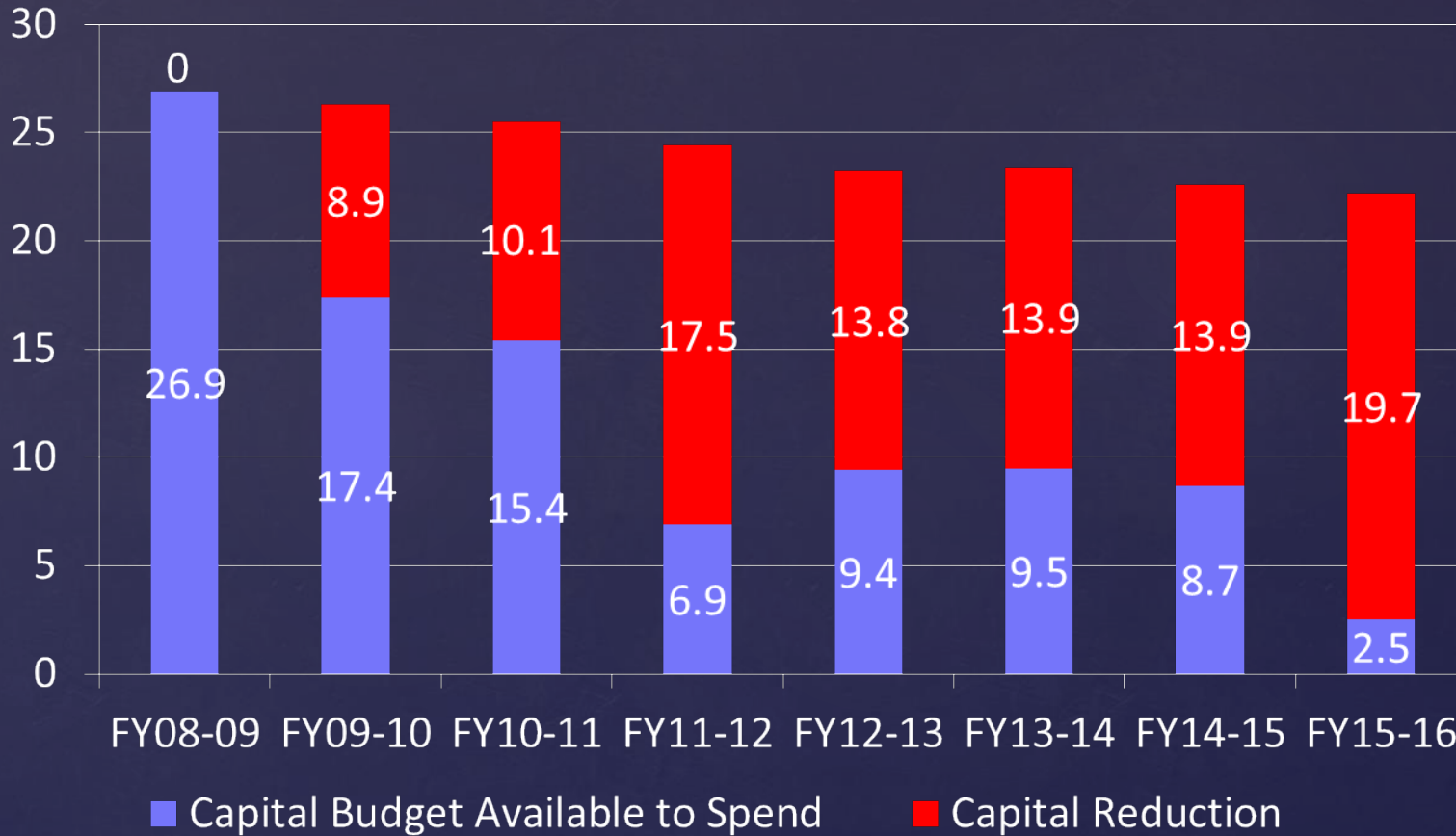
Unrestricted Capital Outlay Fund Page 4, Line 10

FY2015 Budget*		\$28,215,096
FY2016 Proposed Budget*		\$20,842,581
Difference	-26.1%	-\$7,372,515

Unrestricted Capital Fund is the DAA level of funding which the District may utilize for Capital purposes. Allowable expenses include Textbooks, Library Books, Instructional Aids, Land & Building Improvements, Vehicles, Furniture & Equipment, Technology Equipment, Capital Leases

DAA fund includes Desegregation (\$4,100,000), and K-3 Move on when Reading (\$1,561,445)

TUSD Capital Funding Last 8 years



By the end of FY15-16 TUSD will have lost \$100M in Capital funding

TUSD Current Capital Lease Obligations

FY2014-2015 \$11.3M

FY2015-2016 \$10.7M

FY2016-2017 \$9.2M

FY2017-2018 \$7.4M

FY2018-2019 \$3.3M

FY2019-2020 \$2.8M

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

TUSD Other Capital Needs

Amount needed in FY2015-2016 Budget

Textbooks/
Instructional Aids \$1.8M

Building Maintenance/
Site Improvements \$1.4M

Technology Equipment
Software/License Renewals \$3.0M

Other Equipment Needs \$1.3M
Custodial/Grounds/Vehicles/Health/Safety

Special Projects-Federal & State Page 6, Line 29

FY2015 Budget		\$69,387,963
FY2016 Proposed Budget		\$69,287,963
Difference	-0..9%	-\$100,000

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

FY2015 Budget	\$2,500,000
FY2016 Proposed Budget	\$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.

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

Other Funds

Page 6, Lines 1-36

FY2015 Budget*		\$122,274,500
FY2016 Proposed Budget*		\$104,859,500
Difference	-14.2%	-\$17,415,000
Student Success Fund		-\$915,000
Energy and Water Savings Fund		-\$19,000,000
Worker's Compensation Fund		\$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

FY2015 Budget	\$36,300,000
FY2016 Proposed Budget	\$36,300,000
Difference	\$0

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 to pay Insurance Trust),

Print Shop Services

Intergovernmental Agreements

Budgeted Expenditures - All Funds

FY2015 Budget	\$585,852,901
FY2016 Proposed Budget	\$567,956,932
Difference	-\$17,895,969

FY2016 Desegregation Expenditure Budget (ADE)

*FY2015 M&O Deseg Budget (Line 44)	\$55,711,047
*FY2016 M&O Deseg Budget (Line 44)	\$59,611,047
Difference	\$3,900,000

*FY2015 Capital Deseg Budget (Line 70)	\$8,000,000
*FY2016 Capital Deseg Budget (Line 70)	\$4,100,000
Difference	-\$3,900,000

*FY2015 Total Deseg Budget	\$63,711,047
*FY2016 Total Deseg Budget	\$63,711,047
Difference	\$0

USP Budget – FY2016 Changes

- Absorbed Overhead Costs into M&O - \$5M
- Absorbed entire impact of October 2014 order
 - 8.8 FTE Magnet Fine Arts Teachers (11.1 FTE in 2016)
 - 19 Dual Language Teachers
 - 9.64 FTE Social Workers
 - 4.85 FTE Psychologists

Cost impact

FY2015 – 1 Semester only - \$1.7M

FY2016 – Entire year - \$3M

- Magnet plans – increased by \$2.5M

USP Budget – FY2016 Changes

- Budget Criteria Review process required the conversion & tracking from 14 Projects to 65 Activity codes. This required prior year information to be cross walked for audit and budget reporting purposes. Data is not comparable because mathematical calculations had to be used for cross walk method.
- Budget Criteria Review process required three separate drafts of the USP budget to be submitted for review and comment.
 - First draft due 2/28/15.
 - Second draft due 3/23/15
 - Third draft due 4/27/15
 - Each draft subject to feedback from SMP and Plaintiffs

USP Budget Format – Project Codes

ACCOUNT DESCRIPTION	FY2013-2014	FY2014-2015	DIFFERENCE
Project 1 Personnel	526,296	413,401	(112,895)
Project 2 Student Assignment	8,409,810	10,588,102	2,178,293
Project 3 Transportation	8,612,937	9,337,929	724,992
Project 4 ALEs	5,875,365	5,555,024	(320,341)
Project 5 Achievement Support	8,956,716	7,872,136	(1,084,580)
Project 6 Inclusive Environments	4,657,203	3,153,694	(1,503,509)
Project 7 Discipline & ECA	2,025,082	1,938,694	(86,388)
Project 8 Family Engagement	722,548	677,557	(44,990)
Project 9 Facilities Access	819,755	1,774,985	955,230
Project 10 Technology Access	547,013	588,000	40,987
Project 11 General Administration	8,423,740	8,100,715	(323,025)
Project 12 Prof. Development	1,961,408	1,943,291	(18,117)
Project 13 Monitoring/Reporting	1,410,065	1,950,878	540,813
Project 14 ELL /OCR	10,437,535	9,350,874	(1,086,661)

USP Budget Format – Project Codes

Project#	Activity	USP Section(s)	Activity#
1	IV.1 Hire or Designate USP Positions	All	0401
1	IV.2 Outreach, Recruitment, Retention Plan	IV.C.3	0402
1	IV.3 Interview Committees/Instrument/App Pool	IV.D.1-3, IV.B.1	0403
1	IV.4 Evaluate Applicant Offer Rejections	IV.D.4	0404
1	IV.5 Diversity Assignment	IV.E.1-4	0405
1	IV.6 Experience Assignment	IV.E.5	0406
1	IV.7 Retention	IV.F.1.a-c	0407
1	IV.8 Reduction in Force (RIF) Plan	IV.G	0408
2	II.1 Comprehensive Boundary Plan	II.D.2-3	0201
2	II.2 Comprehensive Magnet Plan	II.E.3	0202
2	II.3 Application and Selection Process (+APOS)	II.D.4, I.G.1, II.G.2.a-b	0203
2	II.4 Marketing, Outreach, and Recruitment Plan	II.I.1, III.A.5, VII.B	0204
2	II.5 Student Assignment PD	II.J.1	0205
3	III.1 Magnet Transportation	III.A.3	0301
3	III.2 Incentive Transportation	III.A.3	0302
4	V.1 ALE Access and Recruitment Plan	V.A.2-4	0501
4	V.2 UHS Admissions/Outreach/Recruitment	V.A.5	0502
4	V.3 Pursue OELAS Extension	V.B.1	0503
4	V.4 Build/Expand Dual Language Programs	V.C.1	0504
4	V.5 Placement Policies and Practices	V.D.1	0505
5	V.6 Dropout Prevention and Retention Plan	V.E.2.b-c	0506
5	V.7 Data Dashboard (Flags and Policies)	V.E.3	0507
5	V.11 Targeted Academic Interventions and Supports	V.E.7.a-c, & f, V.E.8.a-c, & f	0511
5	V.12 Quarterly Information Events	V.E.7.d, V.E.8.d	0512
5	V.13 Collaborate with Local Colleges and Universities	V.E.7.e, V.E.8.e	0513
5	V.14 AAAATF Recommendations	V.E.7.g & i	0514
5	V.15 Referrals, Evaluations, and Placements	V.F.1	0515
6	V.8 CRC and Student Engagement PD	V.E.4.c	0508
6	V.9 Multicultural Curriculum	V.E.6.a.i	0509
6	V.10 Culturally Relevant Courses	V.E.6.a.ii	0510
6	V.16 Supportive and Inclusive Environments	V.F.2.a-c, V.F.3, V.E.5.a	0516

USP Budget Format – Project Codes

Project#	Activity	USP Section(s)	Activity#
7	VI.1 Restorative Practices and PBIS (RPPSCs)	VI.B.1, VI.C.1-2, VI.E.1	0601
7	VI.2 GSRR	VI.B.2 a-c, VI.D.1-2	0602
7	VI.3 Student Discipline Training for Sites	VI.E.2	0603
7	VI.4 Discipline Roles and Responsibilities	VI.E.3 & 5	0604
7	VI.5 Discipline Data Monitoring	VI.E.4, VI.F.1-2, 6	0605
7	VI.6 Corrective Action Plans	VI.F.2 & 5	0606
7	VI.7 Successful Site-Based Strategies	VI.F.3-4	0607
7	VIII.1 Extracurricular Equitable Access Plan	VIII.A, III.A.2	0801
7	VIII.2 Data Reporting System (Extracurricular)	VIII.B	0802
8	VII.1 Family Center Plan	VII.C.1 a, e-g, VII.D.1	0701
8	VII.2 Family Engagement Resources	VII.C.1 d	0702
8	VII.3 Tracking Family Engagement	VII.C.1 c	0703
8	VII.4 Translation and Interpretation Services	VII.D	0704
9	IX.1 Multi-Year Facilities Plan	IX.A.1-3	0901
10	IX.2 Multi-Year Technology Plan	IX.B.1-3	0902
10	IX.3 Technology PD for Classroom Staff	IX.B.4	0903
11	I.1 Internal Compliance Monitoring	All, X.D.1; X.B.6; II.I.1.b	0101
11	I.2 Annual Report	All	0102
11	I.3 Court Orders and Miscellaneous	All	0103
11	X.3 Budget Process and Development	X.B.1-5	1003
11	X.4 Budget Audit	X.B.7	1004
11	X.5 Notice and Request for Approval	X.C	1005
12	IV.9 USP-Related PD and Support	IV.B.3	0409
12	IV.10 First-Year Teacher Pilot Plan	IV.E.6	0410
12	IV.11 Evaluation Instruments	IV.H.1	0411
12	IV.12 New Teacher Induction Program	IV.I.1	0412
12	IV.13 Teacher Support Plan	IV.I.2, IV.J.4	0413
12	IV.14 Aspiring Leaders Plan	IV.I.3	0414
12	IV.15 PLC Training	IV.I.4	0415
12	IV.16 USP Training Plan	IV.J.1-3	0416
12	IV.17 Ongoing PD on Hiring Process	IV.J.5	0417
12	IV.18 Observations of Best Practices	IV.J.6	0418
13	X.1 EBAS Implementation	X.A.1-2	1001
13	X.2 EBAS Training and Evaluation	X.A.3-4	1002
14	OCR		104

USP Budget Format-Activity Codes

DESEGREGATION BUDGETED EXPENDITURES			
FY 2015-2016			
Final Budget (Comparison to FY2014-2015)			
Activity	Description	FY14-15 Crosswalked Allocation	FY15-16 Final Budget
I	I.1 Internal Compliance Monitoring	1,196,935	1,127,815
	I.2 Annual Report	106,294	159,998
	I.3 Court Orders and Miscellaneous	1,604,575	996,002
	I.4 OCR/ELL – not a USP activity, but tracked for budget pu	10,286,181	8,025,167
	I.5 Contingency	-	83,267
I Total		13,193,985	10,392,250
II	II.1 Comprehensive Boundary Plan	-	243,037
	II.2 Comprehensive Magnet Plan	9,308,310	11,971,497
	II.3 Application and Selection Process (+APOS)	490,956	184,379
	II.4 Marketing, Outreach, and Recruitment Plan	352,005	711,662
	II.5 Student Assignment PD	-	106,738
II Total		10,151,272	13,217,314
III	III.1 Magnet Transportation	5,103,108	4,266,649
	III.2 Incentive Transportation	5,103,108	4,760,007
III Total		10,206,217	9,026,656
IV	IV.2 Outreach, Recruitment, Retention Plan	197,814	456,255

USP Budget Format-Activity Codes

DESEGREGATION BUDGETED EXPENDITURES			
FY 2015-2016			
Final Budget (Comparison to FY2014-2015)			
Activity	Description	FY14-15 Crosswalked Allocation	FY15-16 Final Budget
	IV.8 Reduction in Force Plan	150,840	-
	IV.9 USP-Related PD and Support	1,709,028	1,106,071
	IV.10 First-Year Teacher Pilot Plan	50,562	156,630
	IV.11 Evaluation Instruments	50,562	319,012
	IV.12 New Teacher Induction Program	50,562	802,177
	IV.13 Teacher Support Plan	50,562	10,311
	IV.14 Aspiring Leaders Plan	50,562	225,709
	IV.15 PLC Training	50,562	276,711
	IV.16 USP Training Plan	50,562	-
	IV.17 Ongoing PD on Hiring Process	54,652	4,012
	IV.18 Observations of Best Practices	50,562	58,466
IV Total		2,516,835	3,415,355
V	V.1 ALE Access and Recruitment Plan	7,936,012	5,289,391
	V.2 UHS Admissions/Outreach/Recruitment	378,533	511,726
	V.4 Build/Expand Dual Language Programs	1,781,459	2,628,896
	V.5 Placement Policies and Practices	-	82,950

USP Budget Format-Activity Codes

DESEGREGATION BUDGETED EXPENDITURES			
FY 2015-2016			
Final Budget (Comparison to FY2014-2015)			
Activity	Description	FY14-15 Crosswalked Allocation	FY15-16 Final Budget
	V.6 Dropout Prevention and Retention Plan	3,439,897	3,951,215
	V.8 CRC and Student Engagement PD	387,383	325,266
	V.9 Multicultural Curriculum	1,214,185	1,809,732
	V.10 Culturally Relevant Courses	254,668	842,273
	V.11 Targeted Academic Interventions and Supports	397,913	2,307,634
	V.12 Quarterly Information Events	397,913	305,868
	V.13 Collaborate with Local Colleges and Universities	397,913	534,299
	V.14 AAAATF Recommendations	1,105,230	723,399
	V.16 Supportive and Inclusive Environments	175,980	-
V Total		17,867,084	19,312,648
VI	VI.1 Restorative Practices and PBIS (RPPSCs)	613,372	1,000,215
	VI.2 GSRR	509,565	621,226
	VI.3 Student Discipline Training for Sites	472,210	301,744
	VI.4 Discipline Roles and Responsibilities	-	-
	VI.5 Discipline Data Monitoring	1,122,937	787,979
	VI.6 Corrective Action Plans		162,338

USP Budget Format-Activity Codes

DESEGREGATION BUDGETED EXPENDITURES			
FY 2015-2016			
Final Budget (Comparison to FY2014-2015)			
Activity	Description	FY14-15 Crosswalked Allocation	FY15-16 Final Budget
	VI.7 Successful Site-Based Strategies	-	162,338
VI Total		2,718,083	3,035,839
VII	VII.1 Family Center Plan	176,208	318,807
	VII.2 Family Engagement Resources	176,208	14,851
	VII.3 Tracking Family Engagement	176,208	19,677
	VII.4 Translation and Interpretation Services	126,168	226,922
VII Total		654,791	580,257
VIII	VIII.1 Extracurricular Equitable Access Plan	235,049	200,070
	VIII.2 Data Reporting System (Extracurricular)	-	37,700
VIII Total		235,049	237,770
IX	IX.1 Multi-Year Facilities Plan	2,446,373	1,339,326
	IX.2 Multi-Year Technology Plan	1,847,065	50,000
	IX.3 Technology PD for Classroom Staff	51,734	731,320
IX Total		4,345,171	2,120,646
X	X.1 EBAS Implementation	635,789	1,649,878
	X.2 EBAS Training and Evaluation	70,643	546,464

USP Budget Format-Activity Codes

DESEGREGATION BUDGETED EXPENDITURES
FY 2015-2016
Final Budget (Comparison to FY2014-2015)

Activity	Description	FY14-15	
		Crosswalked Allocation	FY15-16 Final Budget
	X.3 Budget Process and Development	-	107,148
	X.4 Budget Audit	51,835	68,822
X Total		758,266	2,372,312
Grand Total		62,646,754	63,711,047

USP Budget Recommendations and Changes

I. DISTRICT-INITIATED CHANGES BETWEEN DRAFT 3 AND FINAL VERSION

COMPREHENSIVE BOUNDARY PLAN [USP Budget Code 201]

MORE PLAN [USP Budget Code 204]

ORR PLAN [USP Budget Codes 402]

TEACHER EVALUATION [USP Budget Codes 411]

ALE [USP Budget Code 501]

GENERAL / EBAS [USP Budget Codes 101 and 1001]

USP Budget Recommendations and Changes

II. SPECIAL MASTER AND PLAINTIFF RECOMMENDATIONS ACCEPTED BY THE DISTRICT

Recommendation 1 (Fisher and Mendoza Plaintiffs 3/26/15) – Implement Mandatory GATE Testing.

Recommendation 2 (Fisher Plaintiffs 3/26/15) – Eliminate 910(G) Funding for the UHS LSC/Recruiter.

Recommendation 3 (Mendozas 5/7/15) – Eliminate 910(G) Funding for Non-Theme-Related Music and Art Teachers in Magnet Schools.

Recommendation 4 (Mendozas 5/7/15 and 6/4/15) – Do Not Expand LSCs from 55.5 to 65.

Recommendation 5 (Mendoza 5/7/15; Special Master 5/19/15) – 910(G) Fine Arts Expenditures.

Recommendation 6 (Mendoza 5/17/15) – Reduce Funding for Transportation.

Recommendation 7 (DOJ 5/8/15) – Specify Funding for In-School Intervention / Life Skills Expansion (DPG Plan):

Recommendation 8 (Special Master 5/19/15) – Justify or Remove Funding for Deseg-Funded Preschools:

USP Budget Recommendations and Changes

III. SPECIAL MASTER AND PLAINTIFF RECOMMENDATIONS NOT ACCEPTED BY THE DISTRICT

Recommendation 1 (Mendoza 5/7/15) – Eliminate 910(G) Funding for Utterback Attendance Clerk.

Recommendation 2 (Mendoza 5/7/15) – Split Fund Family Engagement Director Between 910(G) and Title I.

Questions?