

**FY 2018-2019
PROPOSED BUDGET**

June 26, 2018

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Executive Director, Finance



FY19 BUDGET REGULATIONS

Arizona Revised Statute Title 15

- **15-905 – School District Budgets**

- A.) No later than July 5**

- **“The governing board shall prepare the proposed budget and a summary of the proposed budget.”**
 - **“...submit the proposed budget to the department of education.”**

- B.) No later than July 15**

- **“The governing board shall present the proposed budget for consideration of the residents and the taxpayers of the school district.”**

FY19 BUDGET TIMELINE

September Began Budget Study Sessions

Sept 19, Oct 3, Jan 23, Apr 3, May 8, 15, 22, Jun 12

January Projected Enrollments Finalized

Jan-Feb Meetings with all Principals

Feb USP Draft 1

Feb-Mar Meetings with Department Heads

March Certified FTE Finalized

USP Draft 2

May USP Draft 3

June Proposed Budget

USP Final Proposed

FY19 BUDGET DEADLINES

- July 5** **Proposed Budget deadline to ADE**
- July 5-15** **Notice of Public Hearing must be published**
10 days prior to budget adoption
- July 15** **Adopted Budget deadline to ADE**
- Dec 15** **FY19 Revised Budget due to ADE, if required**
- May 15** **FY19 Revised Budget deadline to ADE**
- Oct 15** **Annual Finance Report deadline to ADE**

TAX RATE CALCULATION

Revenue Sources

- **State & County Equalization – 46%**
- **Local Levy – 54% (Property Taxes)**

Primary Tax Rate

- **Limited Net Assessed Valuation**

| FY19 | FY18 | Difference | % |
|-----------------|-----------------|-------------------|----------|
| \$3,306,883,937 | \$3,215,767,737 | \$91,116,200 | 2.8% |

- **Joint Legislative Budget Committee sets the Qualifying Tax Rate**
 - **FY19 estimate is \$3.9358 decrease -2.7%**
 - **Property value estimated increase 2.82%**

TAX RATE CALCULATION

Primary Tax Rate

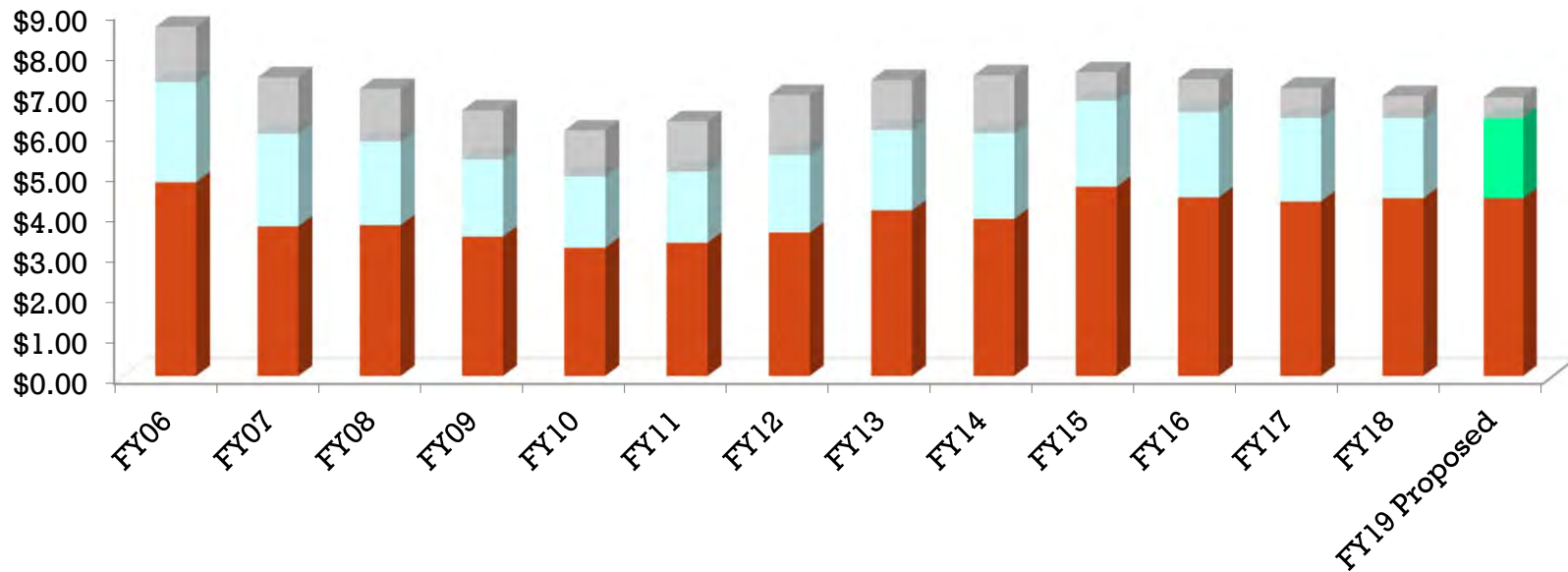
- **Difference between the Transportation Support Level (TSL) and the Transportation Revenue Control Limit (TRCL)**
- **Prior year cash deficits**

Secondary Tax Rate

- **Desegregation – NEW in FY19 in Secondary Rate \$1.9266**
- **Overrides**
- **Class A & B Debt**

| | FY15-16 | FY16-17 | FY17-18 | FY18-19 |
|-----------|----------|----------|----------|----------|
| Primary | \$6.5217 | \$6.3831 | \$6.3026 | \$4.2753 |
| Secondary | \$0.8208 | \$0.7427 | \$0.5859 | \$2.4949 |
| Total | \$7.3425 | \$7.1258 | \$6.8885 | \$6.7701 |

TAX RATE



**Secondary
Debt Svc**
0.5682

**Secondary
Deseg**
1.9266

Primary
4.2753

■ Primary Tax Rate (regular)
■ Secondary (Deseg)

■ Primary Tax Rate (deseg)
■ Secondary Tax Rate



BUDGET FACTORS

M&O Base Support Level (BSL)

- **BSL increased 7.5% to \$4,009.57**
 - **\$67.13 for Inflation**
 - **\$213.13 for New Salary Increases**
- **Teacher Experience Index**

| FY19 | FY18 | Difference | % |
|-------------|-------------|-------------------|----------|
| 1.0153 | 1.0144 | 0.0009 | 0.1% |

- **M&O Carryover decrease -\$4,396,449**
- **Desegregation per ARS 15-910 K.7 funding remains flat to FY08-09 at \$63.7M (includes funding for OCR)**

BUDGET FACTORS

New Reporting Requirements

- Applies to both districts and charters
- ADE and AG will update budget worksheets to reflect changes
- In addition, districts and charters are required to post on their websites:
 - Average salary of all teachers employed for the current year
 - Average salary of all teachers employed for the previous year
 - The dollar increase in the average salary of all teachers
 - The percentage increase in the average salary of all teachers
- ADE will report teacher salary information to the Legislature (JLBC) and the Governor's Office by November 30th.

| FY19 | FY18 | Difference | % |
|----------|----------|------------|----|
| \$45,303 | \$41,495 | \$3,808 | 9% |

- Average salary represents the base salary + 301 Supplemental for a full-time Teacher who works the entire school year

Calculations are based on Open Non-RTW employees on TDR A 9.5 mo. work calendars as of June 18, 2018.

BUDGET FACTORS

Average Daily Membership (ADM)

- ADM decreased -1.6%

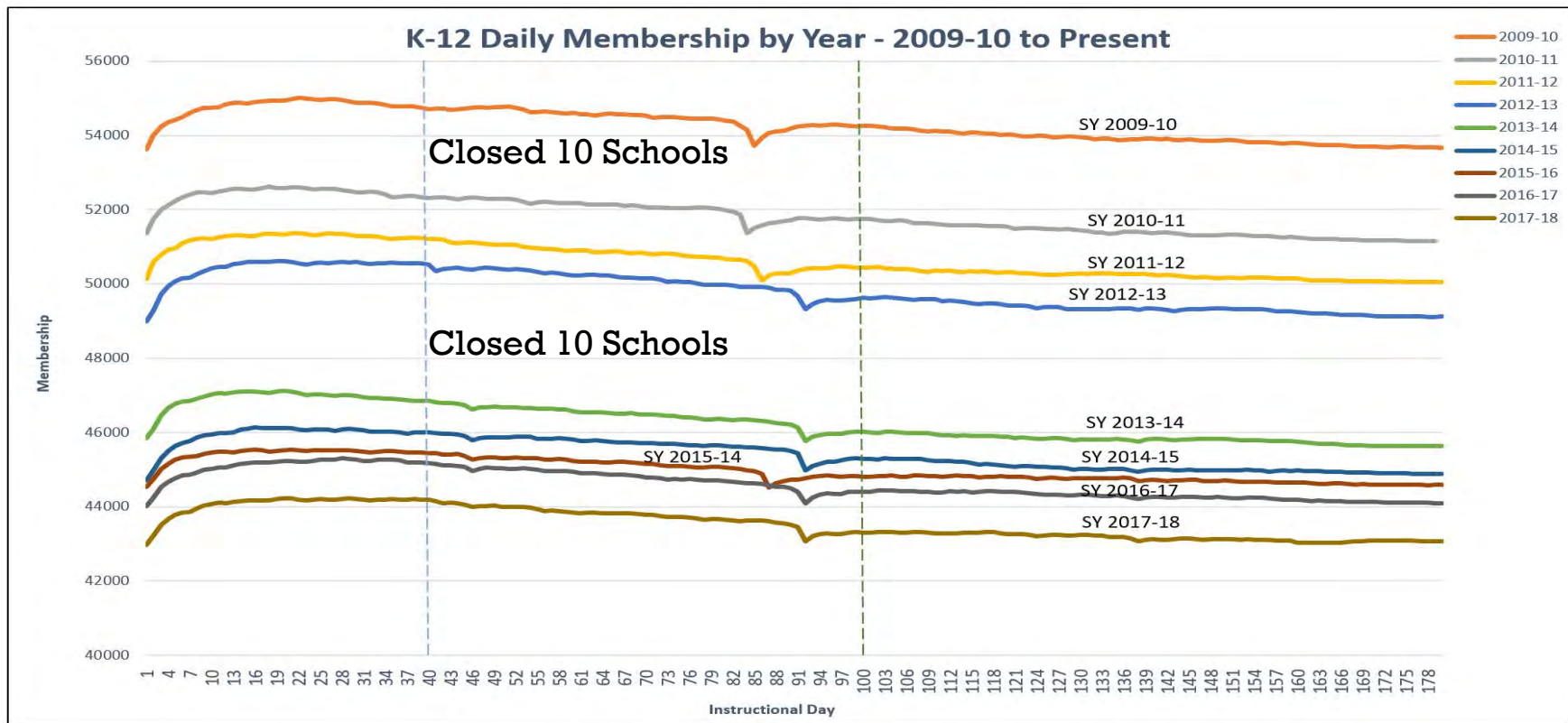
| ADM | Pre-K | K-8 | 9-12 | Total |
|-----------------------|---------|------------|------------|------------|
| FY18 May Revision | 236.025 | 29,774.262 | 13,821.113 | 43,831.400 |
| FY19 Proposed (-1.6%) | 232.249 | 29,302.759 | 13,611.918 | 43,146.926 |
| Difference | -3.776 | -471.503 | -209.195 | -684.474 |
| % | -1.6% | -1.6% | -1.5% | -1.6% |

Enrollment vs ADM per A.R.S. 15-901

“**Enrollment**” means that a pupil is currently registered in the school district.”

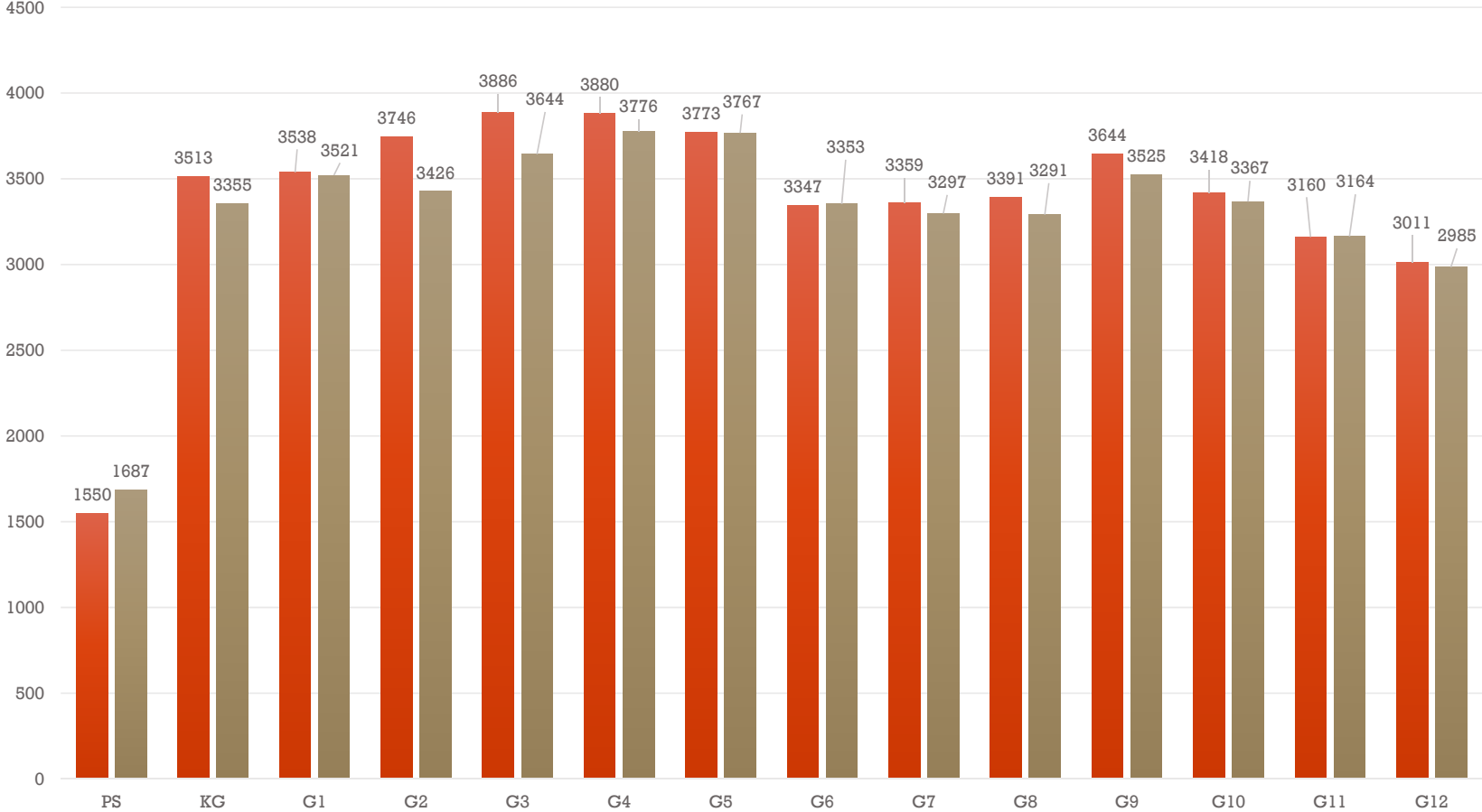
“**Average daily membership** means the total enrollment of fractional students and full-time students, minus withdrawals, of each school day through the first one hundred days...”

DAILY MEMBERSHIP – FY10 TO FY18



Comparison of Total District Enrollment SY2016 - 2017 Day 180 and SY2017-2018 Day 180

■ SY16-17 ■ SY17-18

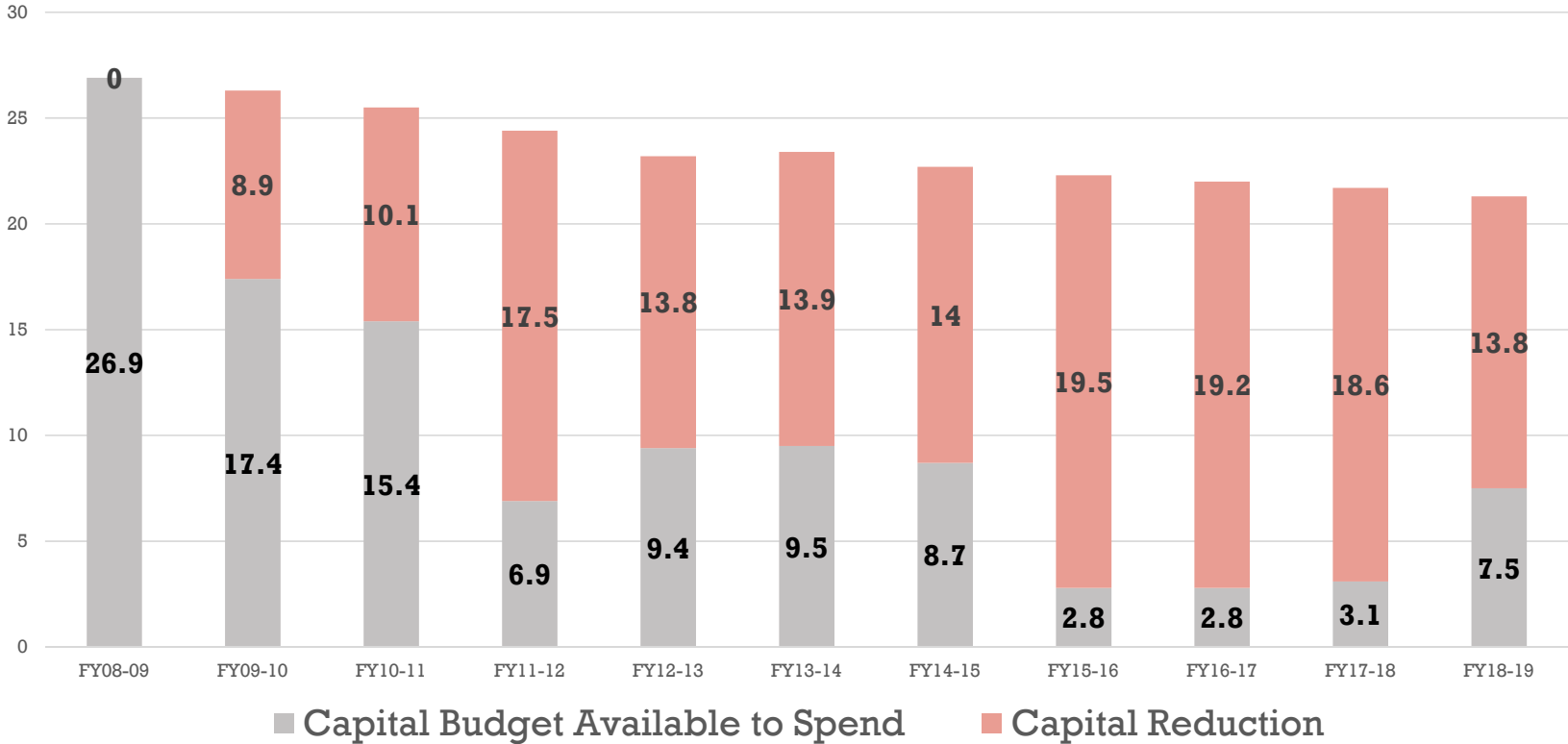


BUDGET FACTORS

District Additional Assistance (DAA) / Capital

- **Funding is based on prior year ADM**
- **As of FY18, the DAA Reduction averaged -86%**
- **Beginning in FY19, the DAA Reduction was reduced to -65%**

District Additional Assistance/Capital Reductions FY10 - FY19



■ Total Capital Reduction over 10 years: \$149M

BUDGET FACTORS

Prop 301 - Classroom Site Fund

- **FY19 Allocation is \$423, increased \$37 or +9.6%**
- **Allocation is based on Group A weighted Student counts**

| CLASSROOM SITE FUND BUDGET LIMIT | | Budget Page 8 | | |
|---|------------------|------------------|-------------------|-------------------|
| | Fund 011 | Fund 012 | Fund 013 | Total CSF |
| FY 2018 Classroom Site Fund Budget Limit | 7,083,481 | 12,904,231 | 11,613,697 | 31,601,409 |
| FY 2018 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | 4,850,772 | 12,561,877 | 9,921,348 | 27,333,997 |
| Unexpended Budget Balance | 2,232,709 | 342,354 | 1,692,349 | 4,267,412 |
| Interest Earned In FY2018 | 10,000 | 20,000 | 12,000 | 42,000 |
| FY 2019 Classroom Site Fund Allocation (provided by ADE, based on \$423) | 4,554,554 | 9,109,108 | 9,109,108 | 22,772,770 |
| FY 2019 Classroom Site Fund Budget Limit | 6,797,263 | 9,471,462 | 10,813,457 | 27,082,182 |

BUDGET FACTORS

Plan Year 18-19 301 Performance Pay

- **FY18-19 Perf. Pay Stipend \$2,670 per FTE**
- **Estimated FTE is 2,750**

| Fund 012 - Performance Pay | Student Count Based on Group A Wt | Per Pupil Allocation | Amount | |
|--|--------------------------------------|-------------------------|------------------|-----------|
| FY18 Projected Ending Balance as of 3/31/18 | | | 332,148 | |
| FY19 Revenue Allocation | 53,836.3358 | \$ 423.00 | 9,109,108 | |
| Total Funds Available in FY19 | | | 9,441,256 | |
| Less benefits 20% | | | (1,573,543) | |
| FY19 Balance | | | 7,867,713 | |
| Less 2.8% Contingency = FY19 Fund 012 Ending Balance | | | (252,913) | |
| FY19 Balance Available for Payment | | | 7,614,800 | |
| | <u>FTE</u> | <u>Stipend</u> | | |
| Site Council Stipend | 89 | \$ 700.00 | 62,300 | |
| National Board Certification | 70 | \$ 3,000.00 | 210,000 | |
| FY19 PLC Performance Pay-1st Payment | 2,750 | \$ 1,780.00 | 4,895,000 | |
| FY19 Evaluation - 2nd Payment | | | | |
| % Highly Effective | 100% | 2,750 | \$ 890.00 | 2,447,500 |
| % Effective | 0% | - | \$ 667.50 | - |
| % Developing | 0% | - | \$ 333.75 | - |
| Net Total | | | (0) | |

BUDGET FACTORS

- Fund school staffing formula

| M&O Staffing Formula | |
|----------------------|-------|
| Teachers | Ratio |
| Grade K | 1:26 |
| Grades 1-3 | 1:29 |
| Grades 4-5 | 1:30 |
| Grades 6-8 | 1:32 |
| Grades 9-12 | 1:33 |

PROPOSED BUDGET FY2018-2019
STAFFING ALLOCATION FORMULAS

| 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 1.0 >500 | 1:500 | 1:500 | 1:500 |
| Library Media Specialist | - | - | - | 1 |
| Library Assistant | 0.5 <500 1.0 >500 | 1 | 1 | - |
| 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 | - | 0.5 | 0.5 | 2 |
| Custodians | As per operations staffing formula | | | |
| Campus Monitors (b) | 0.25 : 150 Students | 0.25 : 150 Students | 0.25 : 150 Students | 0.25 : 150 Students |
| Substitute Teachers *** | | | | |
| Classroom Loss of Planning ** | - | - | - | 575: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** | - | 6 | 6 | 16 |
| Extra Duty Sports** | - | 9 | 9 | 38 |
| Rentals** | - | - | - | \$5,200 |
| Graduation Supplies** | - | - | - | \$6:12th Grade Student |
| Newspaper** | - | - | - | \$2000 |

(a) - Rincon/UHS receives 1 Athletic Coordinator

(b) - Campus Monitors includes existing Security Agent

** Tentative Discretionary Items

*** Allocated on a Districtwide basis

Note: Notwithstanding the source of funding, no class size should be less than 15 students.

BUDGET OBJECTIVES

- **Fund approved Salary Increases from New Funding**
- **Address the Prop 206 Minimum Wage requirements**
- **Meet the requirements of the desegregation order**
- **Achieve District Goal of Classroom Dollar spending 53%**
- **Manage the District spending plan to accommodate:**
 - **Decreased enrollment**
 - **Increase to classroom spending**
 - **Decrease to administrative/operational spending**

BUDGET OBJECTIVES

Outstanding items for Governing Board consideration:

- **Leased subs**

Costs to Bring Subs In-house

Based on FY17-18 Pay Journal as of 6/18/18

| | | | |
|---|---------------------|-----------------------------------|--------------------|
| ESI Admin Fee 10% Eliminated | (\$555,146.72) | | |
| Sick Leave Accrued at 1/30 hours worked | \$183,133.77 | 12,823 | Hours Accrued |
| Health Insurance cost \$5,777 | \$514,153.00 | 89 | Employees Eligible |
| ASRS at 11.8% in FY19 (a) | \$317,007.19 | 170 | Employees Eligible |
| Net Total | \$459,147.24 | Plus any HR staffing costs | |

(a) This estimate could be low because if TUSD ASRS-eligible employees become subs in the same fiscal year they would automatically be subject to ASRS regardless of number of days worked

- **ELI step** **\$171k**
- **CWA +2%** **\$284k**

Any subsequent changes to the budget would not impact this Proposed Budget. Changes can be made within the District's spending plan and captured in a future budget revision.

FY19 BUDGET IMPACT

| | FY19 | |
|--|------------|-------------------|
| Inflation 1.8% | 3,958,453 | |
| Teacher Experience Index | -197,916 | |
| Avg. Daily Membership (at -1.6%) | -3,321,709 | |
| Carryover | -4,396,449 | |
| Subtotal | | -3,957,621 |
| District Additional Assistance/Capital | 4,547,090 | |
| Red4Ed | 11,295,903 | |
| New Funding for FY19 | | 15,842,993 |
| M&O/Capital Increased Funding over FY18 | | 11,885,372 |

-\$4.9 million in reduction (if ADM at -2%)
covered by administrative reductions

+\$15.1 million in additional funds allocated to employee raises



FY19 BUDGET PRIORITIES

| M&O Budget Priorities: | FY19 |
|--|-------------|
| Bus Driver Compensation | 400,000 |
| Minimum Wage Jan 2019 | 285,000 |
| Social Worker Wage Adjustment | 132,000 |
| Contingency | 493,000 |
| | |
| Other Funding Budget Priorities: | |
| 7 th Period Day – Deseg | 2,420,000 |
| Performing Arts – Classroom Site Fund Menu | 232,000 |
| Reinvigorating libraries – Existing capital allocation | 250,000 |
| | |



FY2018-2019 BUDGET



REVISED 6/26/18

FY19 BUDGET

| | FY19 | FY18 | Difference | % |
|---------------------------|--------------------|--------------------|-------------------|-------------|
| M&O (-1.6% ADM) | 318,605,590 | 300,927,547 | 17,678,043 | 5.9% |
| Capital | 9,296,195 | 15,088,866 | -5,792,671 | -38.4% |
| Classroom Site Fund | 27,082,182 | 31,601,409 | -4,519,227 | -14.3% |
| Instructional Improvement | 2,500,000 | 2,500,000 | 0 | 0% |
| State & Federal Grants | 68,010,512 | 72,010,512 | -4,000,000 | -5.6% |
| Other Funds | 99,289,045 | 92,098,189 | 7,190,856 | 7.8% |
| Internal Service Funds | 40,860,782 | 41,020,154 | -159,372 | -0.4% |
| Total Funds | 565,644,306 | 555,246,677 | 10,397,629 | 1.9% |
| | | | | |



FY19 BUDGET

| LEVEL | Salaries | Benefits | Supplies | Purch. Svc | Capital | Other | Total |
|---------------------|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|--------------------|
| Elementary Schools | 78,827,064 | 22,689,456 | 5,654,496 | 5,132,731 | 735,414 | 13,000 | 113,052,160 |
| K-8 Schools | 38,165,284 | 10,842,573 | 3,139,004 | 2,109,363 | 413,003 | 3,000 | 54,672,226 |
| Middle Schools | 29,899,050 | 8,466,902 | 2,395,305 | 1,757,574 | 195,566 | | 42,714,397 |
| High Schools | 55,644,587 | 15,848,480 | 5,850,042 | 3,978,053 | 257,015 | 110,891 | 81,689,069 |
| Alternative Schools | 3,500,021 | 1,002,956 | 311,899 | 243,760 | 6,885 | | 5,065,520 |
| Private Schools | 308,979 | 91,896 | 59,154 | 355,391 | 44,726 | 7,728 | 867,874 |
| Departments | 71,966,610 | 21,586,988 | 62,054,981 | 76,900,206 | 6,780,389 | 28,293,887 | 267,583,061 |
| Grand Total | 278,311,595 | 80,529,251 | 79,464,880 | 90,477,078 | 8,432,997 | 28,428,506 | 565,644,307 |



FY19 BUDGET

| LEVEL | FY19 | FY18 | Diff | FY19 FTE | FY18 FTE | FTE Diff |
|---------------------|--------------------|--------------------|-------------------|-----------------|-----------------|----------------|
| Elementary Schools | 113,052,160 | 99,943,088 | 13,109,072 | 1,931.00 | 1,770.56 | 160.44 |
| K-8 Schools | 54,672,226 | 50,181,017 | 4,491,209 | 904.90 | 871.21 | 33.69 |
| Middle Schools | 42,714,397 | 38,394,946 | 4,319,452 | 717.62 | 685.27 | 32.34 |
| High Schools | 81,689,069 | 77,931,841 | 3,757,228 | 1,298.46 | 1,300.44 | (1.98) |
| Alternative Schools | 5,065,520 | 4,920,382 | 145,137 | 95.17 | 94.98 | 0.19 |
| Private Schools | 867,874 | 1,292,150 | (424,276) | 2.00 | - | 2.00 |
| Departments | 267,583,061 | 282,807,622 | (15,224,561) | 1,914.32 | 2,215.83 | (301.51) |
| Grand Total | 565,644,307 | 555,471,045 | 10,173,262 | 6,863.47 | 6,938.29 | (74.82) |



FY19 BUDGET

| | FY19 | FY18 | Difference | % |
|--------------------------------|--------------------|--------------------|-------------------|-------------|
| M&O Deseg | 60,989,111 | 60,320,831 | 668,280 | 1.1% |
| Capital Deseg | 2,721,936 | 3,390,216 | -668,280 | -19.7% |
| Total Deseg | 63,711,047 | 63,711,047 | 0 | 0% |
| | | | | |
| M&O Non-Deseg | 257,616,479 | 240,606,716 | 17,009,763 | 7.1% |
| Capital Non-Deseg | 6,574,259 | 11,698,650 | -5,124,391 | -43.8% |
| Total M&O Non-Deseg | 261,078,961 | 248,915,150 | 12,163,811 | 4.9% |
| | | | | |



FY2018-2019 USP BUDGET



FY19 USP BUDGET TIMELINE

REVISED 6/26/18

| | |
|-----------------|--|
| December | Special Master and Plaintiffs Budget Meeting |
| February | USP Draft 1 Submitted enrollments and staffing formulas |
| March | USP Draft 2 |
| May | USP Draft 3 <i>Special Master and Plaintiffs Budget Meeting</i> |
| June | USP Final Proposed* |

*** Any future changes will be made through a budget revision**

FY19 USP BUDGET

Special Master Comments/Recommendations and Plaintiff Continuing Objections

1. Priority Reallocation

SM: Priorities should be more explicit

P: Agree with SM recommendation

2. Class Size Reduction

SM: Less than 19 in targeted schools

P: Must meet USP in low achieving schools

3. Empower Educational Consulting

SM: Show effectiveness

P: Object to use for reading support

FY19 USP BUDGET

Special Master Comments/Recommendations and Plaintiff Continuing Objections

4. Reading Recovery

SM: Maintain at FY18 level

P: Should expand program

5. CRC

SM: Support level is adequate

P: Should maintain total funding every year

6. Student Success Departments

SM: No need

P: Funding less than adequate

FY19 USP BUDGET

Special Master Comments/Recommendations and Plaintiff Continuing Objections

7. Grow Your Own

SM: Place high priority on increasing Af.Am. teachers

P: N/A

8. Summer Support

SM: Minimize transportation for Af.Am. & Latino students

P: Funding less than adequate

9. Magnet Schools

SM: Plans should identify improvement initiatives

P: Funding less than adequate

FY19 USP BUDGET

Special Master Comments/Recommendations and Plaintiff Continuing Objections

10. Completion Plan

SM: Identify how plans will be funded

P: N/A

11. Discipline

SM: Invest in Tier 1 instruction and culturally responsive pedagogy

P: Funding less than adequate

FY19 USP BUDGET

| Activity Group | FY19 | FY18 | Diff | FY19 FTE | FY18 FTE | FTE Diff |
|------------------------------------|-------------------|-------------------|-------------|---------------|---------------|--------------|
| I. Compliance and Good Faith | 11,133,858 | 12,820,113 | (1,686,255) | 187.19 | 202.89 | (15.70) |
| II. Student Assignment | 9,524,296 | 9,725,509 | (201,213) | 150.71 | 153.08 | (2.37) |
| III. Transportation | 8,765,294 | 8,865,097 | (99,804) | 77.22 | 77.22 | 0.00 |
| IV. Admin/Certificated Staff | 7,300,300 | 5,593,753 | 1,706,547 | 94.10 | 52.10 | 42.00 |
| V. Quality of Education | 21,822,827 | 20,389,488 | 1,433,339 | 339.12 | 322.47 | 16.65 |
| VI. Discipline | 535,639 | 931,371 | (395,732) | 4.38 | 3.38 | 1.00 |
| VII. Family/Community Engagement | 1,152,490 | 1,088,737 | 63,753 | 20.13 | 19.78 | 0.35 |
| VIII. Extracurricular Activities | 134,796 | 134,796 | 0 | 1.00 | 1.00 | 0.00 |
| IX. Facilities and Technology | 1,572,913 | 2,256,048 | (683,135) | 8.00 | 7.00 | 1.00 |
| X. Accountability/ Transparency | 1,768,635 | 1,906,135 | (137,500) | 10.00 | 10.00 | 0.00 |
| Grand Total | 63,711,047 | 63,711,047 | (0) | 891.84 | 848.91 | 42.93 |



CLASSROOM DOLLAR ESTIMATE



CLASSROOM DOLLAR FUNCTIONS

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 FUNCTIONS

Student Support costs (function 2100)

- **Counselors**
- **Nurses**
- **Health Assistants**
- **Attendance Liaisons**
- **School Community Liaisons / Family Engagement**

Instructional Support (function 2200)

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

CLASSROOM DOLLAR FUNCTIONS

Administrative costs (function 2300, 2400, 2500)

- **Superintendent**
- **Principals**
- **Assistant Principals**
- **Office Managers**
- **Finance**
- **Human Resources**
- **Tech Services**
- **Legal**

CLASSROOM DOLLAR FUNCTIONS

Plant Operations costs (function 2600)

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

Transportation costs (function 2700)

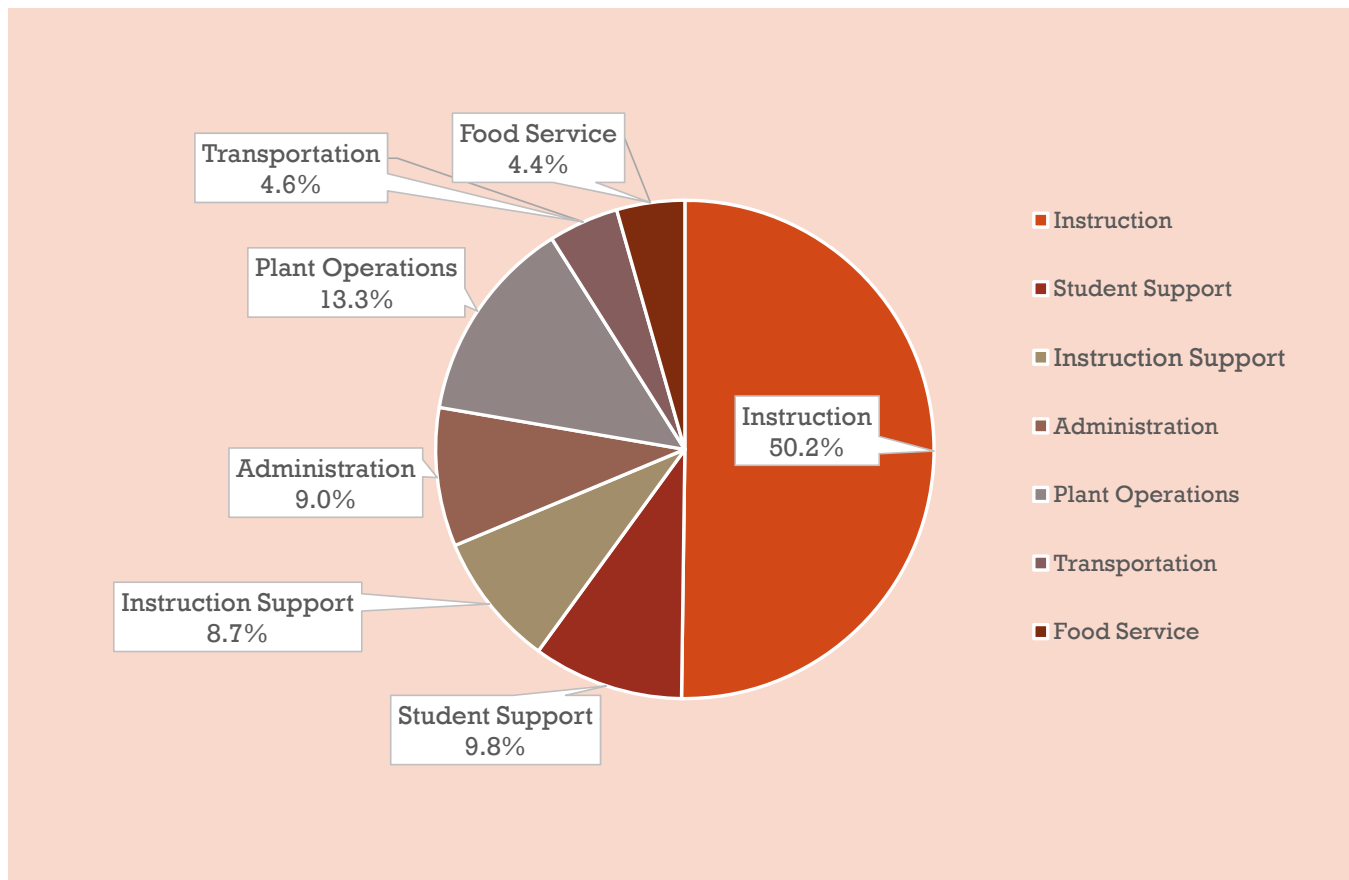
- **Bus Drivers**
- **Transportation Monitors**

Food Service costs (function 3100)

Community Ed. costs (function 3300)

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

CLASSROOM DOLLAR ESTIMATE



CLASSROOM DOLLAR ESTIMATE

| Category | FY19 Proposed | FY18 YTD as of 5/31/18 | FY17 | FY16 | FY15 | FY16 State |
|--------------------------|--------------------------|---|--------------|--------------|--------------|-----------------------|
| Instruction | 50.2% | 52.1% | 50.9%* | 48.8% | 48.7% | 53.5% |
| Student Support | 9.8% | 9.7% | 9.0% | 9.6% | 9.6% | 8.2% |
| Instructional Support | 8.7% | 6.9% | 6.8% | 6.7% | 6.2% | 5.7% |
| Subtotal | 68.7% | 68.7% | 66.7% | 65.1% | 64.5% | 67.4% |
| Administration | 9.0% | 9.7% | 11.0% | 10.9% | 10.9% | 10.4% |
| Plant Operations | 13.3% | 11.5% | 12.3% | 13.1% | 13.7% | 12.1% |
| Transportation | 4.6% | 5.4% | 5.4% | 5.0% | 5.1% | 5.4% |
| Food Service | 4.4% | 4.8% | 4.5% | 5.8% | 5.8% | 4.7% |

***FY17 Instruction is increased due to additional one-time payment of 301 surplus funds**

CLASSROOM DOLLAR ESTIMATE

| Category | FY19 Deseg | FY18 Deseg (5/31/18) | FY19 Non- Deseg | FY18 Non- Deseg (5/31/18) |
|-----------------------|-----------------------|-------------------------------------|----------------------------|--|
| Instruction | 49.8% | 48.6% | 50.3% | 52.7% |
| Student Support | 8.6% | 8.5% | 10.0% | 9.9% |
| Instructional Support | 20.0% | 18.3% | 7.0% | 5.0% |
| Subtotal | 78.4% | 73.4% | 67.2% | 67.6% |
| Administration | 6.9% | 7.1% | 9.3% | 10.1% |
| Plant Operations | 1.5% | 2.0% | 15.1% | 13.0% |
| Transportation | 13.2% | 15.5% | 3.2% | 3.7% |
| Food Service | - | - | 5.1% | 5.5% |

FY19 CLASSROOM DOLLAR ESTIMATE

| LEVEL | Instruction | Instruction Support | Student Support | Admin | Plant Operations | Transp. | Food Service |
|---------------------|--------------------|----------------------------|------------------------|--------------|-------------------------|----------------|---------------------|
| Elementary Schools | 69.8% | 3.3% | 11.3% | 7.5% | 8.1% | 0.0% | 0.0% |
| K-8 Schools | 70.7% | 3.8% | 10.3% | 6.0% | 9.0% | 0.0% | 0.0% |
| Middle Schools | 71.3% | 3.0% | 10.6% | 5.7% | 9.4% | 0.0% | 0.0% |
| High Schools | 69.4% | 2.9% | 9.1% | 5.1% | 13.6% | 0.0% | 0.0% |
| Alternative Schools | 53.5% | 2.0% | 20.7% | 13.8% | 10.1% | 0.0% | 0.0% |
| Private Schools | 77.8% | 19.9% | 2.3% | 0.0% | 0.0% | 0.0% | 0.0% |
| Departments | 17.8% | 17.7% | 8.5% | 13.3% | 18.9% | 12.1% | 11.7% |
| Grand Total | 50.2% | 8.7% | 9.8% | 9.0% | 13.3% | 4.6% | 4.4% |
| | | | | | | | |



FY19 CLASSROOM DOLLAR ESTIMATE

| Fund Source | Instruction | Instruction Support | Student Support | Admin | Plant Operations | Transp. | Food Service |
|---------------------------|--------------------|----------------------------|------------------------|--------------|-------------------------|----------------|---------------------|
| M&O | 51.0% | 6.2% | 10.3% | 10.1% | 16.0% | 6.4% | 0.0% |
| Instructional Improvement | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Classroom Site Fund | 99.0% | 1.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Capital | 84.6% | 8.8% | 0.3% | 3.5% | 2.7% | 0.1% | 0.0% |
| Federal Grants | 50.9% | 28.8% | 12.3% | 7.3% | 0.7% | 0.0% | 0.0% |
| State Grants | 43.5% | 51.2% | 0.0% | 0.6% | 4.3% | 0.4% | 0.0% |
| Other Funds | 15.8% | 2.0% | 10.7% | 10.4% | 20.7% | 1.7% | 38.8% |
| Grand Total | 50.2% | 8.7% | 9.8% | 9.0% | 13.3% | 4.6% | 4.4% |
| | | | | | | | |



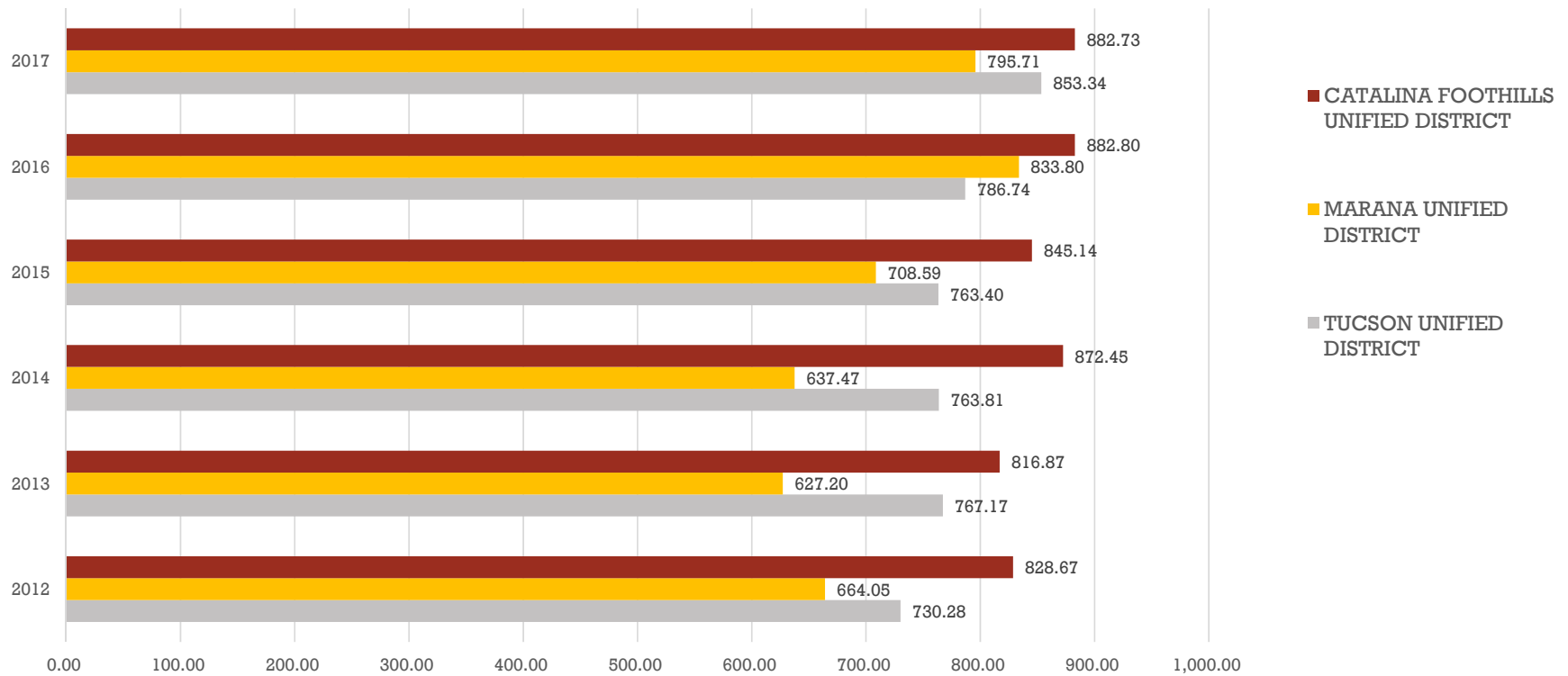
FY19 CLASSROOM DOLLAR ESTIMATE

| Fund Source | Instruction | Instruction Support | Student Support | Admin | Plant Operations | Transp. | Food Service |
|----------------------------|--------------|---------------------|-----------------|-------------|------------------|--------------|--------------|
| M&O – Deseg | 48.9% | 20.3% | 8.8% | 7.0% | 1.6% | 13.4% | 0.0% |
| Capital – Deseg | 97.6% | 0.0% | 0.0% | 2.4% | 0.0% | 0.0% | 0.0% |
| Grand Total - Deseg | 49.8% | 20.0% | 8.6% | 6.9% | 1.5% | 13.2% | 0.0% |
| | | | | | | | |



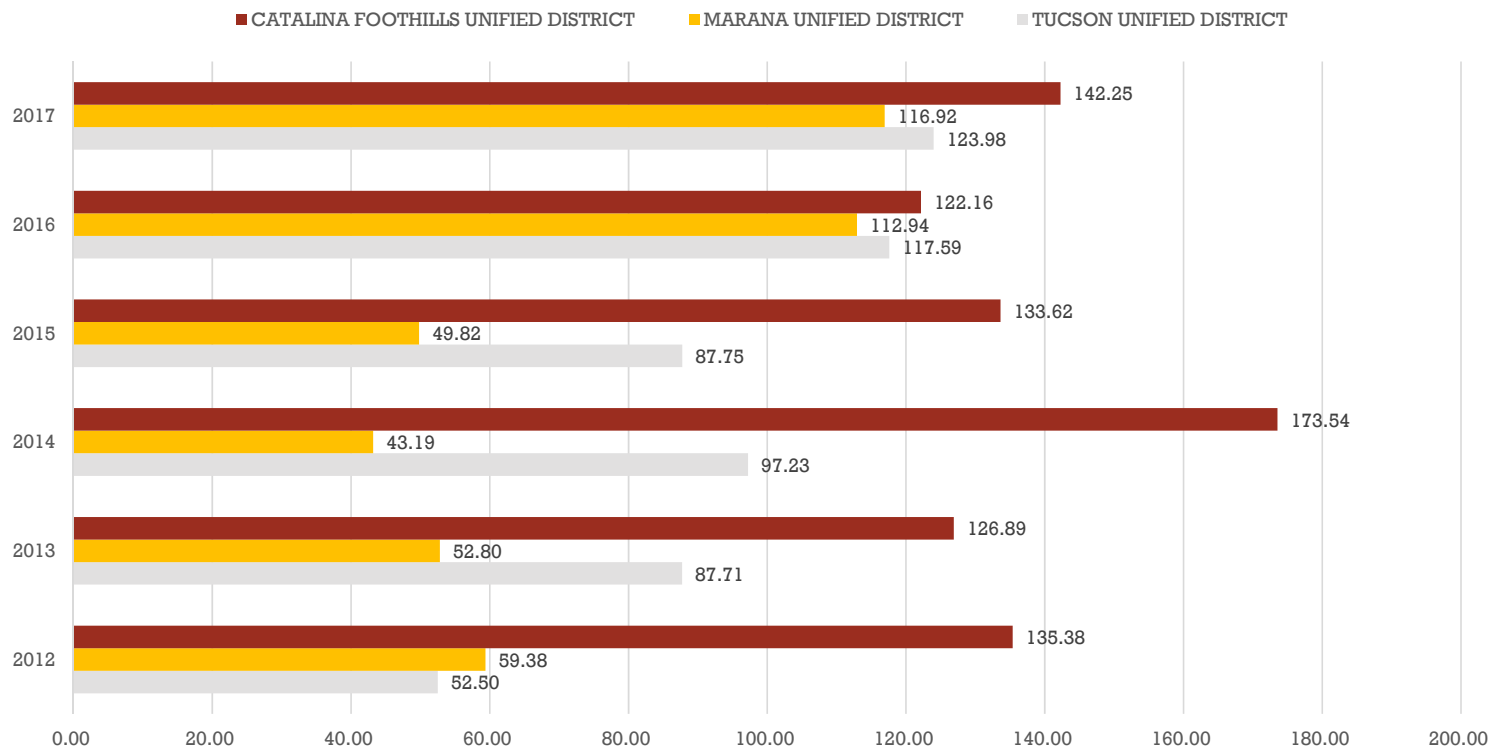
CLASSROOM DOLLAR COMPARISONS

M&O Admin Expenditures per Avg. Daily Membership
 (Function Codes 2300-2599)
 Source: ADE using Forecast 5



CLASSROOM DOLLAR COMPARISONS

M&O General Admin Expenditures per Avg. Daily Membership
(Function Codes 2300-2399)
Source: ADE using Forecast 5

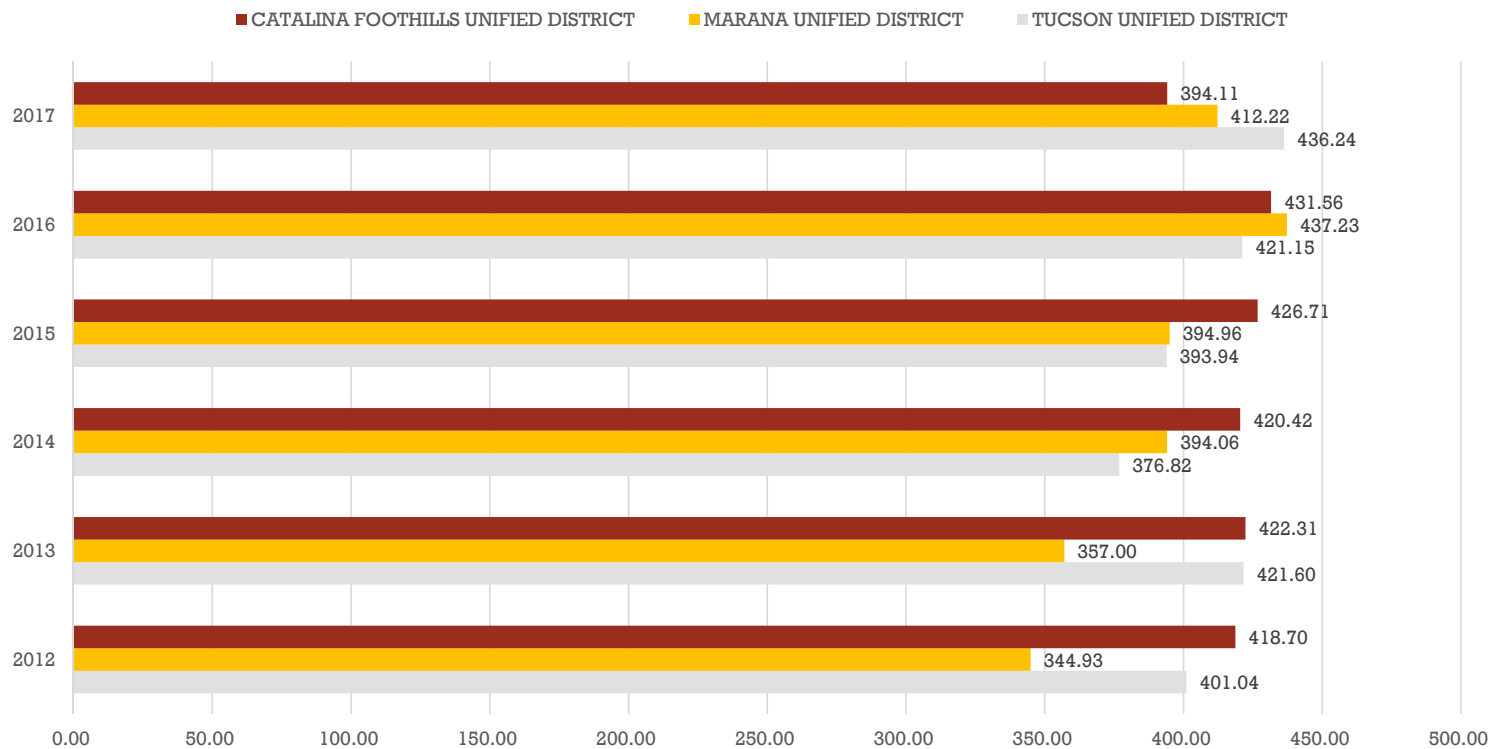


CLASSROOM DOLLAR COMPARISONS

M&O School Admin Expenditures per Avg. Daily Membership

(Function Codes 2400-2499)

Source: ADE using Forecast 5

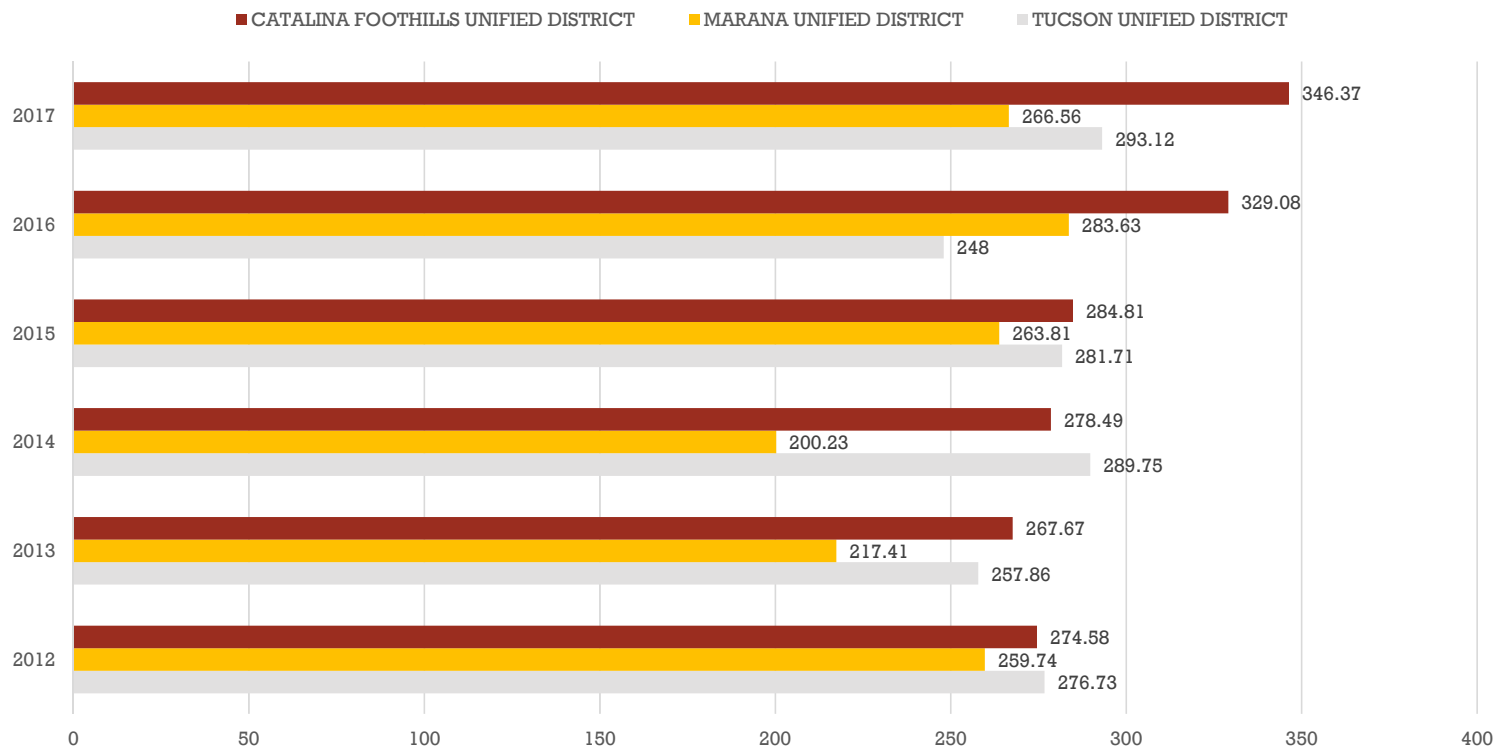


CLASSROOM DOLLAR COMPARISONS

M&O Central Svc Admin Expenditures per Avg. Daily Membership

(Function Codes 2500-2599)

Source: ADE using Forecast 5



FY19 PROPOSED BUDGET BOOK



FY19 BUDGET BOOK

FY19 Proposed Budget Book is available online:

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

FY19 BUDGET BOOK

TUCSON UNIFIED SCHOOL DISTRICT FY2019 PROPOSED BUDGET BOOK

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THANK YOU

