

FY 2018 ADOPTED BUDGET

July 11, 2017

TUCSON UNIFIED
SCHOOL DISTRICT

Renee Weatherless,
Executive Director of Finance

AGENDA

- **Budget Development Process**
 - **Budget Regulations**
 - **Budget Deadlines & Required Forms**
 - **Budget Limits**
 - **Tax Rate**
 - **Budget Factors and Objectives**
- **FY 2018 Budget**
 - **Year over Year Comparisons**
 - **Expenditures by Level**
 - **Expenditures by Category**
 - **Classroom Dollar Estimate**
 - **Budget Book**

FY18 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.”**

FY18 BUDGET DEVELOPMENT DEADLINES / FORMS

- 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, if required
- May 15** FY18 Revised Budget due to ADE

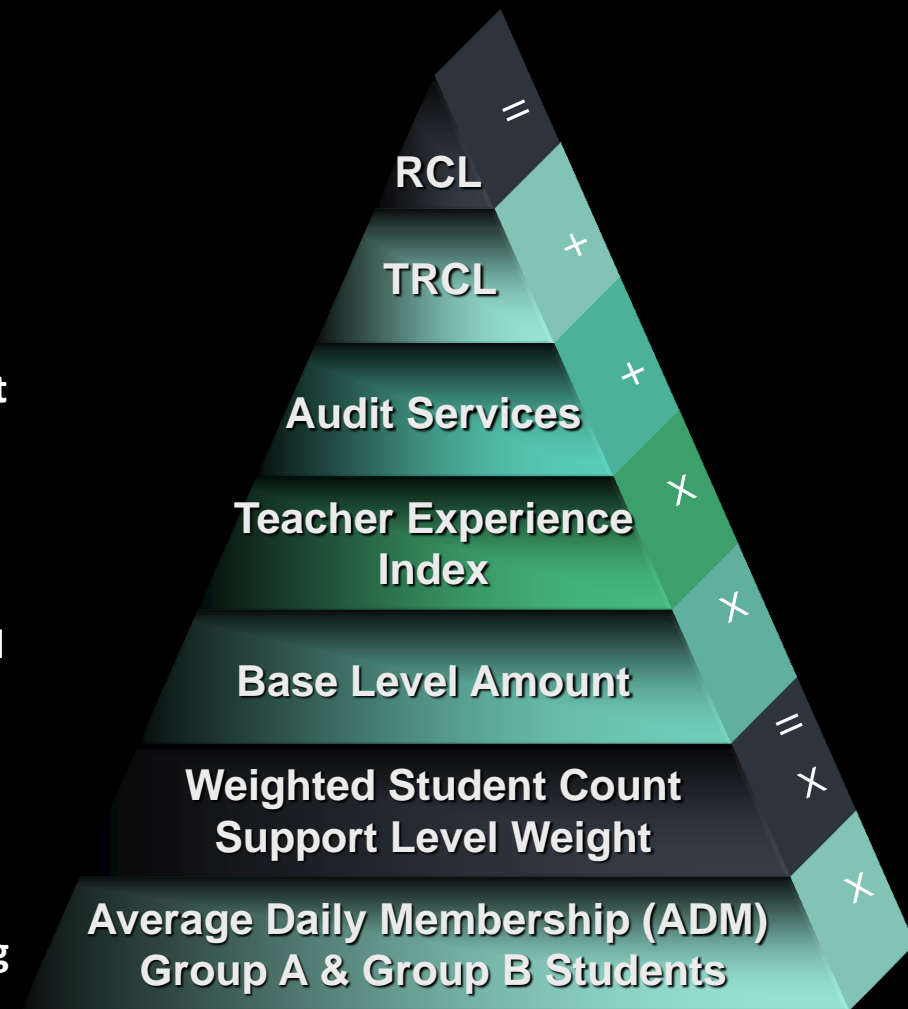
- Oct 15** Annual Finance Report due to ADE

*** The November Revision is new in FY18 specifically for the purpose of recalculating the 1.06% teacher increase after the FY17 Annual Financial Report is completed. These funds are to be received by December 1.**

MAINTENANCE & OPERATIONS – BUDGET LIMITS

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

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



TAX RATE CALCULATION

Revenue Sources

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

Primary Tax Rate

- **HB2481 changed the tax rate calculation method - Available cash balance, projected encumbrances & revenues no longer used in tax rate calculation.**
- **Limited Net Assessed Valuation increased \$134B 4.3%**
- **Joint Legislative Budget Committee sets the Qualifying Tax Rate**
 - **FY18 estimate is \$4.0468**
 - **Property value estimated increase 2.76%**

TAX RATE CALCULATION

Primary Tax Rate

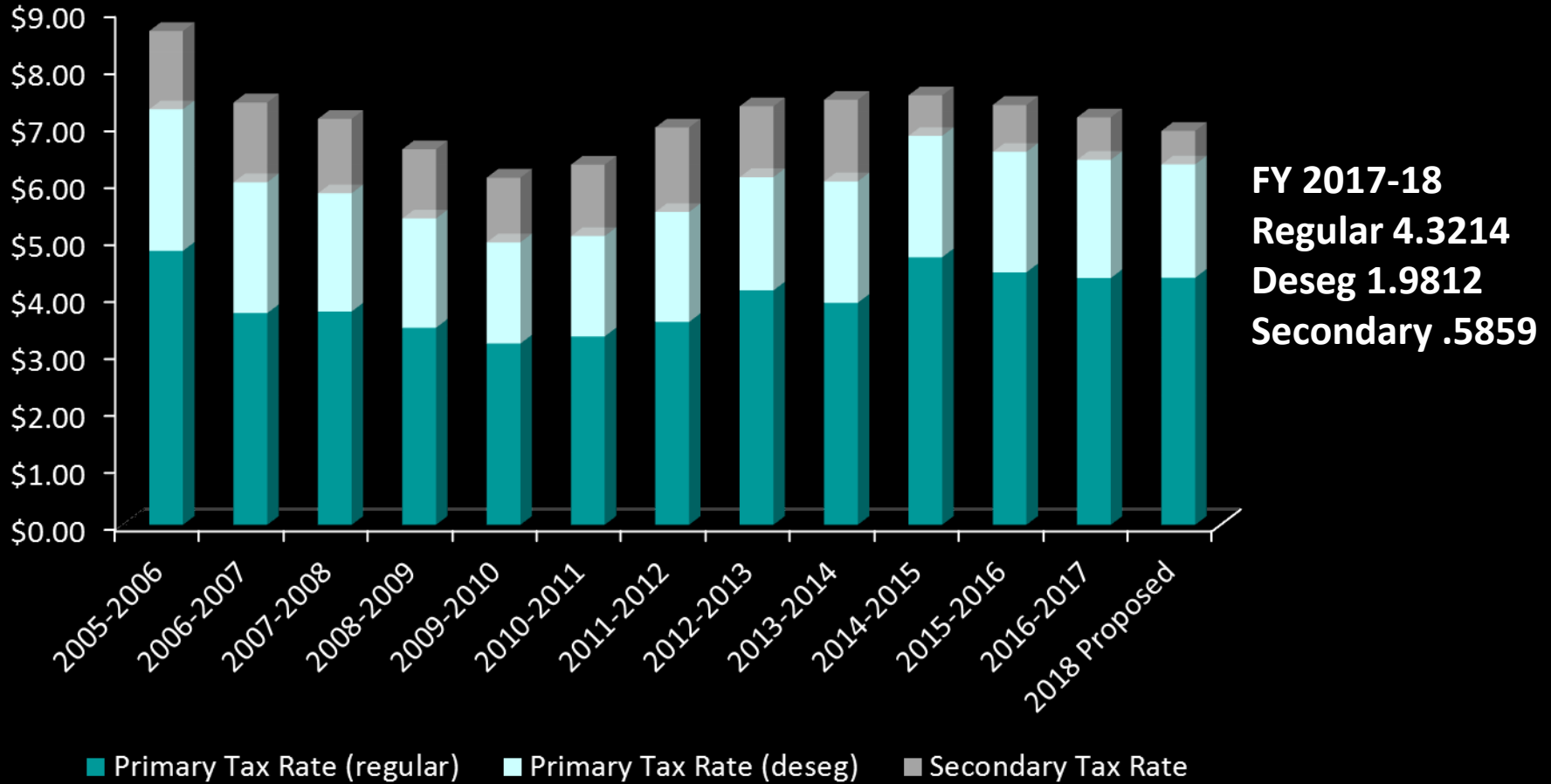
- Difference between the Transportation Support Level (TSL) and the Transportation Revenue Control Limit (TRCL)
- Desegregation or any prior year cash deficits

Secondary Tax Rate

- Overrides
- Class A & B Debt

	FY15-16	FY16-17	FY17-18
Primary	\$6.5217	\$6.3831	\$6.3026
Secondary	\$0.8208	\$0.7427	\$0.5859
Total	\$7.3425	\$7.1258	\$6.8885

TUSD TAX RATE INFORMATION 2006-2018



BUDGET FACTORS

M&O Base Support Level (BSL)

- **BSL increased 1.3% to \$3,729.31**
- **Teacher Experience Index increased .0153 or \$3.4M**
- **BSL includes \$1.8M additional funds as a result of SB1522 for 1.06% Teacher Increase**
 - **This estimate will be recalculated by Nov. 1, 2017**
 - **The funds will be received by Dec. 1, 2017**
 - **Funds are subject to reversion**
 - **If actual expenditures exceed the November 1 estimate, the District will have to make up the shortfall**

BUDGET FACTORS

Average Daily Membership (ADM)

- FY18 ADM 44,912
- Weighted counts decreased -1.3% to 60,460.063

It will be critical to monitor student data submissions to AZEDS and the outcome. A drop in ADM will reduce budget capacity and state equalization payments, which requires a reduction in District Spending.

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...”

BUDGET FACTORS

Desegregation

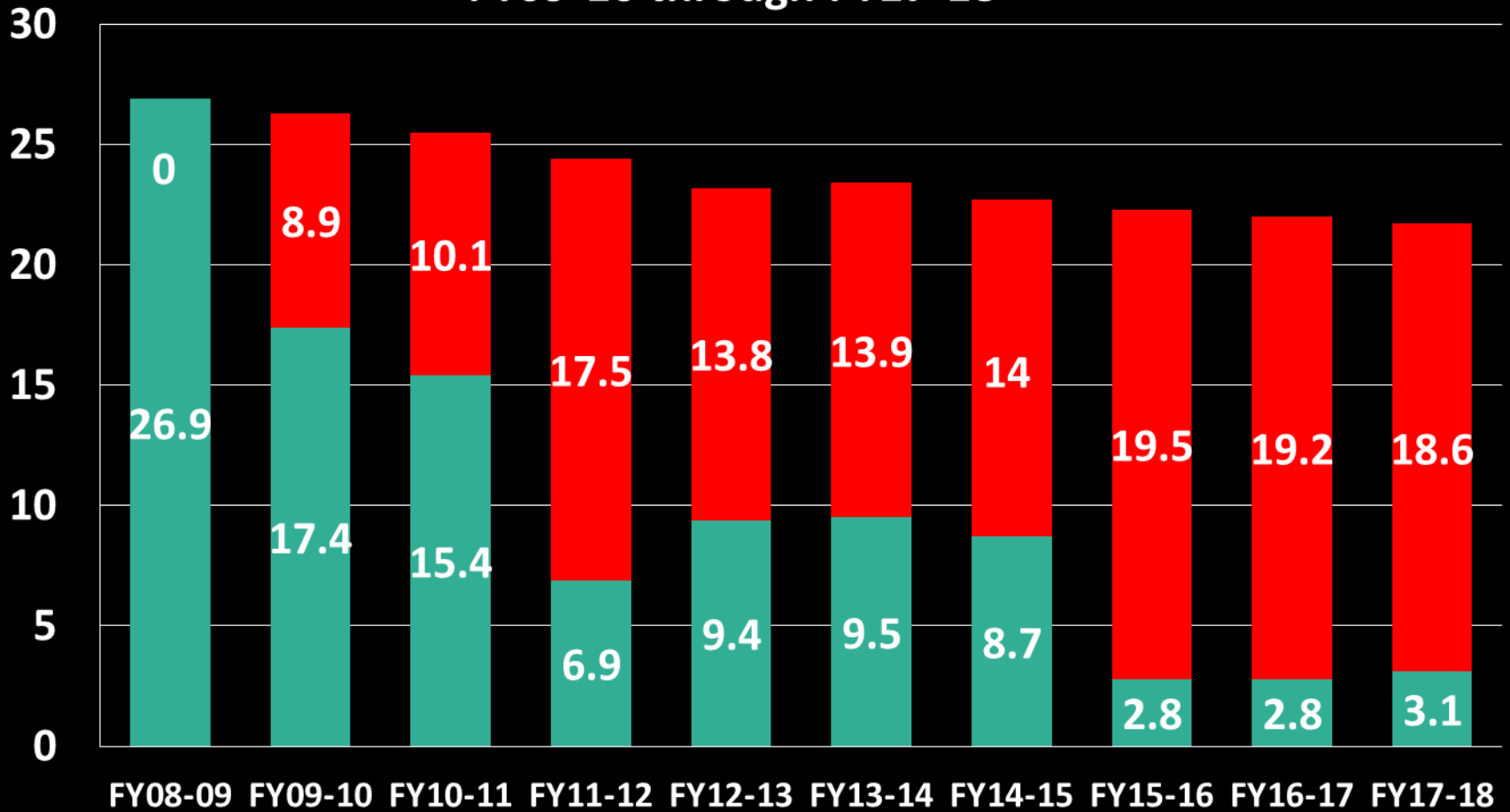
- Per 15-910 K.7 funding remains flat to FY08-09 at \$63.7M

DAA/Unrestricted Capital

- Funding reduction will continue

District Additional Assistance / Capital	Budget Page 7
FY18 Capital Allocation	21,811,500
DAA Reduction	18,648,833
FY18 District Additional Assistance/Capital	3,162,677

TUSD Capital Reductions FY09-10 through FY17-18



■ Capital Budget Available to Spend
 ■ Capital Reduction

■ Total Capital Reduction over 9 years: 136M

BUDGET FACTORS

Prop 301 - Classroom Site Fund

- **FY18 Allocation is \$367, increased \$54**
 - **(Includes \$19 for FY18 only)**
- **Allocation is based on Group A weighted Student counts**
- **Additional \$2.9M over all 3 funds**

CLASSROOM SITE FUND BUDGET LIMIT					Budget Page 8
	Fund 011	Fund 012	Fund 013	Total CSF	
FY 2017 Classroom Site Fund Budget Limit	6,538,237	22,344,814	10,338,349	39,221,400	
FY 2017 Actual Expenditures <small>(For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)</small>	4,627,250	18,000,682	9,035,442	31,663,374	
Unexpended Budget Balance	1,910,987	4,344,132	1,302,907	7,558,026	
FY 2018 Classroom Site Fund Allocation <small>(provided by ADE, based on \$386)</small>	4,234,033	8,468,066	8,468,066	21,170,166	
FY 2018 Classroom Site Fund Budget Limit	6,145,021	12,812,199	9,770,974	28,728,193	

BUDGET FACTORS

Plan Year 17-18 301 Performance Pay

- FY17-18 Plan amount is \$2,460 per FTE
- Estimated FTE is 2,650

	FY2018 BUDGET		
FY18 Budget	12,812,199		
Plan Year 16-17 Payout	4,344,132		
FY17-18 Allocation	8,468,067		
Less 20% Benefits	7,056,723		
Less National Board Certification Stipends	240,000	BUDGET	Estimated
Less Site Council Facilitator Stipends	62,300	If we allocated based on budgeted FTE	Payouts based on lower \$/FTE
Available for Distribution	6,754,423	6,754,423	6,754,423
Plan Year 17-18 Amount/FTE	\$2,460	\$2,296	\$2,296
FTEs	2,650	2,942	2,650
Total Payout	6,519,000	6,754,423	6,084,672
Balance	235,423	-	669,750
% of Total Allocation	2.8%	-	7.9%

BUDGET OBJECTIVES

- 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 FY2016-2017
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	1:500	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	-	0.5	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 **	-	-	-	\$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**	-	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 salary schedule increases approved in December 2016**
- **Pay 1.06% Teacher Increases (SB1522) \$1.8M**
- **Address the Prop 206 Minimum Wage requirements**
- **Meet the requirements of the desegregation order**
- **Address pay increase for substitutes \$1M**
- **Fund additional cost of upcoming election \$700k**
- **Manage the District spending plan to accommodate:**
 - **Decreased enrollment**
 - **Increase to classroom spending**
 - **Decrease to administrative spending**

BUDGET OBJECTIVES

Spending Plan Initiatives

- **Expense control at site level**
 - Reviewing budgets with site administrators
 - Managing discretionary funds
 - Monitoring duplication of resources
- **Expense control at district level**
 - Monitoring enrollments & ADM
 - Managing staffing levels through attrition
 - Implementing efficiency audit recommendations
 - Prioritizing capital projects and purchases
 - Ongoing cost saving measures/programs
 - Maximizing all sources of funding
- **Classroom spending**
 - Implementing controls to minimize transfers of instructional dollars to non-instructional
 - The goal at the end of the 1st quarter is to increase available Title I discretionary funding in schools for consumables in the classroom

FY2017-2018 BUDGET

FY2018 Budget		\$308,065,339
FY2017 Revised Budget		\$306,464,075
Difference	0.5%	\$1,601,264

Increase for 1.06% Teacher Increase	\$1,800,000
Minimum Wage	\$1,200,000
Increase in Deseg M&O	\$2,406,846
Increase substitute pay rate	\$1,000,000
Administrative reductions	-\$1,800,000
Other reductions	-\$3,500,000

M&O Excluding Deseg

FY2018 Budget		\$247,472,208
FY2017 Revised Budget		\$248,277,790
Difference	-0.3%	-\$805,582

Deseg M&O

FY2018 Budget		\$60,593,131
FY2017 Revised Budget		\$58,186,285
Difference	4.1%	\$2,406,846

BUDGET REDUCTIONS

M&O Budget Cost Reductions

Eliminated from M&O

- **Added Duty**
- **Ex Ed Professional Services**
- **Professional development**
- **Administrative positions and vacancies**
- **Election costs**

FY2018 Budget		\$28,728,194
FY2017 Revised Budget		\$39,221,400
Difference	-26.8%	-\$10,493,206

FY16-17 Payout of 301 surplus funds	-\$9,400,000
Reduction in FY17-18 payout amount from \$3,000 to \$2,460	-\$1,717,200

FY2018 Budget		\$2,500,000
FY2017 Revised Budget		\$2,500,000
Difference	0%	\$0

Funds Full-day Kinder program

FY2018 Budget		\$14,697,393
FY2017 Revised Budget		\$17,522,775
Difference	-16.1%	-\$2,825,382

Reduction in Deseg Capital	-\$2,406,846
Textbook allocation reduced	-\$250,000
Vehicle purchase	-\$300,000

Capital Excluding Deseg

FY2018 Budget		\$11,579,477
FY2017 Revised Budget		\$11,998,013
Difference	-3.5%	-\$418,536

Deseg Capital

FY2018 Budget		\$3,117,916
FY2017 Revised Budget		\$5,524,762
Difference	-43.6%	-\$2,406,846

FY2018 Budget		\$75,170,779
FY2017 Revised Budget		\$70,766,941
Difference	6.2%	\$4,403,838

Title I	\$1,011,962
IDEA Part B	\$1,299,170
Erate	\$1,681,147
Impact Aid	\$1,893,470

FY2018 Budget		\$83,974,189
FY2017 Revised Budget		\$90,414,202
Difference	-7.1%	-\$6,440,013

Debt Service	-\$6,383,508
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FY2018 Budget		\$41,020,154
FY2017 Revised Budget		\$38,222,026
Difference	7.3%	\$2,798,128

Employee Benefit Trust claims	\$3,000,000
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FY18 VS FY17 COMPARISON BY LEVEL – ALL FUNDS

ALL FUNDS						
Level	FY18 Proposed	FY18 FTE	FY17 Adopted	FY17 FTE	Difference	FTE
Elementary Schools	99,943,088	1,770.56	87,999,534	1,682.99	11,943,554	87.57
K-8 Schools	50,181,017	871.21	43,647,162	810.85	6,533,855	60.35
Middle Schools	38,394,946	685.27	33,756,564	636.28	4,638,381	48.99
High Schools	77,931,841	1,300.44	70,670,581	1,272.11	7,261,260	28.33
Alternative Schools	4,920,382	94.98	4,170,274	85.93	750,108	9.05
Private Schools	1,292,150	0.00	910,314	0.00	381,836	0.00
Departments	282,807,622	2,215.83	354,354,936	2,248.40	(71,547,314)	(32.56)
Grand Total	555,471,045	6,938.29	595,509,365	6,736.56	(40,038,320)	201.73

- **FY17 Adopted Department budget included \$35M for Workers Comp that was subsequently eliminated from the FY17 Revised Budget because it is not a true expense to the district**
- **Utilities were allocated to all sites totaling \$18M**
- **MTSS allocated to sites totaling \$1.4M**

FY18 VS FY17 COMPARISON BY LEVEL

– M&O EXCLUDING DESEG

M&O excl. Deseg						
Level	FY18 Proposed	FY18 FTE	FY17 Adopted	FY17 FTE	Difference	FTE
Elementary Schools	63,801,190	1,277.31	57,161,738	1,237.53	6,639,452	39.78
K-8 Schools	31,605,952	626.45	28,353,715	598.05	3,252,237	28.40
Middle Schools	25,991,083	519.58	23,105,196	504.46	2,885,887	15.12
High Schools	55,110,834	1,040.75	48,717,303	1,026.45	6,393,530	14.30
Alternative Schools	3,200,285	65.44	2,700,489	61.79	499,796	3.65
Departments	67,762,863	1,120.66	89,778,086	1,186.35	(22,015,223)	(65.68)
Grand Total	247,472,206	4,650.19	249,816,528	4,614.63	(2,344,321)	35.57

- **Utilities were allocated to all sites totaling \$18M**

FY18 VS FY17 COMPARISON BY LEVEL - DESEG M&O AND CAPITAL

DESEG M&O+Capital						
Level	FY18 Proposed	FY18 FTE	FY17 Adopted	FY17 FTE	Difference	FTE
Elementary Schools	8,514,822	177.78	7,964,211	154.50	550,610	23.28
K-8 Schools	6,541,911	121.46	5,647,689	107.31	894,222	14.15
Middle Schools	4,361,224	87.64	3,899,652	67.62	461,572	20.02
High Schools	7,074,276	124.90	7,119,466	112.00	(45,190)	12.90
Alternative Schools	771,447	14.15	599,161	8.26	172,285	5.89
Departments	36,447,369	322.98	38,480,868	376.70	(2,033,499)	(53.72)
Grand Total	63,711,047	848.91	63,711,047	826.38	0	22.52

- **MTSS allocated to sites totaling \$1.4M**

Variance to Budget Forms may exist due to rounding
FY17 is Adopted Budget

EXPENSE CATEGORIES BY FUND – ALL FUNDS

ALL FUNDS							
Fund Category	Salaries	Benefits	Supplies	Purchased Services	Capital	Other	Grand Total
M&O	193,359,898	56,840,283	22,656,084	33,944,766		1,264,309	308,065,339
Classroom Site Fund	23,608,353	4,851,137		268,704			28,728,194
Instructional Improvement	1,923,075	576,925					2,500,000
Capital			3,533,513	311,579	5,111,088	5,741,214	14,697,393
Federal Grants	38,205,223	10,765,263	11,865,804	7,340,408	3,004,508	2,403,421	73,584,626
State Grants	340,012	84,992	379,727	759,420	8,000	14,000	1,586,152
Other Funds	20,615,067	8,434,032	13,761,838	14,557,919	963,710	26,956,623	85,289,189
Internal Service	494,772	145,502	11,604,836	28,764,700	8,500	1,844	41,020,154
Grand Total	278,546,401	81,698,132	63,801,802	85,947,494	9,095,805	36,381,412	555,471,045

EXPENSE CATEGORIES BY LEVEL – ALL FUNDS

ALL FUNDS							
Level	Salaries	Benefits	Supplies	Purchased Services	Capital	Other	Grand Total
Elementary Schools	70,644,660	19,753,364	5,084,235	4,246,139	130,505	84,186	99,943,088
K-8 Schools	35,711,868	9,908,171	2,436,673	2,005,138	96,075	23,092	50,181,017
Middle Schools	27,155,090	7,593,562	2,169,304	1,446,102	13,808	17,079	38,394,946
High Schools	53,824,558	14,950,090	5,620,986	3,331,229	145,626	59,351	77,931,841
Alternative Schools	3,385,563	956,547	322,126	243,686	12,460		4,920,382
Private Schools	280,688	56,138	50,552	887,678	15,200	1,893	1,292,150
Departments	87,543,972	28,480,262	48,117,925	73,787,522	8,682,131	36,195,810	282,807,622
Grand Total	278,546,401	81,698,132	63,801,802	85,947,494	9,095,805	36,381,412	555,471,045

EXPENSE CATEGORIES BY LEVEL

– M&O EXCLUDING DESEG

M&O excl. Deseg						
Level	Salaries	Benefits	Supplies	Purchased Services	Other	Grand Total
Elementary Schools	43,896,113	13,007,933	4,394,527	2,502,617		63,801,190
K-8 Schools	21,767,091	6,429,955	2,182,121	1,226,785		31,605,952
Middle Schools	17,665,921	5,229,907	2,013,009	1,082,246		25,991,083
High Schools	36,639,957	10,748,246	5,185,891	2,536,740		55,110,834
Alternative Schools	2,209,941	656,773	229,725	103,846		3,200,285
Departments	33,744,750	11,633,141	4,873,373	17,141,789	369,810	67,762,863
Grand Total	155,923,773	47,705,956	18,878,646	24,594,022	369,810	247,472,206

EXPENSE CATEGORIES BY LEVEL

– DESEG M&O AND CAPITAL

Deseg M&O + Capital							
Level	Salaries	Benefits	Supplies	Purchased Services	Capital	Other	Grand Total
Elementary Schools	6,514,755	1,631,626	111,789	226,411	30,240		8,514,822
K-8 Schools	4,884,198	1,208,161	78,257	323,456	47,838		6,541,911
Middle Schools	3,425,099	851,401	10,206	65,610	3,808	5,100	4,361,224
High Schools	5,392,702	1,336,282	127,776	155,790	21,325	40,400	7,074,276
Alternative Schools	511,474	125,369	60,000	71,803	2,800		771,447
Departments	16,707,896	3,981,488	4,513,006	8,665,173	1,169,832	1,409,974	36,447,369
Grand Total	37,436,125	9,134,328	4,901,034	9,508,243	1,275,843	1,455,474	63,711,047

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)

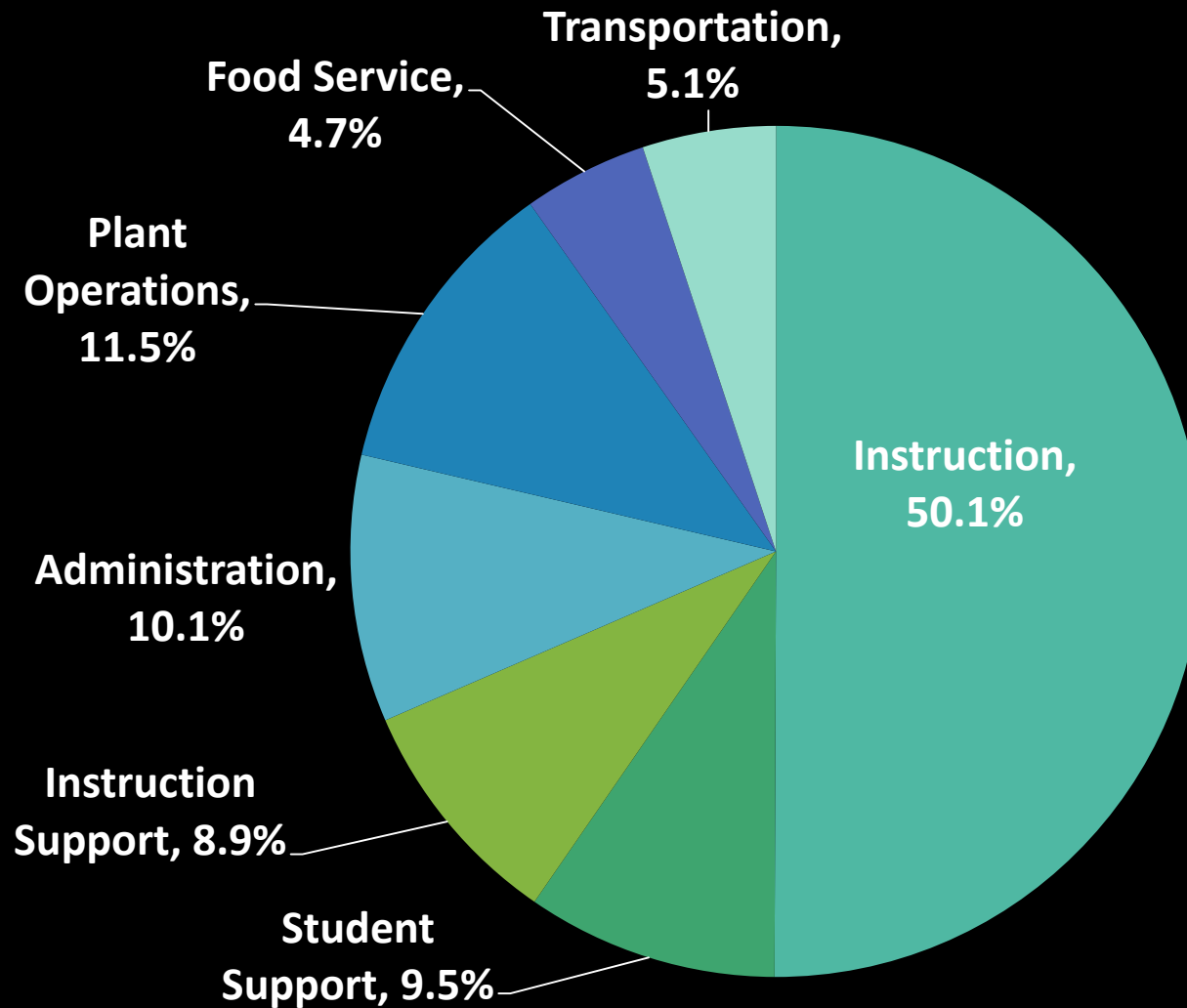
- Bus Drivers
- Transportation Monitors

Food Service costs (function 3100)

Community Ed. costs (function 3300)

- Activity Helpers
- Early Childcare Specialists

CLASSROOM DOLLAR ESTIMATE



Classroom Spending Initiatives

- Implementing controls to minimize transfers of instructional dollars to non-instructional
- The goal at the end of the 1st quarter is to increase available Title I discretionary funding in schools for consumables in the classroom

CLASSROOM DOLLAR ESTIMATE

Category	FY18 Proposed	FY17 Estimate YTD 6/26/17	FY16	FY15	FY16 State
Instruction	50.1%	52.2%*	48.8%	48.7%	53.5%
Student Support	9.5%	9.3%	9.6%	9.6%	8.2%
Instructional Support	8.9%	6.3%	6.7%	6.2%	5.7%
Subtotal	68.5%	67.8%	65.1%	64.5%	67.4%
Administration	10.1%	10.4%	10.9%	10.9%	10.4%
Plant Operations	11.5%	11.8%	13.1%	13.7%	12.1%
Food Service	4.7%	4.6%	5.0%	5.1%	5.4%
Transportation	5.1%	5.4%	5.8%	5.8%	4.7%

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

CLASSROOM DOLLAR ESTIMATE BY FUND CATEGORY %

Fund Type	Instruction	Student Support	Instructional Support	Admin	Plant Operations	Transportation	Food Service
M&O	48.7%	9.7%	7.5%	11.4%	15.9%	6.6%	0.2%
Instructional Improvement	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Classroom Site Fund	98.7%	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%
Capital	95.9%	0.0%	0.0%	1.7%	2.4%	0.0%	0.0%
Federal Grants	51.9%	15.6%	22.4%	9.1%	0.8%	0.0%	0.2%
State Grants	42.0%	0.9%	55.2%	1.9%	0.0%	0.0%	0.0%
Other Funds	18.5%	6.8%	2.6%	11.0%	7.3%	6.2%	47.5%
TOTAL	50.1%	9.5%	8.9%	10.1%	11.5%	5.1%	4.7%

CLASSROOM DOLLAR ESTIMATE BY FUND CATEGORY \$

Fund Type	Instruction	Student Support	Instructional Support	Admin	Plant Operations	Transportation	Food Service	TOTAL
M&O	149,861,649	29,920,872	22,930,302	35,189,637	48,901,611	20,400,021	474,333	307,678,424
Instructional Improvement	2,499,998	0	0	0	0	0	0	2,499,998
Classroom Site Fund	28,365,433	0	362,760	0	0	0	0	28,728,193
Capital	3,533,513	0	0	62,379	87,700	0	0	3,683,592
Federal Grants	35,586,542	10,693,527	15,348,019	6,235,168	530,722	4,500	115,988	68,514,467
State Grants	662,759	14,000	871,646	29,747	0	0	0	1,578,152
Other Funds	8,202,537	3,002,131	1,155,667	4,854,998	3,237,693	2,753,987	21,024,921	44,231,935
TOTAL	228,712,431	43,630,530	40,668,394	46,371,929	52,757,726	23,158,508	21,615,242	456,914,760

CLASSROOM DOLLAR ESTIMATE DESEGREGATION BY FUND CATEGORY

Fund Type	Instruction	Student Support	Instructional Support	Admin	Plant Operations	Transportation
M&O	42.6%	8.6%	24.5%	8.5%	2.3%	13.5%
Capital	97.8%	0.0%	0.0%	2.2%	0.0%	0.0%
TOTAL	43.6%	8.5%	24.0%	8.4%	2.3%	13.2%

Fund Type	Instruction	Student Support	Instructional Support	Admin	Plant Operations	Transportation	TOTAL
M&O	25,782,252	5,236,793	14,846,291	5,140,098	1,416,945	8,168,754	60,591,133
Capital	1,123,596	0	0	25,000	0	0	1,148,596
TOTAL	26,905,848	5,236,793	14,846,291	5,165,098	1,416,945	8,168,754	61,739,729

CLASSROOM DOLLAR ESTIMATE BY LEVEL %

Level	Instruction	Student Support	Instructional Support	Admin	Plant Operations	Transportation	Food Service
Elementary Schools	73.9%	6.1%	3.6%	7.7%	8.7%	0.0%	0.0%
K-8 Schools	74.9%	6.3%	3.5%	6.1%	9.2%	0.0%	0.0%
Middle Schools	74.9%	7.2%	2.1%	5.8%	9.9%	0.0%	0.0%
High Schools	71.7%	6.2%	2.9%	5.7%	13.5%	0.0%	0.0%
Alternative Schools	52.8%	20.6%	4.2%	13.7%	8.8%	0.0%	0.0%
Private Schools	45.5%	0.6%	45.9%	7.9%	0.0%	0.0%	0.0%
Departments	16.9%	13.9%	16.9%	15.1%	13.3%	12.4%	11.5%
TOTAL	50.1%	9.5%	8.9%	10.1%	11.5%	5.1%	4.7%

CLASSROOM DOLLAR ESTIMATE BY LEVEL \$

Level	Instruction	Student Support	Instructional Support	Admin	Plant Operations	Transportation	Food Service	TOTAL
Elementary Schools	75,743,691	6,216,511	3,684,168	7,895,356	8,906,268	0	0	102,445,995
K-8 Schools	33,607,235	2,815,602	1,562,328	2,732,263	4,131,402	0	0	44,848,829
Middle Schools	28,733,366	2,774,672	798,235	2,225,436	3,811,878	0	0	38,343,586
High Schools	55,695,744	4,801,121	2,224,118	4,433,029	10,520,498	2,750	0	77,677,260
Alternative Schools	2,591,018	1,008,728	203,751	671,154	433,271	0	0	4,907,922
Private Schools	581,603	8,027	585,920	101,400	0	0	0	1,276,950
Departments	31,759,774	26,005,871	31,609,874	28,313,289	24,954,410	23,155,758	21,615,242	187,414,218
TOTAL	228,712,431	43,630,530	40,668,394	46,371,929	52,757,726	23,158,508	21,615,242	456,914,760

CLASSROOM DOLLAR ESTIMATE DESEGREGATION BY LEVEL %

Level	Instruction	Student Support	Instructional Support	Admin	Plant Operations	Transportation
Elementary Schools	76.1%	8.5%	14.6%	0.4%	0.4%	0.0%
K-8 Schools	83.9%	4.7%	11.1%	0.2%	0.0%	0.0%
Middle Schools	81.3%	9.8%	8.8%	0.2%	0.0%	0.0%
High Schools	66.5%	17.0%	15.9%	0.5%	0.0%	0.0%
Alternative Schools	76.3%	18.5%	5.2%	0.0%	0.0%	0.0%
Departments	18.2%	7.0%	32.7%	14.6%	4.0%	23.5%
TOTAL	43.6%	8.5%	24.0%	8.4%	2.3%	13.2%

CLASSROOM DOLLAR ESTIMATE DESEGREGATION BY LEVEL \$

Level	Instruction	Student Support	Instructional Support	Admin	Plant Operations	Transportation	TOTAL
Elementary Schools	6,880,562	767,857	1,324,393	35,453	32,500	0	9,040,764
K-8 Schools	4,878,676	274,980	645,777	11,940	1,517	0	5,812,890
Middle Schools	3,540,911	426,898	381,687	7,920	0	0	4,357,416
High Schools	4,692,944	1,198,699	1,120,158	38,400	0	2,750	7,052,951
Alternative Schools	586,499	142,251	39,747	150	0	0	768,647
Departments	6,326,257	2,426,109	11,334,529	5,071,235	1,382,928	8,166,004	34,707,061
TOTAL	26,905,848	5,236,793	14,846,291	5,165,098	1,416,945	8,168,754	61,739,729

PROPOSED BUDGET BOOK

PROPOSED BUDGET BOOK

TUCSON UNIFIED SCHOOL DISTRICT FY2018 PROPOSED BUDGET BOOK

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FY18 PROPOSED VS FY17 ADOPTED

TUCSON UNIFIED SCHOOL DISTRICT FY2018 PROPOSED BUDGET YEAR OVER YEAR COMPARISON BY SITE ALL FUNDING SOURCES

Level	FY18	FY18 FTE	FY17	FY17 FTE	Difference	FTE
Elementary Schools	99,943,088	1,770.56	87,999,534	1,682.99	11,943,554	87.57
Banks	1,673,556	28.70	1,489,045	27.97	184,512	0.73
Blenman	1,925,667	33.79	1,724,119	32.49	201,547	1.30
Bloom	2,074,430	41.71	1,749,924	36.27	324,506	5.44

FY18 PROPOSED BUDGET BY SITE

**TUCSON UNIFIED SCHOOL DISTRICT
FY2018 PROPOSED BUDGET
EXPENSES BY CATEGORY
ALL FUNDING SOURCES**

Level	Salaries	Benefits	Supplies	Capital	Other	Purchased Services	Grand Total
Elementary Schools	70,644,660	19,753,364	5,084,235	130,505	84,186	4,246,139	99,943,088
Banks	1,188,358	336,133	92,068			56,997	1,673,556
Blenman	1,365,735	386,268	111,392			62,271	1,925,667

FY18 PROPOSED BUDGET DETAIL BY SITE

**TUCSON UNIFIED SCHOOL DISTRICT
FY2018 PROPOSED BUDGET
ACCOUNT DETAIL BY SITE
ALL FUNDING SOURCES**

Site Name	M&O		Deseg		Title I		Capital		Other Funds		Total \$	Total FTE
	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE		
Banks												
Administrator Salary	81,589	1.00									81,589	1.00
Classified Salary	160,492	6.95			20,300	1.25					180,792	8.20
Disposal Services-Refuse Colle	1,918	0.00									1,918	0.00
District Supplies	13,260	0.00									13,260	0.00
Electricity	70,421	0.00									70,421	0.00
Employee Benefits	232,332	0.00	9,088	0.00	43,323	0.00			51,391	0.00	336,133	0.00
ESI Substitutes	15,600	0.00									15,600	0.00
Natural Gas	8,387	0.00									8,387	0.00
Operating Lease-Copiers									8,580	0.00	8,580	0.00
Other Certified Salary	10,000	0.25			47,181	1.00					57,181	1.25
Stipend Certified	10,209	0.00							76,479	0.00	86,688	0.00
Teacher Salary	522,400	13.65	36,350	1.00	76,929	1.80			146,429	1.80	782,107	18.25
Telecommunication (non-cellula	5,647	0.00							12,286	0.00	17,933	0.00
Water/Sewage	12,967	0.00									12,967	0.00
Banks Total	1,145,222	21.85	45,438	1.00	187,733	4.05			295,164	1.80	1,673,556	28.70

FY18 POSITIONS BY SITE

TUCSON UNIFIED SCHOOL DISTRICT FY2018 PROPOSED BUDGET POSITIONS ALL FUNDING SOURCES

Position	FY18	FY18 FTE	FY17	FY17 FTE	Difference	FTE	FY18 Avg Rate	FY17 Avg Rate
Banks								
Attendance Tech	22,843	1.00	24,320	1.00	(1,477)	0.00	22,843	24,320
Counselor	14,009	0.50	17,645	0.50	(3,636)	0.00	28,018	35,290
Curriculum Service Provider	47,181	1.00	36,373	1.00	10,808	0.00	47,181	36,373
Custodian	34,820	1.50	38,925	1.50	(4,105)	0.00	23,214	25,950
Health Assistant	18,243	0.75			18,243	0.75	24,325	0
Library Assistant	5,992	0.50	8,685	0.50	(2,693)	0.00	11,984	17,370
Nurse	7,799	0.20			7,799	0.20	38,997	0
Office Manager	32,491	1.00	33,930	1.00	(1,439)	0.00	32,491	33,930
Principal	81,589	1.00	81,560	1.00	29	0.00	81,589	81,560
School Monitor	7,920	0.50	6,425	0.50	1,495	(0.01)	16,000	12,850
Teacher	433,200	11.40	459,800	12.10	(26,600)	(0.70)	38,000	38,000
Teacher ELD			36,400	1.00	(36,400)	(1.00)	0	36,400
Teacher ELD Resource	36,350	1.00	32,900	1.00	3,450	0.00	36,350	32,900
Teacher Ex Ed	116,800	3.00	73,800	2.00	43,000	1.00	38,933	36,900
Teacher Kinder	22,800	0.60	34,200	0.90	(11,400)	(0.30)	38,000	38,000
Teacher-Fine Arts	7,692	0.20			7,692	0.20	38,458	0
Teaching Assistant	20,300	1.25	11,211	0.75	9,089	0.50	16,240	14,948
Teaching Assistant Ex Ed	29,232	1.50	28,368	1.50	864	0.00	19,488	18,912
Title I 27:1 FTE Allocation	76,929	1.80	73,606	1.72	3,323	0.08	42,738	42,794
Banks Total	1,016,192	28.70	998,148	27.97	18,044	0.73	35,414	35,686

FY18 CLASSROOM DOLLAR ESTIMATE BY SITE

TUSD CLASSROOM DOLLAR ESTIMATE BY SCHOOL/DEPARTMENT FY2018 PROPOSED BUDGET

Site Name	Instruction	Instruction Support	Student Support	Administration	Plant Operations	Transportation	Food Service
Elementary Schools							
Banks	73.2%	4.2%	4.6%	8.9%	9.1%	0.0%	0.0%
Blenman	71.0%	0.5%	10.3%	8.3%	10.0%	0.0%	0.0%
Bloom	78.6%	3.1%	4.2%	7.2%	6.8%	0.0%	0.0%
Bonillas	76.5%	5.3%	4.9%	6.0%	7.3%	0.0%	0.0%
Borman	77.9%	1.0%	6.2%	6.5%	8.4%	0.0%	0.0%
Borton	76.3%	6.2%	3.5%	5.9%	8.2%	0.0%	0.0%
Carrillo	72.5%	6.2%	5.3%	8.4%	7.6%	0.0%	0.0%
Cavett	70.1%	6.3%	4.2%	10.4%	9.0%	0.0%	0.0%
Collier	68.7%	0.7%	6.0%	11.7%	12.9%	0.0%	0.0%
Cragin	74.7%	3.2%	5.4%	7.3%	9.3%	0.0%	0.0%
Davidson	69.3%	1.1%	8.9%	9.2%	11.5%	0.0%	0.0%
Davis	72.4%	7.2%	5.3%	7.8%	7.4%	0.0%	0.0%
Drachman	78.9%	5.0%	4.7%	6.1%	5.3%	0.0%	0.0%
Dunham	69.1%	0.8%	6.6%	10.9%	12.6%	0.0%	0.0%
Erickson	76.8%	0.4%	6.8%	7.0%	9.0%	0.0%	0.0%
Ford	75.0%	2.9%	6.3%	8.0%	7.9%	0.0%	0.0%

FY18 CLASSROOM DOLLAR ESTIMATE BY FUND

TUSD CLASSROOM DOLLAR ESTIMATE BY FUND FY2018 PROPOSED BUDGET

Fund Description		Instruction	Instruction Support	Student Support	Administration	Plant Operations	Transportation	Food Service
M&O								
1	Maintenance & Operation	48.7%	7.5%	9.7%	11.4%	15.9%	6.6%	0.2%
M&O Total		48.7%	7.5%	9.7%	11.4%	15.9%	6.6%	0.2%
Instructional Improvement								
20	Instructional Improvement	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Instructional Improvement Total		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Classroom Site Fund								
11	Prop. 301 - Base Salary	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	Prop. 301 - Performance Pay	97.2%	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%
13	Prop. 301 - Other (menu)	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Classroom Site Fund Total		98.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital								
610	Capital Outlay	95.9%	0.0%	0.0%	1.7%	2.4%	0.0%	0.0%
Capital Total		95.9%	0.0%	0.0%	1.7%	2.4%	0.0%	0.0%

THANK YOU

TUCSON UNIFIED
SCHOOL DISTRICT