

# TUCSON UNIFIED

SCHOOL DISTRICT

## BUDGET STUDY SESSION #2

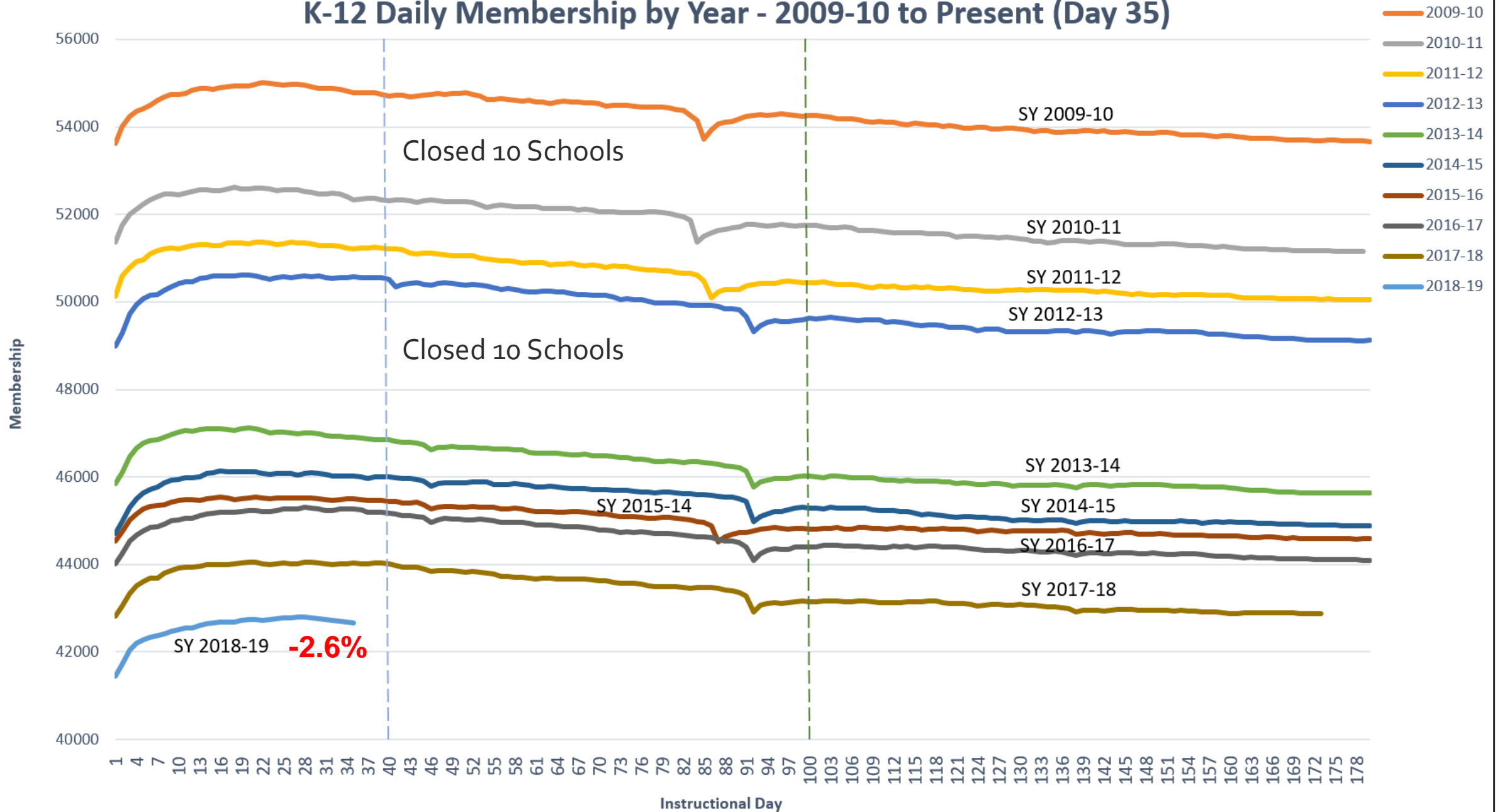
SEPTEMBER 25, 2018

Renee Weatherless, Executive Director Finance

# AGENDA

- FY19 Enrollment
- Enrollment Task Force
- FY19 Budget Impact
- Spending Plan Reduction Strategies
- Title I Budgets – Instructional Spending
- FY18 & FY19 Financials for Infant & Early Learning Centers, Community Schools

# K-12 Daily Membership by Year - 2009-10 to Present (Day 35)



# FY19 ENROLLMENT

Days 1 through 35 enrollment trending -2.6% vs FY18

FY19 Average Daily Membership is projected to be down 3-3.2% vs FY18

# FY19 ENROLLMENT TASK FORCE

A cross-departmental task force has been deployed with staff/resources from the following departments:

- Tech Services
- Assessment & Evaluation
- Curriculum Development
- Guidance & Counseling
- Finance/Attendance Accounting
- School Community Services
- Operations/Planning
- Communications
- Assistant Superintendents/Desegregation

# FY19 ENROLLMENT TASK FORCE

Teams are currently working on the following :

- Analysis of Enrollment Decline
- Standardization of Enrollment Reporting
- Exit Interview Process for Students leaving the district
- School Campus Opportunities
- Enrollment Audit Processes
- Online Instruction
- Communication Plan

# FY19 ENROLLMENT TASK FORCE

## **Status: In Process**

October                      Report on FY19 enrollment decline

November                      Report on findings and  
recommendations from remaining  
task force teams

# FY19 ENROLLMENT IMPACT ON BUDGET

FY19 ADM is projected to be down 3-3.2% vs FY18

FY19 M&O Revenue will be down \$3-3.5M and spending plans must be reduced



# SPENDING PLAN REDUCTION STRATEGIES

- District Level hiring freeze in departments for positions funded from M&O non-deseg & Indirect (excludes classroom teachers)
- Reviewing upcoming contract renewals
- Assess and leverage new Civic revenue opportunities
- No department restructures will be enacted this year

# HIRING FREEZE

Vacant positions will not be automatically filled in central departments. A review for critical need is performed on a case by case basis and has affected the following depts:

- Operations
- Tech Services
- Finance
- Exceptional Ed
- Human Resources

See detailed listing  
by department of  
position affected  
by the hiring freeze

# RESERVE FUNDS FOR FY19

**Status: Ongoing**

**Deadline: May 15, 2019**

The FY18-19 District Budget was approved with based on a projected Average Daily Membership decline of - 1.6% and no carry forward balance.

The purpose of adjusting department level spending plans is to accommodate the decline in enrollment and to create a carry forward reserve at the end of the fiscal year.

# FALL EQUALIZATION

## **Status: Completed**

Fall Equalization is the process of reconciling Teacher FTE based on enrollment after the 10<sup>th</sup> day

Process began on August 20 and was completed by the deadline of September 15

As a result, a total of 19.8 FTE were transferred into other vacancies across the district

# SPENDING TARGETS / BUDGET REVIEWS

## **Status: In Process**

Enrollment will continue to be monitored after the 40<sup>th</sup> day and department level spending targets will be adjusted accordingly

Finance is meeting with departments and school principals to review and monitor budgets for the remainder of FY19

# TITLE I SCHOOL BUDGETS

# INFANT & EARLY LEARNING CENTER FINANCIAL STATEMENTS

# FY17-18 IELC FINANCIAL STATEMENTS DRAFT AS OF 9/21/18

		w/Rate Increase	
	July - Jan	Feb - June	Total
<b>Revenue</b>	1,352,779	1,310,419	2,663,198
<b>Expenses</b>	(1,658,669)	(1,424,630)	(3,083,299)
<b>Net Loss</b>	(305,890)	(114,211)*	(420,101)

\* Utilities, food costs and credit card fees are included in expenses which is causing the post rate increase net loss



# FY18-19 IELC FINANCIAL STATEMENTS DRAFT AS OF 9/21/18

	<b>July</b>	<b>August</b>	<b>September</b>	<b>YTD Total</b>
<b>Revenue</b>	157,781	221,784	139,351	518,917
<b>Expenses</b>	(74,685)	(312,540)	(117,988)	(505,213)
<b>Net Loss</b>	83,097	(90,756)	21,363	13,704