

FY 2018 BUDGET NOVEMBER REVISION

October 17, 2017

Renee Weatherless,
Executive Director of Finance

FY18 Budget Development Deadlines

Arizona Revised Statute Title 15

- 15-905 – School District Budgets

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**

* 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.

November Revision Budget Objectives

- **Approve 1.06% Teacher Increases (SB1522) \$1.5M**
- **Reduce District Average Daily Membership Estimate**
- **Manage the District spending plan to accommodate:**
 - **Decreased enrollment**
 - **Increase to classroom spending**
 - **Decrease to administrative spending**

November Revision Budget Objectives

1.06% Teacher Increase

- **Base Support Level includes \$1.5M additional funds as a result of SB1522 for 1.06% Teacher Increase**
 - **This estimate was reduced \$300k from the Adopted Budget**
 - **The funds will be received by Dec. 1, 2017**
 - **If actual expenditures exceed the \$1.5M estimate, the District will have to make up the shortfall**
 - **Funds are subject to reversion**
 - **One-time stipends to teachers will be paid in December**

November Revision Budget Objectives

Decrease in Average Daily Membership (ADM)

- **FY18 ADM 44,912 included in Adopted Budget**
- **FY18 ADM 44,029 reduced in November Revision**
 - The District is continuing to monitor student data submissions to AZEDS
 - Any subsequent change in ADM will be made in the May Revision

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...”

November Revision Budget Objectives

SAIS ADMS46-1

ARIZONA DEPARTMENT OF EDUCATION
STATE AID AVERAGE DAILY MEMBERSHIP (ADM)
Fiscal Year 2018 (School Year 2017 - 2018)

Page: 1 of 1
Report Date: 10/4/2017

District of Residence: 10-02-01 Tucson Unified District

40th ADM

Grade	Non AOI		AOI FT		AOI PT		Grade	Non AOI		AOI FT		AOI PT	
	ADM	Cumulative	ADM	Cumulative	ADM	Cumulative		ADM	Cumulative	ADM	Cumulative	ADM	Cumulative
*PS	172.775	172.775	0.000	0.000	0.000	0.000	9	3,686.682	3,686.682	3.536	3.536	0.000	0.000
KG	1,645.217	1,645.217	0.000	0.000	0.000	0.000	10	3,627.842	7,314.524	1.987	5.523	0.123	0.123
1	3,468.450	5,113.667	0.000	0.000	0.000	0.000	11	3,422.263	10,736.787	2.931	8.454	0.231	0.353
2	3,423.893	8,537.559	0.000	0.000	0.000	0.000	****12	3,186.177	13,922.964	16.954	25.408	1.204	1.557
**3	3,651.977	12,189.536	0.000	0.000	0.000	0.000	Name		Total	Non-AOI	AOI Part Time	AOI Full Time	
4	3,774.812	15,964.348	0.000	0.000	0.000	0.000	*Total PreSchool with Disabilities		172.775	172.775	0.000	0.000	
5	3,807.134	19,771.482	0.000	0.000	0.000	0.000	** Total K-3 Group B Add-On		12,189.536	12,189.536	0.000	0.000	
6	3,365.446	23,136.928	0.597	0.597	0.253	0.253	***Total K-UE		29,772.557	29,768.722	1.340	2.495	
7	3,315.291	26,452.219	0.922	1.519	0.725	0.979	****Total 9-12		13,949.929	13,922.964	1.557	25.408	
8	3,316.503	29,768.722	0.977	2.495	0.362	1.340	Total All Grades		43,895.261	43,864.461	2.897	27.904	
***UE	0.000	29,768.722	0.000	2.495	0.000	1.340							

100th ADM

Grade	Non AOI		AOI FT		AOI PT		Grade	Non AOI		AOI FT		AOI PT	
	ADM	Cumulative	ADM	Cumulative	ADM	Cumulative		ADM	Cumulative	ADM	Cumulative	ADM	Cumulative
*PS	201.105	201.105	0.000	0.000	0.000	0.000	9	3,692.797	3,692.797	3.536	3.536	0.000	0.000
KG	1,655.760	1,655.760	0.000	0.000	0.000	0.000	10	3,623.202	7,315.999	1.987	5.523	0.123	0.123
1	3,479.043	5,134.803	0.000	0.000	0.000	0.000	11	3,421.569	10,737.568	2.931	8.454	0.231	0.353
2	3,431.964	8,566.767	0.000	0.000	0.000	0.000	****12	3,182.515	13,920.083	16.954	25.408	1.204	1.557
**3	3,662.458	12,229.225	0.000	0.000	0.000	0.000	Name		Total	Non-AOI	AOI Part Time	AOI Full Time	
4	3,789.257	16,018.482	0.000	0.000	0.000	0.000	*Total PreSchool with Disabilities		201.105	201.105	0.000	0.000	
5	3,815.187	19,833.669	0.000	0.000	0.000	0.000	** Total K-3 Group B Add-On		12,229.225	12,229.225	0.000	0.000	
6	3,385.284	23,218.954	0.597	0.597	0.253	0.253	***Total K-UE		29,881.041	29,877.206	1.340	2.495	
7	3,322.493	26,541.447	0.922	1.519	0.725	0.979	****Total 9-12		13,947.048	13,920.083	1.557	25.408	
8	3,335.759	29,877.206	0.977	2.495	0.362	1.340	Total All Grades		44,029.195	43,998.304	2.897	27.904	
***UE	0.000	29,877.206	0.000	2.495	0.000	1.340							

Report can be found online at <http://www.ade.az.gov/Districts/ReportsData/ReportsData.asp>

November Revision Budget Objectives

Spending Plan Initiatives

- **Expense control at site level**
 - **Reviewing budgets with site administrators**
 - **Managing discretionary funds**
- **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 NOVEMBER REVISED BUDGET



Maintenance & Operations Page 1

FY2018 November Revised Budget		\$303,126,824
FY2018 Budget		\$308,065,339
Difference	-1.6%	-\$4,938,515

Decrease in amount for 1.06% Teacher Raises	-\$300,000
Decrease in Deseg M&O Spending level reductions, Some M&O expenses to be funded from Medicaid, Impact Aid and Auxiliary	-\$4,638,515

M&O Excluding Deseg

FY2018 November Revised Budget		\$242,533,693
FY2018 Budget		\$247,472,208
Difference	-2.0%	-\$4,938,515

Deseg M&O

FY2018 November Revised Budget		\$60,593,131
FY2018 Budget		\$60,593,131
Difference	0%	\$0

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**

- **Additional central and transportation costs eliminated from M&O and funded out of Medicaid and Impact Aid**

FY2018 November Revised Budget		\$28,728,194
FY2018 Budget		\$28,728,194
Difference	0%	\$0

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

Funds Full-day Kinder program

FY2018 November Revised Budget		\$13,908,000
FY2018 Budget		\$14,697,393
Difference	-5.4%	-\$789,393

Reduction in Tech Hardware and Software	-\$789,393
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Capital Excluding Deseg

FY2018 November Revised Budget		\$10,790,084
FY2018 Budget		\$11,579,477
Difference	-6.8%	-\$789,393

Deseg Capital

FY2018 November Revised Budget		\$3,117,916
FY2018 Budget		\$3,117,916
Difference	0%	\$0

FY2018 November Revised Budget		\$75,170,779
FY2018 Budget		\$75,170,779
Difference	0%	\$0

FY2018 November Revised Budget		\$82,232,189
FY2018 Budget		\$83,974,189
Difference	-2.1%	-\$1,742,000

Food Service	-\$1,742,000
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FY2018 November Revised Budget		\$41,020,154
FY2018 Budget		\$41,020,154
Difference	0%	\$0

THANK YOU