

FY 2017-2018
EXPENDITURE UPDATE
SEPTEMBER
PRESENTED 10/24/17

Renee Weatherless, Executive Director, Finance

FY17-18 EXPENDITURE UPDATE - SEPTEMBER

Funding Source	Adjusted Budget	Exps to date 9/30/17	Encumbrances & Projections	Total Projected Spend	Projected Budget Balance*
M&O	303,114,820	49,860,400	251,844,783	301,705,183	1,409,637
Instructional Improvement	2,499,998	343,956	2,029,663	2,373,619	126,378
Classroom Site Fund	28,728,193	1,583,811	21,311,980	22,895,791	5,832,402
Capital	13,908,000	6,818,419	6,830,206	13,648,625	259,375
Federal Grants	67,755,791	5,011,779	36,628,135	41,639,914	26,115,876
State Grants	1,174,357	52,365	409,801	462,166	712,192
Other Funds	95,197,189	9,352,703	52,038,534	61,391,237	33,805,953
Internal Service	41,020,155	6,931,788	3,390,886	10,322,674	30,697,480
Grand Total	553,398,503	79,955,221	374,483,989	454,439,210	98,959,293

* Projected Budget Balance is the balance of current year budget available to spend

FY17-18 EXPENDITURE UPDATE - SEPTEMBER

Funding Source	Adjusted Budget	Exps to date 9/30/17	Encumbrances & Projections	Total Projected Spend	Projected Budget Balance*
DESEG					
M&O	242,533,693	42,015,416	199,308,034	241,323,450	1,210,243
Capital	10,778,081	5,306,683	5,306,892	10,613,575	164,506
Total Deseg	253,311,773	47,322,099	204,614,925	251,937,025	1,374,749
NON-DESEG					
M&O	60,581,128	7,844,984	52,536,749	60,381,733	199,394
Capital	3,129,920	1,511,736	1,523,314	3,035,051	94,869

* Projected Budget Balance is the balance of current year budget available to spend

TUCSON UNIFIED SCHOOL DISTRICT

FY2017-2018 EXPENDITURE UPDATE FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH SEPTEMBER 30, 2017

Fund Name		Adjusted Budget	Paid YTD	Encumb.+ Projections	Total Spend	Balance
M&O						
1	Maintenance & Operation	242,533,693	42,015,416	199,308,034	241,323,450	1,210,243
	Maintenance & Operation - Deseg	60,581,128	7,844,984	52,536,749	60,381,733	199,394
M&O Total		303,114,820	49,860,400	251,844,783	301,705,183	1,409,637
Instructional Improvement						
20	Instructional Improvement	2,499,998	343,956	2,029,663	2,373,619	126,378
Instructional Improvement Total		2,499,998	343,956	2,029,663	2,373,619	126,378
Classroom Site Fund						
11	Prop. 301 - Base Salary	6,145,021	528,171	3,037,791	3,565,962	2,579,059
12	Prop. 301 - Performance Pay	12,812,199	0	12,431,932	12,431,932	380,267
13	Prop. 301 - Other (menu)	9,770,973	1,055,640	5,842,257	6,897,897	2,873,076
Classroom Site Fund Total		28,728,193	1,583,811	21,311,980	22,895,791	5,832,402
Capital						
610	Capital Outlay	10,778,081	5,306,683	5,306,892	10,613,575	164,506
	Capital Outlay - Deseg	3,129,920	1,511,736	1,523,314	3,035,051	94,869
Capital Total		13,908,000	6,818,419	6,830,206	13,648,625	259,375
Federal Grants						
101	SchImp-Plan/Restruc-Wkfd	86,224	15,733	9,379	25,112	61,112
102	SchImp-Plan/Restruc-Wkfd	383,002	0	0	0	383,002
103	School Improvement	84,805	7,696	15,455	23,151	61,654
104	School Improvement	675,000	64,355	351,176	415,531	259,469
107	Title I-A SIG Cohort 4	8,450	0	4,800	4,800	3,650
108	Title I-A SIG Cohort 4	779,310	54,343	349,718	404,061	375,249
117	Title I Basic	3,998,199	80,179	1,639,025	1,719,203	2,278,996
118	Title I Basic	23,829,309	1,590,490	15,927,413	17,517,904	6,311,405
143	Title II-A Imp Tchcr Qual	2,777,686	70,194	383,881	454,075	2,323,610
144	Title II-A Imp Tchcr Qual	3,657,016	226,676	1,321,777	1,548,453	2,108,563
160	21st Century - Yr 2	790,000	19,556	169,067	188,623	601,377
161	21st Century - Yr 3	900,108	29,608	232,136	261,743	638,365

FY2017-2018 EXPENDITURE UPDATE
FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH SEPTEMBER 30, 2017

	Fund Name	Adjusted Budget	Paid YTD	Encumb.+ Projections	Total Spend	Balance
164	21st Century Community Learning Centers Cycle 13	1,400,000	30,991	280,636	311,627	1,088,373
195	Title III-Limit Eng-Immig Stu	745,527	76,677	520,734	597,411	148,116
200	Title VII - Indian Education	390,799	48,417	224,993	273,410	117,389
220	IDEA-Basic Ent. - Ex. Ed.	13,328,493	1,171,018	6,963,265	8,134,283	5,194,210
222	IDEA-Preschool Grant	248,965	31,809	186,396	218,204	30,760
224	IDEA-Vacant	63,500	0	11,988	11,988	51,513
225	IDEA-LETRS TOT	28,200	1,652	19,209	20,861	7,339
228	IDEA MTBS	36,987	2,255	21,283	23,538	13,449
232	Johnson-O'Malley	30,486	2,817	15,649	18,466	12,020
233	Johnson-O'Malley	5,149	0	0	0	5,149
265	Voc.Ed./Carl Perkins	311,863	186,875	97,715	284,591	27,272
266	Voc.Ed./Carl Perkins	1,541,314	55,947	402,920	458,867	1,082,448
270	Transition School to Work	1,990,525	212,302	1,399,745	1,612,047	378,478
281	McKinney Vento Homeless 10/11	100,000	0	0	0	100,000
290	Medicaid Reimbursement	2,390,972	452,742	1,654,956	2,107,699	283,273
310	Pre-School Development	464,585	23,638	193,789	217,427	247,158
317	Jr.ROTC/Catalina	60,000	6,527	39,981	46,508	13,492
337	Refugee Child Supporting Acad	33,712	17,714	29,439	47,153	(13,440)
338	Refugee Child Supporting Acad	0	0	32,170	32,170	(32,170)
367	Farm to School	115,988	7,917	34,169	42,086	73,902
374	E-Rate	3,281,147	410,028	1,115,067	1,525,095	1,756,052
378	Impact Aid	3,193,470	113,625	2,980,203	3,093,828	99,642
386	Hazard Protocol DevelopmentProject	25,000	0	0	0	25,000
Federal Grants Total		67,755,791	5,011,779	36,628,135	41,639,914	26,115,876
State Grants						
400	Voc Ed/Priority Programs	360,741	52,365	185,279	237,644	123,097
432	First Things First	176,500	0	5,508	5,508	170,992
465	Az Comm Of Arts-Artist in Res	13,700	0	0	0	13,700
480	Visiting Professor	100,000	0	0	0	100,000
484	Failing Schools Tutoring Grant	89,687	0	0	0	89,687
485	ADE School Safety	215,129	0	214,929	214,929	200
487	Game & Fish-Manzo	18,600	0	4,085	4,085	14,515
491	State Tutoring Grant Spring	100,000	0	0	0	100,000

FY2017-2018 EXPENDITURE UPDATE
FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH SEPTEMBER 30, 2017

	Fund Name	Adjusted Budget	Paid YTD	Encumb.+ Projections	Total Spend	Balance
492	State Tutoring Grant Fall	100,000	0	0	0	100,000
State Grants Total		1,174,357	52,365	409,801	462,166	712,192
Other Funds						
51	Pima County-General	1,600	0	0	0	1,600
500	Sale/Lt Lease Of Sch Prop	2,405,000	273,479	54,171	327,651	2,077,349
501	School Plant < \$100,000	21,000	0	9,970	9,970	11,030
506	School Plant Sale of School Property	0	24	0	24	(24)
510	Food Services	21,522,520	3,360,500	16,322,834	19,683,334	1,839,186
515	Civic Center	4,166,646	114,892	744,809	859,701	3,306,945
520	Community Schools	150,000	28,398	12,128	40,526	109,474
521	TUSD Community Education	2,791,791	326,696	1,429,369	1,756,065	1,035,726
522	Infant & Early Learning Centers	3,502,654	463,889	2,306,499	2,770,387	732,267
525	Auxiliary	1,544,158	125,860	485,432	611,292	932,866
526	Tax Credit	8,500,000	176,120	832,579	1,008,700	7,491,300
530	Gifts and Donations	2,919,670	85,505	346,020	431,525	2,488,145
535	CTE and JTED Projects	2,000	0	0	0	2,000
540	Fingerprinting/M Lemon	25,000	3,328	22,212	25,540	(540)
550	Insurance Proceeds	350,000	26,831	23,008	49,839	300,161
555	Textbooks	201,000	141	3,676	3,817	197,183
565	Litigation Recovery Fund	10,000	0	0	0	10,000
570	Indirect Costs	4,761,651	685,771	3,594,463	4,280,234	481,417
575	Unemployment Insurance	214,000	0	214,000	214,000	0
576	Worker's Compensation Insurance	2,502,139	1,822,327	66,350	1,888,678	613,461
586	Miscellaneous Refunds	97,867	8,403	74,447	82,850	15,017
595	School Bus Advertising	100,000	0	0	0	100,000
596	Joint Technological Education	3,850,000	384,864	1,908,720	2,293,583	1,556,417
620	Adjacent Ways	1,000,000	0	43,785	43,785	956,215
650	Gifts & Donations/Gfa	20,000	0	0	0	20,000
660	Condemnation Fund	22,000	0	0	0	22,000
665	Energy Water Savings	5,000,000	1,414,481	2,803,111	4,217,592	782,408
691	Building Renewal Grant	11,400,000	2,200	2,296,597	2,298,797	9,101,203
700	Debt Service Series B	18,116,492	0	18,108,005	18,108,005	8,487
701	Debt Serv., Proj. 04 Series A	0	2,571	0	2,571	(2,571)
850	Student Activities	0	46,422	336,347	382,769	(382,769)

FY2017-2018 EXPENDITURE UPDATE
FISCAL YTD ACTUALS AND ENCUMBRANCES THROUGH SEPTEMBER 30, 2017

Fund Name	Adjusted Budget	Paid YTD	Encumb.+ Projections	Total Spend	Balance
Other Funds Total	95,197,189	9,352,703	52,038,534	61,391,237	33,805,953
Internal Service					
952 District Businss-Prnt Shp	1,163,850	167,591	806,433	974,024	189,826
954 Employee Benefits Trust	34,995,522	6,693,232	2,352,681	9,045,913	25,949,609
955 IGAs	860,782	19,845	231,772	251,617	609,165
961 Worker's Compensation Trust	4,000,000	51,120	0	51,120	3,948,880
Internal Service Total	41,020,155	6,931,788	3,390,886	10,322,674	30,697,480
Grand Total	553,398,503	79,955,221	374,483,989	454,439,210	98,959,293

ESTIMATED FUND BALANCES

Funding Source	Beginning Fund Balance 7/1/17	Revenue	Expenses & Transfers	Projected Fund Balance at 6/30/18
M&O	8,273,972	303,114,820	301,705,183	9,683,609
Instructional Improvement	123,145	2,400,000	2,373,619	149,525
CSF – Base	2,844,006	4,249,658	3,565,962	3,527,701
CSF - Performance Pay	4,468,704	8,499,315	12,431,932	536,087
CSF – Other	3,134,285	8,499,315	6,897,897	4,735,703
Classroom Site Fund	10,446,995	21,248,288	22,895,791	8,799,492
Capital	301	13,908,000	13,648,625	259,676
Federal Grants	3,475,174	49,201,789	41,639,914	11,037,049
State Grants	249,234	6,887,482	462,166	6,674,550
Other Funds	44,310,703	46,727,881	61,391,237	29,647,347
Internal Service	35,412,055	16,113,852	10,322,674	41,203,232
Grand Total	102,291,578	459,602,112	454,439,210	107,454,480