

FY2014-2015 BUDGET UPDATE

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Chief Financial Officer

October 28, 2014

TUSD

Overview

- **Budget Update as of 9/30/14**
 - Projected Expenditures for M&O, Deseg and Unrestricted Capital
- **Budget Factors & Considerations**
- **Budget Timeline**
- **Budget Comparisons to Prior Year**
- **Budget Expenditures by Function**
- **Budget Book**
- **Funding / Staffing Formula**
- **TUSD Budget Future Considerations/Next Steps**

FY2015 Projected Expenditures M&O and Deseg – as of 09/30/14

Category	M&O	Deseg
Adopted Budget	\$ 239.3	\$ 60.7
Prior Year Carryover	\$ 4.7	\$ 5.0
Adjusted Budget	\$ 244.0	\$ 65.7
Expenditures as of Sept. 30, 2014	\$ 45.5	\$ 7.5
Projected Encumbrances	\$ 193.8*	\$ 53.2
Projected Carryover	\$ 4.7	\$ 5.0

- (Figures are in Millions)

* Correction made after original budget presentation

TUSD

FY2015 Projected Expenditures Unrestricted Capital - as of 09/30/14

Category	Unrestricted Capital	Unrestricted Cap. Deseg
Adopted Budget	\$ 10.2	\$ 3.0
Prior Year Carryover	\$ 4.4	\$ 0.0
Adjusted Budget	\$ 14.6*	\$ 3.0
Expenditures as of Sept. 30, 2014	\$ 1.4	\$ 1.2
Projected Encumbrances	\$ 10.8	\$ 1.8
Projected Carryover	\$ 4.4	\$ 0.0

- (Figures are in Millions)

* Correction made after original budget presentation



TUSD

BUDGET CONSIDERATIONS AND FACTORS

FY2015 - Adopted Budget

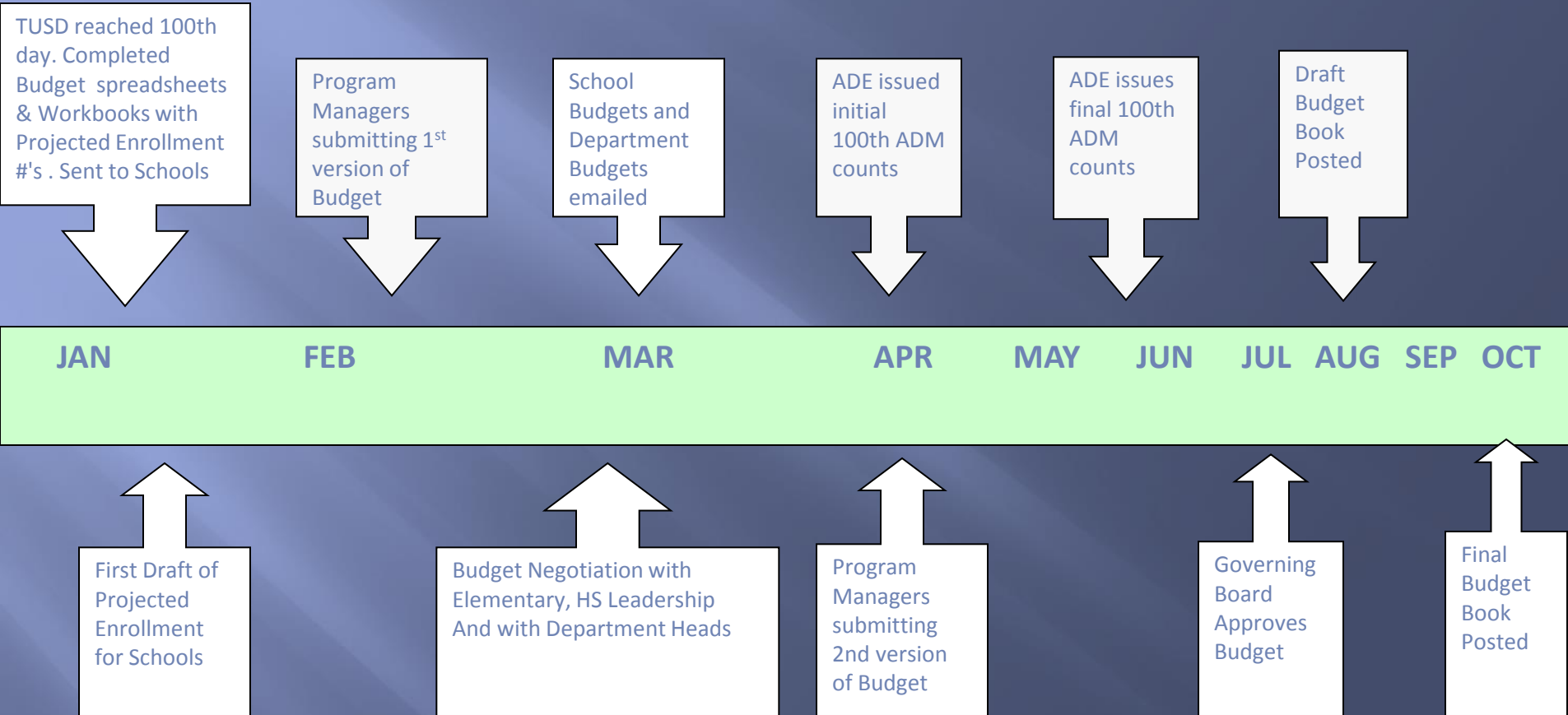
FY2015 – Adopted Budget Factors

- ▣ 49,192 students generating 46,794 ADM
- ▣ ADM Decrease 1,500 Students
- ▣ M&O Base Support Level 1.4% Inflation Increase
- ▣ Desegregation Funding stays at current level
- ▣ Prop 301 Funds—Classroom Site Fund - Decreased from \$310 to \$295 per weighted ADM
- ▣ 6,070 Budgeted FTE – about 2,532 teachers

FY2015 – Adopted Budget Considerations

- ❑ **Implement changes in Staffing Model – priority 1:27
Teacher to Student ratio**
- ❑ **Meet the requirements of the Desegregation Order**
- ❑ **Focus on shifting more \$ and resources into the classroom
/ reduction of budget allocations in non-instructional areas
with less accountability**
- ❑ **Improve the budget process by having Finance coordinate
collaboration among all program areas to ensure that the
limited resources are spent effectively and efficiently**
- ❑ **Revise budget process/timeline for ERP Implementation**
- ❑ **Align budget with recommendations of Curriculum/
Efficiency Audits & District Strategic Plan**

Budget Timeline



BUDGET COMPARISONS TO PRIOR YEAR

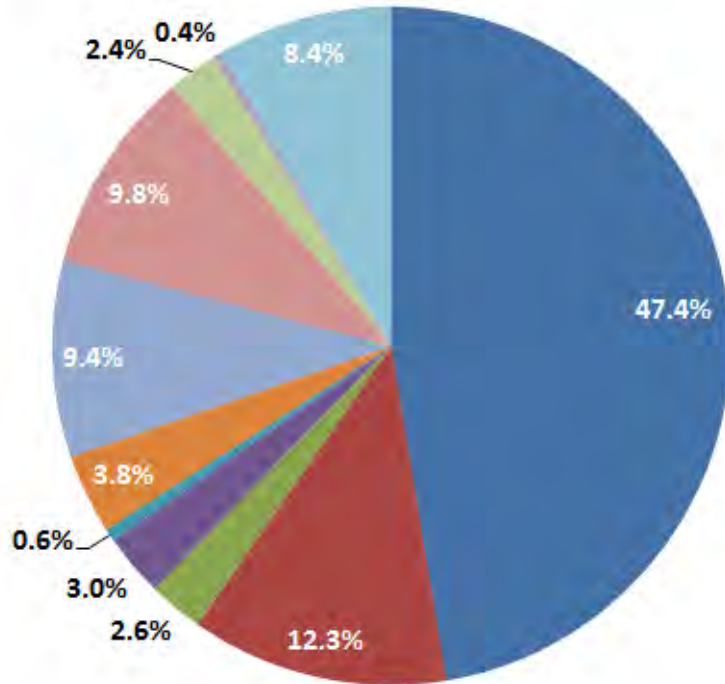
FY2015 - Adopted Budget

Budget Breakdown Comparison

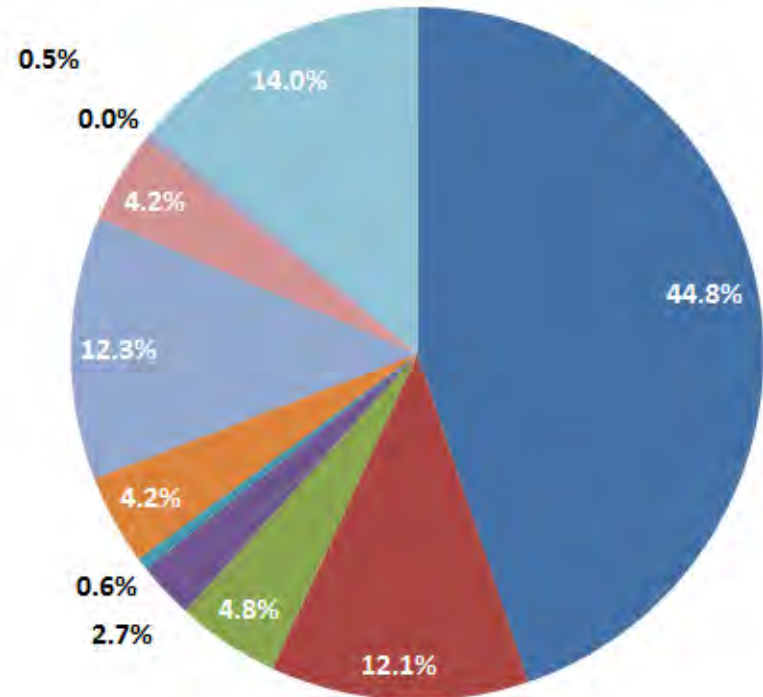
Funding Sources	2014 Actual	% of Total	2015 Adjusted Budget	% of Total
M&O	234,211,419	47.4%	243,955,987	44.8%
M&O Deseg	60,711,050	12.3%	65,711,047	12.1%
Classroom Site Fund (CSF)	12,899,971	2.6%	26,072,353	4.8%
Unrestricted Capital	14,703,708	3.0%	14,613,058	2.7%
Unrestricted Capital Deseg	3,000,000	0.6%	3,000,000	0.6%
Food Services	18,809,686	3.8%	23,000,000	4.2%
Federal & State Grants	46,283,804	9.4%	66,770,000	12.3%
Debt Service	48,199,915	9.8%	22,800,000	4.2%
Bond Building	12,064,520	2.4%	-	0.0%
Instructional Improvement (IIF)	1,897,362	0.4%	2,500,000	0.5%
Other Funds	41,300,310	8.4%	76,024,500	14.0%
Total	494,081,745	100.0%	544,446,945	100.0%

Budget Breakdown Comparison

2014 Actual



2015 Adjusted Budget



- M&O
- M&O Deseg
- Classroom Site Fund (CSF)
- Unrestricted Capital
- Unrestricted Capital Deseg
- Food Services
- Federal & State Grants
- Debt Service
- Bond Building
- Instructional Improvement (IIF)
- Other Funds

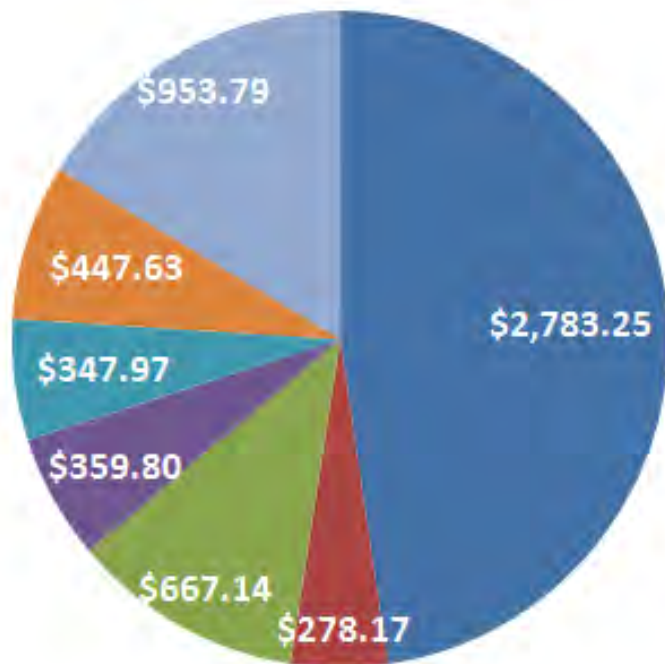
Cost Per Student Comparison (M&O)

Category	FY2014 Actual- Cost per student*	FY2015 Budget – Cost per student*
INSTRUCTIONAL	2,783.25	2,868.12
INSTRUCTIONAL SUPPORT	278.17	321.81
STUDENT SUPPORT	667.14	701.49
ADMINISTRATION – CENTRAL	359.80	470.74
ADMINISTRATION – SCHOOLS	347.97	396.12
TRANSPORTATION	447.63	441.32
OPERATIONS	953.79	898.25

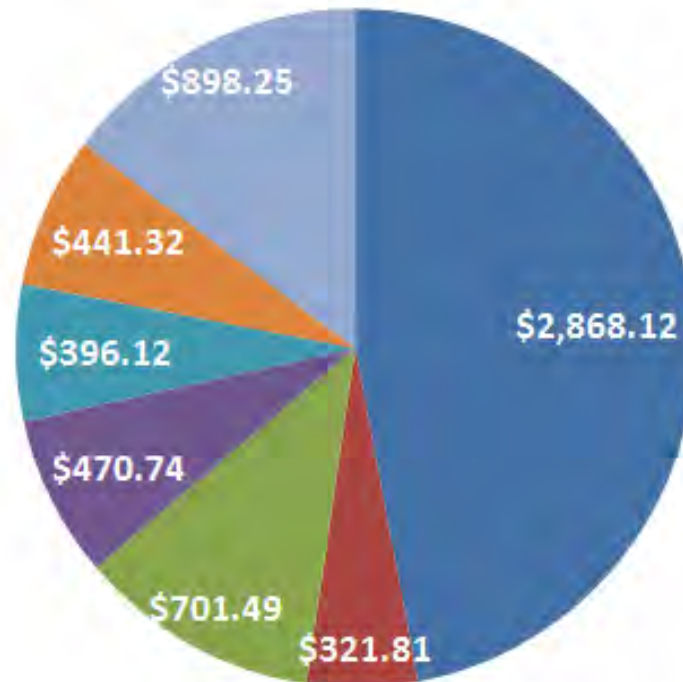
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Cost Per Student Comparison (M&O)

2014 Actual



2015 Adjusted Budget



■ INSTRUCTIONAL

■ INSTRUCTIONAL SUPPORT

■ STUDENT SUPPORT

■ ADMINISTRATION - CENTRAL

■ ADMINISTRATION - SCHOOLS

■ TRANSPORTATION

■ OPERATIONS

Cost per student calculation based on prior year Mojave 100th day enrollment.

BUDGET EXPENDITURES BY FUNCTION

FY2015 - Adopted Budget

FY2015 – Instructional - \$244,644,507

Category
Teachers
Tutors
Substitutes
Teacher Aides & Assistants
Athletic Trainers
OMA, Art Specialists & other related costs
Instructional Aides, Contractors & others
Ex-Ed. and ELL Instructional Staff

FY2015 - Student Support - \$38,277,435

Category
Attendance Clerks, Registrars, Typists, Analysts, Attendance Accounting
Social Workers, Behavior Specialists, Academic Specialists Counselors, Learning Support Coordinators, Family Reps, Community Reps, College Coordinators
Nurses and Health Assistants
Audiologists, Psychologists, Therapists
Speech Pathologists
Dropout Prevention
Student Support Supplies and other Misc

FY2015 – Instructional Support - \$28,974,836

Category
Curriculum Directors
Special Education Directors, Assistant Directors and Administrative Staffs
Teacher Trainers, Coaches & PD and Supplies
Librarians & Media Specialists
Instruction Related IT such as Field Techs & Ex-Ed Compliance Techs
Academic Equity Staff

FY2015 – School Administration - \$22,510,290

Category
Principals
Assistant Principals
Office Managers and School Finance Managers
Clerical
Title I Discretionary Allocation

FY2015 – Central Administration - \$68,186,229*

Category
Governing Board
Superintendent, Deputy Superintendent and Assistant Superintendents
Media & Communications
Finance, Payroll and Purchasing
Human Resources, Benefits and Self Insurance Fund*
Technology and Accountability & Research
Printing, Warehouse
Legal, Program Directors, Labor Relations

**Includes \$36M in Self Insurance Fund*

FY2015 – Operations - \$43,471,854

Category
Risk Management
Building Maintenance & Fire Safety
Custodial Services & Grounds Maintenance
Engineers & Plant Operators
Plumbing, Carpentering & Electrical
Security Staff, Monitors & Crossing Guards
Heating, Cooling & Property Insurance
Utilities

FY2015 – Transportation - \$22,514,464

Category
Mechanics
Bus Drivers
Dispatchers
Transport Monitors
Transport Management & Clerical Staff
Gasoline
Contracted Services & Other Misc items
Mechanics

FY2015 – Food Services - \$23,000,000

Category
Central Operations Staff
Production
Cafeteria
Nutrition
Meal Design
Federal Meal Application

FY2015 Budget Analysis - by FUND

	M&O	DESEG	TITLE I	OTHER	CAPITAL	TOTAL
INSTRUCTIONAL SUPPORT	6,952,342	10,169,323	2,831,202	8,676,249	345,719	28,974,836
INSTRUCTIONAL	115,473,458	26,678,739	18,245,591	78,044,320	6,202,398	244,644,507
STUDENT SUPPORT	27,756,575	6,751,294	2,248,725	1,520,841		38,277,435
ADMINISTRATION - CENTRAL	13,641,920	8,841,134	598,215	41,815,574	3,289,387	68,186,229
ADMINISTRATION - SCHOOLS	19,452,848	33,224	2,829,591	194,628	-	22,510,290
FACILITES ACQUISITION AND CONSTRUCTION SERVICES		1,068,683		2,666,941	157,663	3,893,287
TRANSPORTATION	12,977,077	8,982,325	10,000	136,062	409,000	22,514,464
OPERATIONS	43,000,185	1,186,324	736,676	1,654,049	(3,105,380)	43,471,854
OPERATION NON-INSTRUCTIONAL SERVICES	-	-	-	3,500,000	-	3,500,000
FOOD SERVICES	-	-	-	23,000,000	-	23,000,000
DEBT SERVICES	-	-	-	28,458,189	2,947,541	31,405,730
Grand Total	239,254,404	63,711,047	27,500,000	189,666,853	10,246,328	530,378,632

FY2015 Budget Analysis - Departments & Schools

	M&O	DESEG	TITLE I	OTHER	CAPITAL	Grand Total
ALTERNATIVE ED	2,516,710	570,505	126,882	529,790	-	3,743,886
DEPARTMENT	78,177,193	37,700,921	9,590,183	175,321,496	10,246,328	311,036,121
ELEMENTARY SCHOOL	60,399,309	9,547,253	8,285,225	6,542,519	-	84,774,306
HIGH SCHOOL	48,869,572	6,961,123	2,537,584	4,487,674	-	62,855,953
K-8 SCHOOL	25,269,725	4,952,470	3,734,800	1,454,690	-	35,411,683
MIDDLE SCHOOL	24,021,895	3,978,776	2,783,003	1,143,178	-	31,926,852
PRIVATE SCHOOL	-	-	442,324	187,506	-	629,830
Grand Total	239,254,404	63,711,047	27,500,000	189,666,853	10,246,328	530,378,632

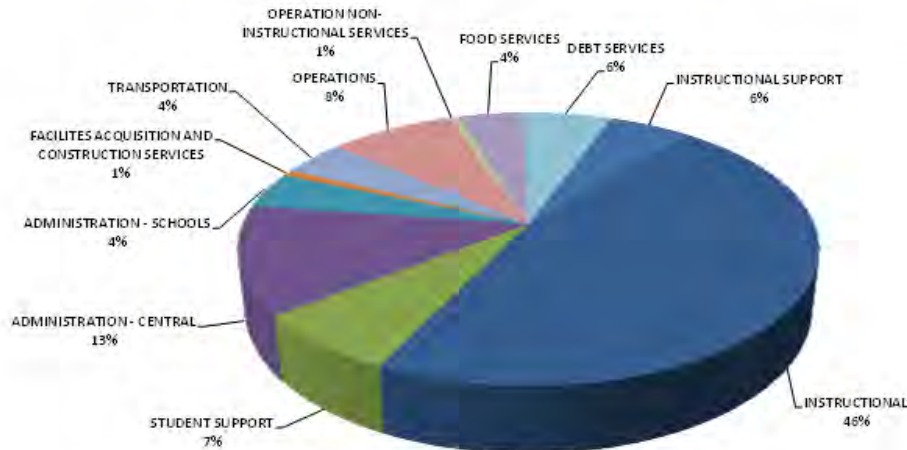
BUDGET BOOK

FY2015 - Adopted Budget

District Summary

Tucson Unified School District
Delivering Excellence in Education Everyday
FY 2014 -2015 BUDGET
DISTRICT SUMMARY

	MB&O	DESEG	TITLE I	OTHER	CAPITAL	Grand Total
INSTRUCTIONAL SUPPORT	6,952,342	10,169,323	2,831,202	8,676,249	345,719	28,974,836
INSTRUCTIONAL	115,473,458	26,678,739	18,245,591	78,044,320	6,202,398	244,644,507
STUDENT SUPPORT	27,756,575	6,751,294	2,248,725	1,520,841		38,277,435
ADMINISTRATION - CENTRAL	13,641,920	8,841,134	598,215	41,815,574	3,289,367	68,186,229
ADMINISTRATION - SCHOOLS	19,452,848	33,224	2,829,591	194,628		22,510,290
FACILITIES ACQUISITION AND CONSTRUCTION SERVICES		1,068,683		2,666,941	157,663	3,893,287
TRANSPORTATION	12,977,077	8,982,325	10,000	136,062	409,000	22,514,464
OPERATIONS	43,000,185	1,186,324	736,676	1,654,049	(3,105,380)	43,471,854
OPERATION NON-INSTRUCTIONAL SERVICES				3,500,000		3,500,000
FOOD SERVICES				23,000,000		23,000,000
DEBT SERVICES				28,458,189	2,947,541	31,405,730
Grand Total	239,254,404	63,711,047	27,500,000	189,666,853	10,246,328	530,378,632

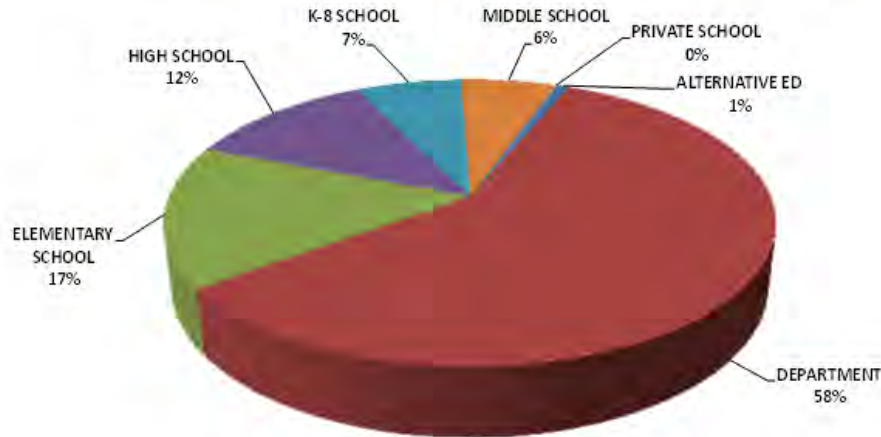


** Deseg Capital is included in the Deseg column.

Level Summary

Tucson Unified School District
Delivering Excellence in Education Everyday
FY 2014 -2015 BUDGET
LEVEL SUMMARY

	M&O	DESEG	TITLE I	OTHER	CAPITAL	Grand Total
ALTERNATIVE ED	2,516,710	570,505	126,882	529,790		3,743,886
DEPARTMENT	78,177,193	37,700,921	9,590,183	175,321,496	10,246,328	311,036,121
ELEMENTARY SCHOOL	60,399,309	9,547,253	8,285,225	6,542,519		84,774,306
HIGH SCHOOL	48,869,572	6,961,123	2,537,584	4,487,674		62,855,953
K-8 SCHOOL	25,269,725	4,952,470	3,734,800	1,454,690		35,411,683
MIDDLE SCHOOL	24,021,895	3,978,776	2,783,003	1,143,178		31,926,852
PRIVATE SCHOOL			442,324	187,506		629,830
Grand Total	239,254,404	63,711,047	27,500,000	189,666,853	10,246,328	530,378,632

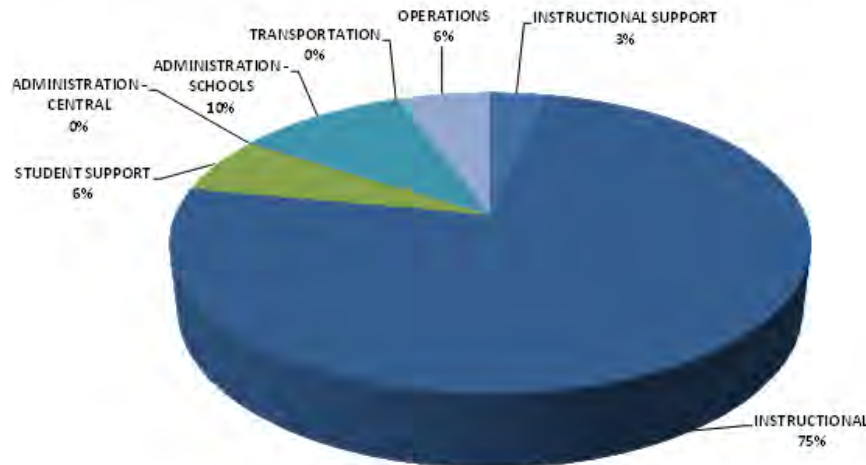


** Deseg Capital is included in the Deseg column.

School Summary

Tucson Unified School District
Delivering Excellence in Education Everyday
FY 2014 -2015 BUDGET
SCHOOL SUMMARY

	M&O	DESEG	TITLE I	OTHER	CAPITAL	Grand Total
INSTRUCTIONAL SUPPORT	1,403,510	2,267,230	719,747	2,892,493		7,282,980
INSTRUCTIONAL	120,080,873	19,722,211	12,800,049	11,115,722		163,718,855
STUDENT SUPPORT	7,793,213	3,971,223	1,568,746	136,176		13,469,358
ADMINISTRATION - CENTRAL		16,239		193,018		209,257
ADMINISTRATION - SCHOOLS	19,452,848	33,224	2,821,275			22,307,347
TRANSPORTATION				740		740
OPERATIONS	12,346,767			7,208		12,353,975
Grand Total	161,077,211	26,010,126	17,909,817	14,345,357		219,342,511

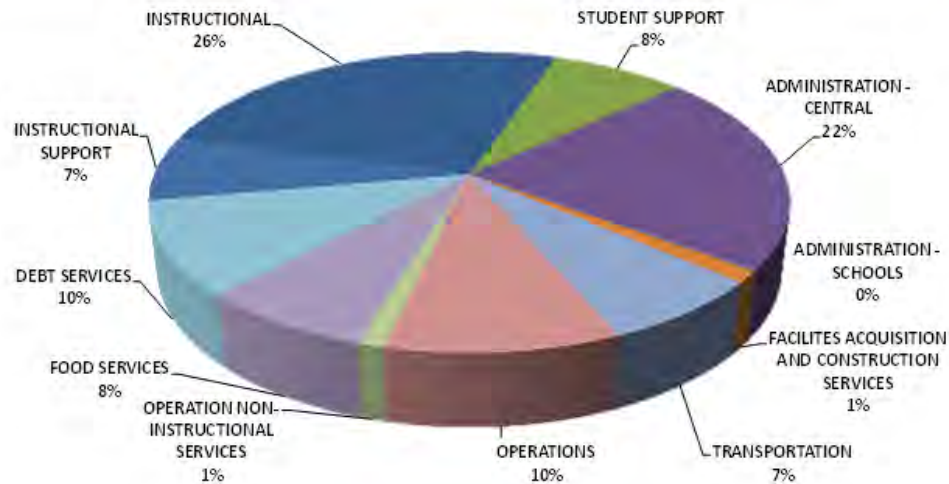


** Deseg Capital is included in the Deseg column.

Department Summary

Tucson Unified School District
Delivering Excellence in Education Everyday
FY 2014 -2015 BUDGET
DEPARTMENT SUMMARY

	M&O	DESEG	TITLE I	OTHER	CAPITAL	Grand Total
INSTRUCTIONAL SUPPORT	5,548,831	7,902,094	2,111,455	5,783,756	345,719	21,691,856
INSTRUCTIONAL	(4,607,415)	6,956,529	5,445,542	66,928,598	6,202,398	80,925,652
STUDENT SUPPORT	19,963,362	2,780,071	679,979	1,384,665		24,808,077
ADMINISTRATION - CENTRAL	13,641,920	8,824,895	598,215	41,622,556	3,289,387	67,976,973
ADMINISTRATION - SCHOOLS			8,316	194,628		202,944
FACILITES ACQUISITION AND CONSTRUCTION SERVICES		1,068,683		2,666,941	157,663	3,893,287
TRANSPORTATION	12,977,077	8,982,325	10,000	135,322	409,000	22,513,724
OPERATIONS	30,653,418	1,186,324	736,676	1,646,841	(3,105,380)	31,117,879
OPERATION NON-INSTRUCTIONAL SERVICES				3,500,000		3,500,000
FOOD SERVICES				23,000,000		23,000,000
DEBT SERVICES				28,458,189	2,947,541	31,405,730
Grand Total	78,177,193	37,700,921	9,590,183	175,321,496	10,246,328	311,086,121



** Deseg Capital is included in the Deseg column.

FY2015 FUNDING FORMULAS

FY2015 - School Funding Formula

Principals & Assistant Principals

	Principals	Assistant Principals	
K-8 Schools	1.0 FTE Per Site	1.0 FTE Additional 1.0 FTE	610 2500 or greater
Elementary Schools	1.0 FTE Per Site	1.0 FTE Additional 1.0 FTE	610 2500 or greater
Middle Schools	1.0 FTE Per Site	1.0 FTE Additional 1.0 FTE	610 2500 or greater
High Schools	1.0 FTE Per Site	1.0 FTE Additional 1.0 FTE	610 2500 or greater

FY2015 - School Funding Formula

Teachers

	Teacher Current	Teacher Optimal*
K-8 Schools	K= 1:27, 1 st = 1:27, 2 nd -3 rd =1:29, 4 th -5 th = 1:30, 6 th -8 th = 1:32 plus 1	K= 1:24, 1 st = 1:24, 2 nd -5 th 1:27, 6 th -8 th = 1:27
Elementary Schools	K =1:27, 1 st = 1:27, 2 nd -3 rd = 1:29, 4 th -5 th =1:30	K =1:24, 1 st = 1:24, 2 nd -5 th =1:27
Middle Schools	1:32	1:27
High Schools	1:33	1:27

FY2015 - School Funding Formula

Counselors & Librarians/Library Assistants

	Counselor Current	Librarian/Library Asst. Current
K-8 Schools	<500 = 0.50 FTE 1.0 FTE Per every 500 Students	0.50 FTE <900 (= Library Asst) 1.00 FTE 900>
Elementary Schools	<500 = 0.50 FTE 1.0 FTE Per every 500 Students	0.50 FTE <900 (= Library Asst) 1.00 FTE 900>
Middle Schools	<500 = 0.50 FTE 1.0 FTE Per every 500 Students	0.50 FTE <900 (= Library Asst) 1.00 FTE 900>
High Schools	<500 = 0.50 FTE 1.0 FTE Per every 500 Students	1.0 FTE Librarian Per Site

FY2015 - School Funding Formula Clerical & Attendance Clerks

	Clerical/Attendance Clerk Current	Clerical/Attendance Clerk Optimal*
K-8 Schools	1.0 FTE Office Manager <450 1.0 FTE 451-599 1.5 FTE 600-749 2.0 FTE 750-1049 3.0 FTE 1050 >	1.0 FTE Office Manager 1.0 FTE Attendance Clerk
Elementary Schools	1.0 FTE Office Manager plus - <350 .50 FTE 351-499 1.0 FTE 500>	1.0 FTE Office Manager 1.0 FTE Attendance Clerk
Middle Schools	1.0 FTE Office Manager plus - <450 1.0 FTE 451>	1.0 FTE Office Manager 1.0 FTE Attendance Clerk
High Schools	1.0 FTE Office Manager 1.0 FTE Finance Manager 1.0 FTE Registrar 1.0 FTE Attendance 1,000> 1.0 FTE Attendance for each additional 500 students	1.0 FTE Office Manager 1.0 FTE Finance Manager 1.0 FTE Registrar 1.0 FTE Attendance Clerk 1.0 FTE Attendance 1,000> 1.0 FTE Additional Attendance Clerk @ 1,250 students

FY2015 - School Funding Formula

Magnet Coordinators

	Magnet Coordinator Current	Magnet Coordinator Optimal*
K-8 Schools	N/A	1.0 FTE per Site (if applicable)
Elementary Schools	N/A	1.0 FTE per Site (if applicable)
Middle Schools	N/A	1.0 FTE per Site (if applicable)
High Schools	N/A	1.0 FTE per Site (if applicable)

FY2015 - School Funding Formula

Dropout Prevention Coordinators

	Dropout Prevention Coordinator Current	Dropout Prevention Coordinator Optimal*
K-8 Schools	N/A	High School Only
Elementary Schools	N/A	High School Only
Middle Schools	N/A	High School Only
High Schools	N/A	1.0 FTE Per site

FY2015 - School Funding Formula

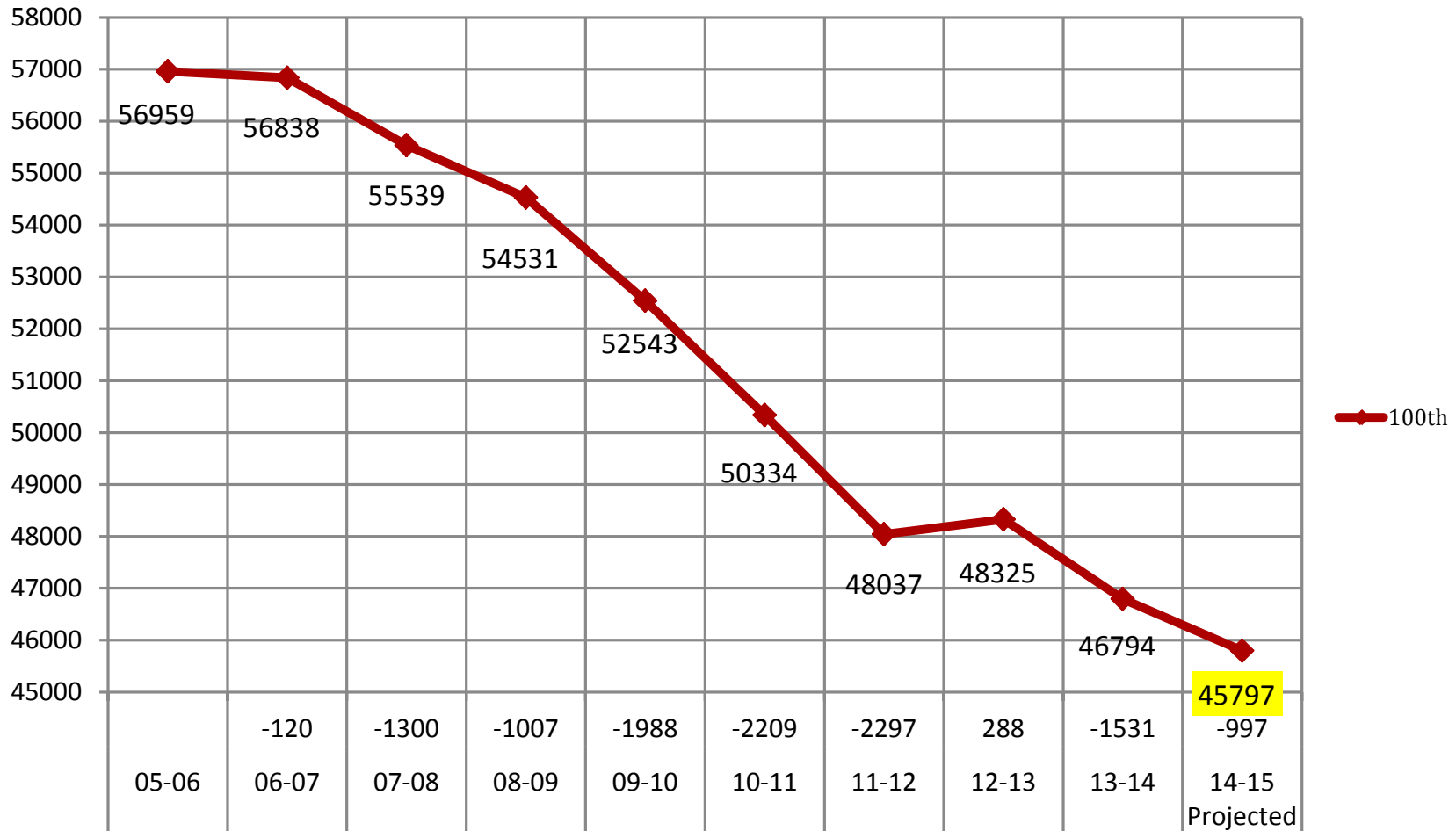
Athletic Coordinators

	Athletic Coordinator Current	Athletic Coordinator Optimal*
K-8 Schools	N/A	High School Only
Elementary Schools	N/A	High School Only
Middle Schools	N/A	High School Only
High Schools	N/A	1.0 FTE Per site

TUSD Budget Future Considerations/Next Steps

- ▣ **Monitor Declining Enrollment**
- ▣ **Utility Costs**
- ▣ **Staffing and Benefits Costs**
- ▣ **Health Care ACA Compliance Costs**
- ▣ **State & Federal Budget Impact**
- ▣ **Compliance with Desegregation Order**

Projected 100th Day ADM (Average Daily Membership)



QUESTIONS?