

# **Educational Focus on Fiscal Year Expenditures**

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July 22, 2019**

**Fiscal**

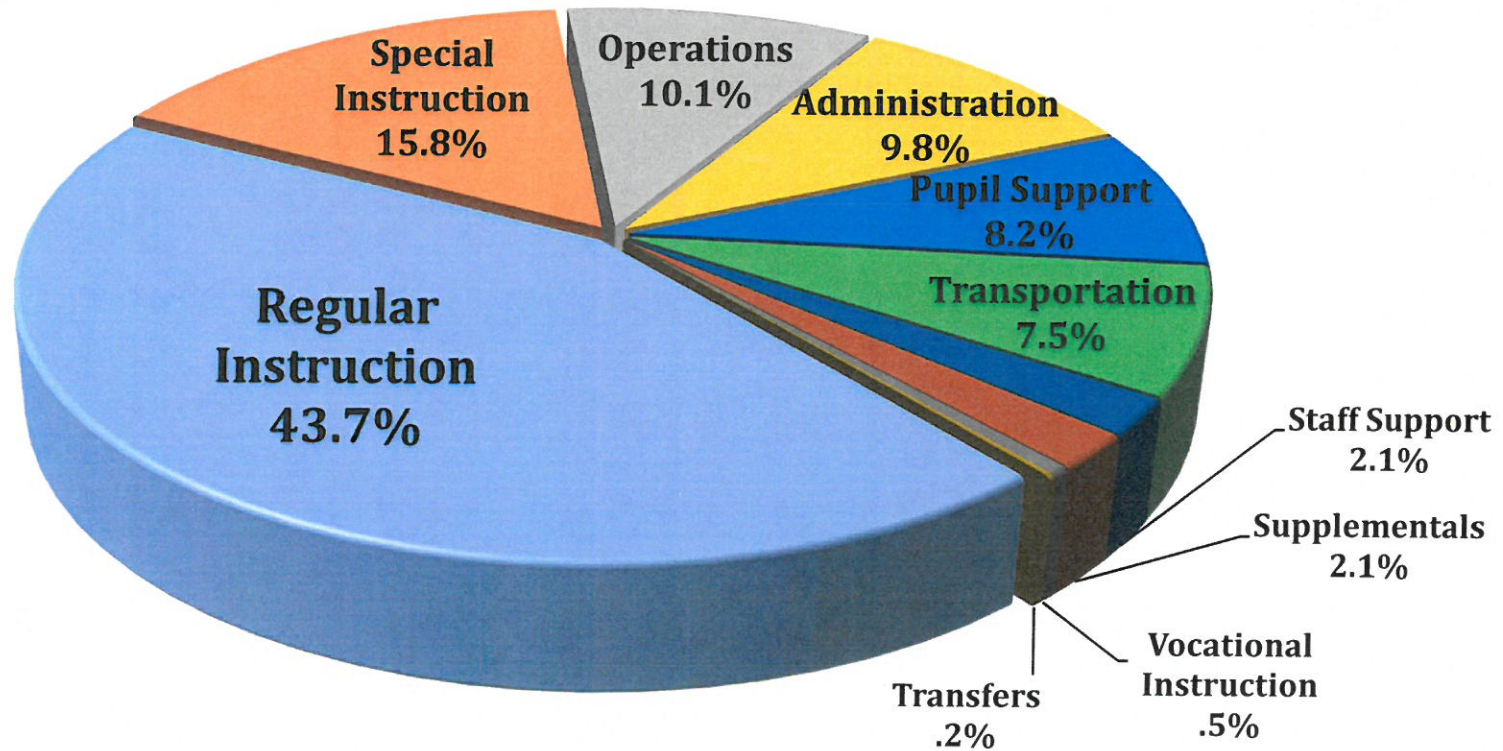


**Year**

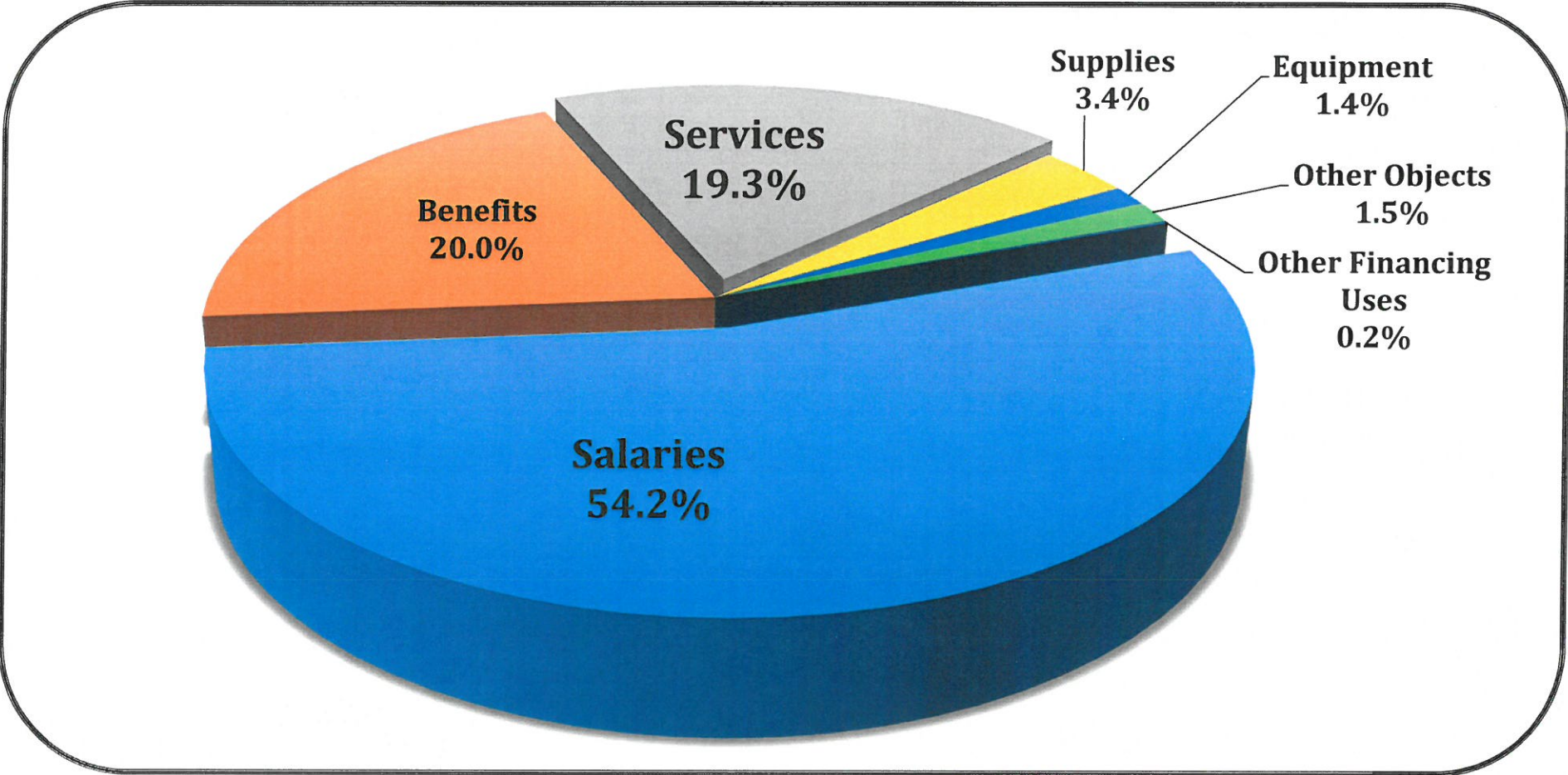
**2019**

**How did we stack up with  
expenditures?**

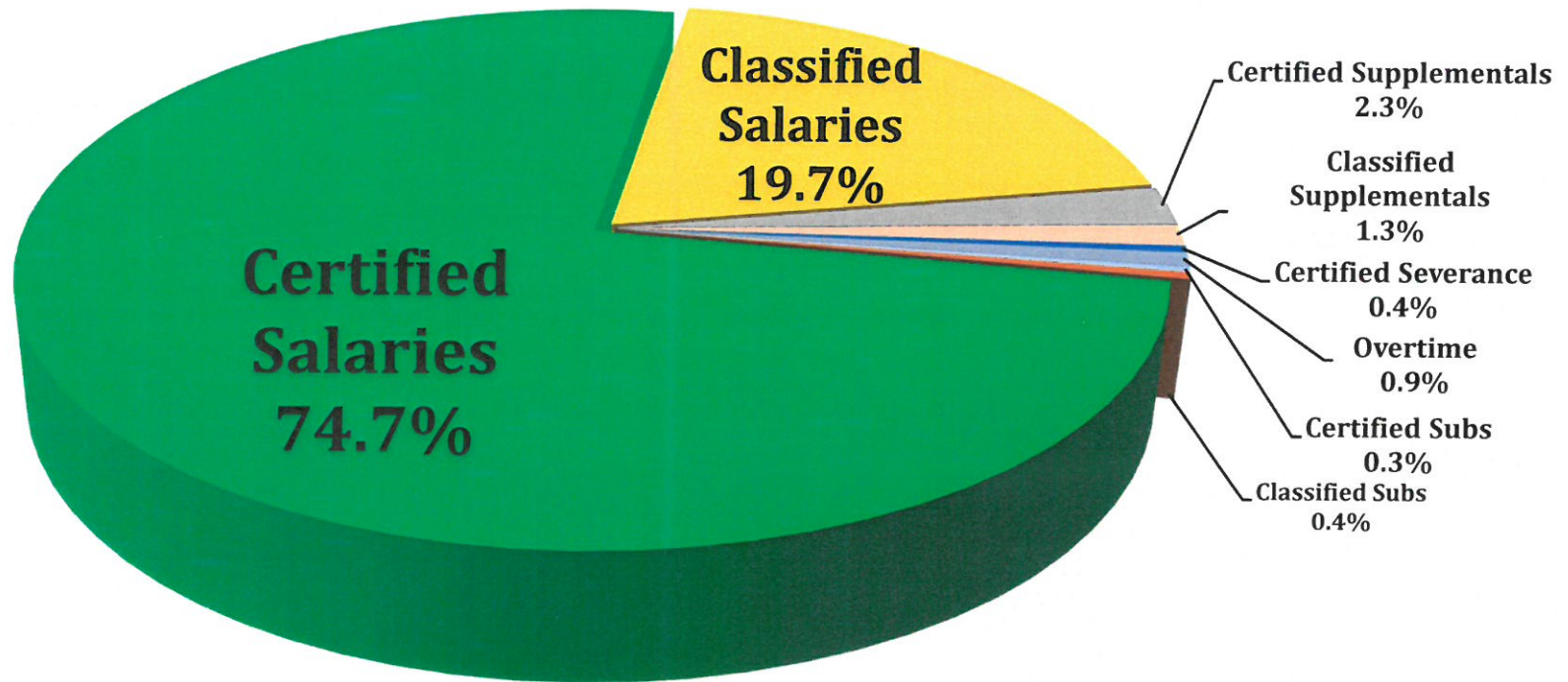
# FY19 Expenditures by Function - \$47.3M



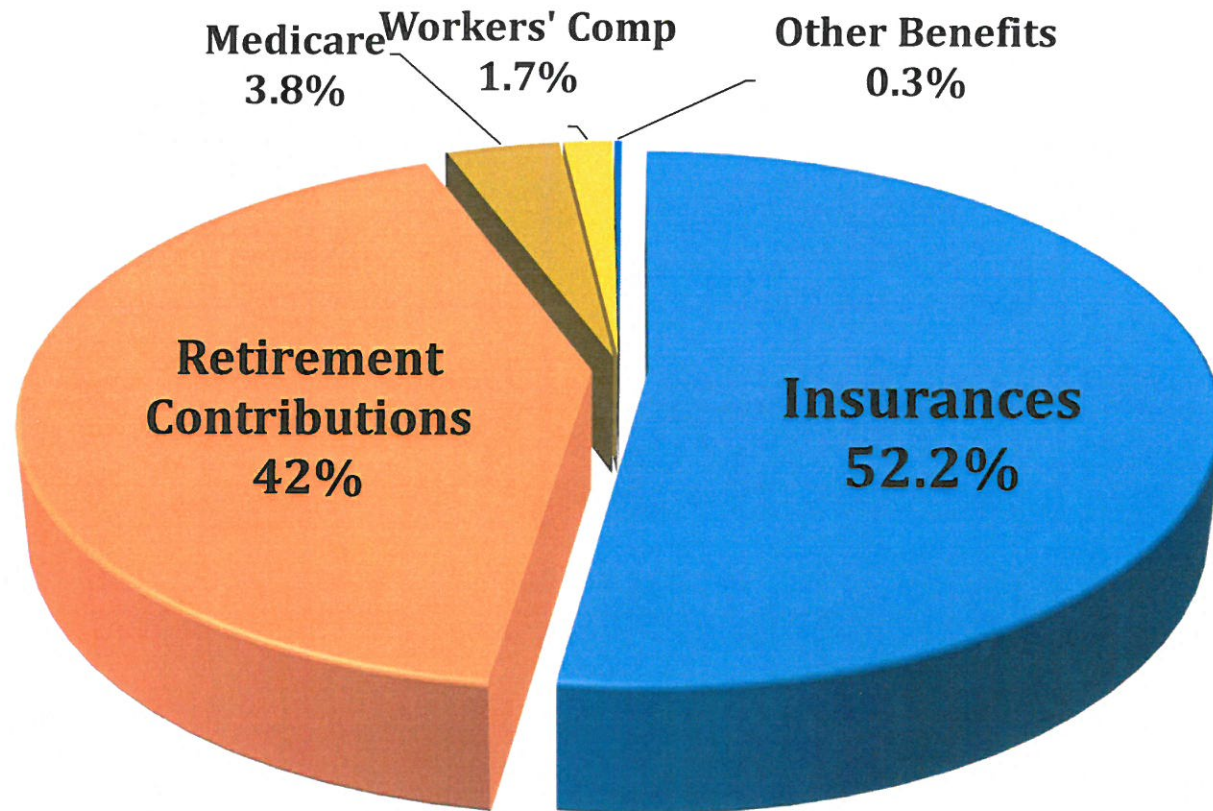
# FY19 Expenditures by Object - \$47.3M



# FY19 Salaries Recap - \$25.7M

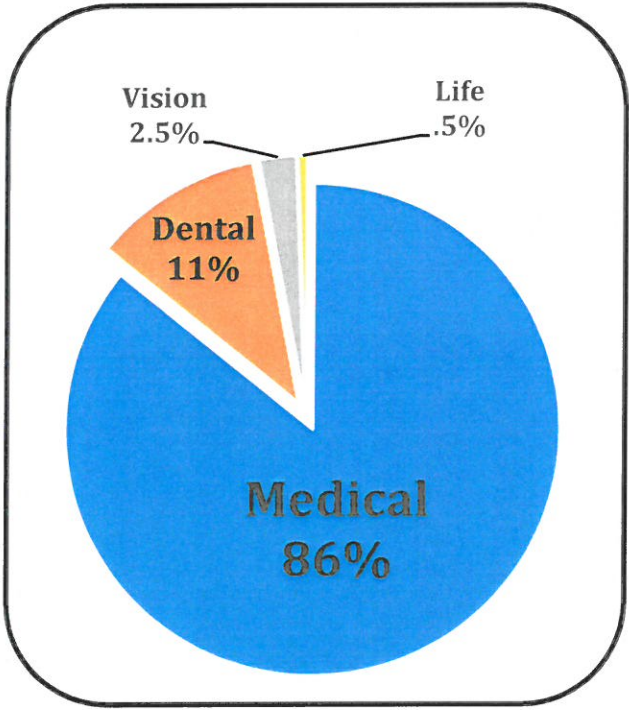


# FY19 Benefits Recap - \$9.4M



# FY19 Insurance Recap

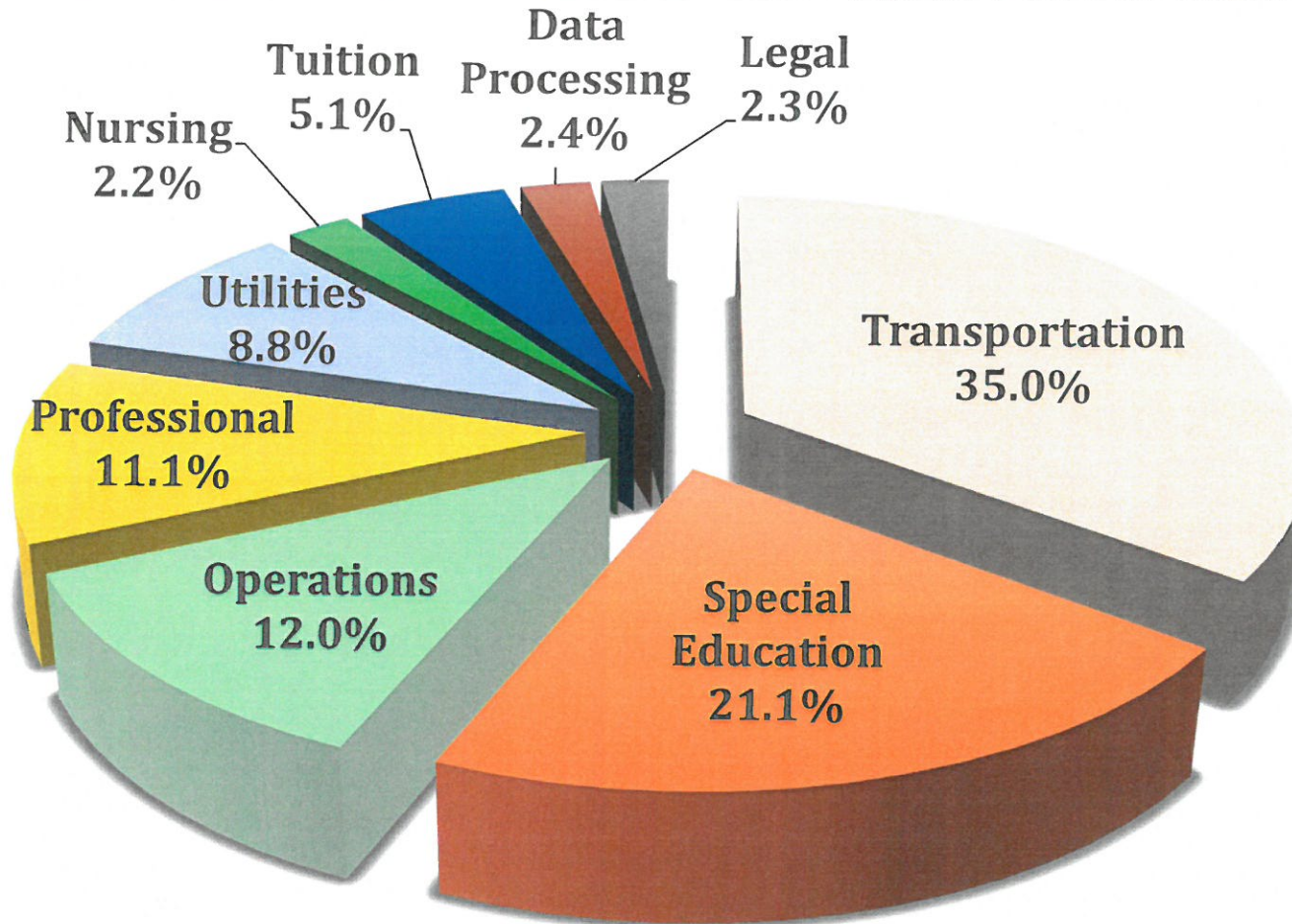
## General Fund



Medical	Dental	Vision	Life	TOTAL
\$4,239,882	\$548,751	\$121,594	\$22,675	\$4,932,902

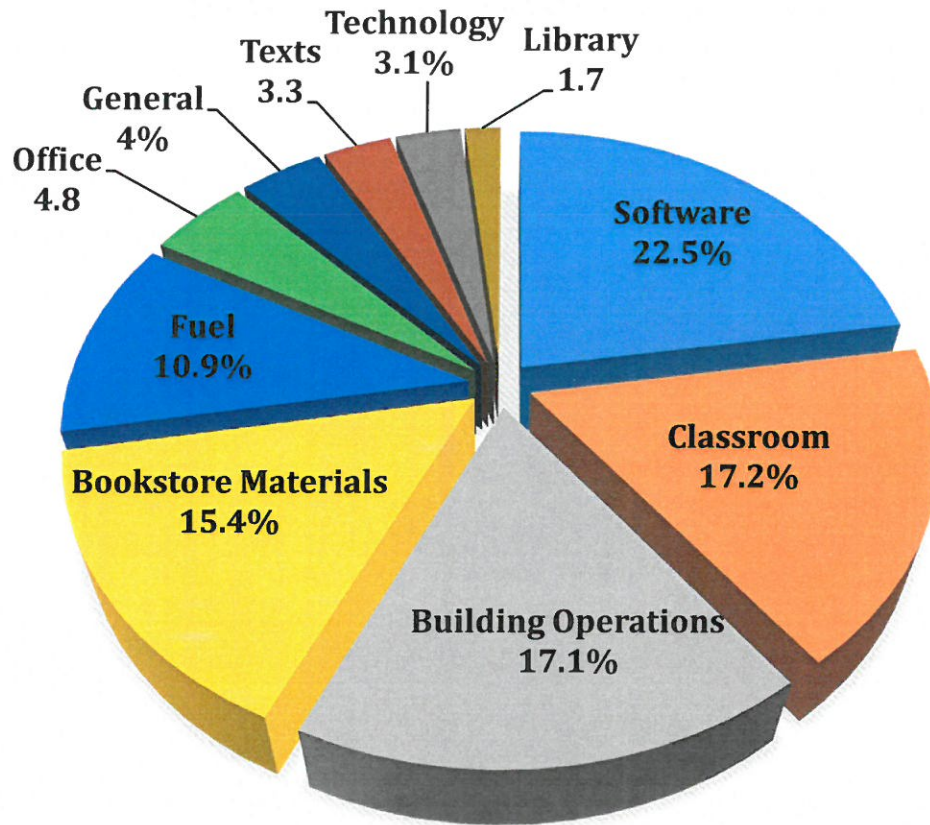
June 2019 Count	Medical			Dental			Vision		
	Family	Single	None	Family	Single	None	Family	Single	None
Administrators	13	1	3	13	1	3	12	1	4
Certified	172	55	20	171	58	18	163	54	30
Classified	70	27	33	72	27	31	64	21	45
Exempt	5	4	0	5	4	0	4	4	1
<b>TOTAL Gen Fund</b>	<b>260</b>	<b>87</b>	<b>56</b>	<b>261</b>	<b>90</b>	<b>52</b>	<b>243</b>	<b>80</b>	<b>80</b>

# FY19 Services - \$9.2M

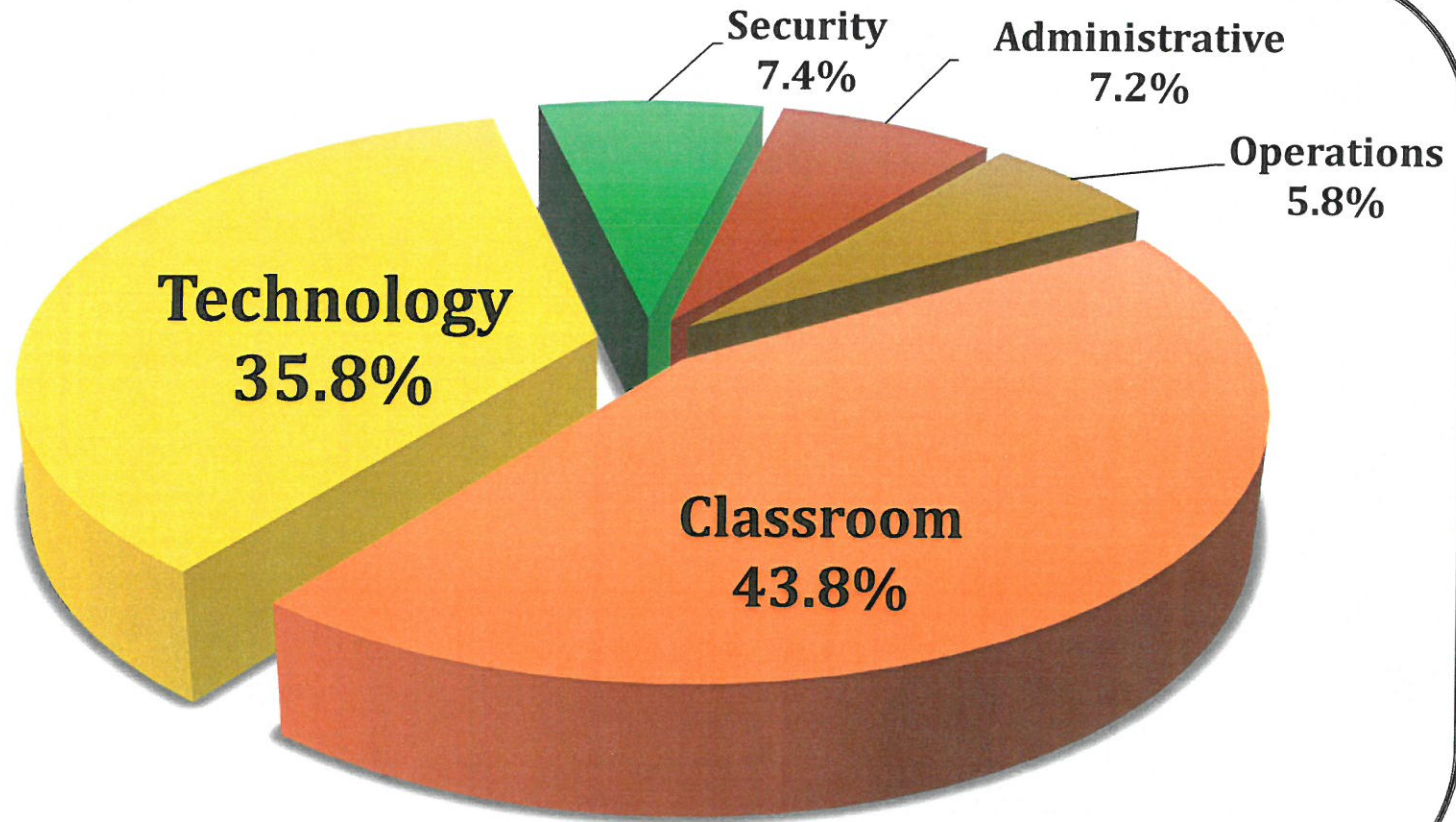




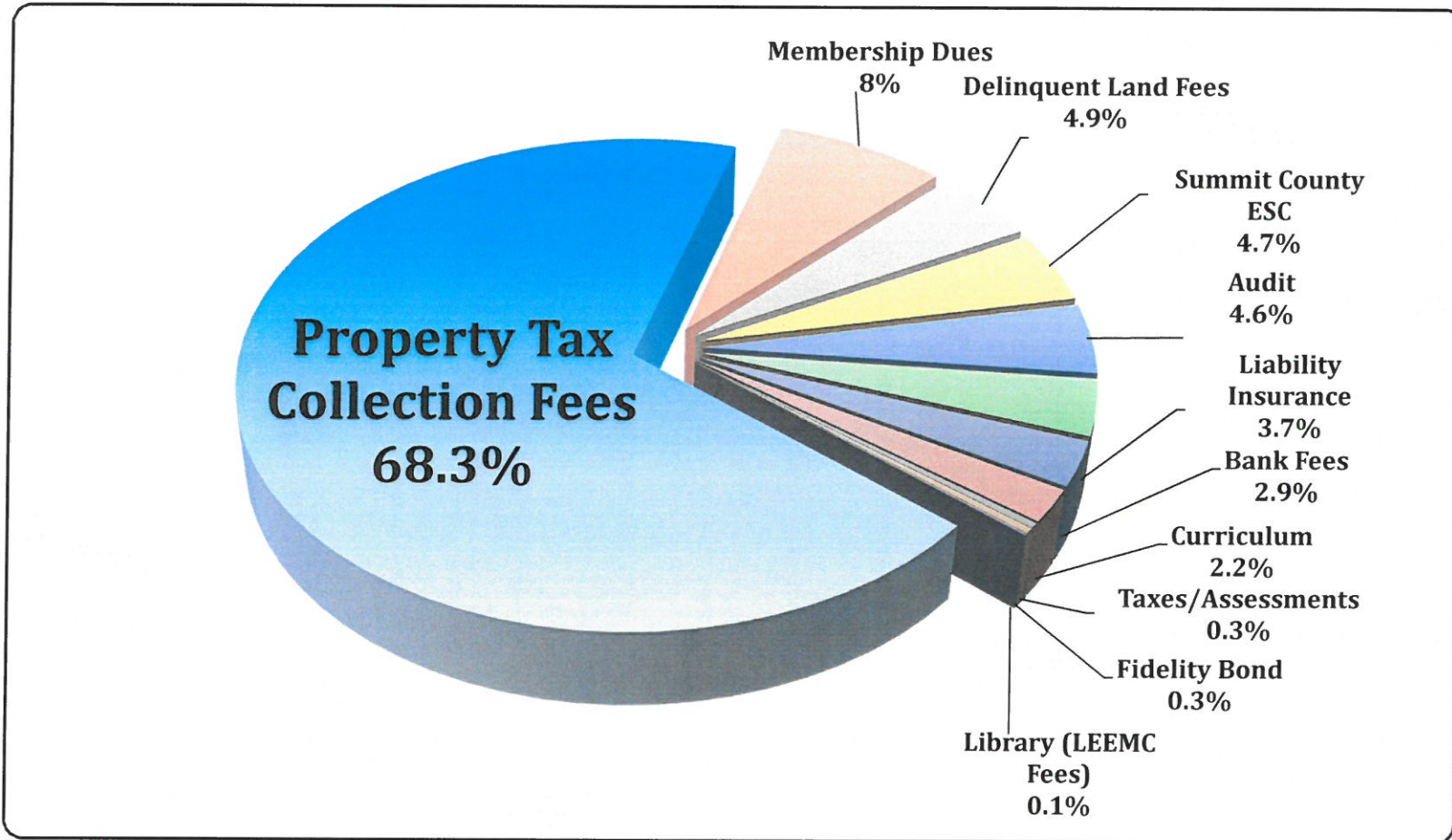
# FY19 Supplies - \$1.6M



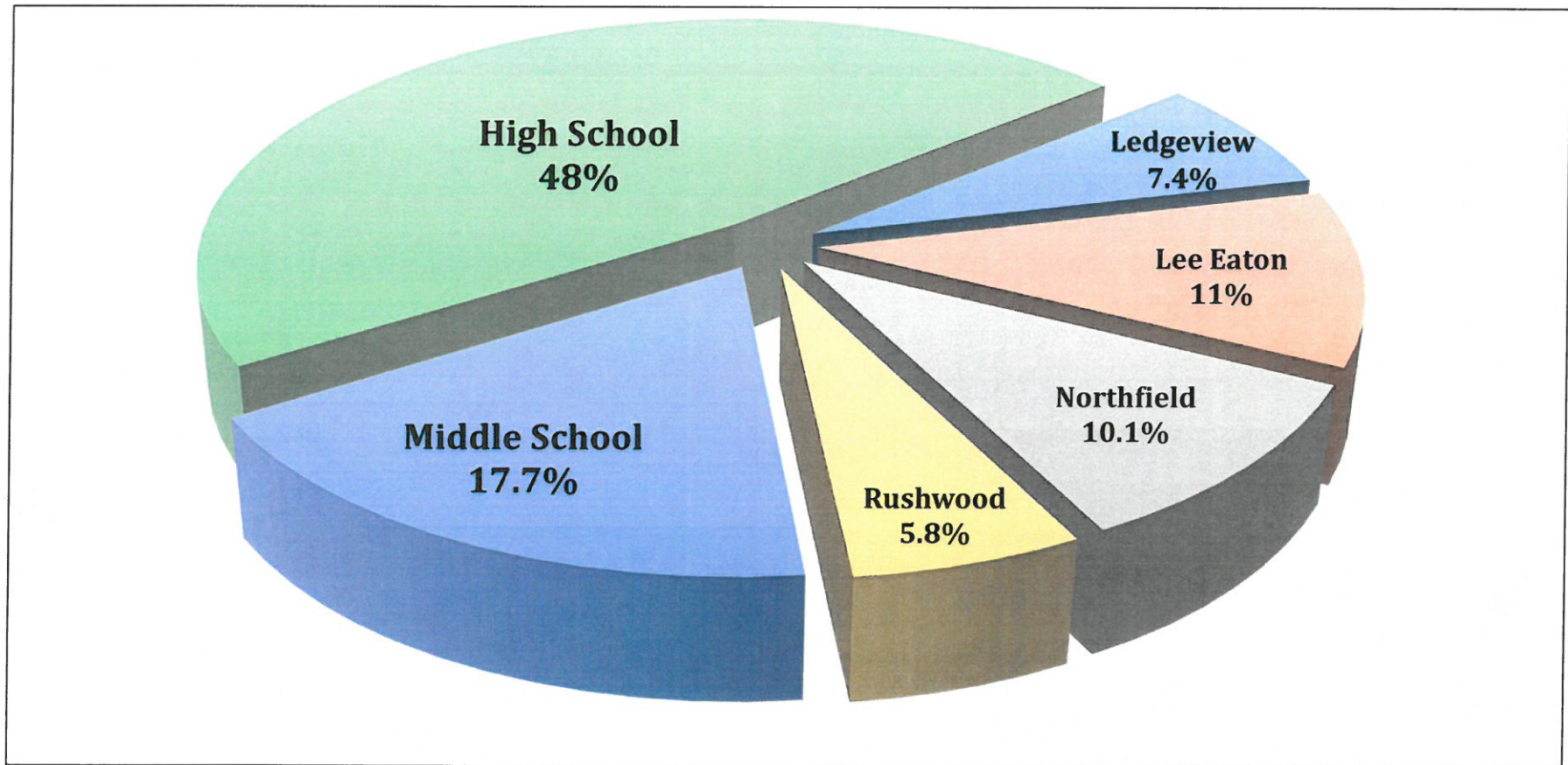
# FY19 Capital Outlay - \$660K



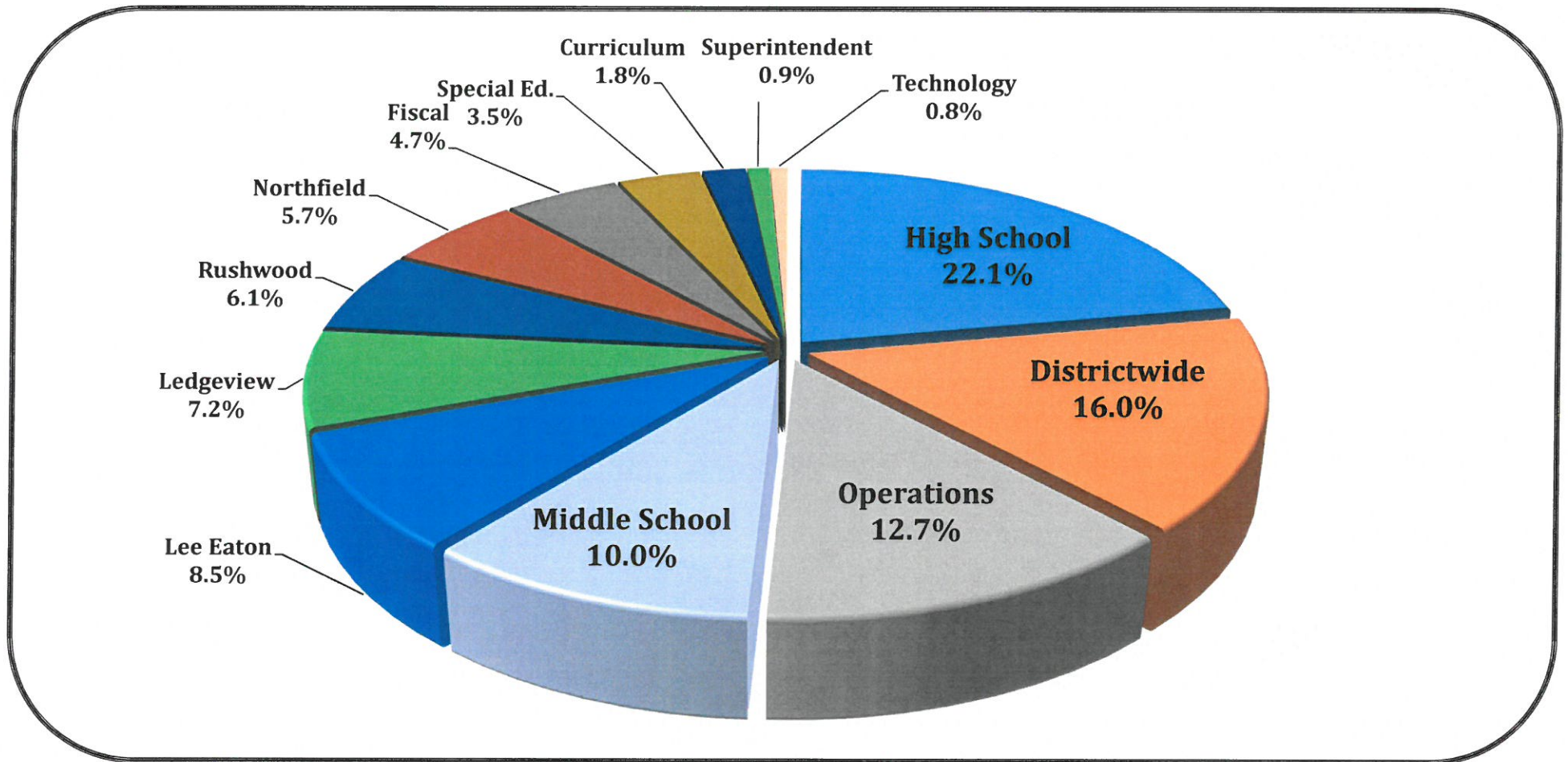
# FY19 Other Objects - \$701K



# FY19 Building Budgets - \$511K



# FY19 Expenditures by Building/Department



# FY19 Forecast Compare – Revenue

	May Update	June Final	Change
General Property Tax (Real Estate)	\$27,724,357	\$27,724,357	\$0
Tangible Personal Property Tax	2,934,850	2,934,850	0
Unrestricted State Grants-in-Aid	5,067,939	5,071,733	3,794
Restricted Grants-in-Aid	50,371	67,313	16,942
Property Tax Allocation	3,882,416	3,882,416	0
All Other Revenue	3,520,677	3,694,360	173,683
<b>Total Revenues</b>	<b>43,180,610</b>	<b>43,375,029</b>	<b>194,419</b>
<b>Other Financing Sources</b>			
All Other Financing Sources	193,664	198,832	5,168
<b>Total Other Financing Sources</b>	<b>193,664</b>	<b>198,832</b>	<b>5,168</b>
<b>Total Revenues and Other Fin. Sources</b>	<b>\$43,374,274</b>	<b>\$43,573,861</b>	<b>\$199,587</b>

Increase of Revenue due to timing of tuition payments and catastrophic aid.



# FY19 Forecast Compare - Expenditures

	May Update	June Final	Change
Personal Services	\$25,813,986	\$25,653,979	\$160,007
Employees' Retirement/Insurance Benefits	9,334,076	9,448,204	(\$114,128)
Purchased Services	9,785,724	9,151,568	\$634,156
Supplies and Materials	1,708,090	1,624,547	\$83,543
Capital Outlay	833,956	660,020	\$173,936
Other Objects	662,708	700,561	(\$37,853)
<b>Total Expenditures</b>	<b>48,138,540</b>	<b>47,238,879</b>	<b>899,661</b>
<b>Other Financing Uses</b>			
Advances-Out	77,580	77,580	0
Total Other Financing Uses	77,580	77,580	0
<b>Total Expenditures and Other Financing Uses</b>	<b>\$48,216,120</b>	<b>\$47,316,459</b>	<b>899,661</b>

Decrease of Expenditures primarily due to timing of payments.



# FY19 Forecast Compare – Bottom Line Unreserved Cash Balance – June 30

	May Update	June Final	Change
<b>Excess of Revenues &amp; Other Financing Sources over/(under) Expenditures &amp; Other Fin. Uses</b>	(\$4,841,846)	(\$3,742,598)	\$1,099,248
Cash Balance - July 1	20,396,547	20,396,547	
Cash Balance - June 30	15,554,701	16,653,949	1,099,248
Estimated Encumbrances	450,000	1,024,658	574,658
<b>Unreserved Fund Balance - June 30</b>	<b>\$15,104,701</b>	<b>\$15,629,291</b>	<b>\$524,590</b>

Outstanding purchase orders increased by \$574,658.  
Net result is a \$525K increased cash balance at June 30, 2019.

