

**FY19
 BUDGET STATUS
 Third Quarter Report**

The status of all Salary and Ordinary Maintenance accounts as of March 31, 2019 are shown in Annex B. Presented for each account is the amount budgeted for the current fiscal year, the amount expended or committed as of March 31st and the projected balance at the closing on June 30, 2019. Salary and Ordinary Maintenance Account totals are:

<u>Budget Title</u>	<u>Budget Amount</u>	<u>Expended or Encumbered 03/31/19</u>	<u>Projected Balance 06/30/19</u>
Salaries	\$227,683,233	\$140,796,362	\$304,020
Ordinary Maintenance	<u>\$117,375,443</u>	<u>\$103,997,237</u>	<u>\$204,030</u>
Total General Fund	\$345,058,676	\$244,793,599	\$508,050

At this point during the fiscal year, a total of \$244,793,599 (71%) has been expended or committed. A description of the projected balances is as follows:

Budget Impacts:

Health Insurance (-\$303,186): The projected deficit in this account is based on final enrollments through the month May, as well as actual grant reimbursement amounts.

Custodial Salaries (-\$185,713): The projected deficit in this account is attributed to the full staffing of custodial coverage throughout the district. The facilities department has backfilled vacant positions of staff collecting workers compensation benefits to ensure that all buildings are continuously cleaned and monitored.

Educational Support (-\$141,023): The projected deficit in this account is attributed to the conversion of ESL teaching staff to five ESL tutor positions, as well as additional hours necessary for the EPL testers to accommodate testing requirements in a timely manner. This account also includes an additional BCBA position that has been added for increased caseloads.

School Clerical Salaries (-\$50,862): The projected deficit in this account is attributed to additional substitute coverage that has been expended for school based clerical staff. This includes short and long-term absences, as well as any additional coverage required for individual schools.

Accounts with Projected Balances to Offset Deficit Accounts:

Teachers (\$280,717): The projected balance represents vacancy savings of payrolls through the end of April. This is less than 1% of the total budgeted amount. The projection includes the cost of any replacement positions through the end of the school year.

Supplemental Salaries (\$149,737): The projected balance represents the actual expenditures of the various line items through the end of April, including special education summer school, translations, ABA home servicing and AVID programming.

Maintenance Salaries (\$118,874): The projected balance represents the vacancy savings of payrolls through the end of April. The projection includes the cost of any replacement positions through the end of the school year.

Based on the projected balance, the Administration recommends the following actions:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
500136-92000	Miscellaneous OM (Line G. Instructional Technology) For the purchase of school-based projectors, document cameras, I-Pads, Chromebooks and carts	\$300,000
500-92204	Textbook Purchases For the purchase of various school textbooks, curriculum and classroom materials	\$200,000

In order to provide funds necessary to reflect recent actions, the Administration recommends the following transfer of funds:

<u>Amount</u>	<u>From Account</u>	<u>Account Title</u>	<u>To Account</u>	<u>Account Title</u>
\$50,000	500152-92000	Facilities OM	500152-93000	Facilities OM
\$115,000	500136-92000	Miscellaneous OM	500136-93000	Miscellaneous OM
\$62,680	500146-92000	Utilities	500146-93000	Utilities
\$45,000	540-91117	Transportation Salary	540-97203	Transportation Overtime