

BOARD AGENDA ITEM

August 14, 2018

SUBJECT:

Budget Adjustment #2; Fund # 2, 3, 8 and 9 (FY18)

BACKGROUND INFORMATION:

Periodically during the fiscal year, the Division of Fiscal Services submits adjustments to the approved budget as may be required in the conduct of operations.

ADMINISTRATIVE CONSIDERATION:

The following summarizes the changes presented for consideration:

FUND #2 (Special Revenue) Budgeted revenue and expenditures should be increased/decreased to reflect actual for the following: Title I, Title IV, Adult Education-Federal, Language Instruction.

FUND #3 (EIA/Act 135) Budgeted revenue and expenditures should be increased/decreased to reflect actual for the following: Aid to District-Technology, Career Ready Assessments, Industry Certificates, Employer Contributions, Adult Education-State, Summer Reading Camp.

FUND #8 (Special Revenue) Budgeted revenue and expenditures should be increased/decreased to reflect actual for the following: Miscellaneous State Sub Pay, IMC Receipts, NJROTC, Adult Education Program Income, Medicaid Reimbursements, Medicaid-Nurses Only, Freedman Early Learning Center, Aiken Works, Graduation Donations.

FUND #9 (Special Revenue) Budgeted revenue and expenditures should be increased/decreased to reflect actual for the following: Education License Plates, CDEP, Student Health & Fitness-Nurses, WorkKeys Services, Adult Education-SNAP.

RECOMMENDATION:

Approve Budget Adjustment #1; Fund # 2, 3, 8 and 9 (FY18)

ATTACHMENT:

Budget Adjustment #1; Fund # 2, 3, 8 and 9 (FY18)

PREPARED BY:

M. O. Traxler III
Mollie Colburn

Fund #2 (Special Revenue)

To increase budgeted revenue and expenditures for Title I to reflect current allocation.

Revenue:

201.000.004310.000.000	Title I	\$	45,886.51
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Expenditures:

201.1xx.400000.xxx.000	Supplies	\$	45,886.51
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To increase budgeted revenue and expenditures for Title IV to reflect current allocation.

Revenue:

210.000.004997.000.000	Title IV	\$	216,344.78
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Expenditures:

210.1xx.100000.xxx.000	Salaries	\$	33,000.00
210.1xx.200000.xxx.000	Fringe Benefits		9,145.00
210.1xx.300000.xxx.000	Purchased Services		30,000.00
210.1xx.400000.xxx.000	Supplies		78,878.00
210.1xx.500000.xxx.000	Equipment		14,882.00
210.2xx.100000.xxx.000	Salaries		33,000.00
210.2xx.200000.xxx.000	Fringe Benefits		10,169.78
210.2xx.300000.xxx.000	Purchased Services		2,000.00
210.3xx.400000.xxx.000	Supplies		5,270.00
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		\$	216,344.78

To increase budgeted revenue and expenditures for Adult Education-Federal to reflect current allocation.

Revenue:

243.000.004410.000.000	Adult Education	\$	8,031.06
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Expenditures:

243.1xx.100000.xxx.000	Salaries	\$	6,338.14
243.1xx.200000.xxx.000	Fringe Benefits		1,692.92
243.1xx.300000.xxx.000	Purchased Services		(1,500.00)
243.1xx.400000.xxx.000	Supplies		2,096.93
243.2xx.300000.xxx.000	Purchased Services		(596.93)
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		\$	8,031.06

To increase budgeted revenue and expenditures for Title III-English Language Acquisition to reflect current allocation.

Revenue:

264.000.004341.000.000	Title III	\$	20,917.00
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Expenditures:

264.1xx.100000.xxx.000	Salaries	\$	1,286.25
264.1xx.200000.xxx.000	Fringe Benefits		282.61
264.1xx.300000.xxx.000	Purchased Services		13,000.00
264.1xx.400000.xxx.000	Supplies		6,348.14
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		\$	20,917.00

Fund #3 (EIA)

To increase budgeted revenue and expenditures for Aid to Districts-Technology to reflect current allocation.

Revenue:

307.000.003507.000.000	Aid to Districts Technology	\$	3,223.13
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Expenditures:

307.2xx.400000.xxx.000	Supplies	\$	3,335.81
307.4xx.700000.xxx.000	Transfers		(112.68)
		\$	<u>3,223.13</u>

To increase budgeted revenue and expenditures for Career Ready Assessments to reflect current allocation.

Revenue:

319.000.003519.000.000	Career Ready Assessments	\$	35,891.25
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Expenditures:

319.2xx.400000.xxx.000	Supplies	\$	35,891.25
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To increase budgeted revenue and expenditures for Industry Certificates to reflect current allocation.

Revenue:

328.000.003528.000.000	Industry Certificates	\$	19,495.27
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Expenditures:

328.1xx.300000.xxx.000	Purchased Services	\$	25,870.00
328.1xx.400000.xxx.000	Supplies		12,061.61
328.1xx.500000.xxx.000	Equipment		12,155.11
328.2xx.100000.xxx.000	Salaries		(49,351.87)
328.2xx.200000.xxx.000	Fringe Benefits		72.59
328.2xx.300000.xxx.000	Purchased Services		4,728.08
328.4xx.700000.xxx.000	Transfers		13,959.75
		\$	<u>19,495.27</u>

To increase budgeted revenue and expenditures for Employer Contributions to reflect current allocation.

Revenue:

355.000.003555.000.000	Employer Contributions	\$	20,080.05
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Expenditures:

355.4xx.700000.xxx.000	Transfers		20,080.05
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To increase budgeted revenue and expenditures for Consolidated Adult Education to reflect current allocation.

Revenue:

356.000.003556.000.000	Consolidated Adult Education	\$	9,200.97
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Expenditures:

356.1xx.400000.xxx.000	Supplies	\$	5,508.47
356.2xx.300000.xxx.000	Purchased Services		3,692.50
		\$	<u>9,200.97</u>

To increase budgeted revenue and expenditures for Summer Reading Camp to reflect current allocation.

Revenue:

357.000.003557.000.000	Summer Reading Camp	\$	49,773.27
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Expenditures:

357.1xx.400000.xxx.000	Supplies	\$	49,773.27
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Fund #3 (EIA)

To increase budgeted revenue and expenditures for Palmetto Priority Schools to reflect current allocation.

Revenue:

371.000.003571.000.000	Palmetto Priority Schools	\$	14,129.03
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Expenditures:

371.1xx.400000.xxx.000	Supplies	\$	117.60
371.1xx.500000.xxx.000	Equipment		(117.60)
371.4xx.700000.xxx.000	Transfers		14,129.03
		\$	<u>14,129.03</u>

To increase budgeted revenue and expenditures for Aid to Districts to reflect current allocation.

Revenue:

397.000.003597.000.000	Aid to Districts	\$	173,631.77
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Expenditures:

397.1xx.100000.xxx.000	Salaries	\$	(62,620.12)
397.1xx.400000.xxx.000	Supplies		21,412.86
397.2xx.300000.xxx.000	Purchased Services		108,384.69
397.2xx.400000.xxx.000	Supplies		9,412.50
397.2xx.500000.xxx.000	Equipment		91,041.84
397.2xx.600000.xxx.000	Pupil Activities		6,000.00
		\$	<u>173,631.77</u>

To decrease budgeted revenue and expenditures for ADEPT to reflect current allocation.

Revenue:

302.000.003502.000.000	ADEPT	\$	(2,011.17)
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Expenditures:

302.2xx.100000.xxx.000	Salaries	\$	(1,902.89)
302.2xx.200000.xxx.000	Fringe Benefits		(3,561.28)
302.2xx.400000.xxx.000	Supplies		3,453.00
		\$	<u>(2,011.17)</u>

To decrease budgeted revenue and expenditures for Teacher Salary Increase to reflect current allocation.

Revenue:

350.000.003550.000.000	Teacher Salary Increase	\$	(137,191.00)
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Expenditures:

350.4xx.700000.xxx.000	Transfers	\$	(137,191.00)
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Funds #8 (Special Revenue)

To increase budgeted revenue and expenditures for miscellaneous special revenue donations to reflect current allocation.

Revenue:

803.000.003599.000.000	Miscellaneous State Sub Pay	825.00
808.000.001999.000.000	IMC Receipts	2,734.19
812.000.004999.000.000	NJROTC	35,871.47
820.000.001330.000.000	Adult Education Program Income	15,528.61
822.000.001930.000.000	Medicaid Reimbursements	245,101.02
832.000.001930.000.000	Medicaid-Nurses Only	354,734.83
845.000.001999.000.000	Freedman Early Learning Center	17,343.26
892.000.001920.000.000	Aiken Works	38,000.00
897.000.001920.000.000	Graduation Donations	10,050.00
		<u>\$ 720,188.38</u>

Expenditures:

803.2xx.100000.xxx.000	Salaries	825.00
808.2xx.300000.xxx.000	Purchased Services	(3,822.90)
808.2xx.400000.xxx.000	Supplies	1,907.09
808.2xx.500000.xxx.000	Equipment	4,650.00
812.1xx.100000.xxx.000	Salaries	35,871.47
820.1xx.100000.xxx.000	Salaries	10,202.50
820.1xx.400000.xxx.000	Supplies	5,235.00
820.2xx.400000.xxx.000	Supplies	91.11
822.2xx.400000.xxx.000	Supplies	245,101.02
832.2xx.100000.xxx.000	Salaries	250,233.03
832.2xx.200000.xxx.000	Fringe Benefits	79,785.78
832.2xx.300000.xxx.000	Purchased Services	24,716.02
845.1xx.100000.xxx.000	Salaries	(1,484.36)
845.3xx.100000.xxx.000	Salaries	14,850.62
845.3xx.200000.xxx.000	Fringe Benefits	3,977.00
892.2xx.100000.xxx.000	Salaries	3,900.00
892.2xx.200000.xxx.000	Fringe Benefits	1,100.00
892.2xx.300000.xxx.000	Purchased Services	33,000.00
897.2xx.300000.xxx.000	Purchased Services	10,050.00
		<u>\$ 720,188.38</u>

Fund #9 (Special Revenue)

To increase budgeted revenue and expenditures for Education License Plates to reflect current allocation.

Revenue:

919.000.003193.000.000	Education License Plates	\$	828.44
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Expenditures:

919.1xx.400000.xxx.000	Supplies	\$	828.44
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To increase budgeted revenue and expenditures for CDEP to reflect current allocation.

Revenue:

924.000.003134.000.000	CDEP	\$	86,357.13
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Expenditures:

924.1xx.100000.xxx.000	Salaries	\$	10,449.09
924.1xx.200000.xxx.000	Fringe Benefits		1,666.70
924.1xx.400000.xxx.000	Supplies		70,997.75
924.2xx.100000.xxx.000	Salaries		2,560.00
924.2xx.200000.xxx.000	Fringe Benefits		683.77
		\$	<u>86,357.31</u>

To increase budgeted revenue and expenditures for Student Health & Fitness-Nurses to reflect current allocation.

Revenue:

936.000.003136.000.000	Student Health & Fitness-Nurses	\$	1,613.05
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Expenditures:

936.2xx.100000.xxx.000	Salaries	\$	1,613.05
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To increase budgeted revenue and expenditures for WorkKeys Services to reflect current allocation.

Revenue:

956.000.003156.000.000	WorkKeys Services	\$	11,192.53
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Expenditures:

956.1xx.400000.xxx.000	Supplies	\$	11,192.53
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To decrease budgeted revenue and expenditures for Adult Ed SNAP to reflect current allocation.

Revenue:

955.000.003155.000.000	Adult Ed SNAP	\$	(3,797.00)
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Expenditures:

955.1xx.100000.xxx.000	Salaries	\$	(3,797.00)
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Expenditures:

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307.4xx.700000.xxx.000	Transfers		(112.68)
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Expenditures:

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