

**BOARD AGENDA ITEM**

September 9, 2014

***SUBJECT:***

Budget Adjustment #4; Fund # 2, 3, 8 and 9 (FY14)

***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:***

**FUND #2 (Special Revenue)** Budgeted revenue and expenditures for IDEA, IDEA-Preschool, and Adult Education-Federal should be increased to reflect current allocations.

**FUND #3 (EIA/Act 135)** Budgeted revenue and expenditures for the following funds should be increased to reflect current allocations: National Board Certification Average Pay, Early Childhood, Teacher Salary Increase, Employer Contributions, Consolidated Adult Education, and Aid to Districts. Budgeted revenue and expenditures for the following funds should be decreased to reflect current allocations: ADEPT, Arts in Education, Formative Assessment, Gifted Students, Teacher Supply, Special Education-MOE, and EEDA Supplemental Program.

**FUND #8 and #9 (Special Revenue)** Budgeted revenue and expenditures for Medicaid should be decreased to reflect current allocation. Budgeted revenue and expenditures for the following funds should be increased to reflect current allocations: Education License Plates, Adult Education-SNAPP, and Digital Instructional Materials. Budgeted revenue and expenditures for K-5 Enhancement should be decreased to reflect current allocation.

***RECOMMENDATION:***

Approve Budget Adjustment #4; Fund # 2, 3, 8 and 9 (FY14)

***ATTACHMENT:***

Budget Adjustment #4; Fund # 2, 3, 8 and 9 (FY14)

***PREPARED BY:***

M. O. Traxler III  
Mollie K. Watson

**Fund #2 (Special Revenue)**

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

**Revenue:**

203.000.004510.000.000	IDEA	\$ 442,324.68
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**Expenditures:**

203.1xx.100000.xxx.000	Salaries	\$ (2,426,354.65)
203.1xx.200000.xxx.000	Fringe Benefits	651,180.35
203.1xx.300000.xxx.000	Purchase Services	87,975.01
203.1xx.400000.xxx.000	Supplies	10,126.23
203.2xx.100000.xxx.000	Salaries	1,346,185.44
203.2xx.200000.xxx.000	Fringe Benefits	426,765.52
203.2xx.300000.xxx.000	Purchase Services	62,080.23
203.2xx.400000.xxx.000	Supplies	54,506.40
203.2xx.600000.xxx.000	Student Activities	272.00
203.4xx.700000.xxx.000	Indirect Costs	229,588.15
		<u>\$ 442,324.68</u>

To increase budgeted revenue and expenditures for IDEA-Preschool to reflect current allocation.

**Revenue:**

205.000.004520.000.000	IDEA-Preschool	\$ 1,075.00
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**Expenditures:**

205.1xx.100000.xxx.000	Salaries	\$ (72,283.47)
205.1xx.200000.xxx.000	Fringe Benefits	34,874.00
205.1xx.400000.xxx.000	Supplies	7,400.00
205.2xx.100000.xxx.000	Salaries	12,000.00
205.2xx.200000.xxx.000	Fringe Benefits	2,726.00
205.2xx.300000.xxx.000	Purchase Services	225.00
205.2xx.400000.xxx.000	Supplies	11,000.00
205.4xx.700000.xxx.000	Indirect Costs	5,133.47
		<u>\$ 1,075.00</u>

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

**Revenue:**

243.000.004410.000.000	Adult Education-Federal	\$ 8,281.00
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**Expenditures:**

243.1xx.100000.xxx.000	Salaries	\$ (12,461.07)
243.1xx.200000.xxx.000	Fringe Benefits	(1,912.41)
243.1xx.300000.xxx.000	Purchase Services	5,200.00
243.1xx.400000.xxx.000	Supplies	17,454.48
		<u>\$ 8,281.00</u>

**Fund #3 (EIA)**

To increase budgeted revenue and expenditures for National Board Certification to reflect current allocation.

**Revenue:**

332.000.003532.000.000	National Board Certification	\$ 11,246.60
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**Expenditures:**

332.1xx.100000.xxx.000	Salaries	\$	9,130.96
332.1xx.200000.xxx.000	Fringe Benefits		2,115.64
		\$	<u>11,246.60</u>

To increase budgeted revenue and expenditures for Early Childhood to reflect current allocation.

**Revenue:**

340.000.003540.000.000	Early Childhood	\$	10,399.37
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**Expenditures:**

340.1xx.200000.xxx.000	Fringe Benefits	\$	10,399.37
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To increase budgeted revenue and expenditures for Teacher Salary Supplement to reflect current allocation.

**Revenue:**

350.000.003550.000.000	Teacher Salary Supplement	\$	3,403.00
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**Expenditures:**

350.4xx.700000.xxx.000	Transfers	\$	3,403.00
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To increase budgeted revenue and expenditures for Employer Contributions to reflect current allocation.

**Revenue:**

355.000.003555.000.000	Employer Contributions	\$	28,760.00
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**Expenditures:**

355.4xx.700000.xxx.000	Transfers	\$	28,760.00
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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	\$	4,000.00
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**Expenditures:**

356.1xx.100000.xxx.000	Salaries	\$	3,250.00
356.1xx.200000.xxx.000	Fringe Benefits		750.00
		\$	<u>4,000.00</u>

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

**Revenue:**

397.000.003597.000.000	Aid to Districts	\$	466,029.00
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**Expenditures:**

397.1xx.100000.xxx.000	Salaries	\$	466,029.00
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To decrease budgeted revenue and expenditures for ADEPT to reflect current allocation.

**Revenue:**

302.000.003502.000.000	ADEPT	\$	(4,333.16)
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**Expenditures:**

302.2xx.100000.xxx.000	Salaries	\$	(4,333.16)
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To decrease budgeted revenue and expenditures for Arts in Education to reflect current allocation.

**Revenue:**

309.000.003509.000.000	Arts in Education	\$ (16,000.00)
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**Expenditures:**

309.1xx.100000.xxx.000	Salaries	\$ (16,000.00)
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To decrease budgeted revenue and expenditures for Formative Assessment to reflect current allocation.

**Revenue:**

318.000.003518.000.000	Formative Assessment	\$ (61,019.47)
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**Expenditures:**

318.2xx.400000.xxx.000	Supplies	\$ (61,019.47)
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To decrease budgeted revenue and expenditures for Gifted Students to reflect current allocation.

**Revenue:**

344.000.003544.000.000	Gifted Students	\$ (45,787.25)
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**Expenditures:**

344.1xx.100000.xxx.000	Salaries	\$ (45,787.25)
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To decrease budgeted revenue and expenditures for Teacher Supply to reflect current allocation.

**Revenue:**

377.000.003577.000.000	Teacher Supply	\$ (5,225.00)
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**Expenditures:**

377.1xx.400000.xxx.000	Supplies	\$ (5,225.00)
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To decrease budgeted revenue and expenditures for Special Education-MOE to reflect current allocation.

**Revenue:**

385.000.003585.000.000	Special Education-MOE	\$ (651,980.00)
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**Expenditures:**

385.1xx.300000.000.000	Purchase Services	\$ 44,458.60
385.1xx.400000.000.000	Supplies	(715,069.52)
385.2xx.300000.000.000	Purchase Services	10,423.16
385.2xx.400000.000.000	Supplies	7,998.51
385.4xx.700000.000.000	Transfers	209.25
		<u>\$ (651,980.00)</u>

To decrease budgeted revenue and expenditures for EEDA Career Awareness to reflect current allocation.

**Revenue:**

394.000.003594.000.000	EEDA Career Awareness	\$ (116,555.47)
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**Expenditures:**

394.2xx.400000.xxx.000	Supplies	\$ 33,060.53
394.4xx.700000.xxx.000	Transfers	(149,616.00)
		<u>\$ (116,555.47)</u>

**Funds #8 (Special Revenue)**

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

**Revenue:**

801.000.001999.000.000	Staff Development	\$ 9,450.00
808.000.001999.000.000	IMC Receipts	15,671.42
812.000.004999.000.000	NJROTC	5,551.75
820.000.001330.000.000	Adult Education Program Income	7,265.25
832.000.001930.000.000	Medicaid-Nurses Only	181,209.52
840.000.001920.000.000	i3 Grant	10,850.00
842.000.001999.000.000	USCA Stem Grant	49,710.00
844.000.001999.000.000	Crescent Cities Parenting Program	22,800.00
845.000.001999.000.000	Freedman Daycare	100,000.00
847.000.003199.000.000	Intellectual Disability Payments	1,001.01
897.000.001920.000.000	Graduation Donations	9,650.00
898.000.001999.000.000	Transportation Donations	943.74
899.000.003999.000.000	ABC Child Care	480.00
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		\$ 414,582.69
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**Expenditures:**

801.2xx.400000.xxx.000	Supplies	9,450.00
808.2xx.300000.xxx.000	Purchase Services	13,468.00
808.2xx.400000.xxx.000	Supplies	2,203.42
812.1xx.100000.xxx.000	Salaries	(65,270.20)
812.1xx.200000.xxx.000	Fringe Benefits	70,821.95
820.1xx.400000.xxx.000	Supplies	3,882.56
820.1xx.500000.xxx.000	Equipment	3,382.69
832.2xx.100000.xxx.000	Salaries	(3,576.50)
832.2xx.200000.xxx.000	Fringe Benefits	316.95
832.2xx.300000.xxx.000	Purchase Services	184,469.07
840.1xx.400000.xxx.000	Supplies	6,350.00
840.2xx.300000.xxx.000	Purchase Services	4,500.00
842.2xx.100000.xxx.000	Salaries	14,897.89
842.2xx.200000.xxx.000	Fringe Benefits	1,576.09
842.2xx.300000.xxx.000	Purchase Services	32,009.02
842.4xx.700000.xxx.000	Transfers	1,227.00
844.1xx.400000.xxx.000	Supplies	3,045.00
844.3xx.100000.xxx.000	Salaries	16,218.00
844.3xx.200000.xxx.000	Fringe Benefits	3,537.00
845.1xx.400000.xxx.000	Supplies	9,307.00
845.2xx.100000.xxx.000	Salaries	200.00
845.2xx.300000.xxx.000	Purchased Services	3,500.00
845.2xx.400000.xxx.000	Supplies	6,000.00
845.2xx.600000.xxx.000	Student Activity	(300.00)
845.3xx.100000.xxx.000	Salaries	63,226.00
845.3xx.200000.xxx.000	Fringe Benefits	15,567.00
845.3xx.300000.xxx.000	Purchased Services	2,000.00
845.3xx.600000.xxx.000	Dues and Fees	500.00
847.1xx.100000.xxx.000	Salaries	1,001.01
897.2xx.300000.xxx.000	Purchase Services	9,650.00
898.2xx.400000.xxx.000	Supplies	943.74
899.2xx.300000.xxx.000	Purchase Services	480.00
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		\$ 414,582.69
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To decrease budgeted revenue and expenditures for Medicaid to reflect current allocation.

<b>Revenue:</b>		
822.000.001930.000.000	Medicaid	\$ (281,755.05)

<b>Expenditures:</b>		
822.1xx.300000.000.000	Purchase Services	\$ (312,808.66)
822.2xx.300000.000.000	Purchase Services	29,586.95
822.4xx.300000.000.000	Purchase Services	1,466.66
		<u>\$ (281,755.05)</u>

**Fund #9 (Special Revenue)**

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

<b>Revenue:</b>		
919.000.003193.000.000	Education License Plates	\$ 2,631.22

<b>Expenditures:</b>		
919.1xx.400000.xxx.000	Supplies	\$ 34.00
919.1xx.500000.xxx.000	Equipment	2,597.22
		<u>\$ 2,631.22</u>

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

<b>Revenue:</b>		
955.000.003155.000.000	Adult Education-SNAPP	\$ 56,201.36

<b>Expenditures:</b>		
955.1xx.100000.xxx.000	Salaries	\$ 41,715.30
955.1xx.200000.xxx.000	Fringe Benefits	9,486.06
955.2xx.300000.xxx.000	Purchase Services	5,000.00
		<u>\$ 56,201.36</u>

To increase budgeted revenue and expenditures for Digital Instructional Materials to reflect current allocation.

<b>Revenue:</b>		
965.000.003620.000.000	Digital Instructional Materials	\$ 133,905.17

<b>Expenditures:</b>		
965.1xx.100000.xxx.000	Salaries	\$ 132,119.08
965.4xx.700000.xxx.000	Transfers	1,786.09
		<u>\$ 133,905.17</u>

To decrease budgeted revenue and expenditures for K-5 Enhancement to reflect current allocation.

<b>Revenue:</b>		
960.000.003610.000.000	K-5 Enhancement	\$ (4,085.29)

<b>Expenditures:</b>		
960.1xx.200000.xxx.000	Fringe Benefits	\$ (4,085.29)