

Rutherford County Schools

Budget Report

June 24, 2015

Budget Amendments - General Purpose Schools

- 1. Insurance and Legal Fees** - This amendment reallocates \$263,191 in available funds for the OJI (On the Job Injury Program) and \$127,309 in retirees' medical insurance to cover \$285,000 in legal bills related to Special Education hearings, increases our liability insurance budget by \$100,000, and covers \$5,500 in medical insurance for maintenance.

Recommended motion – to amend \$390,500 in already budgeted On the Job Injury Program funds and retirees' medical insurance to cover \$285,000 in legal bills, an additional \$100,000 in liability insurance, and \$5,500 in medical insurance for maintenance as presented.

- 2. Substitute Teachers** - This amendment reallocates \$108,436 in budgeted substitute teacher expenditures to the appropriate budget lines as needed.

Recommended motion – to amend \$108,436 in already budgeted substitute teacher expenditures to the appropriate substitute teacher budget lines as presented.

- 3. General Purpose School Revenues** - This amendment increases net General Purpose School revenue by \$841,118 and increases Trustee's Commission by \$60,000. The remaining \$781,118 will go to fund balance.

Recommended motion – to amend net General Purpose School revenue by \$841,118, to increase Trustee's Commission by \$60,000, and to increase uncommitted fund balance by \$781,118 as presented.

- 4. Utilities** - This amendment reallocates \$500,000 budgeted for bus contracts to electricity. We did not use as much of the diesel price adjustment funds as budgeted. The amendment also reallocates \$168,000 from Natural Gas to Water and Sewer.

Recommended motion – to amend \$500,000 budgeted for bus contracts to electricity and to amend \$168,000 from Natural Gas to Water and Sewer as presented.

- 5. Donations** - This amendment covers \$70,000 in donations and the related expenditures. \$43,000 is from the Richard Siegel Foundation and St. Thomas Health for the Coordinated School Health Program. \$27,000 was donated for energy conservation expenditures.

Recommended motion – to amend \$70,000 in donations and the related expenditures as presented.

- 6. Technology Plan** - This amendment cleans up the 2014/15 technology plan budget. \$183,211 is being transferred from function 71100, the Regular Instruction budget to function 72810, Central and Other. No new funds are included.

Recommended motion – to amend \$183,211 in already budgeted technology plan expenditures from function 71100, the Regular Instruction budget to function 72810, Central and Other as presented.

- 7. Special Education** - This amendment reallocates \$157,406 within the Special Ed budget in order to fund additional contract services.

Recommended motion – to amend \$157,406 in already budgeted Special Education expenditures in order to fund \$156,887 in additional contract services and \$519 in other materials and supplies as presented.

- 8. Non-labor within Major Functions** - This amendment reallocates a total of \$589,433 in non-labor expenditures within major functions. The amendment reflects the actual flow of expenditures that we've had this year. Most of the changes are within the Maintenance Department, \$311,350. Only school board approval is required for this amendment.

Recommended motion – to amend a total of \$589,433 in non-labor expenditures within major functions as presented.

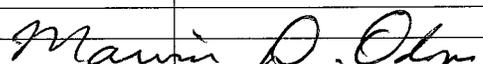
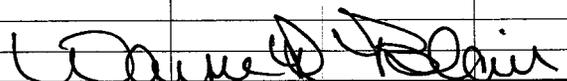
- 9. Certified Salaries** - This amendment reallocates \$40,518 in certified salaries and the related \$4,079 in benefits to other certified salary lines.

Recommended motion – to amend a total of \$44,597 in already budgeted certified salaries and the related benefits as presented.

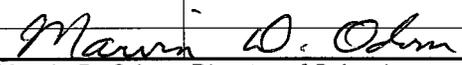
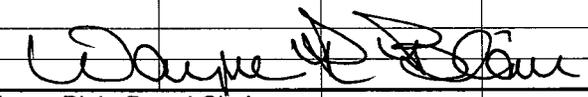
- 10. Classified Staff** - This amendment reallocates \$236,670 in classified salaried and the related \$27,527 in benefits to other classified salary lines. Nurses, custodians, and school office staff are the areas being increased in order to get us through June 2015.

Recommended motion – to amend a total of \$264,197 in already budgeted classified salaries and the related benefits as presented.

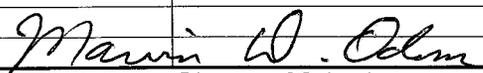
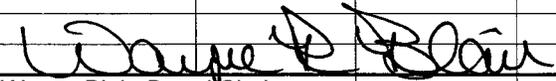
Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func_obj	Desc	May YTD 2014/15	Original 14/15 Bud	Budget after Amendment	Increase	Decrease	Budget after Amendment
72610-415	Electricity	7,637,446	8,725,000	8,725,000	500,000	-	9,225,000
72610-434	Natural Gas	1,131,613	1,793,500	1,793,500	-	168,000	1,625,500
72610-454	Water & Sewer	981,041	1,001,086	1,001,086	168,000	-	1,169,086
72610 Plant Operation		19,433,463	22,396,549	22,423,649	668,000	168,000	22,923,649
72710-315	Contracts w/ Vehicle Owners	13,852,121	14,408,582	14,408,582	-	500,000	13,908,582
72710 Transportation		15,215,508	15,961,186	15,951,296	-	500,000	15,451,296
Grand Total		268,260,639	306,688,721	307,876,069	668,000	668,000	307,876,069
<p>This amendment reallocates \$500,000 budgeted for bus contracts to electricity. We did not use as much of the diesel price adjustment funds as budgeted.</p>							
<p>The amendment also reallocates \$168,000 from Natural Gas to Water and Sewer.</p>							
							
Marvin D. Odom, Director of Schools				Wayne Blair, Board Chairman			
Approved by Rutherford County Board of Education - June 17, 2015							

Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func_obj	Desc	May YTD 2014/15	Original 14/15_Bud	Budget after Amendment	Decrease	Increase	Budget after Amendment
44570	Contributions & Gifts	143,125	25,000	66,626	-	70,000	136,626
Total Revenue		268,656,637	295,006,841	296,959,135	-	70,000	297,029,135
Func_obj	Desc	2014/15	14/15_Bud	Budget after Amendment	Increase	Decrease	Budget after Amendment
72120-735	Health Equipment	105,653	29,972	62,872	43,000	-	105,872
72120 Medical Services		3,615,387	3,946,651	3,961,951	43,000	-	4,004,951
72610-720	Plant Operation Equip	48,807	90,500	90,500	27,000	-	117,500
72610 Plant Operation		19,433,463	22,396,549	22,923,649	27,000	-	22,950,649
Grand Total		268,260,639	306,688,721	307,876,069	70,000	-	307,946,069
This amendment covers \$70,000 in donations and the related expenditures.							
\$43,000 is from the Richard Siegel Foundation and St. Thomas Health for the Coordinated School Health Program.							
\$27,000 was donated for energy conservation expenditures.							
 							
Marvin D. Odom, Director of Schools				Wayne Blair, Board Chairman			
Approved by Rutherford County Board of Education - June 17, 2015							

Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func_obj	Desc	May YTD 2014/15	Original 14/15 Bud	Budget after Amendment	Increase	Decrease	Budget after Amendment
71200-163	Educational assistants-spec ed	3,573,887	3,845,353	3,845,353	-	100,656	3,744,697
71200-201	Social Security	863,818	996,497	996,497	-	6,241	990,256
71200-204	State Retirement	1,424,415	1,603,891	1,603,891	-	12,049	1,591,842
71200-212	Employer Medicare	203,229	233,889	233,889	-	1,460	232,429
71200-369	Subs. - Cert.	23,132	63,323	63,323	-	35,000	28,323
71200-370	Subs. - Non-Cert.	217,541	241,805	241,805	-	2,000	239,805
71200-399	Other Contracted Services	985,850	975,000	975,000	156,887	-	1,131,887
71200-499	Other Supplies & Materials	52,167	51,542	51,542	519	-	52,061
71200 Special Ed.		22,401,244	24,994,648	25,023,933	157,406	157,406	25,023,933
Grand Total		268,260,639	306,688,721	307,946,069	157,406	157,406	307,946,069
This amendment reallocates \$157,406 within the Special Ed budget in order to fund additional contract services.							
 Marvin D. Odom, Director of Schools							
 Wayne Blair, Board Chairman							
Approved by Rutherford County Board of Education - June 17, 2015							

Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func obj	Desc	May YTD 2014/15	Original 14/15 Bud	Budget after Amendment			Budget after Amendment
					Increase	Decrease	
71100-399	Other Contracted Services	49,381	62,035	62,035	6,826	-	68,861
71100-429	Instructional Supp & Mat	2,315,859	2,583,697	2,583,697	-	10,687	2,573,010
71100-535	Fee Waivers	64,221	60,000	60,000	3,861	-	63,861
71100 Regular Instruc.		144,099,941	166,612,078	167,491,521	10,687	10,687	167,491,521
71300-429	Instructional Supp & Mat	247,211	278,800	319,083	-	7,479	311,604
71300-449	Textbooks	46,927	107,702	39,338	7,479	-	46,817
71300 Vocational Ed		10,267,243	12,000,586	11,909,036	7,479	7,479	11,909,036
71600-499	Other Supplies & Materials	2,381	-	-	2,500	-	2,500
71600-599	Other Charges	-	10,000	10,000	-	9,000	1,000
71600-790	Other Equipment	17,177	5,295	10,685	6,500	-	17,185
71600 Adult Ed		430,081	524,005	591,775	9,000	9,000	591,775
72110-355	Travel	3,126	6,199	6,199	-	500	5,699
72110-524	In-service/Staff Devel	3,639	-	-	4,000	-	4,000
72110-599	Other Charges	-	6,000	6,000	-	6,000	-
72110-704	Attend & Health Equip	5,446	4,075	4,075	2,500	-	6,575
72110 Attendance		661,177	731,438	743,146	6,500	6,500	743,146
72120-413	Drugs & Medical Supplies	9,217	9,050	9,050	176	-	9,226
72120-499	Other Supplies & Materials	30,876	60,651	60,651	-	176	60,475
72120 Medical Services		3,615,387	3,946,651	4,004,951	176	176	4,004,951
72130-322	Evaluation & Testing	358,235	451,371	451,371	-	13,935	437,436
72130-355	Travel	13,326	9,100	9,100	4,436	-	13,536
72130-790	Other Equipment	10,357	2,000	2,000	9,499	-	11,499
72130 Other Student Support		7,077,760	8,144,790	8,159,220	13,935	13,935	8,159,220
72210-355	Travel	45,732	47,600	47,600	5,000	-	52,600
72210-432	Library Books	145,052	143,623	143,623	1,429	-	145,052
72210-499	Other Supplies & Materials	50,161	76,988	76,988	-	13,429	63,559
72210-790	Other Equipment	28,678	26,518	26,518	7,000	-	33,518
72210 Reg. Instruction Pgm.		8,810,533	9,854,917	9,841,218	13,429	13,429	9,841,218
72215-399	Other Contracted Services	232	-	-	232	-	232
72215-432	Library Books	3,652	2,000	2,000	1,652	-	3,652
72215-499	Other Supplies & Materials	6,155	12,400	12,400	-	1,884	10,516
72215 Alt. School Pgm.		696,150	773,430	786,258	1,884	1,884	786,258
72220-355	Travel	52,402	89,626	89,626	-	18,325	71,301
72220-499	Other Supplies & Materials	63,384	45,412	45,412	20,825	-	66,237
72220-524	In-service/Staff Devel	20,234	18,900	18,900	2,000	-	20,900
72220-599	Other Charges	3,305	11,500	11,500	-	5,000	6,500
72220-790	Other Equipment	22,373	22,020	22,020	500	-	22,520

Rutherford County Schools - 2015 General Purpose School Budget Amendment

72220 Special Ed. Pgm.		1,100,194	1,250,149	1,281,540	23,325	23,325	1,281,540
72230-355	Travel	4,797	21,000	20,538	-	1,383	19,155
72230-524	In-service/Staff Devel	5,383	4,000	4,000	1,383	-	5,383
72230 Vocational Ed Pgm.		200,614	215,688	247,106	1,383	1,383	247,106
72260-204	State Retirement	5,967	5,246	5,314	1,500	-	6,814
72260-399	Other Contracted Services	31	5,000	5,000	-	3,000	2,000
72260-524	In-service/Staff Devel	7,032	1,500	1,500	5,532	-	7,032
72260-599	Other Charges	758	5,000	5,000	-	3,000	2,000
72260-790	Other Equipment		1,500	1,500	-	1,032	468
72260 Adult Ed. Pgm.		92,495	117,223	113,303	7,032	7,032	113,303
72310-305	Audit Services	49,952	49,250	49,250	702	-	49,952
72310-524	In-service/Staff Devel	13,644	35,000	35,000	-	6,702	28,298
72310-533	Criminal Invest. of App.	41,954	36,008	36,008	6,000	-	42,008
72310 Board of Education		4,607,625	6,440,293	6,409,165	6,702	6,702	6,409,165
72320-307	Communication	95,523	115,059	115,059	16,000	-	131,059
72320-320	Dues & Memberships	8,361	6,300	6,300	2,061	-	8,361
72320-399	Other Contracted Services	12,325	62,782	62,782	-	18,061	44,721
72320 Director of Schools		602,518	734,844	735,284	18,061	18,061	735,284
72410-307	Communication	235,601	270,000	270,000	50,000	-	320,000
72410-320	Dues & Memberships	46,070	36,200	36,200	9,870	-	46,070
72410-369	Subs. - Cert.	1,977	10,279	10,279	-	8,077	2,202
72410-370	Subs. - Non-Cert.	10,557	18,348	18,348	-	6,733	11,615
72410-399	Other Contracted Services	109,655	139,839	139,839	-	27,695	112,144
72410-435	Office Supplies	12,355	12,100	12,100	450	-	12,550
72410-599	Other Charges	145,931	142,416	142,416	7,510	-	149,926
72410-701	Administration Equipment	25,479	57,050	57,050	-	25,325	31,725
72410 Office of Principal		15,285,387	17,021,201	17,027,076	67,830	67,830	17,027,076
72510-399	Other Contracted Services	2,740	1,000	1,000	1,740	-	2,740
72510-524	In-service/Staff Devel	5,671	5,000	5,000	1,405	-	6,405
72510-701	Administration Equipment	2,512	8,000	8,000	-	3,145	4,855
72510 Fiscal Services		804,672	892,662	905,303	3,145	3,145	905,303
72520-399	Other Contracted Services	66,141	73,154	73,154	-	3,029	70,125
72520-599	Other Charges	45		-	45	-	45
72520-701	Administration Equipment	10,984	8,000	8,000	2,984	-	10,984
72520 Human Resources		491,812	571,064	549,654	3,029	3,029	549,654
72610-336	for Playground repairs	11,481		-	16,236	-	16,236
72610-399	Other Contracted Services	498,683	652,787	652,787	-	53,293	599,494
72610-599	Other Charges	20,057	20,000	20,000	37,057	-	57,057
72610 Plant Operation		19,433,463	22,396,549	22,950,649	53,293	53,293	22,950,649

Non-labor within Major Functions

Rutherford County Schools - 2015 General Purpose School Budget Amendment

72620-329	Laundry Service	19,803	14,400	14,400	7,800	-	22,200
72620-335	Maint & Repair Serv-Bldg	550,263	750,000	750,000	-	156,350	593,650
72620-336	Maint & Repair Serv-Equip	515,779	500,000	500,000	130,000	-	630,000
72620-355	Travel	60	16,000	16,000	-	15,000	1,000
72620-399	Other Contracted Services	436,189	615,000	615,000	-	140,000	475,000
72620-499	Other Supplies & Materials	750,077	681,000	681,000	100,000	-	781,000
72620-524	In-service/Staff Devel	11,625	-	-	15,000	-	15,000
72620-717	Maintenance Equip	190,550	132,000	132,000	58,550	-	190,550
72620 Plant Maintenance		5,948,948	6,578,307	6,603,857	311,350	311,350	6,603,857
72710-312	Contracts w/ Oth Agencies	416,920	455,913	455,913	-	12,926	442,987
72710-599	Other Charges	33,906	31,500	31,500	2,406	-	33,906
72710-729	Transportation Equip	37,950	27,430	27,430	10,520	-	37,950
72710 Transportation		15,215,508	15,961,186	15,451,296	12,926	12,926	15,451,296
73400-399	Other Contracted Services	1,895	1,500	1,500	395	-	1,895
73400-429	Instructional Supp & Mat	9,278	43,611	43,611	-	395	43,216
73400 Preschool		2,102,960	2,395,130	2,375,083	395	395	2,375,083
76100-399	Other Contracted Services	42,872	25,000	25,000	17,872	-	42,872
76100-799	Other Capital Outlay	-	25,000	25,000	-	17,872	7,128
76100 Capital Outlay		42,872	50,000	50,000	17,872	17,872	50,000
Grand Total		268,260,639	306,688,721	307,946,069	589,433	589,433	307,946,069

This amendment reallocates a total of \$589,433 in non-labor expenditures within major functions. The amendment reflects the actual flow of expenditures that we've had this year.

Marvin D. Odom
Marvin D. Odom, Director of Schools

Wayne Blair
Wayne Blair, Board Chairman

Approved by Rutherford County Board of Education - June 17, 2015

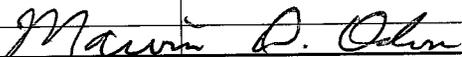
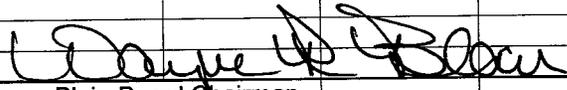
Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func. obj	Desc	May YTD 2014/15	Budget after Amendment	Increase	Decrease	Budget after Amendment
71100-116	Teachers-reg ed	95,419,579	107,986,154	-	24,436	107,961,718
71100-201	Social Security	6,009,448	6,877,258	-	1,515	6,875,743
71100-204	State Retirement	9,129,292	10,368,502	-	2,210	10,366,292
71100-212	Employer Medicare	1,406,779	1,614,160	-	354	1,613,806
71100 Regular Instruc.		144,099,941	167,491,521	-	28,515	167,463,006
71150-116	Teachers	1,049,745	1,161,102	20,000	-	1,181,102
71150-201	Social Security	66,606	75,909	1,240	-	77,149
71150-204	State Retirement	102,710	115,991	1,808	-	117,799
71150-212	Employer Medicare	16,173	17,818	290	-	18,108
71150 Alternative Schools		1,577,466	1,755,304	23,338	-	1,778,642
72210-129	Librarians	2,503,443	2,803,656	-	6,082	2,797,574
72210-189	Specialists and Mat. Ctr. Staff	751,452	832,765	6,082	-	838,847
72210 Reg. Instruction Pgm.		8,810,533	9,841,218	6,082	6,082	9,841,218
72215-189	Other Salaries & Wages	140,373	159,557	1,436	-	160,993
72215-201	Social Security	29,526	33,892	89	-	33,981
72215-204	State Retirement	47,735	53,785	130	-	53,915
72215-212	Employer Medicare	6,906	7,953	21	-	7,974
72215 Alt. School Pgm.		696,150	786,258	1,676	-	787,934
72410-104	Principals	3,386,168	3,727,244	10,000	-	3,737,244
72410-139	Assistant Principal(s)	4,180,024	4,707,496	-	10,000	4,697,496
72410 Office of Principal		15,285,387	17,027,076	10,000	10,000	17,027,076
72520-189	Other Salaries & Wages	94,621	80,367	3,000	-	83,367
72520-201	Social Security	17,213	19,570	186	-	19,756
72520-204	State Retirement	30,051	33,372	271	-	33,643
72520-212	Employer Medicare	4,026	4,594	44	-	4,638
72520 Human Resources		491,812	549,654	3,501	-	553,155
Grand Total		268,260,639	307,946,069	44,597	44,597	307,946,069
				✓	✓	

Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func_obj	Desc	Original 14/15 Bud	Budget after Amendment	Increase	Decrease	Budget after Amendment
71100-163	Educational Assistants	4,023,975	4,023,975	-	151,000	3,872,975
71100-201	Social Security	6,880,631	6,877,258	-	9,362	6,867,896
71100-204	State Retirement	10,373,420	10,368,502	-	18,075	10,350,427
71100-212	Employer Medicare	1,614,949	1,614,160	-	2,190	1,611,970
71100 Regular Instruc.		166,612,078	167,491,521	-	180,627	167,310,894
71150-163	Educational Assistants	88,348	88,348	7,938	-	96,286
71150-201	Social Security	75,599	77,149	492	-	77,641
71150-204	State Retirement	115,539	117,799	950	-	118,749
71150-212	Employer Medicare	17,745	18,108	115	-	18,223
71150 Alternative Schools		1,740,969	1,778,642	9,495	-	1,788,137
72120-131	Medical personnel	2,355,918	2,355,918	70,000	-	2,425,918
72120-201	Social Security	168,545	168,545	4,340	-	172,885
72120-212	Employer Medicare	39,558	39,558	1,015	-	40,573
72120 Medical Services		3,946,651	4,004,951	75,355	-	4,080,306
72210-163	Educational Assistants	604,251	604,251	-	25,000	579,251
72210-201	Social Security	414,493	414,870	-	1,550	413,320
72210-204	State Retirement	635,079	635,629	-	2,993	632,636
72210-212	Employer Medicare	97,283	97,371	-	363	97,008
72210 Reg. Instruction Pgm.		9,854,917	9,848,315	-	29,906	9,818,409
72410-119	Bookkeepers/secretaries	759,306	759,306	30,000	-	789,306
72410-161	Secretaries	1,191,063	1,191,063	-	30,000	1,161,063
72410-162	Attend & guidance clerks	1,407,767	1,407,767	5,000	-	1,412,767
72410-201	Social Security	721,839	721,839	310	-	722,149
72410-204	State Retirement	1,132,840	1,132,840	599	-	1,133,439
72410-212	Employer Medicare	169,417	169,417	73	-	169,490
72410 Office of Principal		17,021,201	17,047,076	35,982	30,000	17,053,058
72520-162	Clerical Personnel	141,336	141,336	-	23,664	117,672
72520-189	Other Salaries & Wages	80,367	83,367	23,664	-	107,031
72520 Human Resources		571,064	553,155	23,664	23,664	553,155

Rutherford County Schools - 2015 General Purpose School Budget Amendment

72610-166	Custodial personnel	6,066,093	6,066,093	99,568	-	6,165,661
72610-189	Warehouse staff	41,290	41,290	500	-	41,790
72610-201	Social Security	369,497	369,497	6,204	-	375,701
72610-204	State Retirement	688,894	688,894	11,978	-	700,872
72610-212	Employer Medicare	86,725	86,725	1,451	-	88,176
72610 Plant Operation		22,396,549	22,950,649	119,701	-	23,070,350
Grand Total		306,688,721	308,001,681	264,197	264,197	308,001,681
This amendment reallocates \$236,670 in classified salaried and the related \$27,527 in benefits to other classified salary lines.						
						
Marvin D. Odom, Director of Schools		Wayne Blair, Board Chairman				
Approved by Rutherford County Board of Education - June 17, 2015						