

**Rutherford County Schools
Items from Health & Education
September 5, 2013**

General Purpose School Budget Amendments (Tab)

1) Spectrum

The State has asked that Gifted Programs be moved from the Special Education major functions to the Regular Education major functions so that Tennessee reporting will be more aligned to Federal reporting.

This amendment moves \$1,495,806 in already budgeted expenditures to function 71100, Regular Education, from 71200, Special Education, and \$115,676 in already budgeted expenditures to function 72210, Regular Education Program, from 72220, Special Education Program.

Recommended motion -- to amend \$1,495,806 in already budgeted expenditures to function 71100, Regular Education, from 71200, Special Education, and to amend \$115,676 in already budgeted expenditures to function 72210, Regular Education Program, from 72220, Special Education Program as presented.

2) Energy Position – initially funded by grant

This amendment funds \$64,918 for the Energy Management position that is part of the Energy Efficient School Council (EESC) \$167,060.00 allocation to Rutherford County Schools (RCS) to establish an ongoing energy management program. Mr. Clardy plans to fill this position as a Maintenance Worker IV Lead. The revenue will be recorded in account 46590, Other State Revenue. The balance of the grant will be handled by a later amendment.

Recommended motion – to amend \$64,918 in Other State Revenue, account 46590, and to amend \$64,918 in staff and benefits for the system's Energy Manager as presented.

3) Career Ladder

This amendment reduces the system's Career Ladder Extended Contract Revenue and the related Career Ladder Expenditures by \$37,507. The amendment also reclassifies the superintendent's Chief Operating Officer Supplement from Career Ladder Extended Contract, 72320-127, to Career Ladder 72320-117 in order to match state reporting.

Recommended motion – to reduce Career Ladder Extended Contract Revenue, account 46612, and the related Career Ladder Expenditures by \$37,507 and to reclassify the superintendent’s Chief Operating Officer Supplement as presented.

Capital Projects (Fund 177) Amendment for On-going Projects

Each year all Capital Projects Fund outstanding purchase orders are liquidated on July 1, and the unexpended amounts revert to fund balance. This amendment effectively sets up the unexpended funds that were on these closed purchase orders as of June 30, 2013. This year’s amendment covers four unfinished projects for a total of \$416,184.

- Smyrna/LaVergne stadium seating \$155,155
- Smyrna Middle roofing 226,046
- Central Office paving 10,735
- Repairs to Angie Road at Wilson Elementary School 24,248

Recommended motion – to amend \$416,184 from the Capital Projects Fund Balance in order to complete 2012/13 projects as presented.

General Purpose Amendments from Fund Balance

Textbooks

This amendment takes \$1,250,000 from unassigned fund balance in order to increase the 2014 budget for textbooks - \$1,200,000 for regular education textbooks and \$50,000 for vocational textbooks.

The Reading Adoption Textbooks were ordered during June 2013. This is normally the lowest cost of any of the six years in the state’s textbook adoption cycle. As orders came in we wound up spending \$3,332,963 for this adoption and growth textbooks for other subject areas. The cost of the reading adoption also increased because the state no longer allows the textbook publishers to give us as many teacher editions as we were able to get in the past.

On June 28, 2013 \$447,936 had to be added to the purchase order for the reading adoption. Mr. Sandvig was already concerned from the initial reading purchase order that the \$3,522,617 budgeted for the 2013/14 social studies adoption and growth would not be adequate.

Recommended motion – to amend \$1,250,000 from unassigned fund balance and increases the 2014 budget for textbooks as presented.

Blackman Middle Annex

Bids were received for the Blackman Middle Annex Bid, number 3028, at 2:00 PM, August 8, 2013 at Central Office Board Room. Bids were received from four contractors and ranged from \$8,097,000 to \$7,062,000. The lowest and best bid was received from Biscan Construction at \$7,062,000.

This amendment takes \$623,800 from unassigned fund balance and transfers it to the Building Program in order to fund the lowest construction bid for the Blackman Middle Annex building project. The \$623,800 will be added to the building construction line for this project.

Recommended motion – to amend \$623,800 from General Purpose School Unassigned Fund Balance and transfer it to Fund 189, School Building Program, with the request that the Commission increase the construction account for the Blackman Middle Annex building project by this same \$623,800 in order to fund the low construction bid.

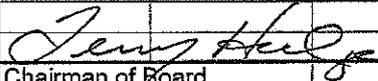
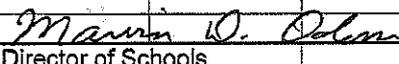
Rutherford County Schools
2013/14 GPS Budget Amendment

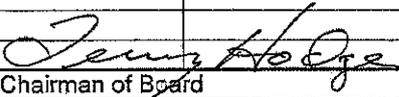
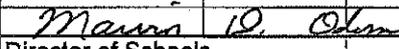
Rutherford County Schools						
2013/14 General Purpose School						
Budget Amendment						
Func	Obj		2013/14 Budget	Increases	Decreases	Amended Budget
71100	116	Teachers	103,949,570	1,063,931	-	105,013,501
71100	201	F. I. C. A	6,650,784	64,368	-	6,715,152
71100	204	Retirement	9,853,542	94,477	-	9,948,019
71100	206	Life Insurance	112,226	10,164	-	122,390
71100	207	Medical Insurance	21,231,010	229,611	-	21,460,621
71100	212	Medicare	1,561,012	15,108	-	1,576,120
71100	299	Other Benefits	252,923	2,447	-	255,370
71100	429	Instruc. Mat. & Supplies	2,532,074	8,200	-	2,540,274
71100	449	Textbooks	3,522,617	5,500	-	3,528,117
71100	722	Instruc. Equipment	1,962,886	2,000	-	1,964,886
71100 - Regular Instruction			160,329,639	1,495,806		161,825,445
71200	116	Teachers	11,585,295	-	1,063,931	10,521,364
71200	201	F. I. C. A	1,021,365	-	64,368	956,997
71200	204	Retirement	1,645,264	-	94,477	1,550,787
71200	206	Life Insurance	22,143	-	10,164	11,979
71200	207	Medical Insurance	4,187,839	-	229,611	3,958,228
71200	212	Medicare	239,725	-	15,108	224,617
71200	299	Other Benefits	38,770	-	2,447	36,323
71200	429	Instruc. Mat. & Supplies	133,750	-	8,200	125,550
71200	449	Textbooks	77,000	-	5,500	71,500
71200	725	Sp. Ed. Equipment	88,000	-	2,000	86,000
71200 - Special Education			25,745,982	-	1,495,806	24,250,176
72210	105	Director/ Supervisor	627,684	72,425	-	700,109
72210	201	F. I. C. A	408,104	4,381	-	412,485
72210	204	Retirement	625,181	6,432	-	631,613
72210	206	Life Insurance	6,437	48	-	6,485
72210	207	Medical Insurance	1,161,967	9,126	-	1,171,093

Rutherford County Schools
2013/14 GPS Budget Amendment

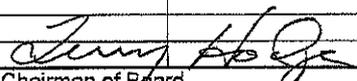
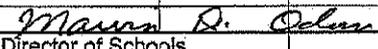
72210	212	Medicare	95,780	1,029	-	96,809
72210	299	Other Benefits	15,270	167	-	15,437
72210	355	Travel	47,300	8,300	-	55,600
72210	499	Other Materials & Supplies	74,238	2,750	-	76,988
72210	524	In-Service	120,000	5,500	-	125,500
72210	790	Other Equipment	21,000	5,518	-	26,518
72210 - Reg. Instruc. Pgm.			9,598,263	115,676	-	9,713,939
72220	105	Director/ Supervisor	163,565	-	72,425	91,140
72220	201	F. I. C. A	40,914	-	4,382	36,532
72220	204	Retirement	61,320	-	6,432	54,888
72220	206	Life Insurance	582	-	48	534
72220	207	Medical Insurance	122,320	-	9,126	113,194
72220	212	Medicare	9,602	-	1,028	8,574
72220	299	Other Benefits	1,483	-	167	1,316
72220	355	Travel	97,926	-	8,300	89,626
72220	499	Other Materials & Supplies	48,162	-	2,750	45,412
72220	524	In-Service	24,400	-	5,500	18,900
72220	790	Other Equipment	27,538	-	5,518	22,020
72220 - Special Ed Pgm.			1,142,241	-	115,676	1,026,565

Rutherford County Schools
2013/14 GPS Budget Amendment

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Recommended motion -- to amend \$1,495,806 in already budgeted expenditures to function 71100, Regular Education, from 71200, Special Education, and to amend \$115,676 in already budgeted expenditures to function 72210, Regular Education Program, from 72220, Special Education Program as presented.					
 Chairman of Board Approved 8/15/2013				 Director of Schools	

Rutherford County Schools							
2013/14 General Purpose School							
Budget Amendment							
Func. obj		Original Budget	Yr-to-Date July '13	Amended Budget	Decrease	Increase	Budget after Amendment
46590	Other State Funds	2,604,190		2,604,190		64,918	2,669,108
Total Revenue		289,652,377	102,519	289,652,377	-	64,918	289,717,295
Func. obj		Jul-13/14 bud	Jul-2013/14	Amended Budget	Increase	Decrease	Amended Budget
72610-189	Other Labor	-	-	-	45,000		45,000
72610-201	F. I. C. A.	359,668	12,922	359,668	2,790		362,458
72610-204	Retirement	715,373		715,373	5,711		721,084
72610-206	Life Insurance	10,503		10,503	48		10,551
72610-207	Medical Insurance	1,528,020		1,528,020	10,616		1,538,636
72610-212	Medicare	84,417	3,022	84,417	653		85,070
72610-299	Other Benefits	13,645		13,645	100		13,745
72610 Plant Operation Total		21,969,704	805,516	21,969,704	64,918	-	22,034,622
Grand Total		300,005,565	3,640,176	301,255,565	64,918	-	301,320,483
This amendment funds \$64,918 for the Energy Management position that is part of the Energy Efficient School Council (EESC)							
\$167,060.00 allocation to Rutherford County Schools (RCS) to establish an ongoing energy management program. The revenue							
will be recorded in account 46590, Other State Revenue. The balance of the grant will be handled by a later amendment.							
Recommended motion – to amend \$64,918 in Other State Revenue, account 46590, and to amend \$64,918							
in staff and benefits for the system's Energy Manager as presented.							
 Chairman of Board Approved 8/15/2013				 Director of Schools			

Rutherford County Schools							
2013/14 General Purpose School							
Budget Amendment							
Func. obj		Original Budget	Yr-to-Date July 13	Amended Budget	Decrease	Increase	Budget after Amendment
46612	Career Lad. - Ext. Contract	150,030		150,030	37,507		112,523
Total Revenue:		289,652,377	102,519	289,717,295	37,507		289,679,788
Func. obj		Jul-13/14 bud	Jul-2013/14	Amended Budget	Increase	Decrease	Amended Budget
71100-127	Career Lad. - Ext. Contract	144,000		144,000		15,793	128,207
71100-201	F. I. C. A.	6,650,784	4,541	6,715,152		979	6,714,173
71100-204	Retirement	9,853,542	(842)	9,948,019		1,402	9,946,617
71100-212	Medicare	1,561,012	1,062	1,576,120		229	1,575,891
71100 Regular Instruc. Total		180,329,639	250,936	183,025,445		18,403	163,007,042
71300-127	Career Lad. - Ext. Contract	600		600		600	-
71300-201	F. I. C. A.	480,582	3,075	480,582		37	480,545
71300-204	Retirement	712,454		712,454		53	712,401
71300-212	Medicare	112,794	783	112,794		9	112,785
71300 Vocational Instruction Total		11,595,036	191,580	11,645,036		699	11,644,337
72320-117	Career Ladder	-		-	1,000		1,000
72320-127	Career Lad. - Ext. Contract	1,000		1,000		1,000	-
72320 Director of Schools Total		729,688	39,684	729,688	1,000	1,000	729,688
72410-127	Career Lad. - Ext. Contract	110,000		110,000		15,794	94,206
72410-201	F. I. C. A.	714,770	7,217	714,770		979	713,791
72410-204	Retirement	1,129,076		1,129,076		1,403	1,127,673
72410-212	Medicare	167,753	1,688	167,753		229	167,524
72410 Office of the Principal Total		16,894,410	186,532	16,894,410		18,405	16,876,005
Grand Total		300,005,565	3,640,176	301,320,483	1,000	38,507	301,282,976

This amendment reduces the system's Career Ladder Extended Contract Revenue and the related Career Ladder Expenditures by \$37,507. The amendment also reclassifies the superintendent's Chief Operating Officer Supplement from Career Ladder Extended Contract, 72320-127, to Career Ladder 72320-117 in order to match state reporting.						
Recommended motion – to reduce Career Ladder Extended Contract Revenue, account 46612, and the related Career Ladder Expenditures by \$37,507 and to reclassify the superintendent's Chief Operating Officer Supplement as presented.						
						
Chairman of Board			Director of Schools			
Approved 8/15/2013						

**Rutherford County Board of Education
Education Capital Projects - Fund 177
Budget Amendment
Fiscal Year 7/1/2013 - 6/30/2014**

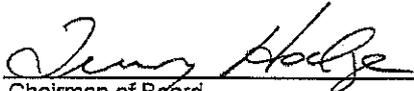
Account Number	Description	2013 - 2014 Original Budget	Actual to Date as of 8/1/2013	Increase	Decrease	2013 - 2014 Budget after Amendment
34685	Committed for Capital Projects	1,598,427			416,184	1,182,243
91300	Education Capital Projects					
304	Architects Fees			1,155		1,155
321	Engineering Services	15,000				15,000
335	Maint & Repair Serv - Bldgs	2,400,958	73,711	415,029		2,815,987
399	Other Contracted Services					-
Total 91300	Education Capital Projects	2,415,958	73,711	416,184	-	2,832,142
	Total Decrease in Fund Balance				416,184	

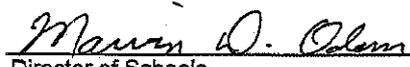
From Fund Balance

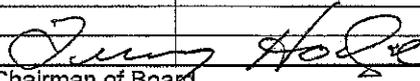
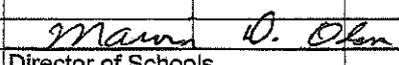
This amendment budgets \$416,184 from the Educational Capital Projects Fund Balance for the 2012/2013 projects that were started in 2012/2013 but not completed by the end of the year

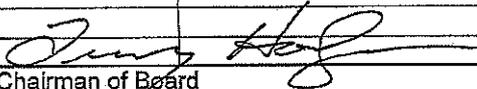
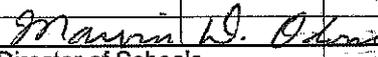
Smyrna + LaVergne High Schools - Stadium seating	155,155.00
Smyrna Middle School Roof	226,046.00
Central Office Paving	10,735.00
Repairs to Angle Drive (Wilson Elementary)	24,248.00
Total	416,184.00

Recommended motion -- to amend \$416,184 from the Capital Projects Fund Balance in order to complete 2012/13 projects as presented.


 Chairman of Board
 Approved 8/15/2013


 Director of Schools

Rutherford County Schools							
2013/14 General Purpose School							
Budget Amendment							
Func. obj		Original Budget	Amended Budget	Yr-to-Date July '13	Decrease	Increase	Budget after Amendment
39000	Unassigned Fund Balance	15,267,726	15,267,726	15,264,737	1,250,000	-	14,014,737
Func. obj		Jul-13/14 bud	Aug-13/14 bud	Jul-2013/14	Increase	Decrease	Amended Budget
71100-449	Textbooks	3,522,617	3,528,117	11,450	1,200,000	-	4,728,117
71100 Regular Instruc. Total		160,329,639	161,825,445	250,936	1,200,000	-	163,025,445
71300-449	Textbooks	80,000	80,000	39,180	50,000	-	130,000
71300 Vocational Instruction Total		11,595,036	11,595,036	191,580	50,000	-	11,645,036
Grand Total		300,005,565	300,005,565	3,640,176	1,250,000	-	301,255,565
<p>This amendment takes \$1,250,000 from unassigned fund balance in order to increase the 2014 budget for textbooks - \$1,200,000 for regular education textbooks and \$50,000 for vocational textbooks.</p> <p>The Reading Adoption Textbooks were ordered during June 2013. This is normally the lowest cost of any of the six years in the state's textbook adoption cycle. As orders came in we wound up spending \$3,332,963 for this adoption and growth textbooks for other subject areas. The cost of the reading adoption also increased because the state no longer allows the textbook publishers to give us as many teacher editions as we were able to get in the past.</p> <p>On June 28, 2013, \$447,936 had to be added to the purchase order for the reading adoption. Mr. Sandvig was already concerned from the initial reading purchase order that the \$3,522,617 budgeted for the 2013/14 social studies adoption and growth would not be adequate.</p> <p>Recommended motion – to amend \$1,250,000 from unassigned fund balance and increases the 2014 budget for textbooks as presented.</p>							
 Chairman of Board Approved 8/15/2013				 Director of Schools			

Rutherford County Schools							
2013/14 General Purpose School							
Budget Amendment							
Func. obj		Original Budget	Yr-to-Date July '13	Budget after Amendment	Decrease	Increase	Budget after Amendment
39000	Unassigned Fund Balance	15,267,726	15,264,737	14,014,737	623,800		13,390,937
Func. obj		Jul-13/14 bud.	Jul-2013/14	Amended Budget	Increase	Decrease	Amended Budget
99100-590	Transfers to Other Funds				623,800		623,800
99100 Transfers					623,800		623,800
Grand Total		300,005,565	3,640,176	301,282,976	623,800		301,906,776
<p>This amendment takes \$623,800 from unassigned fund balance and transfers it to the Building Program in order to fund the lowest construction bid for the Blackman Middle Annex building project. The \$623,800 will be added to the building construction line for this project.</p>							
<p>Recommended motion -- to amend \$623,800 from General Purpose School Unassigned Fund Balance and transfer it to Fund 189, School Building Program, with the request that the Commission increase the construction account for the Blackman Middle Annex building project by this same \$623,800 in order to fund the low construction bid.</p>							
 Chairman of Board Approved 8/15/2013				 Director of Schools			