

**RESOLUTION**

**BE IT RESOLVED** by the Rutherford County Board of Commissioners that the GENERAL PURPOSE SCHOOL FUND be amended according to the schedules attached hereto as “Exhibit 1” and incorporated herein by reference as if set forth herein at length verbatim.

**RESOLVED** this 14<sup>th</sup> day of May, 2015.

RUTHERFORD COUNTY, TN

BY: \_\_\_\_\_  
ERNEST G. BURGESS, Chairman

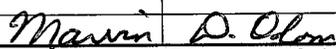
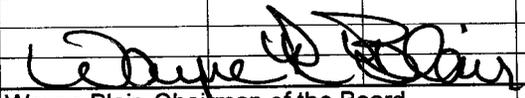
**ATTEST:**

\_\_\_\_\_  
LISA CROWELL, County Clerk

Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func obj	Desc	Original 14/15 Bud	Amended Budget	Increase	Decrease	Budget after Amendment
71100-116	Teachers-reg ed	108,040,558	108,040,558	-	54,404	107,986,154
71100-201	Social Security	6,880,631	6,880,631	-	3,373	6,877,258
71100-204	State Retirement	10,373,420	10,373,420	-	4,918	10,368,502
71100-212	Employer Medicare	1,614,949	1,614,949	-	789	1,614,160
<b>71100 Regular Instruc.</b>		<b>166,612,078</b>	<b>166,743,828</b>	<b>-</b>	<b>63,484</b>	<b>166,680,344</b>
71150-116	Teachers	1,156,102	1,156,102	5,000	-	1,161,102
71150-201	Social Security	75,599	75,599	310	-	75,909
71150-204	State Retirement	115,539	115,539	452	-	115,991
71150-212	Employer Medicare	17,745	17,745	73	-	17,818
<b>71150 Alternative Schools</b>		<b>1,740,969</b>	<b>1,749,469</b>	<b>5,835</b>	<b>-</b>	<b>1,755,304</b>
72110-105	Supervisor/Director-attend	77,753	77,753	26,269	-	104,022
72110-130	Teachers-attendance	243,703	243,703	1,195	-	244,898
72110-201	Social Security	28,021	28,021	1,703	-	29,724
72110-204	State Retirement	45,877	45,877	2,483	-	48,360
72110-212	Employer Medicare	6,578	6,578	398	-	6,976
<b>72110 Attendance</b>		<b>731,438</b>	<b>711,098</b>	<b>32,048</b>	<b>-</b>	<b>743,146</b>
72210-129	Librarians	2,808,656	2,808,656	-	5,000	2,803,656
72210-189	Specialists and Mat. Ctr. Staff	827,765	827,765	5,000	-	832,765
<b>72210 Reg. Instruction Pgm.</b>		<b>9,854,917</b>	<b>9,841,218</b>	<b>5,000</b>	<b>5,000</b>	<b>9,841,218</b>
72215-123	Guidance Personnel	105,792	105,792	7,160	-	112,952
72215-129	Librarians	54,410	54,410	1,421	-	55,831
72215-201	Social Security	33,360	33,360	532	-	33,892
72215-204	State Retirement	53,009	53,009	776	-	53,785
72215-212	Employer Medicare	7,829	7,829	124	-	7,953
<b>72215 Alt. School Pgm.</b>		<b>773,430</b>	<b>774,835</b>	<b>10,013</b>	<b>-</b>	<b>784,848</b>
72220-124	Psychological Personnel	534,545	534,545	-	471	534,074
72220-189	Other Salaries & Wages	95,811	95,811	471	-	96,282
<b>72220 Special Ed. Pgm.</b>		<b>1,250,149</b>	<b>1,281,540</b>	<b>471</b>	<b>471</b>	<b>1,281,540</b>
72230-105	Sup/Dir-voc ed admin	45,660	45,660	55,000	-	100,660
72230-162	Clerical Personnel	33,672	33,672	-	33,672	-
72230-189	Other Salaries & Wages	71,067	71,067	-	12,268	58,799
72230-201	Social Security	9,099	9,099	562	-	9,661
72230-212	Employer Medicare	2,136	2,136	131	-	2,267

Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func_obj	Desc	Original 14/15 Bud	Amended Budget	Increase	Decrease	Budget after Amendment
<b>72230 Vocational Ed Pgm.</b>		215,688	237,353	55,693	45,940	247,106
73400-116	Teachers	1,097,435	1,097,435	5,000	-	1,102,435
73400-201	Social Security	95,921	95,921	310	-	96,231
73400-204	State Retirement	157,384	157,384	452	-	157,836
73400-212	Employer Medicare	22,514	22,514	73	-	22,587
<b>73400 Preschool</b>		2,395,130	2,365,046	5,835	-	2,370,881
<b>Grand Total</b>		<b>306,688,721</b>	<b>306,816,069</b>	<b>114,895</b>	<b>114,895</b>	<b>306,816,069</b>
<p>This amendment re-allocates \$106,516 in already budgeted staff and the related \$8,379 in benefits. No new positions are involved. The amendment covers 2 vacation payouts, an additional 37 days for the retired vocational ed coordinator, reallocates the vacant vocational clerk's salary to the CTE Specialist position which began last year, and covers other changes caused by staff turnover.</p>						
<p>Recommended motion to -- amend \$106,516 in already budgeted staff and the related \$8,379 in benefits for a total of \$114,895 in already budgeted certified staff and the related benefits as presented.</p>						
 Marvin D. Odom, Director of Schools		 Wayne Blair, Chairman of the Board				
<p>Approved by Rutherford County Board of Education - April 7, 2015</p>						

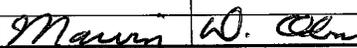
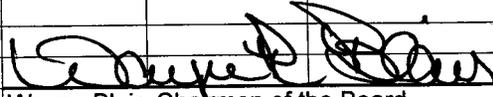
Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func obj	Desc	Feb YTD 2014/15	Original 14/15 Bud	Increase	Decrease	Budget after Amendment
71100-206	Life Insurance	61,381	100,823	1,750	-	102,573
71100-207	Medical Insurance	13,458,048	22,228,660	185,000	-	22,413,660
71100-299	Other Fringe Benefits	122,654	261,214	-	55,000	206,214
<b>71100 Regular Instruc.</b>		<b>96,931,657</b>	<b>166,612,078</b>	<b>186,750</b>	<b>55,000</b>	<b>166,743,828</b>
71150-207	Medical Insurance	136,845	221,430	8,500	-	229,930
<b>71150 Alternative Schools</b>		<b>1,050,386</b>	<b>1,740,969</b>	<b>8,500</b>	<b>-</b>	<b>1,749,469</b>
71200-206	Life Insurance	11,741	19,518	285	-	19,803
71200-207	Medical Insurance	2,363,652	3,963,550	36,000	-	3,999,550
71200-299	Other Fringe Benefits	18,355	37,872	-	7,000	30,872
<b>71200 Special Ed.</b>		<b>15,033,867</b>	<b>24,994,648</b>	<b>36,285</b>	<b>7,000</b>	<b>25,023,933</b>
71300-206	Life Insurance	4,046	7,283	-	550	6,733
71300-207	Medical Insurance	912,887	1,626,146	-	90,000	1,536,146
71300-299	Other Fringe Benefits	8,576	18,582	-	1,000	17,582
<b>71300 Vocational Ed</b>		<b>6,845,294</b>	<b>12,000,586</b>	<b>-</b>	<b>91,550</b>	<b>11,909,036</b>
71600-207	Medical Insurance	16,378	27,660	-	800	30,203
<b>71600 Adult Ed</b>		<b>306,031</b>	<b>524,005</b>	<b>-</b>	<b>800</b>	<b>591,775</b>
72110-206	Life Insurance	175	334	-	40	294
72110-207	Medical Insurance	28,416	67,830	-	20,300	47,530
<b>72110 Attendance</b>		<b>500,827</b>	<b>731,438</b>	<b>-</b>	<b>20,340</b>	<b>711,098</b>
72120-207	Medical Insurance	270,244	463,232	-	16,600	446,632
72120-299	Other Fringe Benefits	2,908	6,297	-	1,000	5,297
<b>72120 Medical Services</b>		<b>2,457,224</b>	<b>3,946,651</b>	<b>-</b>	<b>17,600</b>	<b>3,961,951</b>
72130-206	Life Insurance	2,660	4,514	-	70	4,444
72130-207	Medical Insurance	570,394	928,017	16,500	-	944,517
72130-299	Other Fringe Benefits	5,741	12,252	-	2,000	10,252
<b>72130 Other Student Support</b>		<b>4,926,951</b>	<b>8,144,790</b>	<b>16,500</b>	<b>2,070</b>	<b>8,159,220</b>
72210-206	Life Insurance	3,393	5,842	-	171	5,671
72210-207	Medical Insurance	739,286	1,265,019	-	26,700	1,238,319
72210-299	Other Fringe Benefits	7,309	15,557	-	3,000	12,557
<b>72210 Reg. Instruction Pgm.</b>		<b>6,035,301</b>	<b>9,854,917</b>	<b>-</b>	<b>29,871</b>	<b>9,841,218</b>
72215-206	Life Insurance	279	459	3	-	462
72215-207	Medical Insurance	63,379	103,422	1,402	-	104,824
<b>72215 Alt. School Pgm.</b>		<b>484,931</b>	<b>773,430</b>	<b>1,405</b>	<b>-</b>	<b>774,835</b>

Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func. obj	Desc	Feb YTD 2014/15	Original 14/15 Bud	Increase	Decrease	Budget after Amendment
72220-206	Life Insurance	330	404	141	-	545
72220-207	Medical Insurance	70,555	84,843	31,250	-	116,093
<b>72220 Special Ed. Pgm.</b>		809,518	1,250,149	31,391	-	1,281,540
72230-206	Life Insurance	46	126	-	45	81
72230-207	Medical Insurance	10,466	-	21,710	-	21,710
<b>72230 Vocational Ed Pgm.</b>		142,619	215,688	21,710	45	237,353
72260-207	Medical Insurance	6,118	14,735	-	4,900	9,988
<b>72260 Adult Ed. Pgm.</b>		68,399	117,223	-	4,900	113,303
72310-206	Life Insurance	34	105	-	45	60
72310-207	Med. Insur. - Retirees	1,288,360	2,711,423	-	164,583	2,546,840
72310-210	Unemployment Comp			1,000	-	1,000
72310-299	Other Fringe Benefits	135	426,110	78,000	-	504,110
<b>72310 Board of Education</b>		3,613,825	6,440,293	79,000	164,628	6,354,665
72320-207	Medical Insurance	27,287	45,101	440	-	45,541
<b>72320 Director of Schools</b>		433,298	734,844	440	-	735,284
72410-206	Life Insurance	5,943	9,964	-	35	9,929
72410-207	Medical Insurance	1,409,652	2,340,909	11,910	-	2,352,819
72410-299	Other Fringe Benefits	12,442	27,124	-	6,000	21,124
<b>72410 Office of Principal</b>		10,649,240	17,021,201	11,910	6,035	17,027,076
72510-206	Life Insurance	324	500	41	-	541
72510-207	Medical Insurance	76,563	113,821	12,600	-	126,421
<b>72510 Fiscal Services</b>		572,892	892,662	12,641	-	905,303
72520-206	Life Insurance	146	251	-	10	241
72520-207	Medical Insurance	39,544	87,045	-	21,400	65,645
<b>72520 Human Resources</b>		360,180	571,064	-	21,410	549,654
72610-207	Medical Insurance	1,033,053	1,709,103	30,100	-	1,739,203
72610-299	Other Fringe Benefits	6,349	14,047	-	3,000	11,047
<b>72610 Plant Operation</b>		13,708,993	22,396,549	30,100	3,000	22,423,649
72620-207	Medical Insurance	385,251	625,259	21,050	-	646,309
72620-299	Other Fringe Benefits	2,878	6,079	-	1,000	5,079
<b>72620 Plant Maintenance</b>		4,307,915	6,578,307	21,050	1,000	6,598,357
72710-206	Life Insurance	491	916	-	90	826
72710-207	Medical Insurance	95,628	168,704	-	9,800	158,904

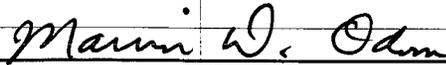
Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func_obj	Desc	Feb YTD 2014/15	Original 14/15 Bud	Increase	Decrease	Budget after Amendment
<b>72710 Transportation</b>		10,798,517	15,961,186	-	9,890	15,951,296
72810-206	Life Insurance	574	916	41	-	957
72810-207	Medical Insurance	110,263	179,536	7,500	-	187,036
<b>72810 Technology</b>		1,627,897	2,155,505	7,541	-	2,163,046
73400-206	Life Insurance	1,181	2,081	-	84	1,997
73400-207	Medical Insurance	225,302	403,710	-	30,000	373,710
<b>73400 Preschool</b>		1,398,395	2,395,130	-	30,084	2,365,046
<b>Grand Total</b>		183,615,917	306,688,721	465,223	465,223	306,816,069
This amendment re-allocates \$465,223 in already budgeted medical insurance, life insurance, and long-term disability insurance based on staff the Board of Education now has in place after the 2015 re-enrollment. No new funds are being used.						
Recommended motion to -- amend a total of \$465,223 in already budgeted medical insurance, life insurance, and long-term disability insurance as presented.						
 Marvin D. Odom, Director of Schools		 Wayne Blair, Chairman of the Board				
Approved by Rutherford County Board of Education - April 7, 2015						

Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func obj	Desc	Mar YTD 2014/15	Original 14/15 Bud	Amended Budget	Increase	Decrease	Budget after Amendment
71300-399	Other Contracted Services	65,000	60,000	60,000	6,601	-	66,601
71300-429	Instructional Supp & Mat	221,276	278,800	278,800	40,283	-	319,083
71300-448	T&I Construction Materials	5,681	12,000	12,000	-	-	12,000
71300-449	Textbooks	29,591	107,702	107,702	-	68,364	39,338
71300-499	Other Supplies & Materials	59,007	52,730	52,730	21,480	-	74,210
<b>71300 Vocational Ed</b>		<b>8,059,307</b>	<b>12,000,586</b>	<b>11,909,036</b>	<b>68,364</b>	<b>68,364</b>	<b>11,909,036</b>
72230-355	Travel	2,783	21,000	21,000	-	462	20,538
72230-499	Other Supplies & Materials	2,754	4,000	4,000	-	1,178	2,822
72230-790	Other Equipment	1,640	-	-	1,640	-	1,640
<b>72230 Vocational Ed Pgm.</b>		<b>161,505</b>	<b>215,688</b>	<b>247,106</b>	<b>1,640</b>	<b>1,640</b>	<b>247,106</b>
<b>Grand Total</b>		<b>211,575,119</b>	<b>306,688,721</b>	<b>306,816,069</b>	<b>70,004</b>	<b>70,004</b>	<b>306,816,069</b>
<p>This amendment re-allocates \$70,004 in already budgeted vocational materials and supplies to the line items where the funds are needed this year. No new funds are being used. \$68,364 is for the major function 71300, Vocational Ed, and \$1,640 for 72230, Vocational Ed. Program.</p>							
<p>Recommended motion to -- amend a total of \$70,004 for vocational materials and supplies to the line items where the funds are needed this year as presented.</p>							
<p><i>Marvin D. Odom</i> Marvin D. Odom, Director of Schools</p>				<p><i>Wayne Blair</i> Wayne Blair, Chairman of the Board</p>			
<p>Approved by Rutherford County Board of Education - April 7, 2015</p>							

Rutherford County Schools - 2015 General Purpose School Budget Amendment

Func. obj	Desc	Mar YTD 2014/15	Original 14/15 Bud	Amended			Budget after Amendment
				Budget	Increase	Decrease	
40210	Local Option Sales Tax	33,656,292	46,800,000	46,800,000	1,000,000	-	47,800,000
<b>Total Revenue</b>		<b>240,119,374</b>	<b>295,006,841</b>	<b>295,118,017</b>	<b>1,000,000</b>	<b>-</b>	<b>296,118,017</b>
71100-722	Instruction Equipment	686,706	904,886	904,886	1,000,000	-	1,904,886
<b>71100 Regular Instruc.</b>		<b>112,268,855</b>	<b>166,612,078</b>	<b>166,680,344</b>	<b>1,000,000</b>	<b>-</b>	<b>167,680,344</b>
<b>Grand Total</b>		<b>211,575,119</b>	<b>306,688,721</b>	<b>306,816,069</b>	<b>1,000,000</b>	<b>-</b>	<b>307,816,069</b>
<p>The big unfunded mandate faced in the 2015/16 General Schools Budget is \$3,148,730 to upgrade existing computer labs, add new computer labs, and purchase laptop carts so that we will be able to handle on-line testing next year.</p>							
<p>This amendment takes \$1,000,000 of the growth local sales tax revenue and budgets it for \$1,000,000 in instruction equipment so that the technology department can start ordering and installing equipment in May.</p>							
<p>If the County Commission approves this amendment, the Board will be able to lower its 2015/16 budget request by this \$1,000,000.</p>							
<p>Recommended motion -- to amend an additional \$1,000,000 in local option sales tax revenue and to increase the budgeted expenditures for instructional equipment, account 71100-722, by \$1,000,000 and to reduce the 2015/16 General Purpose School budget request for technology by the same \$1,000,000 contingent on County Commission approval of this amendment.</p>							
 Marvin D. Odom, Director of Schools		 Wayne Blair, Board Chairman					
Approved by Rutherford County Board of Education - April 21, 2015							