

**Rutherford County Schools
Health & Education Report
April 23, 2013**

General Purpose School Budget Amendments

1. **Certified Staff** - This amendment reallocates \$26,113 in teacher pay and benefits, \$24,678 in already budgeted teacher pay and \$1,435 in related changes in 2012/13 benefits in order to cover the school year.

Recommended motion - to amend \$26,113, \$24,678 in already budgeted teacher pay and \$1,435 in related benefits in order to cover staff changes as presented.

2. **Classified Staff** - This amendment reallocates \$75,606 in already budgeted classified staff pay and benefits, \$67,062 in pay and \$8,544 in related benefits in order to cover staff changes that have occurred in the 2012/13 school year.

Recommended motion - to amend \$75,606 in already budgeted classified staff pay and benefits, \$67,062 in pay and \$8,544 in related benefits, in order to cover staff changes as presented.

3. **BEP Mid-year Insurance Funds** - This amendment budgets the \$270,000 in additional state BEP funds the system will receive for the mid-year insurance increase in the lines where it may be needed and adjusts other miscellaneous insurance lines based on the 2013 plan year.

Recommended motion - to amend the \$270,000 in additional state BEP funds the system will receive for the mid-year insurance increase to the insurance lines and to adjust other miscellaneous insurance lines as presented.

4. **Special Education High-Cost Students** - This amendment budgets the \$241,326 in state flow through funds for high-cost special ed students the system received. These funds must be budgeted for current year non-administrative, special ed expenditures. The amendment increases expenditures in the budget line items where we think it will be needed.

Recommended motion - to amend \$241,326 in state flow through funds for high-cost special ed students to the special education budget line items as presented.

5. **Miscellaneous Revenues** - This amendment budgets \$36,000 in rental income for the custodians' apartments in our high schools which offsets the flow-through expenditure in custodian pay and benefits we had to record per audit. The balance of the amendment deals with contributions. It takes \$21,175 from Fund Balance for a 2011/12 donation from the Jennings Jones Foundation and budgets it for staff development for our Spectrum Program, 72220-524. The amendment also budgets \$59,606 in other donations to the line items designated by the donors.

Recommended motion - to amend \$21,775 from Fund Balance to 72220-524, Special Education staff development, \$36,000 in rental income which offsets the flow-through pay and benefits, and \$59,606 in donations with the related expenditures as presented.

6. **Career Ladder & Extended Contract** - This amendment reduces state Career Ladder revenues by \$184,118, and reduces Career Ladder expenditures by \$158,000 in pay and \$26,118 in related benefits. It also reallocates \$2,000 in state Extended Contract expenditures and the related \$331 in benefits in order to cover a staff reassignment due to a retirement last year.

Recommended motion - to amend reduce state Career Ladder revenues by \$184,118 and to reduce the related Career Ladder expenditures by \$184,118 and to move \$2,133 in extended contract expenditures from 71100, Regular Education to 72220, Special Education Program as presented.

2012/13 Centralized Cafeteria Budget Amendment - Fund 143

The 2012/13 Centralized Cafeteria Budget Amendment reduces revenues by a net of \$239,711, decreases expenditures by a net of \$38,043, and reduces the reserves, Restricted for School Nutrition, by \$201,668. \$164,747 of the decrease in reserves is to cover two equipment purchases that are needed this school year, a compressor and a hood system. (See blue column.)

Recommended motion – to amend the 2012/13 Centralized Cafeteria Budget Amendment by reducing revenues by a net of \$239,711, decreasing expenditures by a net of \$38,043, and reducing the reserves, Restricted for School Nutrition, by \$201,668 as presented.