

**Rutherford County Schools
Health & Education Report
April 22, 2014**

Budget Amendments

a. General Purpose School - Career Ladder and Extended Contract

This amendment reduces by \$145,654 both the budgeted revenue and the related expenditures for the state's Career Ladder and Extended Contract programs. The state has been slowly reducing the funding for Extended Contract Payments to teachers for several years. As more teachers who are in the state's Career Ladder retire, this revenue and related expense stream continues to drop from year to year. These are all state funds.

Recommended motion – to amend the General Purpose School Fund Budget by reducing \$145,654 in state revenues for the Career Ladder, account 46610, and Extended Contract programs, account 46612, and reducing budgeted expenditures by the same \$145,654 as presented.

b. General Purpose School - Certified Staff

This amendment reallocates \$391,265 in already budgeted teacher pay and related benefits of \$38,019 for a total of \$429,284. These changes are due to staff changes and reassignments made since the budget was originally prepared last spring. This amendment includes no new expenditures or positions.

Recommended motion – to amend the General Purpose School Fund Budget by a total of \$429,284 in already budgeted teacher pay (\$391,265) and related benefits (\$38,019) as presented.

c. General Purpose School - Medical and Life Insurance

This amendment reallocates \$270,665 in already budgeted employee medical insurance and life insurance expenditures. These changes are due to medical insurance changes made during the 2014 open enrollment and staff changes made since the budget was originally prepared last spring. This amendment includes no new expenditures.

Recommended motion – to amend the General Purpose School Fund Budget by a total of \$270,665 in already budgeted employee medical insurance and life insurance expenditures as presented.

d. General Purpose School - Miscellaneous Revenues

This amendment cleans up our miscellaneous revenue accounts, increases our Mixed Drink revenues by \$53,000, and adds \$118,461 in net revenues and \$118,461 in related expenditures to the 2013/14 GPS Budget. \$504,060 of the revenues being amended are being moved to new accounts that the State wants us to use.

Recommended motion – to amend miscellaneous revenue accounts in the General Purpose School Fund Budget by a net increase of \$118,461 as presented and to amend the related \$118,461 in related expenditures as presented.

e. General Purpose School - Donations

This amendment increases our Donations and Contributions Revenues by \$92,505 and adds \$92,505 in related expenditures. The amendment also moves \$16,720 in materials and supplies from the Co-ordinated School Health Budget to Health Equipment. Most of this year's Co-ordinated School Health equipment budget is being used for walking tracks at our schools.

Recommended motion – to amend Donations and Contributions Revenues, account 44570, by \$92,505 and adds \$92,505 in related expenditures and to amend \$16,720 in materials and supplies from the Co-ordinated School Health Budget to Health Equipment as presented.

f. General Purpose School - Adult Education

This amendment adjusts our Adult Education revenues between state (a decrease of \$27,515, account 46590) and federal funds (an increase of \$34,042, account 47590) and budgets the expenditures for additional \$6,527 in federal funds awarded to the system. This is a reimbursement grant.

Recommended motion – to amend Adult Education revenues between state (a decrease of \$27,515) and federal funds (an increase of \$34,042) and budgets the expenditures for additional \$6,527 in federal funds awarded to the system as presented.

g. General Purpose School - Classified Staff

This amendment reallocates \$209,965 in already budgeted classified staff pay and related benefits of \$42,103 for a total of \$252,068. These changes are due to staff changes and reassignments made since the budget was originally prepared last spring. The only new position is an hourly nurse that had to be added to cover a student who requires a one-on-one nurse. This amendment includes no new expenditures.

Recommended motion – to amend the General Purpose School Fund Budget by a total of \$252,068 in already budgeted classified staff pay (\$209,965) and related benefits (\$42,103) as presented.

h. Capital Projects Amendment and New Project

This amendment funds a replacement chiller for Blackman Elementary School. The chiller needs to be added to the 2013/14 projects in order for it to be in place when school starts in August 2014. The bid cost is \$93,270. \$50,000 can be moved from the completed Central Annex Windows project and \$1,750 can be moved from the completed Oakland High Paving project. The amendment takes \$41,520 from account 34685, Committed for Capital Projects in order to fund the balance of the project.

Recommended motion – to amend the Capital Projects Fund by moving \$41,520 from account 34685, Committed for Capital Projects in order to fund the balance of the \$93,270 chiller replacement at Blackman Elementary School, account 91300-335, as presented.