

**Rutherford County Schools
Health & Education Report
June 24, 2014**

1. Centralized Cafeteria, Fund 143 – 2013/14 Budget Amendment

This 2013/14 Cafeteria Fund budget amendment reduces budgeted revenue by \$1,037,441 and reduces budgeted expenditures by the same amount. When the 2013/14 budget was approved past year we still didn't have final federal reimbursement rates.

Recommended motion – to amend the 2013/14 Centralized Cafeteria Fund by reducing revenues by \$1,037,441 and by reducing expenditures by the same \$1,037,441 as presented.

2. General Purpose School, Fund 141, 2013/14 Amendments

1) Certified and Classified Staff

This amendment reallocates \$40,500 in already budgeted staff funds and \$5,864 in related benefits to the line items affected by staff changes. These changes cover the nursing position that had to added mid-year, training time for our new attendance coordinator and a high school principal, and summer clerical help for Human Resources.

Recommended motion – to amend \$40,500 in already budgeted staff funds and \$5,864 in related benefits, a total of \$46,364, to the staff and benefits line items as presented.

2) Expenditures within Function

This is a routine cleanup amendment that re-allocates budgeted non-labor expenditures within the major functions. It totals \$1,332,700. The largest functions being affected are:

- \$498,500 Plant Operations – primarily utilities
- \$171,062 Maintenance – various repairs and replacements
- \$145,000 Technology – computers and networking
- \$118,077 Transportation – special ed transportation
- \$103,556 Vocational Education – to record expenditures in proper line items
- \$ 97,870 Substitute teachers reallocated between certified and non-certified subs.

Since this amendment re-allocates already budgeted non-labor expenditures within the major functions only School Board approval is needed.

Recommended motion – to amend \$1,332,700 in already budgeted non-labor expenditures within the major functions as presented.

3) Other Expenditures

This amendment changes the coding for two expenditures. \$750,000 in State PARCC funds are being moved from 72810-709, Data Processing Equipment, to 71100-722, Instruction Equipment. When the PARCC Funds were approved, we thought more of the expenditures would address system-wide issues. The \$25,000 is for student handbooks which are being moved to the Superintendent's budget from 72810-399.

Recommended motion – to amend \$775,000 in already budgeted PARCC and student handbook expenditures out of function 72810, Central and Other as presented.

4) Revenues

This amendment adds a net \$2,642,229 in revenues to the 2013/14 GPS Budget, adds \$537,923 in expenditures, and increases fund balance by \$2,104,306. Most of the revenue adjustments are for local revenues and are in line with the increases seen across the county. \$32,096 is for donations and the related expenditures, and \$70,621 is for Trustee's Commission. The other increases in expenditures are for Utilities - \$350,000, a boiler replacement - \$32,000, an additional \$32,355 for diesel fuel price adjustments for the bus owner/operators per our contract, and \$20,851 in Safe Schools Grant expenditures. The additional utility funds are to make certain that the major function, Plant Operations, does not get overdrawn.

Recommended motion – to amend a net \$2,642,229 in revenues to the 2013/14 GPS Budget, an additional \$537,923 in expenditures, and increase fund balance by \$2,104,306 as presented.