ROCKDALE COUNTY BOARD OF EDUCATION
FISCAL YEAR 2013 TENTATIVE BUDGET
For the Fiscal Year Beginning July 1, 2012 Through June 30, 2013

	General Fund	Percentage of Total
ESTIMATED REVENUES		
Local Revenue	59,038,141	47.86%
State Revenue	63,768,468	51.70%
Federal Revenue	537,910	0.44%
TOTAL REVENUES	$ 123,344,519	100.00%
ESTIMATED EXPENDITURES		
Instruction	$ 82,404,680	65.69%
Pupil Services	3,270,708	2.61%
Improvement of Instruction	3,472,852	2.77%
Media Services	2,443,032	1.95%
General Administration	1,995,452	1.59%
School Administration	10,022,373	7.99%
Business Services	1,966,262	1.57%
Maintenance and Operations	11,484,727	9.16%
Student Transportation	5,822,772	4.64%
Central Support Services	2,199,661	1.75%
Other Support Services	12,000	0.01%
Transfers to Other Funds	350,000	0.28%
TOTAL EXPENDITURES	$ 125,444,519	100.01%
Excess of Revenues Over (Under) Expenditures and Other Uses	$ (2,100,000)	
Budgeted Fund Balance, Beginning of Year	10,179,658	
Fund Balance, End of Year	$ 8,079,658	

The budget will be considered for final adoption by the Rockdale County Board of Education at 7:00 p.m., Thursday, June 21, 2012, in the Board Room at Rockdale County Board of Education, 954 North Main Street, Conyers, Georgia. A public hearing is scheduled at 6:30 p.m., Thursday, June 14, 2012, in the Board Room at Rockdale County Board of Education, 954 North Main Street, Conyers, Georgia.

Management Analysis
School Food Services Budget for SY13
Prepared by: Peggy Lawrence

Revenue:

- Overall, lunch participation by students has reached an all-time high, increasing .9% to 81.6% as compared to last year, and breakfast participation has increased 3.2% to 40.6%.
- Free and reduced-price meal eligibility increased 1% to 64% in the last month of SY12.
- Our state funds have continued to decrease.
- We have continued our strong commitment to utilizing commodity foods as much as possible in an effort to maximize food choices for our students while controlling food costs. We also are one of the few systems that have continued to prepare many of our food items from scratch, which allows us to maximize food quality and utilize our commodity foods in the most cost effective way.
- I have projected an additional $.06 per reimbursable lunch, effective October 2012, based on increased federal reimbursement rate for following new meal pattern guidelines.
- There is an additional $42,000 in student sales budgeted due to the federally-mandated meal price increase.
- We currently operate eight after school snack programs.

Expenses:

- Skyrocketing health insurance premiums for staff have added $225,000 to our expenses. This puts an incredible strain on our entire program budget.
- Purchased food costs are budgeted at an increase of 9% over SY12 due to rising food prices and the changes in the meal pattern requiring more fruits, vegetables, and whole grains, all contributing to the increased purchased food cost.
- Maintenance services costs cover the cleaning of all inside and outside grease traps.
- Purchased services costs cover the cleaning of hoods and ductwork in our kitchens.
- Funds in the equipment repair account are the fees paid for technology support of our point-of-sale, food services management, and free and reduced-price meal software. These fees are paid quarterly based on the number of lines that each school has.
- Uniforms and slip-resistant shoes are provided for all SFS kitchen staff.

From a fiscal perspective, SY13 may prove to be our most challenging year to date. We have been presented with some difficult challenges in terms of continuing to provide a high quality meal at an affordable price, most significantly the rising health insurance premiums and the changes to the meal pattern. However, we have done very well, considering the challenges we continue to face. Despite these challenges, our SFS staff has done an outstanding job of controlling food costs, while maintaining our high standard of quality. We will continue to work every day in SY13 to deliver the best food and service possible, while operating a program that is a model of excellent, cost-effective management.

SCHOOL FOOD SERVICE 2012-2013 BUDGET

PROJECTED BEGINNING FUND BALANCE					**$2,827,478.26**
REVENUES					
FUND	FUNCTION	FUNDS CENTER	ACCOUNT	DESCRIPTION	PROJECTED BUDGET
600	3100	3101			
			415000	INTEREST	$3,000.00
			416111	STUDENT SALES	$1,542,050.00
			416210	SUPPLEMENTAL SALES	$695,000.00
			416220	ADULT SALES	$303,100.00
			435100	STATE SALARIES	$222,400.00
			445100	FEDERAL REIMBURSEMENT LUNCH	$4,537,400.00
			445110	FEDERAL REIMBURSEMENT BREAKFAST	$1,684,500.00
			445130	FEDERAL SNACK REIMBURSEMENT	$81,700.00
			449000	REVENUES USDA	$550,500.00
TOTAL REVENUE FOR FUND 624					**$9,619,650.00**
TOTAL REVENUE					**$9,619,650.00**
EXPENDITURES					
FUND	FUNCTION	FUNDS CENTER	ACCOUNT	DESCRIPTION	PROJECTED BUDGET
600	3100	3101	518410	SALARIES	$3,087,150.00
			521084	BENEFITS	$963,200.00
			526084	WORKERS COMP	$12,000.00
			530005	HEALTH SERVICES	$1,500.00
			530010	PURCHASED SERVICES	$12,950.00
			559510	MAINTENANCE SERVICES	$17,440.00
			543010	EQUIPMENT REPAIR	$7,524.00
			558010	TRAVEL-EMPLOYEES	$7,500.00
			561010	GENERAL SUPPLIES	$40,536.00
			561030	CHEMICAL/PAPER SUPPLIES	$228,100.00
			561040	UNIFORMS	$38,150.00
			561070	MAINTENANCE CHARGES	$60,000.00
			561210	COMPUTER SOFTWARE	$1,000.00
			561510	EXPENDABLE EQUIPMENT	$29,400.00
			561610	EXPENDABLE COMPUTER EQUIPMENT	$3,000.00
			563010	PURCHASED FOOD	$4,419,000.00
			563510	FOOD ACQUISITIONS-USDA	$550,500.00
			573010	EQUIPMENT PURCHASES OVER $5000	$15,000.00
			573410	PURCHASE OR LEASE OF COMPUTERS	$0.00
			581010	DUES AND FEES	$500.00
			581020	REGISTRATIONS	$3,500.00
			588010	FEDERAL INDIRECT COSTS	$100,000.00
TOTAL FOR FUND 600					**$9,597,950.00**
625			518110	SALARIES - MAINTENANCE	$16,200.00
			521081	BENEFITS - MAINTENANCE	$5,500.00
TOTAL EXPENDITURES					**$9,619,650.00**
PROJECTED ENDING BALANCE 06/30/13					**$2,827,478.26**