ROCKDALE COUNTY BOARD OF EDUCATION
FISCAL YEAR 2014 TENTATIVE BUDGET
For the Fiscal Year Beginning July 1, 2013 Through June 30, 2014

ESTIMATED REVENUES		General Fund	Percentage of Total
Local Revenue		50,101,737	42.01%
State Revenue		68,677,414	57.58%
Federal Revenue		493,900	0.41%
TOTAL REVENUES	$	119,273,051	100.00%
ESTIMATED EXPENDITURES			
Instruction	$	80,766,142	66.07%
Pupil Services		3,158,508	2.58%
Improvement of Instruction		3,475,024	2.84%
Media Services		2,361,802	1.93%
General Administration		1,902,361	1.56%
School Administration		9,615,331	7.86%
Business Services		1,873,082	1.53%
Maintenance and Operations		11,034,508	9.03%
Student Transportation		5,531,419	4.52%
Central Support Services		2,076,503	1.70%
Other Support Services		12,000	0.01%
Transfers to Other Funds		450,000	0.37%
TOTAL EXPENDITURES	$	122,256,680	100.00%
Excess of Revenues Over (Under) Expenditures and Other Uses	$	(2,983,629)	
Budgeted Fund Balance, Beginning of Year		9,062,600	
Fund Balance, End of Year	$	6,078,971	

The budget will be considered for final adoption by the Rockdale County Board of Education at 7:00 p.m., Thursday, June 20, 2013, 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 13, 2013, in the Board Room at Rockdale County Board of Education, 954 North Main Street, Conyers, Georgia.

Management Analysis
School Food Services Budget for SY14
Prepared by: Peggy Lawrence

Revenue:

- Lunch participation has decreased .04% as compared to last year (81% to 80.6%). This is the first decrease we have experienced in over ten years. However, state and national participation in school lunch has dropped markedly due to the new meal pattern requirements; our slight decrease is considered a huge achievement in light of this. Breakfast participation has increased 1.5% to 42%.
- Free and reduced-price meal eligibility increased 5% to 70% 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.
- There is an additional $58,748 in student sales budgeted due to the federally-mandated meal price increase of $.10 for every paid student lunch.
- All revenues have been adjusted to allow for the decrease of ten school days.
- We currently operate eleven after school snack programs, and we are adding two additional schools for next school year (CMS/MMS).

Expenses:

- Skyrocketing health insurance premiums for staff continue to be a tremendous strain on our program budget. Benefits now account for over 41% of total salaries and 12% of the total budget.
- Purchased food costs are the largest program expense. New meal pattern requirements in SY13 have caused an increase of $.15 per plate in food cost. This is offset some by the reimbursement rate increasing $.06 per plate, but it is still an added burden to our budget.
- 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, SY14 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. 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 SY14 to deliver the best food and service possible, while operating a program that is a model of excellent, cost-effective management.

SCHOOL FOOD SERVICE 2013-2014 BUDGET

PROJECTED BEGINNING FUND BALANCE

REVENUES

FUND	FUNCTION	FUNDS CENTER	ACCOUNT	DESCRIPTION	PROJECTED BUDGET
600	3100	3101			
			415000	INTEREST	$2,000.00
			416111	STUDENT SALES	$1,448,500.00
			416210	SUPPLEMENTAL SALES	$657,500.00
			416220	ADULT SALES	$245,700.00
			435100	STATE SALARIES	$235,600.00
			445100	FEDERAL REIMBURSEMENT LUNCH	$5,104,000.00
			445110	FEDERAL REIMBURSEMENT BREAKFAST	$1,894,000.00
			445130	FEDERAL SNACK REIMBURSEMENT	$78,800.00
			449000	REVENUES USDA	$521,600.00
				TOTAL REVENUE FOR FUND 600	$10,187,700.00
				TOTAL REVENUE	$10,187,700.00

EXPENDITURES

FUND	FUNCTION	FUNDS CENTER	ACCOUNT	DESCRIPTION	PROJECTED BUDGET
600	3100	3101	518410	SALARIES	$2,992,780.00
			521084	BENEFITS	$1,238,900.00
			526084	WORKERS COMP	$12,000.00
			530005	HEALTH SERVICES	$6,000.00
			530010	PURCHASED SERVICES	$14,135.00
			559510	MAINTENANCE SERVICES	$17,460.00
			543010	EQUIPMENT REPAIR	$8,875.00
			558010	TRAVEL-EMPLOYEES	$9,800.00
			561010	GENERAL SUPPLIES	$52,000.00
			561030	CHEMICAL/PAPER SUPPLIES	$353,750.00
			561040	UNIFORMS	$42,450.00
			561070	MAINTENANCE CHARGES	$69,500.00
			561210	COMPUTER SOFTWARE	$4,000.00
			561510	EXPENDABLE EQUIPMENT	$109,450.00
			561610	EXPENDABLE COMPUTER EQUIPMENT	$30,000.00
			563010	PURCHASED FOOD	$4,581,000.00
			563510	FOOD ACQUISITIONS-USDA	$521,600.00
			573010	EQUIPMENT PURCHASES OVER $5000	$20,000.00
			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	$10,187,700.00

PROJECTED ENDING BALANCE 06/30/14 $3,033,633.95