

**Rutherford County Schools**  
**Combined Meeting with Health & Education & Commission's Budget Committee**  
**May 21, 2013**

**General Purpose School, Fund 141, 2012/13 Budget Amendment**

This amendment funds \$96,571 for a large activity bus for Stewart's Creek High School, transfers \$45,000 from the school's start-up funds to the Building Program in order to partially fund a small activity bus, and transfers \$40,000 from 76100-799, Other Capital Outlay to the Building Program Fund.

The \$96,571 for the big bus will wind up being funded from our Reserve for Drivers' Ed after year-end accounting entries are made.

The \$85,000 being transferred to the Building Program, Fund 189, will be amended in the Building Program as follows:

\$75,000 -- vehicles  
\$10,000 -- equipment

SCHS has a copy machine allowance of \$30,000 in the Building Program equipment line. The principal has asked to apply this \$30,000 towards a small activity bus. The Building Program amendment basically leaves that \$30,000 in the equipment line.

**Recommended motion** - to amend \$96,571 from Fund Balance to 71100-599, Other Instructional Expenditures for a large activity bus and to transfer \$85,000 to the Building Program with \$45,000 from 71100-429, Instructional Materials and Supplies and \$40,000 and to transfer \$85,000 to the Building Program with \$45,000 from 71100-429, Instructional Materials and Supplies and \$40,000 from 76100-799, Other Capital Outlay as presented.

**Building Program, Fund 189, 2012/13 Budget Amendment**

This is the Fund 189 side of the \$85,000 transfer from the General Purpose School, Fund 141, amendment above.

**Recommended motion** - to approve an \$85,000 transfer from the General Purpose School Fund in order to fund \$75,000 for a Stewart's Creek High School vehicle and to increase the equipment line by \$10,000 as presented.

### **School Nutrition**

The Cafeteria Petty Cash Fund (Cash on Hand) accounts for the Centralized School Cafeteria (Fund 143) for each school nutrition location is currently approved for \$10,650.00 for the purpose of making change. It is recommended to increase the amount by \$1,200.00 for a total of \$11,850.00 for the 2013-2014 school year to include the new Stewarts Creek High School Cafeteria.

**Recommended motion** - to approve the 2013/14 Cafeteria Petty Cash Fund (Cash on Hand) accounts for the Centralized School Cafeteria (Fund 143) for each school nutrition location in the of amount \$11,850.00.

### **2013/14 Budgets**

- General Purpose School, Fund 141

As approved at the Board's May 15, 2013 meeting, the proposed 2013/14 budget for General Purpose Schools, Fund 141 has \$286,293,321 in projected revenues and \$299,704,796 in projected expenditures. The budget is currently out of balance by \$13,411,475. (We used \$9,252,756 from Fund Balance in order to fund our 2012/13 GPS budget.)

**Recommended motion** – to approve the proposed 2013/14 General Purpose Schools, Fund 141, as presented.

- Centralized Cafeteria, Fund 143

Revenue in the Cafeteria Fund is a loose estimate at this point. Federal reimbursement rates haven't been released yet. Based on March 2013 results, the budget starts with \$18,290,500 in budgeted revenue and \$19,089,953 in budgeted expenditures. This budget is balanced by using \$799,453 from the fund's reserves, Restricted for School Nutrition. Equipment expenditures are being increased to \$1,200,000 in order to fund cafeteria renovations. (The 2013/14 budget is in the yellow column.)

Unlike our other budgets, money in the cafeteria fund can only be used for cafeteria operations and equipment, and our goal is to have no more than three months of operating capital in our reserves. We have to spend down our reserves in order to minimize excess reserves. As of March we have \$1,253,443 in excess of this three month requirement.

**Recommended motion** – to approve the 2013/14 Centralized Cafeteria Budget, Fund 143, with \$18,290,500 in budgeted revenues, \$19,089,953 in budgeted expenditures, and a reduction of \$799,453 in the fund's reserves, Restricted for School Nutrition as presented.

- Capital Projects, Fund 177

The proposed 2013/14 budget for Fund 177, Capital Projects, has \$2,376,189 in projected revenues and \$2,465,958 in projected expenditures. The proposed budget uses \$89,769 from account 34685, Committed for Capital Projects, to balance the budget. The second capital projects page shows the individual projects for 2013/14.

**Recommended motion** – to approve the proposed 2013/14 budget for Fund 177, Capital Projects, and the list of projects as presented.

