

Independent School District 622

Proposed Budget Food Service Fund Fund 02



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

Ready for tomorrow

Fiscal Year 2017 - 2018

Covering the period from July 1, 2017 to June 30, 2018

Prepared by

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June, 2017

"We commit each day to develop and empower lifelong learners who thrive in diverse communities."

Independent School District 622

2017-2018 Food Service Fund Proposed Budget Assumptions

Revenues:

- Revenues are based on 172 serving days for both elementary and secondary.
- The revenue budget reflects the meal price increase of .10 for lunch that was approved by the school board.
- The revenue budget reflects no per meal increase from federal or state sources. Any increase will be reflected in a revised budget later next year.
- The daily lunch average is 7,500 meals.
- The revenue budget reflects the projected increase of 30,000 breakfast meals served from FY16-17 to FY17-18.
- The daily breakfast average is 2,700.

Expenditures:

- Inflationary increase/decrease has been added to the food expenses.
- Salaries have been adjusted to reflect retirements, step movement, and any projected contract increases. Any contract settlement increases above step projected will increase expenditures.

Fund Balance:

- Fund balance will be used to offset future increases in food costs and contracts as well as possible equipment upgrades.

Independent School District 622

2017-2018 Food Service Fund

Proposed Budget Summary

	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
REVENUE:				
LOCAL REVENUE	\$ 11,939	\$ 60,500	\$ 10,000	\$ (50,500)
STATE REVENUE	337,333	338,000	353,000	15,000
FEDERAL REVENUE	3,885,544	3,924,500	3,967,000	42,500
SCHOOL MEAL SALES	2,083,839	1,998,300	2,071,300	73,000
TOTAL REVENUE	\$ 6,318,655	\$ 6,321,300	\$ 6,401,300	\$ 80,000
EXPENDITURES:				
SALARIES AND WAGES	\$ 1,734,671	\$ 1,749,600	\$ 1,843,682	\$ 94,082
EMPLOYEE BENEFITS	656,659	669,567	708,484	38,917
PURCHASED SERVICES	207,770	220,000	218,500	(1,500)
SUPPLIES AND MATERIALS	3,591,015	3,493,000	3,486,000	(7,000)
CAPITAL EXPENDITURES	51,372	165,000	110,000	(55,000)
OTHER EXPENDITURES	30,129	20,000	25,000	5,000
TOTAL EXPENDITURES	\$ 6,271,616	\$ 6,317,167	\$ 6,391,666	\$ 74,499
REVENUES OVER (UNDER) EXPENDITURES	\$ 47,039	\$ 4,133	\$ 9,634	
BEGINNING FUND BALANCE	\$ 1,191,924	\$ 1,238,963	\$ 1,243,096	
ENDING FUND BALANCE	\$ 1,238,963	\$ 1,243,096	\$ 1,252,730	
	19.8%	19.7%	19.6%	

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2017-2018 Food Service Fund

Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
092	INTEREST EARNINGS	\$2,866	\$2,000	\$2,000	\$0
099	MISCELLANEOUS REVENUE	\$9,073	\$58,500	\$8,000	(\$50,500)
	TOTAL LOCAL REVENUE	\$11,939	\$60,500	\$10,000	(\$50,500)
300	STATE AIDS & GRANTS	\$337,333	\$338,000	\$353,000	\$15,000
	TOTAL STATE REVENUE	\$337,333	\$338,000	\$353,000	\$15,000
471	FEDERAL LUNCH	\$478,190	\$520,000	\$520,000	\$0
472	FEDERAL FREE & REDUCED	\$2,149,767	\$2,140,000	\$2,207,000	\$67,000
473	COMMODITY REBATES	\$146,435	\$125,000	\$125,000	\$0
474	COMMODITY DISTRIBUTION	\$359,700	\$324,500	\$270,000	(\$54,500)
476	FEDERAL SCHOOL BREAKFAST	\$751,452	\$750,000	\$780,000	\$30,000
479	SUMMER SCHOOL	\$0	\$65,000	\$65,000	\$0
	TOTAL FEDERAL REVENUE	\$3,885,544	\$3,924,500	\$3,967,000	\$42,500
601	SALES TO PUPILS	\$1,824,923	\$1,764,500	\$1,825,500	\$61,000
602	SALES TO PUPILS ALA CARTE	\$75,169	\$80,000	\$80,000	\$0
606	SALES TO ADULTS	\$104,679	\$103,800	\$105,800	\$2,000
608	SALES SPECIAL FUNCTIONS	\$79,068	\$50,000	\$60,000	\$10,000
	TOTAL SCHOOL MEAL SALES	\$2,083,839	\$1,998,300	\$2,071,300	\$73,000
	TOTAL REVENUE	\$6,318,655	\$6,321,300	\$6,401,300	\$80,000

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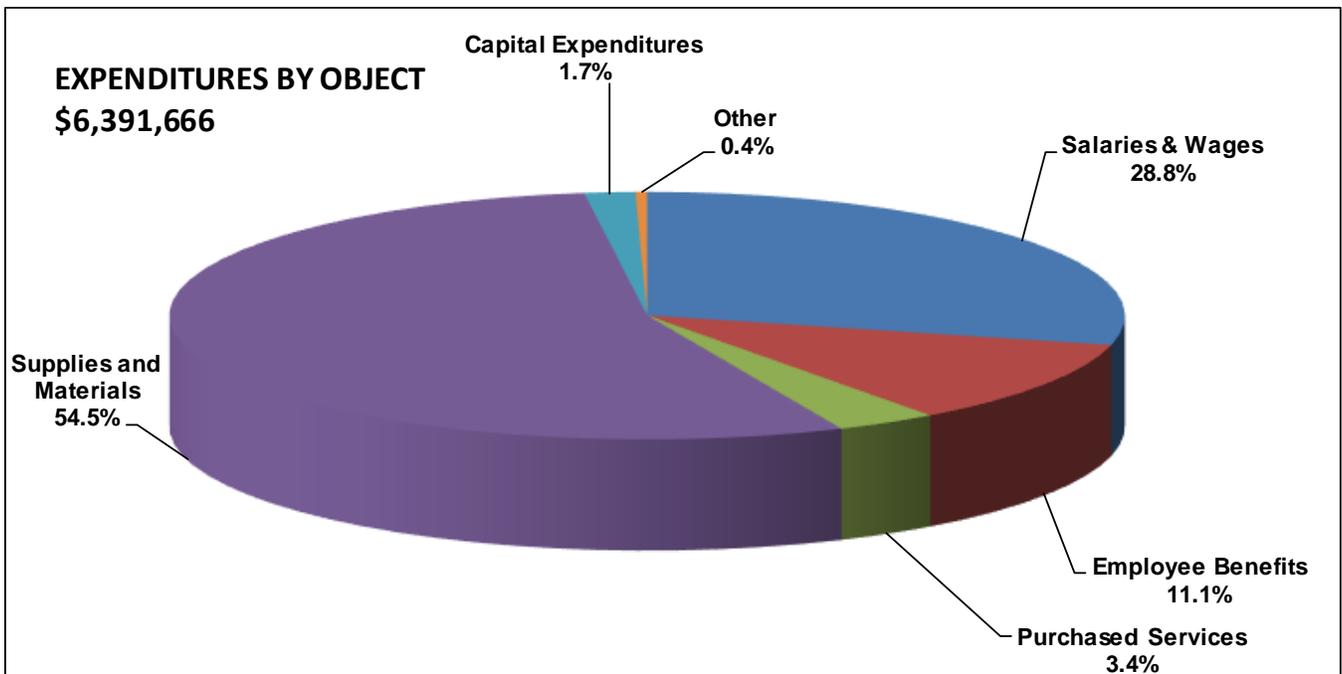
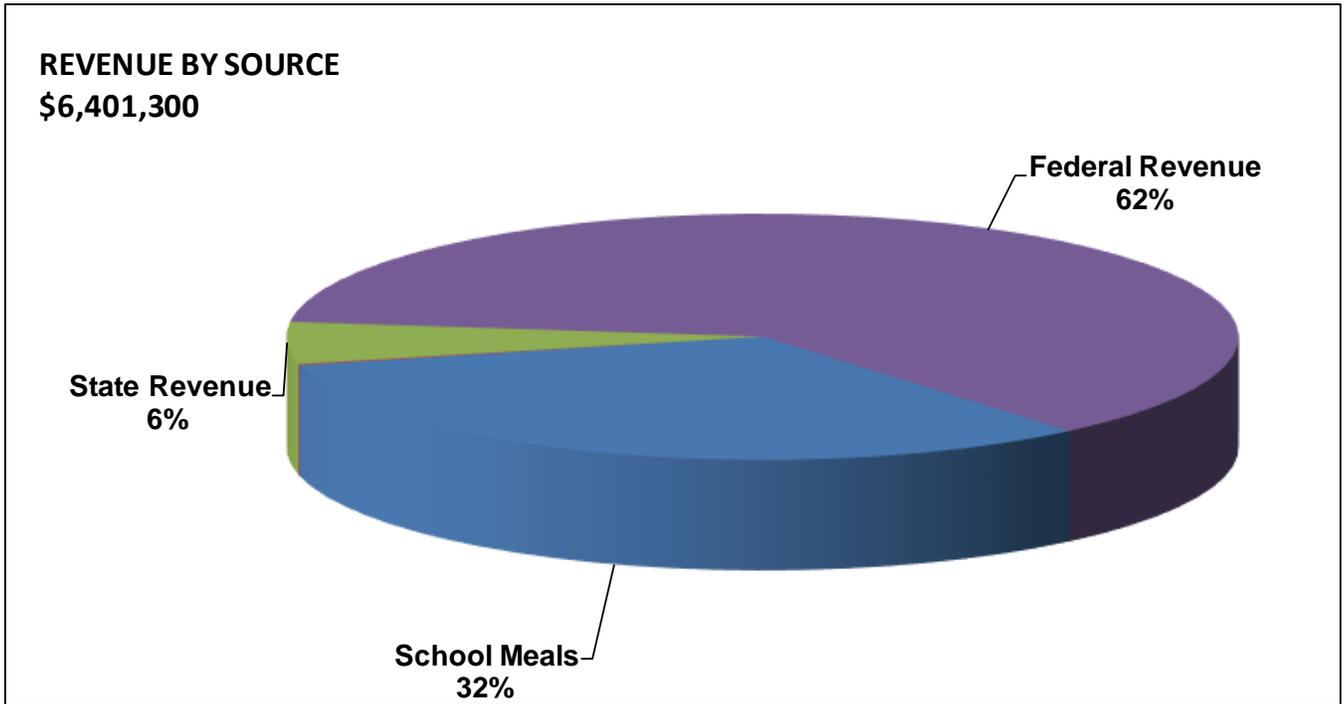
2017-2018 Food Service Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
110	ADMINISTRATION/SUPERVISION	\$163,490	\$165,000	\$170,000	\$5,000
170	NON-INSTRUCTIONAL SUPPORT	\$1,497,190	\$1,514,100	\$1,569,382	\$55,282
171	OVERTIME	\$746	\$850	\$1,100	\$250
177	SUBSTITUTES	\$39,270	\$34,650	\$28,200	(\$6,450)
191	SEVERANCE	\$0	\$0	\$0	\$0
195	INTERDEPARTMENT SALARY CHARGEBACKS	\$33,975	\$35,000	\$75,000	\$40,000
	TOTAL SALARIES AND WAGES	\$1,734,671	\$1,749,600	\$1,843,682	\$94,082
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$122,313	\$126,846	\$132,492	\$5,646
214	PERA	\$124,795	\$126,846	\$132,492	\$5,646
220	HEALTH INSURANCE	\$229,168	\$245,000	\$250,000	\$5,000
230	LIFE INSURANCE	\$4,644	\$4,375	\$5,000	\$625
235	DENTAL INSURANCE	\$4,645	\$5,000	\$5,000	\$0
240	LONG TERM DISABILITY INSURANCE	\$5,476	\$6,000	\$6,000	\$0
250	TSA / MINN DEFER COMP PLAN	\$45,633	\$35,000	\$40,000	\$5,000
252	OPEB ARC	\$4,387	\$6,000	\$6,000	\$0
270	WORKERS COMPENSATION	\$89,541	\$89,000	\$90,000	\$1,000
280	UNEMPLOYMENT COMPENSATION	\$107	\$1,000	\$1,000	\$0
291	OPEB PAY AS YOU GO	\$16,383	\$14,000	\$15,000	\$1,000
295	INTERDEPARTMENT BENEFIT CHARGEBACKS	\$9,294	\$10,000	\$25,000	\$15,000
299	OTHER EMPLOYEE BENEFITS	\$273	\$500	\$500	\$0
	TOTAL EMPLOYEE BENEFITS	\$656,659	\$669,567	\$708,484	\$38,917
	PURCHASED SERVICES				
305	CONSULTING FEES/FEES FOR SERVICES	\$73,373	\$80,000	\$80,000	\$0
320	COMMUNICATION SERVICES	\$80	\$0	\$0	\$0
329	POSTAGE	\$3,478	\$3,500	\$3,500	\$0
330	UTILITIES	\$15,071	\$15,000	\$15,000	\$0
350	REPAIR & MAINTENANCE SERVICES	\$102,972	\$100,000	\$100,000	\$0
366	TRAVEL AND CONVENTIONS	\$8,670	\$15,000	\$15,000	\$0
370	OPERATING LEASES OR RENTALS	\$512	\$1,500	\$1,000	(\$500)
398	INTERDEPARTMENT SERVICES CHARGEBACKS	\$3,614	\$5,000	\$4,000	(\$1,000)
	TOTAL PURCHASED SERVICES	\$207,770	\$220,000	\$218,500	(\$1,500)
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$319,938	\$300,000	\$300,000	\$0
403	UNIFORMS	\$15,965	\$20,000	\$20,000	\$0
490	FOOD PURCHASES	\$2,615,202	\$2,570,000	\$2,590,000	\$20,000
491	COMMODITIES	\$359,700	\$250,000	\$270,000	\$20,000
495	MILK	\$280,210	\$353,000	\$306,000	(\$47,000)
	TOTAL SUPPLIES AND MATERIALS	\$3,591,015	\$3,493,000	\$3,486,000	(\$7,000)
	CAPITAL EXPENDITURES				
530	OTHER EQUIPMENT PURCHASED	\$51,372	\$150,000	\$100,000	(\$50,000)
555	TECHNOLOGY EQUIPMENT AND SOFTWARE		\$15,000	\$10,000	(\$5,000)
	TOTAL CAPITAL EXPENDITURES	\$51,372	\$165,000	\$110,000	(\$55,000)
	OTHER EXPENDITURES				
820	DUES, MEMBERSHIPS, FEES	\$30,129	\$20,000	\$25,000	\$5,000
899	MISCELLANEOUS EXPENSE	\$0			\$0
	TOTAL OTHER EXPENDITURES	\$30,129	\$20,000	\$25,000	\$5,000
	TOTAL EXPENDITURES	\$6,271,616	\$6,317,167	\$6,391,666	\$74,499

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2017-2018 Food Service Proposed Budget Graphs



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REVENUES, EXPENDITURES, FUND BALANCE

