

# Independent School District 622

## Proposed Budget Food Service Fund Fund 02



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

*Ready for tomorrow*

## Fiscal Year 2018 - 2019

Covering the period from July 1, 2018 to June 30, 2019

Prepared by

Randy Anderson - Director of Business Services

Travis Byrne - Accounting Coordinator

Paula Pohlkamp - Nutrition Supervisor

June 2018

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

# Independent School District 622

## 2018-2019 Food Service Fund Proposed Budget Assumptions

### Revenues:

- Revenues are based on 172 serving days for both elementary and secondary.
- 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 daily breakfast average is 2,800.
- The revenue budget reflects the addition of the supper program with a projected \$125,000 in additional revenue.

### 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

## 2018-2019 Food Service Fund

### Proposed Budget Summary

	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
LOCAL REVENUE	\$ 21,566	\$ 10,000	\$ 13,000	\$ 3,000
STATE REVENUE	328,543	353,000	343,000	(10,000)
FEDERAL REVENUE	4,188,084	3,967,000	4,697,000	605,000
SCHOOL MEAL SALES	1,981,360	2,071,300	1,941,400	(129,900)
<b>TOTAL REVENUE</b>	<b>\$ 6,519,552</b>	<b>\$ 6,401,300</b>	<b>\$ 6,994,400</b>	<b>\$ 468,100</b>
<b>EXPENDITURES:</b>				
SALARIES AND WAGES	\$ 1,759,412	\$ 1,749,600	\$ 1,878,100	\$ 128,500
EMPLOYEE BENEFITS	660,845	669,567	730,826	61,259
PURCHASED SERVICES	285,457	220,000	237,500	17,500
SUPPLIES AND MATERIALS	3,579,376	3,493,000	3,598,500	105,500
CAPITAL EXPENDITURES	125,266	110,000	400,000	290,000
OTHER EXPENDITURES	14,740	25,000	25,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,425,095</b>	<b>\$ 6,267,167</b>	<b>\$ 6,869,926</b>	<b>\$ 602,759</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 94,457</b>	<b>\$ 134,133</b>	<b>\$ 124,474</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,191,924</b>	<b>\$ 1,286,381</b>	<b>\$ 1,420,514</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 1,286,381</b>	<b>\$ 1,420,514</b>	<b>\$ 1,544,988</b>	

# Independent School District 622

## 2018-2019 Food Service Fund

### Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
092	INTEREST EARNINGS	\$ 5,746	\$ 2,000	\$ 5,000	\$ 3,000
099	MISCELLANEOUS REVENUE	15,820	8,000	8,000	0
	<b>TOTAL LOCAL REVENUE</b>	<b>\$ 21,566</b>	<b>\$ 10,000</b>	<b>\$ 13,000</b>	<b>\$ 3,000</b>
300	STATE AIDS & GRANTS	\$ 328,543	\$ 353,000	\$ 343,000	\$ (10,000)
	<b>TOTAL STATE REVENUE</b>	<b>\$ 328,543</b>	<b>\$ 353,000</b>	<b>\$ 343,000</b>	<b>\$ (10,000)</b>
400	FEDERAL AID RECEIVED THROUGH MDE	\$ 50,000	\$ -	\$ 125,000	\$ 125,000
471	FEDERAL LUNCH	521,791	520,000	530,000	10,000
472	FEDERAL FREE & REDUCED	2,260,678	2,207,000	2,650,000	443,000
473	COMMODITY REBATES	143,524	125,000	0	(125,000)
474	COMMODITY DISTRIBUTION	376,634	270,000	400,000	130,000
475	SPECIAL MILK PROGRAM	0	0	2,000	2,000
476	FEDERAL SCHOOL BREAKFAST	835,457	780,000	800,000	20,000
477	CASH IN LIEU OF COMMODITIES	0	0	10,000	10,000
479	SUMMER SCHOOL	0	65,000	180,000	115,000
	<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 4,188,084</b>	<b>\$ 3,967,000</b>	<b>\$ 4,697,000</b>	<b>\$ 605,000</b>
601	SALES TO PUPILS	\$ 1,732,453	\$ 1,825,500	\$ 1,700,500	\$ (125,000)
602	SALES TO PUPILS ALA CARTE	75,897	80,000	85,000	5,000
606	SALES TO ADULTS	96,866	105,800	90,900	(14,900)
608	SALES SPECIAL FUNCTIONS	76,144	60,000	65,000	5,000
	<b>TOTAL SCHOOL MEAL SALES</b>	<b>\$ 1,981,360</b>	<b>\$ 2,071,300</b>	<b>\$ 1,941,400</b>	<b>\$ (129,900)</b>
	<b>TOTAL REVENUE</b>	<b>\$ 6,519,552</b>	<b>\$ 6,401,300</b>	<b>\$ 6,994,400</b>	<b>\$ 468,100</b>

# Independent School District 622

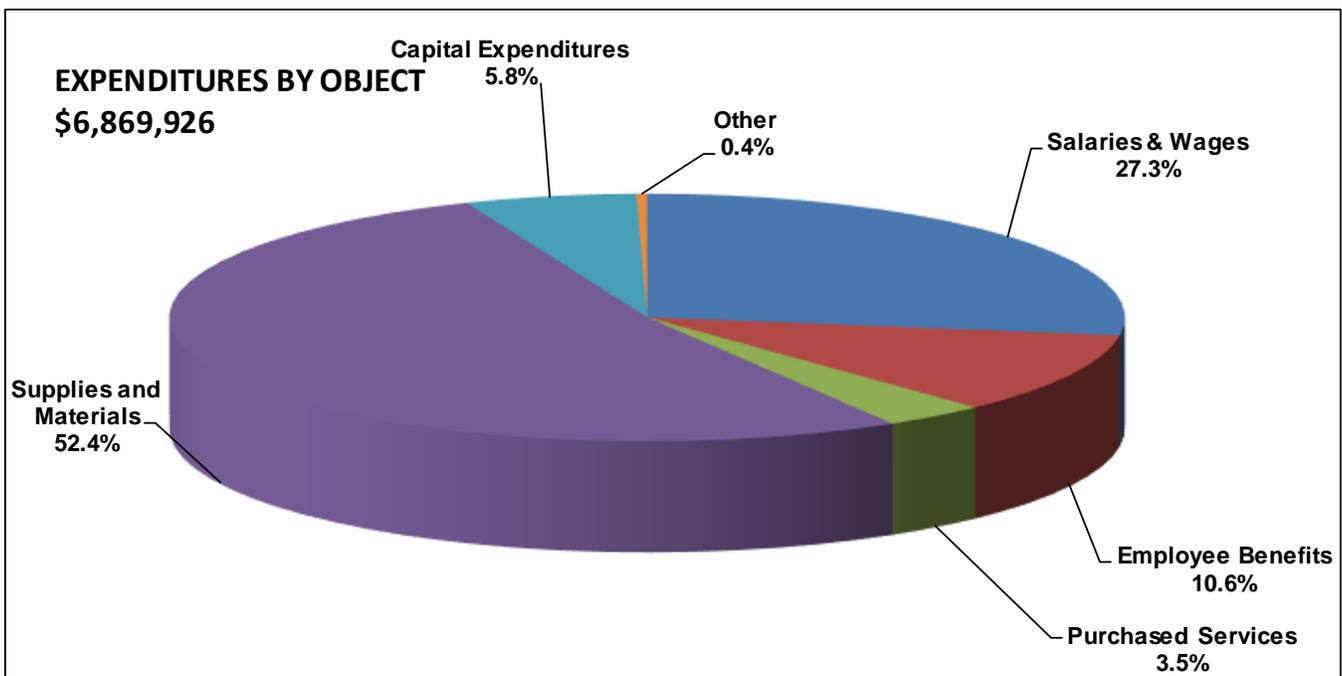
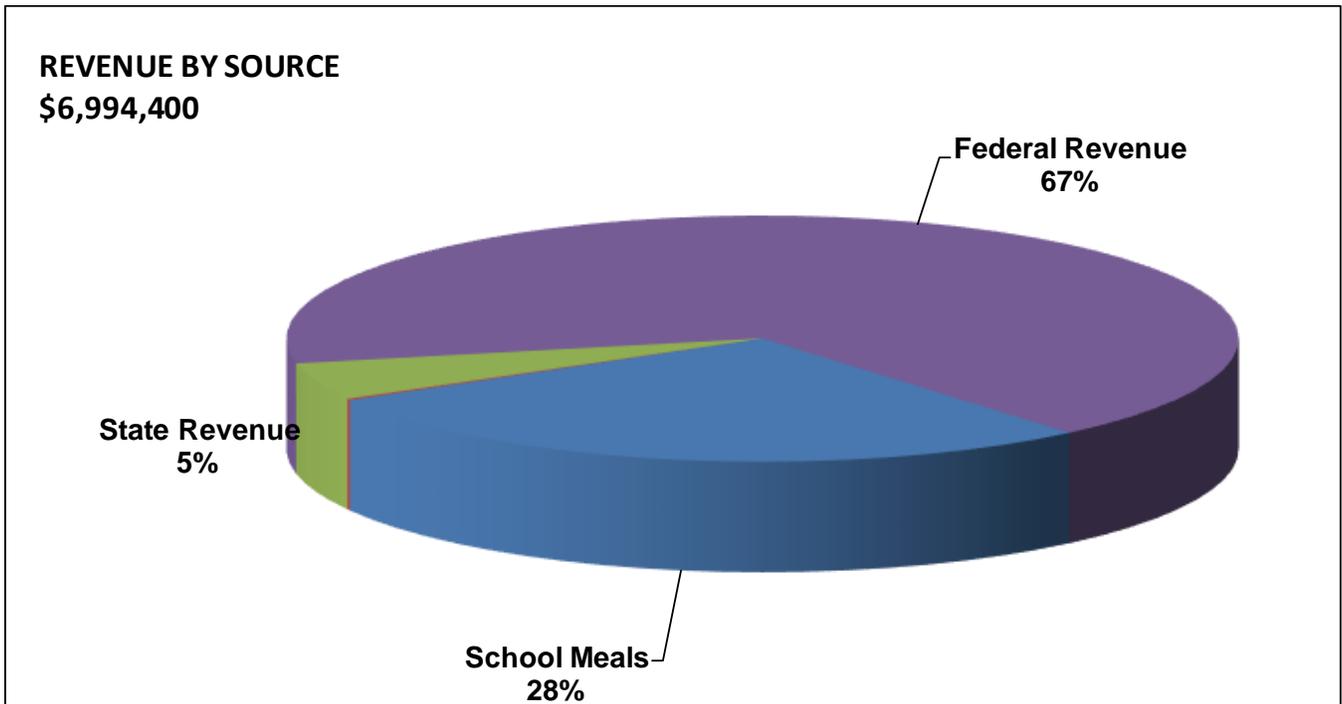
## 2018-2019 Food Service Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	<b>SALARIES AND WAGES</b>				
110	ADMINISTRATION/SUPERVISION	\$ 163,569	\$ 165,000	\$ 173,000	\$ 8,000
170	NON-INSTRUCTIONAL SUPPORT	1,489,759	1,514,100	1,592,000	77,900
171	OVERTIME	851	850	900	50
177	SUBSTITUTES	33,139	34,650	37,200	2,550
191	SEVERANCE	0	0	0	0
195	INTERDEPARTMENT SALARY CHARGEBACKS	72,093	35,000	75,000	40,000
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 1,759,412</b>	<b>\$ 1,749,600</b>	<b>\$ 1,878,100</b>	<b>\$ 128,500</b>
	<b>EMPLOYEE BENEFITS</b>				
210	FICA/MEDICARE	\$ 120,569	\$ 126,846	\$ 136,163	\$ 9,317
214	PERA	125,013	126,846	136,163	9,317
220	HEALTH INSURANCE	260,708	245,000	275,000	30,000
230	LIFE INSURANCE	4,875	4,375	5,000	625
235	DENTAL INSURANCE	4,645	5,000	5,000	0
240	LONG TERM DISABILITY INSURANCE	4,657	6,000	6,000	0
250	TSA / MINN DEFER COMP PLAN	5,778	35,000	30,000	(5,000)
252	OPEB ARC	0	6,000	6,000	0
270	WORKERS COMPENSATION	86,160	89,000	90,000	1,000
280	UNEMPLOYMENT COMPENSATION	15	1,000	1,000	0
291	OPEB PAY AS YOU GO	24,018	14,000	15,000	1,000
295	INTERDEPARTMENT BENEFIT CHARGEBACKS	24,133	10,000	25,000	15,000
299	OTHER EMPLOYEE BENEFITS	272	500	500	0
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 660,845</b>	<b>\$ 669,567</b>	<b>\$ 730,826</b>	<b>\$ 61,259</b>
	<b>PURCHASED SERVICES</b>				
305	CONSULTING FEES/FEES FOR SERVICES	\$ 65,923	\$ 80,000	\$ 80,000	\$ -
320	COMMUNICATION SERVICES	12	0	0	0
329	POSTAGE	2,380	3,500	4,000	500
330	UTILITIES	14,798	15,000	10,000	(5,000)
350	REPAIR & MAINTENANCE SERVICES	184,896	100,000	125,000	25,000
366	TRAVEL AND CONVENTIONS	12,742	15,000	15,000	0
370	OPERATING LEASES OR RENTALS	571	1,500	500	(1,000)
398	INTERDEPARTMENT SERVICES CHARGEBACKS	4,135	5,000	3,000	(2,000)
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 285,457</b>	<b>\$ 220,000</b>	<b>\$ 237,500</b>	<b>\$ 17,500</b>
	<b>SUPPLIES AND MATERIALS</b>				
401	SUPPLIES AND MATERIALS	\$ 291,285	\$ 300,000	\$ 353,000	\$ 53,000
403	UNIFORMS	18,749	20,000	20,000	0
455	NON-INSTRUCTIONAL TECH SUPPLIES	0	0	500	500
465	NON-INSTRUCTIONAL TECH DEVICES	0	0	10,000	10,000
490	FOOD PURCHASES	2,607,400	2,570,000	2,530,000	(40,000)
491	COMMODITIES	376,634	250,000	400,000	150,000
495	MILK	285,308	353,000	285,000	(68,000)
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 3,579,376</b>	<b>\$ 3,493,000</b>	<b>\$ 3,598,500</b>	<b>\$ 105,500</b>
	<b>CAPITAL EXPENDITURES</b>				
530	OTHER EQUIPMENT PURCHASED	\$ 120,647	\$ 100,000	\$ 400,000	\$ 300,000
555	TECHNOLOGY EQUIPMENT AND SOFTWARE	4,619	10,000	0	(10,000)
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 125,266</b>	<b>\$ 110,000</b>	<b>\$ 400,000</b>	<b>\$ 290,000</b>
	<b>OTHER EXPENDITURES</b>				
820	DUES, MEMBERSHIPS, FEES	\$ 13,119	\$ 25,000	\$ 25,000	\$ -
899	MISCELLANEOUS EXPENSE	1,621			0
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 14,740</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 6,425,095</b>	<b>\$ 6,267,167</b>	<b>\$ 6,869,926</b>	<b>\$ 602,759</b>

# Independent School District 622

## 2018-2019 Food Service Proposed Budget Graphs



# Independent School District 622

## 2018-2019 Food Service Proposed Budget Graphs

### REVENUES, EXPENDITURES, FUND BALANCE

