

# Independent School District 622

## Proposed Budget Food Service Fund Fund 02



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

*Ready for tomorrow*

## Fiscal Year 2020 - 2021

Covering the period from July 1, 2020 to June 30, 2021

Prepared by

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June 2020

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

# Independent School District 622

## 2020-2021 Food Service Fund Proposed Budget Assumptions

### Revenues:

- ✚ Revenues are based on 172 serving days for both elementary and secondary.
- ✚ No increase in paid meal prices.
- ✚ 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 7,300 meals.
- ✚ The daily breakfast average is 3,000.
- ✚ The revenue budget reflects the addition of the supper program with a projected \$200,000 in additional revenue.
- ✚ Budget based on regular feeding with no COVID-19 impact. If needed, impact will be identified in a future budget revision.

### 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.

### 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

## 2020-2021 Food Service Fund

### Proposed Budget Summary

	2018-19 FY ACTUAL	2019-20 REVISED BUDGET	2020-21 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
LOCAL REVENUE	\$ 28,752	\$ 13,000	\$ 23,000	\$ 10,000
STATE REVENUE	349,009	251,000	346,000	95,000
FEDERAL REVENUE	4,606,022	5,105,500	5,422,500	317,000
SCHOOL MEAL SALES	1,992,229	1,396,000	2,017,000	621,000
<b>TOTAL REVENUE</b>	<b>\$ 6,976,011</b>	<b>\$ 6,765,500</b>	<b>\$ 7,808,500</b>	<b>\$ 1,043,000</b>
<b>EXPENDITURES:</b>				
SALARIES AND WAGES	\$ 1,901,160	\$ 1,942,450	\$ 1,990,975	\$ 48,525
EMPLOYEE BENEFITS	749,233	802,782	818,770	15,988
PURCHASED SERVICES	270,081	242,500	248,000	5,500
SUPPLIES AND MATERIALS	3,660,738	4,098,500	4,233,500	135,000
CAPITAL EXPENDITURES	178,578	150,000	150,000	0
OTHER EXPENDITURES	9,301	25,000	15,000	(10,000)
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,769,091</b>	<b>\$ 7,261,232</b>	<b>\$ 7,456,245</b>	<b>\$ 195,013</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 206,920</b>	<b>\$ (495,732)</b>	<b>\$ 352,255</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,476,401</b>	<b>\$ 1,683,321</b>	<b>\$ 1,187,589</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 1,683,321</b>	<b>\$ 1,187,589</b>	<b>\$ 1,539,844</b>	

# Independent School District 622

## 2020-2021 Food Service Fund

### Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2018-19 FY ACTUAL	2019-20 REVISED BUDGET	2020-21 PROPOSED BUDGET	CHANGE
092	INTEREST EARNINGS	\$28,645	\$5,000	\$15,000	\$ 10,000
099	MISCELLANEOUS REVENUE	107	8,000	8,000	0
	<b>TOTAL LOCAL REVENUE</b>	<b>\$ 28,752</b>	<b>\$ 13,000</b>	<b>\$ 23,000</b>	<b>\$ 10,000</b>
300	STATE AIDS & GRANTS	\$349,009	\$251,000	\$346,000	\$ 95,000
	<b>TOTAL STATE REVENUE</b>	<b>\$ 349,009</b>	<b>\$ 251,000</b>	<b>\$ 346,000</b>	<b>\$ 95,000</b>
400	FEDERAL AID RECEIVED THROUGH MDE	\$272,039	\$200,000	\$200,000	\$ -
471	FEDERAL LUNCH	525,605	378,000	530,000	152,000
472	FEDERAL FREE & REDUCED	2,282,816	1,600,000	2,450,000	850,000
473	COMMODITY REBATES	9,990	0	0	0
474	COMMODITY DISTRIBUTION	491,533	400,000	400,000	0
475	SPECIAL MILK PROGRAM	3,123	2,500	2,500	0
476	FEDERAL SCHOOL BREAKFAST	856,999	590,000	865,000	275,000
477	CASH IN LIEU OF COMMODITIES	19,314	15,000	15,000	0
479	SUMMER SCHOOL	144,603	1,920,000	960,000	(960,000)
	<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 4,606,022</b>	<b>\$ 5,105,500</b>	<b>\$ 5,422,500</b>	<b>\$ 317,000</b>
601	SALES TO PUPILS	\$1,681,091	\$1,168,000	\$1,756,000	\$ 588,000
602	SALES TO PUPILS ALA CARTE	95,544	85,000	85,000	0
606	SALES TO ADULTS	103,380	68,000	101,000	33,000
608	SALES SPECIAL FUNCTIONS	112,215	75,000	75,000	0
	<b>TOTAL SCHOOL MEAL SALES</b>	<b>\$ 1,992,229</b>	<b>\$ 1,396,000</b>	<b>\$ 2,017,000</b>	<b>\$ 621,000</b>
	<b>TOTAL REVENUE</b>	<b>\$ 6,976,011</b>	<b>\$ 6,765,500</b>	<b>\$ 7,808,500</b>	<b>\$ 1,043,000</b>

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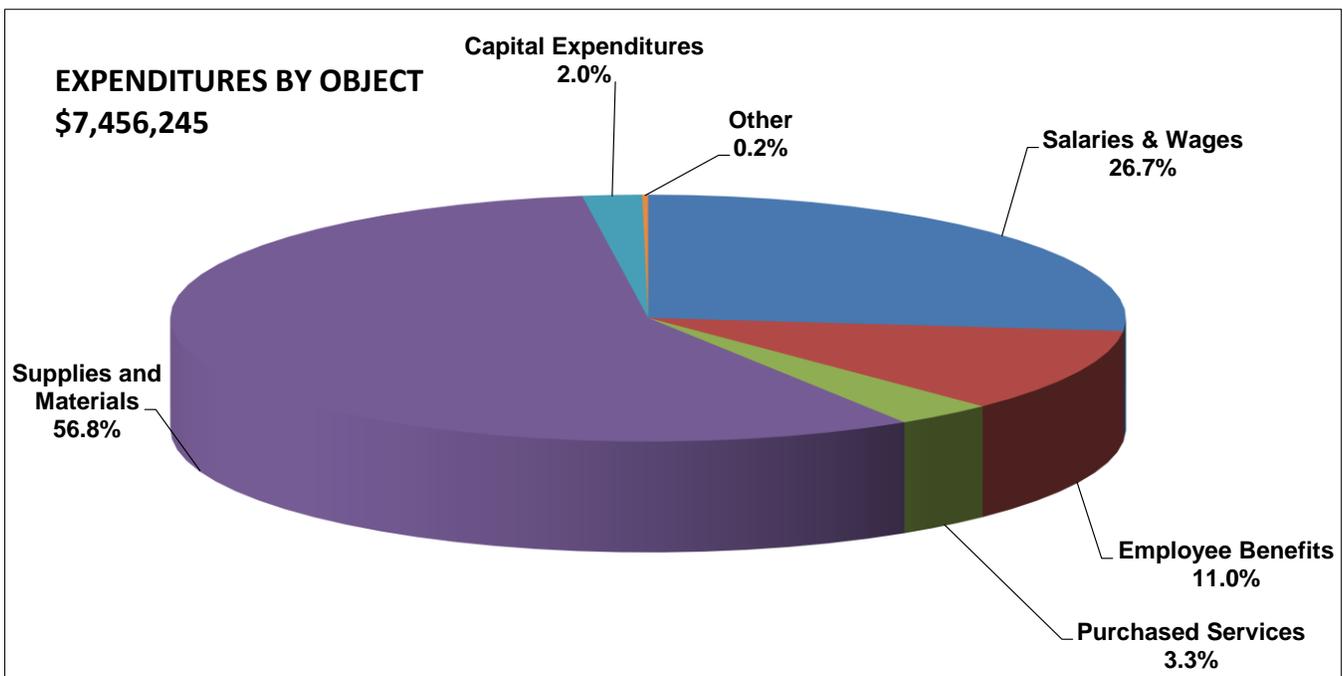
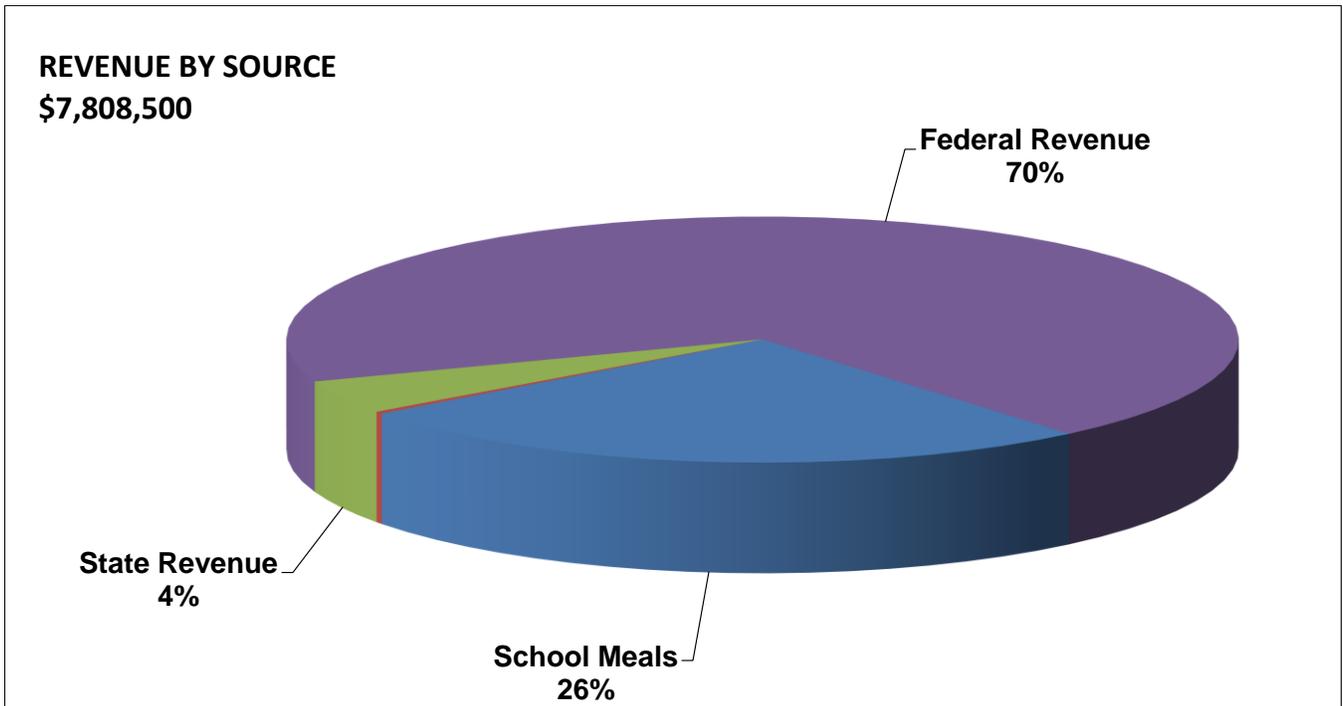
## 2020-2021 Food Service Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2018-19 FY ACTUAL	2019-20 REVISED BUDGET	2020-21 PROPOSED BUDGET	CHANGE
	<b>SALARIES AND WAGES</b>				
110	ADMINISTRATION/SUPERVISION	\$169,663	\$178,000	\$181,500	\$ 3,500
170	NON-INSTRUCTIONAL SUPPORT	1,676,382	1,650,000	1,694,000	44,000
171	OVERTIME	1,972	950	975	25
177	SUBSTITUTES	55,743	38,500	39,500	1,000
191	SEVERANCE	0	0	0	0
195	INTERDEPARTMENT SALARY CHARGEBACKS	(2,600)	75,000	75,000	0
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 1,901,160</b>	<b>\$ 1,942,450</b>	<b>\$ 1,990,975</b>	<b>\$ 48,525</b>
	<b>EMPLOYEE BENEFITS</b>				
210	FICA/MEDICARE	\$137,020	\$148,598	\$151,622	\$ 3,024
214	PERA	140,386	145,684	148,648	2,964
220	HEALTH INSURANCE	322,744	325,000	335,000	10,000
230	LIFE INSURANCE	3,406	5,000	5,000	0
235	DENTAL INSURANCE	4,645	5,000	5,000	0
240	LONG TERM DISABILITY INSURANCE	5,293	6,000	6,000	0
250	TSA / MINN DEFER COMP PLAN	27,801	30,000	30,000	0
252	OPEB ARC	0	6,000	6,000	0
260	LEGAL	272	500	500	0
270	WORKERS COMPENSATION	87,186	90,000	90,000	0
280	UNEMPLOYMENT COMPENSATION	0	1,000	1,000	0
291	OPEB PAY AS YOU GO	20,479	15,000	15,000	0
295	INTERDEPARTMENT BENEFIT CHARGEBACKS	0	25,000	25,000	0
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 749,233</b>	<b>\$ 802,782</b>	<b>\$ 818,770</b>	<b>\$ 15,988</b>
	<b>PURCHASED SERVICES</b>				
305	CONSULTING FEES/FEES FOR SERVICES	\$70,678	\$80,000	\$80,000	\$ -
319	COMPUTER & TECHNOLOGY SERVICES	3,922	0	0	0
320	COMMUNICATION SERVICES	13	0	0	0
329	POSTAGE	3,249	4,000	4,000	0
330	UTILITIES	15,255	10,000	15,500	5,500
350	REPAIR & MAINTENANCE SERVICES	164,474	130,000	130,000	0
366	TRAVEL AND CONVENTIONS	9,470	15,000	15,000	0
370	OPERATING LEASES OR RENTALS	661	500	500	0
398	INTERDEPARTMENT SERVICES CHARGEBACKS	2,358	3,000	3,000	0
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 270,081</b>	<b>\$ 242,500</b>	<b>\$ 248,000</b>	<b>\$ 5,500</b>
	<b>SUPPLIES AND MATERIALS</b>				
401	SUPPLIES AND MATERIALS	\$321,864	\$370,000	\$405,000	\$ 35,000
403	UNIFORMS	16,048	20,000	20,000	0
405	NON-INSTRUCTIONAL SOFTWARE	8,448	0	0	0
455	NON-INSTRUCTIONAL TECH SUPPLIES	174	0	40,000	40,000
465	NON-INSTRUCTIONAL TECH DEVICES	9,370	10,500	70,500	60,000
490	FOOD PURCHASES	2,538,102	3,035,000	3,035,000	0
491	COMMODITIES	491,533	400,000	400,000	0
495	MILK	275,199	263,000	263,000	0
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 3,660,738</b>	<b>\$ 4,098,500</b>	<b>\$ 4,233,500</b>	<b>\$ 135,000</b>
	<b>CAPITAL EXPENDITURES</b>				
530	OTHER EQUIPMENT PURCHASED	\$160,389	\$150,000	\$150,000	\$ -
550	OTHER VEHICLES PURCHASED	18,189	0	0	0
555	TECHNOLOGY EQUIPMENT AND SOFTWARE	0	0	0	0
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 178,578</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>
	<b>OTHER EXPENDITURES</b>				
820	DUES, MEMBERSHIPS, FEES	\$9,301	\$25,000	\$15,000	\$ (10,000)
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 9,301</b>	<b>\$ 25,000</b>	<b>\$ 15,000</b>	<b>\$ (10,000)</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 6,769,091</b>	<b>\$ 7,261,232</b>	<b>\$ 7,456,245</b>	<b>\$ 195,013</b>

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## 2020-2021 Food Service Proposed Budget Graphs



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## 2020-2021 Food Service Proposed Budget Graphs

### REVENUES, EXPENDITURES, FUND BALANCE

