

Independent School District 622

Proposed Budget Food Service Fund Fund 02



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

Ready for tomorrow

Fiscal Year 2021-2022

Covering the period from July 1, 2021 to June 30, 2022

Prepared by

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June 2021

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

Independent School District 622

2021-2022 Food Service Fund

Proposed Budget Assumptions

- # Budget adjusted to Pre-COVID times
- # Summer feeding programs including curbside
- # Revenue adjusted based on “Universal Feeding”
- # Revenues are based on 172 serving days
- # No increase in meal prices
- # Any increase in federal or state sources will be reflected in a revised budget
- # Inflationary increase has been added to food expenses
- # Breakfast is grab & go into the classroom
- # Supper programs at all secondary sites
- # Salaries have been adjusted to reflect retirements, step movement and cost of living increase

Independent School District 622

2021-2022 Food Service Fund

Proposed Budget Summary

	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
REVENUE:				
LOCAL REVENUE	\$ 54,103	\$ 23,000	\$ 26,000	\$ 3,000
STATE REVENUE	381,691	275,000	295,000	20,000
FEDERAL REVENUE	5,140,363	6,438,334	5,615,000	(823,334)
SCHOOL MEAL SALES	1,402,975	25,000	101,000	76,000
TOTAL REVENUE	\$ 6,979,132	\$ 6,761,334	\$ 6,037,000	\$ (724,334)
EXPENDITURES:				
SALARIES AND WAGES	\$ 1,977,726	\$ 1,990,975	\$ 2,001,330	\$ 10,355
EMPLOYEE BENEFITS	807,847	818,770	829,541	10,771
PURCHASED SERVICES	165,756	248,000	148,000	(100,000)
SUPPLIES AND MATERIALS	3,521,611	3,498,834	2,948,129	(550,705)
CAPITAL EXPENDITURES	117,882	150,000	100,000	(50,000)
OTHER EXPENDITURES	5,018	15,000	10,000	(5,000)
TOTAL EXPENDITURES	\$ 6,595,840	\$ 6,721,579	\$ 6,037,000	\$ (684,579)
REVENUES OVER (UNDER) EXPENDITURES	\$ 383,292	\$ 39,755	\$ -	
OTHER FINANCING				
Transfers in	\$ 74,403	\$ -	\$ -	
BEGINNING FUND BALANCE	\$ 1,708,805	\$ 2,166,500	\$ 2,206,255	
ENDING FUND BALANCE	\$ 2,166,500	\$ 2,206,255	\$ 2,206,255	

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2021-2022 Food Service Fund

Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
092	INTEREST EARNINGS	\$ 23,850	\$ 15,000	\$ 15,000	\$ -
096	DONATIONS	7,760	0	0	0
099	MISCELLANEOUS REVENUE	22,493	8,000	11,000	3,000
	TOTAL LOCAL REVENUE	\$ 54,103	\$ 23,000	\$ 26,000	\$ 3,000
300	STATE AIDS & GRANTS	\$ 381,691	\$ 275,000	\$ 295,000	\$ 20,000
	TOTAL STATE REVENUE	\$ 381,691	\$ 275,000	\$ 295,000	\$ 20,000
400	FEDERAL AID RECEIVED THROUGH MIDE	\$ 235,366	\$ 883,334	\$ -	\$ (883,334)
471	FEDERAL LUNCH	375,199	0	0	0
472	FEDERAL FREE & REDUCED	1,594,035	0	4,000,000	4,000,000
473	COMMODITY REBATES	0	0	0	0
474	COMMODITY DISTRIBUTION	422,084	400,000	400,000	0
475	SPECIAL MILK PROGRAM	2,138	0	0	0
476	FEDERAL SCHOOL BREAKFAST	588,281	0	900,000	900,000
477	CASH IN LIEU OF COMMODITIES	14,652	15,000	15,000	0
479	SUMMER SCHOOL	1,908,608	5,140,000	300,000	(4,840,000)
	TOTAL FEDERAL REVENUE	\$ 5,140,363	\$ 6,438,334	\$ 5,615,000	\$ (823,334)
601	SALES TO PUPILS	\$ 1,222,248	\$ 10,000	\$ -	\$ (10,000)
602	SALES TO PUPILS ALA CARTE	55,221	0	15,000	15,000
606	SALES TO ADULTS	69,076	5,000	56,000	51,000
608	SALES SPECIAL FUNCTIONS	56,430	10,000	30,000	20,000
	TOTAL SCHOOL MEAL SALES	\$ 1,402,975	\$ 25,000	\$ 101,000	\$ 76,000
649	FUND TRANSFER	\$ 74,403	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 7,053,535	\$ 6,761,334	\$ 6,037,000	\$ (724,334)

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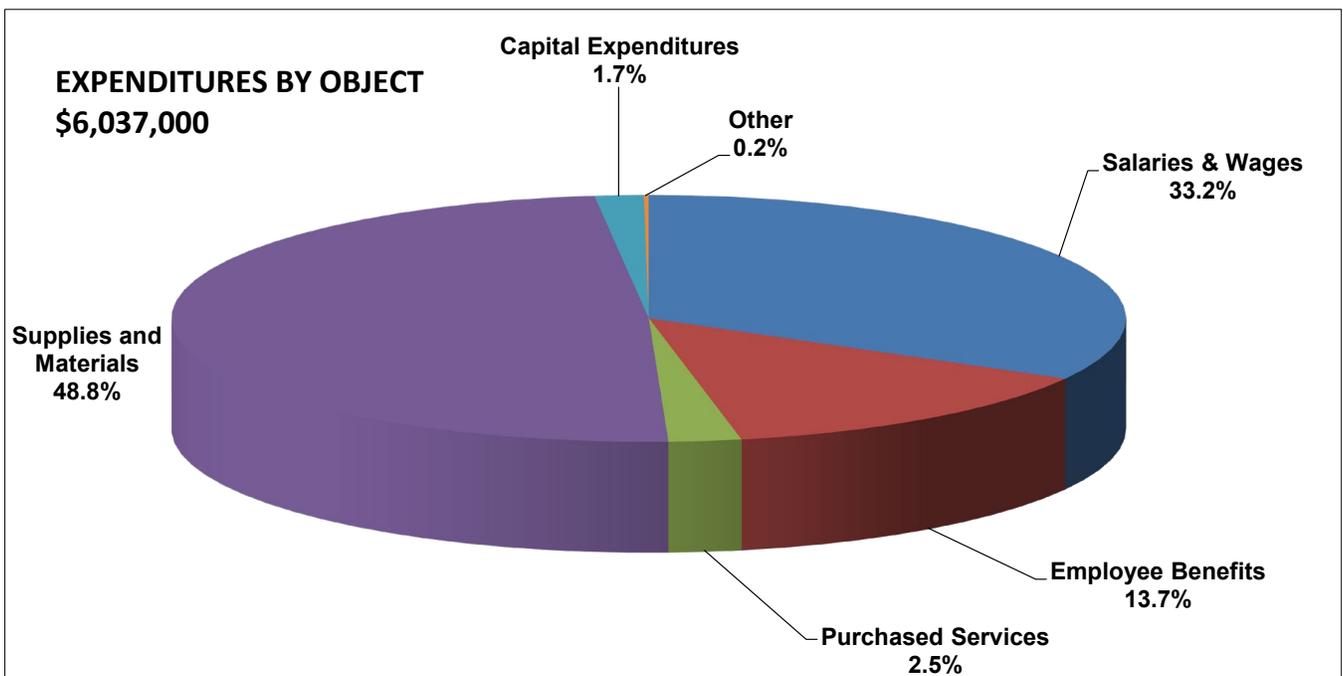
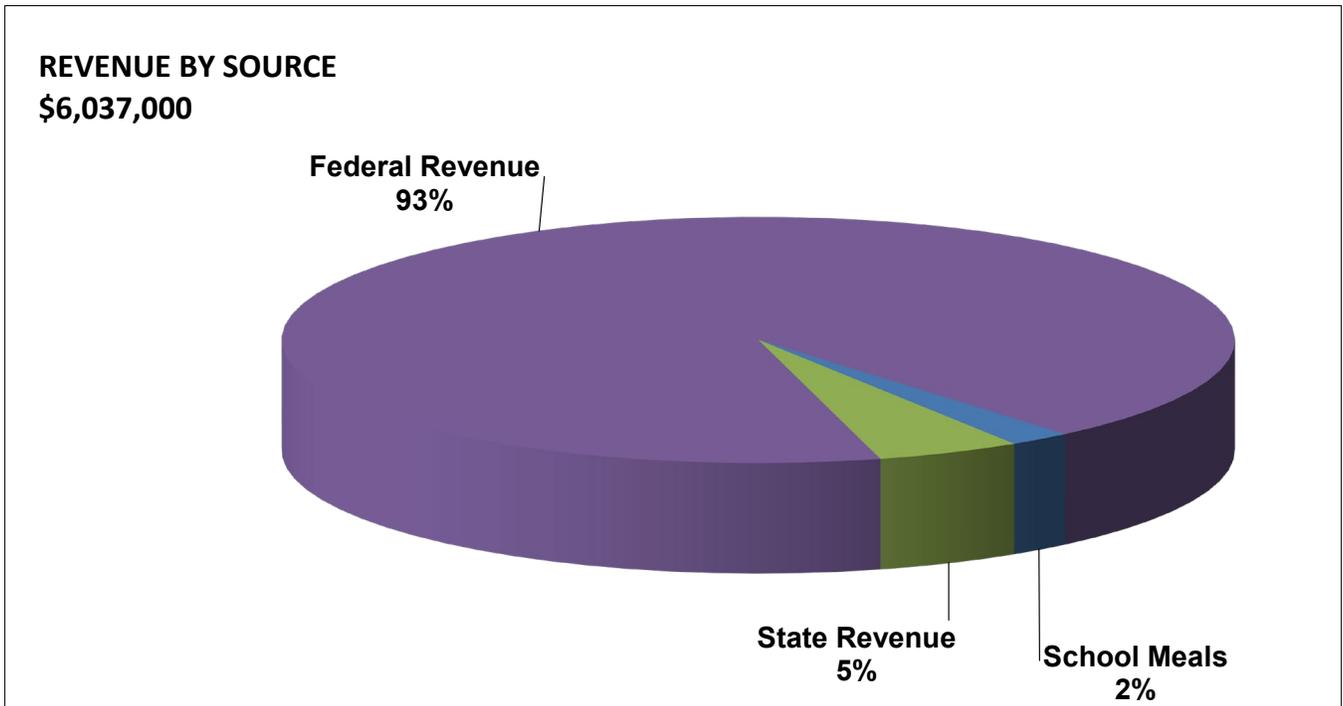
2021-2022 Food Service Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
110	ADMINISTRATION/SUPERVISION	\$ 173,057	\$ 181,500	\$ 185,130	\$ 3,630
170	NON-INSTRUCTIONAL SUPPORT	1,773,510	1,694,000	1,700,000	6,000
171	OVERTIME	2,156	975	1,000	25
177	SUBSTITUTES	28,403	39,500	40,200	700
186	OTHER NON-LICENSED	600	0	0	
191	SEVERANCE	0	0	0	0
195	INTERDEPARTMENT SALARY CHARGEBACKS	0	75,000	75,000	0
	TOTAL SALARIES AND WAGES	\$ 1,977,726	\$ 1,990,975	\$ 2,001,330	\$ 10,355
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$ 141,559	\$ 151,622	\$ 146,721	\$ (4,901)
214	PERA	147,312	148,648	149,320	672
220	HEALTH INSURANCE	356,466	335,000	335,000	0
230	LIFE INSURANCE	4,342	5,000	5,000	0
235	DENTAL INSURANCE	4,765	5,000	20,000	15,000
240	LONG TERM DISABILITY INSURANCE	6,943	6,000	6,000	0
250	TSA / MINN DEFER COMP PLAN	35,296	30,000	30,000	0
252	OPEB ARC	0	6,000	6,000	0
260	LEGAL	272	500	500	0
270	WORKERS COMPENSATION	90,293	90,000	90,000	0
280	UNEMPLOYMENT COMPENSATION	120	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
	TOTAL EMPLOYEE BENEFITS	\$ 807,847	\$ 818,770	\$ 829,541	\$ 10,771
	PURCHASED SERVICES				
305	CONSULTING FEES/FEES FOR SERVICES	\$ 48,534	\$ 80,000	\$ 10,000	\$ (70,000)
315	REPAIRS/MAINTENANCE COMP/TECH	0	0	0	
319	COMPUTER & TECHNOLOGY SERVICES	308	0	0	0
320	COMMUNICATION SERVICES	74	0	0	0
329	POSTAGE	6,742	4,000	4,000	0
330	UTILITIES	14,582	15,500	15,500	0
350	REPAIR & MAINTENANCE SERVICES	78,232	130,000	100,000	(30,000)
366	TRAVEL AND CONVENTIONS	13,869	15,000	15,000	0
370	OPERATING LEASES OR RENTALS	0	500	500	0
398	INTERDEPARTMENT SERVICES CHARGEBACKS	3,415	3,000	3,000	0
	TOTAL PURCHASED SERVICES	\$ 165,756	\$ 248,000	\$ 148,000	\$ (100,000)
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$ 303,357	\$ 437,853	\$ 340,000	\$ (97,853)
403	UNIFORMS	16,633	20,000	20,000	0
405	NON-INSTRUCTIONAL SOFTWARE	12,227	40,000	40,000	0
455	NON-INSTRUCTIONAL TECH SUPPLIES	0	0	0	0
465	NON-INSTRUCTIONAL TECH DEVICES	11,941	70,500	20,500	(50,000)
490	FOOD PURCHASES	2,569,040	2,325,481	1,886,629	(438,852)
491	COMMODITIES	422,084	400,000	400,000	0
495	MILK	186,329	205,000	241,000	36,000
	TOTAL SUPPLIES AND MATERIALS	\$ 3,521,611	\$ 3,498,834	\$ 2,948,129	\$ (550,705)
	CAPITAL EXPENDITURES				
530	OTHER EQUIPMENT PURCHASED	\$ 117,882	\$ 150,000	\$ 100,000	\$ (50,000)
	TOTAL CAPITAL EXPENDITURES	\$ 117,882	\$ 150,000	\$ 100,000	\$ (50,000)
	OTHER EXPENDITURES				
820	DUES, MEMBERSHIPS, FEES	\$ 5,018	\$ 15,000	\$ 10,000	\$ (5,000)
	TOTAL OTHER EXPENDITURES	\$ 5,018	\$ 15,000	\$ 10,000	\$ (5,000)
	TOTAL EXPENDITURES	\$ 6,595,840	\$ 6,721,579	\$ 6,037,000	\$ (684,579)

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2021-2022 Food Service Proposed Budget Graphs



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REVENUES, EXPENDITURES, FUND BALANCE

