

**Wallingford Public Schools  
Special Fund Budget  
2026/2027  
Cafeteria Fund**

|                             | Actual 2023-2024 | Actual 2024-2025 | Projected 2025-2026 | Proposed<br>Budget 2026-2027 |
|-----------------------------|------------------|------------------|---------------------|------------------------------|
| <b>Revenue</b>              |                  |                  |                     |                              |
| Breakfast Revenues          | -                | -                |                     | 151,211                      |
| Lunch Revenues              | -                | -                |                     | 786,920                      |
| Ala Carte & Adult           | 1,132,065        | 1,225,881        | 1,214,346           | 361,608                      |
| Vending Commissions         | -                | -                | -                   | -                            |
| Catering & Other Income     | 4,702            | 22,206           | 4,278               | 3,950                        |
| State Grant Payments        | 617,653          | 113,616          | 103,804             | 103,804                      |
| Breakfast Reimbursement     | 352,032          | 240,771          | 240,429             | 221,478                      |
| Lunch Reimbursement         | 1,034,310        | 1,062,402        | 1,017,514           | 1,153,875                    |
| Bank Interest               | 27,000           | 24,099           | 24,099              | 27,000                       |
| <b>Total Revenue</b>        | <b>3,167,762</b> | <b>2,688,975</b> | <b>2,604,470</b>    | <b>2,809,846</b>             |
| BOE Contribution            | -                | -                | -                   |                              |
| <b>Product Cost</b>         |                  |                  |                     |                              |
| Total Food Cost             | 1,291,559        | 1,217,274        | 1,245,058           | 1,292,529                    |
| Total Paper Cost            | 74,105           | 70,655           | 73,560              | 112,394                      |
| <b>Total Product Cost</b>   | <b>1,365,664</b> | <b>1,287,929</b> | <b>1,318,618</b>    | <b>1,404,923</b>             |
| <b>Payroll</b>              |                  |                  |                     |                              |
| Full time employees         | 588,930          | 641,758          | 615,267             | 606,127                      |
| Part Time employees         | 460,343          | 412,185          | 427,701             | 369,530                      |
| Uniform allowance/Longevity | 9,100            | 11,550           | 11,550              | 12,550                       |
| Medical benefits            | 88,018           | 71,176           | 96,626              | 103,621                      |
| Life insurance              | 1,546            | 1,588            | 2,752               | 1,430                        |
| Pension                     | 77,313           | 88,182           | 103,234             | 107,322                      |
| Social Security/Medicare    | 51,769           | 46,290           | 47,371              | 48,783                       |
| Unemployment                | 171              | 171              | 221                 | 222                          |
| <b>Total Personnel Cost</b> | <b>1,277,190</b> | <b>1,272,900</b> | <b>1,304,722</b>    | <b>1,249,585</b>             |
| <b>Other Direct Costs</b>   |                  |                  |                     |                              |
| Electric                    | 954              | 954              | 480                 | 1,440                        |
| Freight                     | 2,276            | -                | -                   | 2,400                        |
| Mileage                     | 2,500            | 2,500            | 2,500               | 2,500                        |
| Maint/Parts & equip         | 326,148          | 266,583          | 29,780              | 81,400                       |
| Office Supplies             | 4,254            | 4,254            | 2,000               | 3,300                        |
| Truck/Vans                  | 7,862            | 7,862            | 4,200               | 3,000                        |
| Misc                        | 23,324           | 10,506           | 37,540              | 76,353                       |
| <b>Total Other Expenses</b> | <b>367,318</b>   | <b>292,659</b>   | <b>76,500</b>       | <b>170,393</b>               |
| <b>Total Expenses</b>       | <b>3,010,172</b> | <b>2,853,488</b> | <b>2,699,840</b>    | <b>2,824,901</b>             |
| <b>Surplus (Deficit)</b>    | <b>157,590</b>   | <b>(164,513)</b> | <b>(95,370)</b>     | <b>(15,055)</b>              |

**Wallingford Public Schools**  
**Special Fund Budget**  
**2026/2027**  
**Cafeteria Account**  
**Town Revenue Account: 1/1031**  
**Town Expenditure Account: 900/7310**

|                               | Actual-2023-2024 | Actual-2024-2025 | Projected 2025-2026 | Proposed Budget 2026-2027 |
|-------------------------------|------------------|------------------|---------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | 2,031,515        | 2,189,106        | 2,024,593           | 1,635,496                 |
| <b>REVENUES</b>               |                  |                  |                     |                           |
| Sales, Other Revenues         | 3,140,763        | 2,664,876        | 2,580,371           | 2,782,846                 |
| Interest Income               | 27,000           | 24,099           | 24,099              | 27,000                    |
| <b>TOTAL REVENUES</b>         | <b>3,167,763</b> | <b>2,688,975</b> | <b>2,604,470</b>    | <b>2,809,846</b>          |
| <b>EXPENDITURES</b>           |                  |                  |                     |                           |
| Cost of Goods                 | 1,365,664        | 1,287,929        | 1,318,618           | 1,404,923                 |
| Personnel                     | 1,277,190        | 1,272,900        | 1,304,722           | 1,249,585                 |
| Operating Expenses            | 109,378          | 76,257           | 76,500              | 170,393                   |
| <b>TOTAL EXPENDITURES</b>     | <b>2,752,232</b> | <b>2,637,086</b> | <b>2,699,840</b>    | <b>2,824,901</b>          |
| <b>OPERATING INCOME</b>       | 415,531          | 51,889           | -95,370             | -15,055                   |
| <b>CAPITAL EQUIPMENT</b>      | 257,940          | 216,402          | 293,727             | 78,000                    |
| <b>CONT. FUND BALANCE</b>     | 0                | 0                | 0                   | 0                         |
| <b>BOE CONTRIBUTION</b>       | 0                | 0                | 0                   | 0                         |
| <b>NET PROFIT LOSS</b>        | 157,591          | -164,513         | -389,097            | -93,055                   |
| <b>YEAR END FUND BALANCE</b>  | 2,189,106        | 2,024,593        | 1,635,496           | 1,542,441                 |