

# Food Services

*Fund 143 - Presented to the BOE on May 4, 2023*

**Fiscal Year 2024**

## **Fund 143**

Restricted

Per Unofficial Audit 12/2022

\$ 1,540,530 Food Services

Salary Increase for ALL Employees

**Fund 143 Food Services Budget Presented to the Board of Education: May 4, 2023**

		Revenues							
Acct	Obj	Description	FY24	FY23	FY22	FY21	FY20	FY19	
		Obj	Proposed Budget	Budget	Revised Budget	Revised Budget	FY Activity	FY Activity	NOTES
43521		Lunch Payments - Children	\$ 1,197,905.50	\$ 1,089,005.00	\$ 910,600.00	\$ 910,600.00	\$ 767,648.11	\$ 873,472.76	Increased Partipation
43522		Lunch Payments - Adults	\$ 100,000.00	\$ 87,525.00	\$ 62,300.00	\$ 62,300.00	\$ 42,733.36	\$ 51,386.94	Adult and Visitor Lunches
43523		Income From Breakfast	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 138,994.46	\$ 187,125.05	School Breakfast Sales
43525		Ala Carte Sales	\$ 80,000.00	\$ 80,000.00	\$ 81,000.00	\$ 81,000.00	\$ 60,305.43	\$ 75,641.25	
43990		Other Charges For Services	\$ 45,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 27,544.97	\$ 31,281.34	Head Start
44110		Interest Earned	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 187.70	\$ 228.45	
44165		Commodity Rebates	\$ -	\$ 13,000.00	\$ 18,000.00	\$ 18,000.00	\$ 8,852.92	\$ 13,294.28	
44170		Miscellaneous Refunds	\$ -	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 1,830.26	\$ 16,588.09	
44180		Expenditure Credits	\$ -		\$ -				
44570		Contributions & Gifts	\$ -				\$ 600.00		
44990		Other Local Revenue	\$ 60,000.00	\$ 77,000.00			\$ 29,823.54		Grants FY24
46520		School Food Service	\$ 40,000.00	\$ 30,000.00	\$ 26,000.00	\$ 26,000.00	\$ 39,876.38	\$ 26,044.61	State Match
47111		Section 4 - Lunch	\$ 1,709,943.00	\$ 1,597,000.00	\$ 1,597,000.00	\$ 1,597,000.00	\$ 1,082,245.32	\$ 1,176,443.47	
47112		Commodities	\$ 100,000.00	\$ 100,000.00	\$ -		\$ 158,357.30	\$ 216,334.00	
47113		Breakfast	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 437,172.95	\$ 447,123.77	USDA Breakfast
47114		Usda - Other	\$ 13,000.00	\$ 13,000.00	\$ 3,000.00	\$ 3,000.00	\$ 13,752.90	\$ 5,511.87	
49800		Operating Transfers			\$ -	\$ 400,000.00			
<b>Total Revenue</b>			<b>\$ 4,046,048.50</b>	<b>\$ 3,826,730.00</b>	<b>\$ 3,436,100.00</b>	<b>\$ 3,836,100.00</b>	<b>\$ 2,809,925.60</b>	<b>\$ 3,120,475.88</b>	

<b>Total Revenue</b>	\$	<b>4,046,048.50</b>
<b>Total Expenditure</b>	\$	<b>4,046,048.50</b>
<b>Difference</b>	\$	<b>0.00</b>

Fund 143 - Fund Balance Estimate

\$ 1,540,530.00

Per FY22 Audit  
Assigned

Fund 143 Food Services Budget Presented to the Board of Education: May 4, 2023

Acct	Obj	Description Obj	Expenditures						Notes
			FY24	FY23	FY22	FY21	FY20	FY19	
			Proposed Budget	Budget	Budget	Revised Budget	FY Activity	FY Activity	
73100	105	Supervisor/Director	\$ 64,635.00	\$ 63,000.00	\$ 69,357.00	\$ 69,357.00	\$ 67,881.88	\$ 66,660.00	FTE = 1 + increase
73100	162	Clerical Personnel	\$ 92,472.00	\$ 88,000.00	\$ 79,967.00	\$ 79,967.00	\$ 78,988.17	\$ 77,628.29	FTE = 2 + increase
73100	165	Cafeteria Personnel	\$ 1,375,000.00	\$ 1,375,000.00	\$ 1,272,666.00	\$ 1,672,666.00	\$ 1,098,054.62	\$ 1,105,251.19	FTE = 28 & FTE = 50, Increase
73100	188	Bonus Payments	\$ 30,000.00	\$ 62,323.13	\$ 14,000.00	\$ 14,000.00	\$ 28,356.03	\$ 17,941.71	With the café managers and going 100.00 a month the total 38100.00
73100	201	Social Security Expense	\$ 96,850.63	\$ 95,852.00	\$ 89,031.00	\$ 89,031.00	\$ 74,590.74	\$ 74,420.34	
73100	204	Retirement Expense	\$ 93,726.42	\$ 35,000.00	\$ 30,618.00	\$ 30,618.00	\$ 33,664.73	\$ 31,802.63	6% - calculation corrected
73100	206	Life Insurance	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 767.59	\$ 822.61	
73100	207	Medical Insurance	\$ 180,000.00	\$ 200,000.00	\$ 215,550.00	\$ 215,550.00	\$ 157,607.00	\$ 194,204.00	Medical Insurance
73100	208	Dental Insurance	\$ 5,000.00	\$ 7,000.00	\$ 8,000.00	\$ 8,000.00	\$ 7,409.33	\$ 7,342.56	
73100	209	Disability Insurance	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,306.68	\$ 1,236.58	
73100	210	Unemployment Compensation	\$ 3,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 491.07	\$ 1,346.00	
73100	212	Medicare Expense	\$ 22,650.55	\$ 22,417.00	\$ 20,849.00	\$ 20,849.00	\$ 17,594.52	\$ 17,586.99	
73100	299	Other Fringe Benefits	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 1,764.14	\$ 1,770.41	
73100	302	Advertising	\$ -	\$ -	\$ -	\$ 500.00	\$ 177.36	\$ -	Expenditure moved to 73100-399
73100	305	Audit Services	\$ 2,000.00	\$ 1,800.00	\$ 1,700.00	\$ 1,700.00	\$ 1,650.00	\$ -	
73100	307	Communication	\$ 1,500.00	\$ 1,500.00	\$ 1,440.00	\$ 1,440.00	\$ 1,373.55	\$ 835.21	
73100	320	Dues & Memberships	\$ -	\$ -	\$ -	\$ 10,900.00	\$ 11,921.16	\$ 4,447.00	Expenditure moved to 73100-399
73100	333	Licenses	\$ -	\$ -	\$ -	\$ 960.00	\$ 960.00	\$ 960.00	Expenditure moved to 73100-399
73100	336	Maint & Repair Serv - Equip	\$ 30,000.00	\$ 60,000.00	\$ 45,000.00	\$ 45,000.00	\$ 38,339.72	\$ 51,199.58	
73100	355	Travel	\$ 4,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 1,382.52	\$ 5,053.24	
73100	399	Other Contracted Services	\$ 55,000.00	\$ 51,960.00	\$ 39,560.00	\$ 27,200.00	\$ 13,592.58	\$ 20,070.38	Contracted Food Service Equipment Technicians
73100	418	Equip & Machinery Parts	\$ -	\$ -	\$ -	\$ 6,500.00	\$ 2,177.68	\$ 2,607.05	Expenditure moved to 73100-499
73100	421	Food Service	\$ 180,432.00	\$ 152,400.00	\$ 127,000.00	\$ 127,000.00	\$ 105,098.64	\$ 97,123.40	Increase in cost - Food Service Items - Dry Stock
73100	422	Food Supplies	\$ 1,621,381.89	\$ 1,422,000.00	\$ 1,185,000.00	\$ 1,185,000.00	\$ 855,100.45	\$ 1,121,788.22	Increase in cost
73100	435	Office Supplies	\$ 8,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 7,756.74	\$ 7,749.81	Increase in cost - reduction in requests
73100	451	Uniforms	\$ -	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 1,458.82	Deleted in FY24
73100	469	Commodities	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 230,403.84	\$ 314,585.18	
73100	499	Other Supplies & Materials	\$ 10,000.00	\$ 10,000.00	\$ 9,500.00	\$ 3,000.00	\$ 5,028.61	\$ 2,425.00	Equipment & Machinery Parts
73100	508	Premiums On Surety Bonds	\$ -	\$ -	\$ -	\$ 60.00	\$ -	\$ -	Expenditure moved to 73100-599
73100	509	Refunds	\$ 100.00	\$ -	\$ 502.00	\$ 502.00	\$ 1,066.80	\$ 14,583.02	
73100	524	In-Service/Staff Dev	\$ 3,000.00	\$ 3,000.00	\$ 10,000.00	\$ 16,000.00	\$ 137.02	\$ 739.20	
73100	533	Criminal Investigation Of Appl	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,773.55	\$ 431.95	Expenditure moved to 73100-599
73100	599	Other Charges	\$ 2,500.00	\$ 6,500.00	\$ 6,060.00	\$ 4,000.00	\$ 296.67	\$ 3,654.62	
73100	710	Food Service Equipment	\$ 60,000.00	\$ 290,054.78	\$ 75,000.00	\$ 75,000.00	\$ 33,255.04	\$ 5,775.52	Grants FY24
<b>Total Expenditures</b>			<b>\$ 4,046,048.50</b>	<b>\$ 4,082,106.91</b>	<b>\$ 3,436,100.00</b>	<b>\$ 3,836,100.00</b>	<b>\$ 2,879,968.43</b>	<b>\$ 3,253,500.51</b>	