

Memorandum

To: Board Member
From: Mr. Palmer
Date: June 12, 2013
Re: 2013-2014 Proposed Food Services Budget

Just a note to assist you in reading this budget:

“2013-14 PRELIMINAR” refers to the 2013-2014 proposed budget

“2012-13 Revised Budget” refers to the 2012-2013 current working budget

The 3rd column is the increase or decrease in budget as dollar amount.

The 4th column is the increase or decrease in budget as a percentage.

Points of Interest:

- Budgeted revenues decreased as Chartwells projected a decrease of 80 lunch meals and 100 breakfast meals for 2013-2014. Chartwells forecasted these figures based on the average daily participation.
- Federal breakfast reimbursement is also decreased based on the 100 breakfast meal decrease stated above.
- Cafeteria salaries increased due to Chartwells budgeting 7 more paid days for staff due to the large amount of snow days experienced in the prior year. Labor hours were reduced but additional staff was added to cover the work from the decreased hours of current employees.
- Food budget decreased. Food cost is projected as a percent of sales. Sales decreased so food cost decreases. Less meals served, less money spent for food. In addition, Chartwells has also added an additional VA program for Gordon Food Service private brands next school year. Last year commodities were ordered (USDA requirement) prior to the release of the new meal pattern. This coming year commodities will be ordered differently to match the new meal pattern.
- The management fee decreased due to the decreased number of meals served. The management fee is based on meals served.
- Other District Costs budget was decreased. Tables and chairs were purchased this school year so other costs were reduced accordingly.
- Due to this being the first year of the Summer Feeding Program and the revenue and expenses being unknown, these items were not factored into this budget. They will be added when the budget is next amended.

Vassar Public Schools

Food Services

2012-2013 Proposed Operating Budget

Estimated Revenue:

Local	156,105	
State	23,921	
Federal	<u>361,054</u>	
Total		541,080
Fund Balance, 7-1-2013		<u>153,663</u>
Funds Available		694,743
Budget Expenditures		<u>540,470</u>
Projected Fund Balance, 6-30-2012		<u><u>154,273</u></u>
		Increases by
		610

Account Level		2013-14	2012-13	2013-14	2013-14
EFTFNC OBJ FAC PRG S-FY	Description	PRELIMINAR	Revised Budget	PRELIMINAR	PRELIMINAR
150	LOCAL-EARNINGS ON INVEST.				
25R150 0150 00000 000.0000 0000	EARNINGS ON INVESTMENTS	250.00	250.00	0.00	0.00
25R150 ----		250.00	250.00	0.00	0.00
161	FOOD SALES TO PUPILS				
25R161 0161 00000 000 0000 0001	FOOD SALES TO PUPILS	93,201.00	98,110.00	-4,909.00	-5.00
25R161 0162 00000 000 0000 0000	FOOD SALES TO ADULTS	3,034.00	5,086.00	-2,052.00	-40.35
25R161 0164 00000 000 0000 0000	A LA CARTE SALES	54,120.00	66,015.00	-11,895.00	-18.02
25R161 0165 00000 000 0000 0000	OTHER FOOD SALES	5,500.00	3,500.00	2,000.00	57.14
25R161 ----		155,855.00	172,711.00	-16,856.00	-9.76
312	RESTRICTED STATE REVENUE				
25R312 0110 00000 000 3100 0000	S/A - 31D SCHOOL LUNCH	23,921.00	18,630.00	5,291.00	28.40
25R312 ----		23,921.00	18,630.00	5,291.00	28.40
414	FEDERAL REV - THRU STATE				
25R414 0480 00000 000 8500 0000	FEDERAL BFT & LUNCH PROG	109,303.00	123,270.00	-13,967.00	-11.33
25R414 0480 00000 000 8510 0000	FEDERAL BFT & LUNCH PROG	249,448.00	243,680.00	5,768.00	2.37
25R414 0480 00000 000 8610 0000	FEDERAL BFT & LUNCH PROG	2,303.00	867.00	1,436.00	165.63
25R414 ----		361,054.00	367,817.00	-6,763.00	-1.84
481	ENTITLEMENT COMMODITIES				
25R481 0481 00000 000 7810 0000	USDA Commodities	0.00	0.00	0.00	0.00
25R481 0482 00000 000 7810 0000		0.00	0.00	0.00	0.00
25R481 ----		0.00	0.00	0.00	0.00

Account Level		2013-14	2012-13	2013-14	2013-14
EDTENC OBJ FAC PRG S-FY	Description	PRELIMINAR	Revised Budget	PRELIMINAR	PRELIMINAR
482	BONUS COMMODITIES				
25R482 0483 00000 000 7820 0000	Bonus Commodities	0.00	0.00	0.00	0.00
25R482 ----		0.00	0.00	0.00	0.00
25R---		541,080.00	559,408.00	-18,328.00	-3.28
297	FOOD SERVICE				
25E297 1650 00000 000 0000 0000	SALARY-GENERAL KITCHEN	138,816.00	123,681.00	15,135.00	12.24
25E297 2820 00000 000 0000 0000	BENEFITS-RETIREMENT	34,923.00	33,850.00	1,073.00	3.17
25E297 2830 00000 000 0000 0000	BENEFITS-FICA	10,600.00	10,720.00	-120.00	-1.12
25E297 2840 00000 000 0000 0000	BENEFITS-WORKERS COMP	300.00	429.00	-129.00	-30.07
25E297 3150 00000 000 0000 0003	MANGEMENT SERVICES	69,810.00	62,252.00	7,558.00	12.14
25E297 3150 00000 000 0000 0004	MANGEMENT SERVICES	43,953.00	44,241.00	-288.00	-0.65
25E297 3450 00000 000 0000 0000	COPY MACHINE	900.00	900.00	0.00	0.00
25E297 4190 00000 000 0000 0000	MAINTENANCE-OTHER	10,000.00	14,000.00	-4,000.00	-28.57
25E297 5610 00000 000 0000 0000	FOOD	201,296.00	231,469.00	-30,173.00	-13.04
25E297 6420 00000 000 0000 0000	EQUIP & FURN-NON-DEPR	0.00	0.00	0.00	0.00
25E297 6421 00000 000 0000 0000	EQUIP & FURN - DEPR	0.00	0.00	0.00	0.00
25E297 6920 00000 000 0000 0000	OTHER CAP OUTLAY-DEPR	0.00	0.00	0.00	0.00
25E297 6921 00000 000 0000 0000	OTHER CAP OUTLAY-NON DEPR	0.00	0.00	0.00	0.00
25E297 7410 00000 000 0000 0000	"DUES, FEES, LICENSES"	1,740.00	1,740.00	0.00	0.00
25E297 7909 00000 000 0000 0000	OTHER DISTRICT COSTS	27,950.00	35,263.00	-7,313.00	-20.74
25E297 8970 00000 000 0000 0000	SALES TAX	182.00	305.00	-123.00	-40.33
25E297 ----		540,470.00	558,850.00	-18,380.00	-3.29
25E---		540,470.00	558,850.00	-18,380.00	-3.29
Grand Revenue Totals		541,080.00	559,408.00	-18,328.00	-3.28
Grand Expense Totals		540,470.00	558,850.00	-18,380.00	-3.29
Grand Totals		610.00	558.00	52.00	9.32
		Profit	Profit	Profit	

Number of Accounts: 28

***** End of report *****