

**Vassar Public Schools
Vassar, Michigan
Food Service Appropriation Resolution**

At a special/rescheduled regular meeting of the Board of Education of Vassar Public Schools, County of Tuscola, State of Michigan, held on the 23th day of June 2015 at 7:00 o'clock, p.m.

Members Present: Middlin, Guile, Van Wormer, Hubbard, Fackler, Baase, LaPratt

Members Absent: None

The following resolution was offered by Member Fackler and seconded by Member Guile

A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for disposition of all income received by Vassar Public School District food service program.

BE IT FURTHER RESOLVED, the total revenues and unappropriated fund balances estimated to be available for appropriations in the Food Service Fund of the Vassar Public Schools for fiscal year 2015-2016 are as follows:

Revenue:

- Local		\$178,561.00
- State		32,471.00
- Federal		375,166.00
- Incoming Transfer & Other Transactions		<u>\$0.00</u>
Total Revenue		\$586,198.00
Fund Balance, July 1	\$115,400.00	
Less: Appropriated Fund Balance	<u>\$0.00</u>	
Fund Balance Available to Appropriate		<u>\$115,400.00</u>
Funds Available to Appropriate		<u>\$701,598.00</u>

BE IT FURTHER RESOLVED, \$583,963.00 of the total available fund to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Cafeteria wages	\$194,630.00
Chartwells Administrative expenses	119,170.00
Food	199,410.00
Supplies	55,663.00
Capital Outlay	11,150.00
Summer Food Service Program	3,940.00
Outgoing Transfers & Other Transactions	<u>\$0.00</u>
Total Appropriated	<u>\$583,963.00</u>

FURTHER RESOLVED, no Board of Education member or employees of the school district shall expend funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

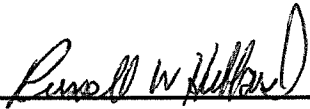
This appropriation resolution shall take effect on the 1st day of July 2015 for the fiscal year and supersedes all other budget appropriations of the Board for the 2015-2016 fiscal year.

Adopted:

Ayes: Middlin, Guile, Van Wormer, Hubbard, Fackler, Baase, LaPratt

Nays: None

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 23rd day of June, 2015 A.D.



Secretary, Board of Education

Memorandum

To: Board Member
From: Mr. Palmer
Date: June 23, 2015
Re: 2015-2016 Proposed Food Services Budget

Just a note to assist you in reading this budget:

- °2015-16 PRELIMINAR refers to the 2015-2016 proposed budget
 - °OMN4-15 Revised Budget refers to the 2014-2015 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.

Bottom Line: Projected increase of \$2,235 for a projected fund balance of \$117,635.

Points of Interest:

- Local revenue increased due to anticipated student participation. Other food sales is increasing due to REACH program.
- State revenue increased due to anticipated Section 31f funding otherwise known as the breakfast check and summer food program reimbursements.
- Federal breakfast and snack revenue are increasing due to increased student participation; however, the lunch reimbursement is decreasing due to reduced student enrollment.
- Food budget decreased due to anticipated volume allowance rebates of \$29,223.
- Equipment budget added for purchase of new steamer for Central School.
- Other district costs increased due to anticipation of increased expenses for REACH program.

Vassar Public Schools Food Services 2015-2016 Proposed Operating Budget

Estimated Revenue:		
Local	178,561	
State	32,471	
Federal	375,166	
Total	<u>586,198</u>	
Projected Fund Balance, 7-1-2015		<u>115,400</u>
Funds Available		701,598
Budget Expenditures		<u>583,963</u>
Projected Fund Balance, 6-30-2016		<u>117,635</u>
		Increases by
		<u>2,235</u>

Vassar Public Schools
2015-2016 Proposed Food Service Budget

Account Number	Account Level Description	2015-16 PRELIMINAR	2014-15 Original Budget	2015-16 PRELIMINAR	2015-16 PRELIMINAR
Income:					
25R151 0150 00000 000 0000 0000	INTEREST	\$ 50.00	\$ 50.00	\$ -	\$ -
25R151 ----- 0000 ----		\$ 50.00	\$ 50.00	\$ -	\$ -
25R161 0161 00000 000 0000 0001	FOOD SALES TO PUPILS	\$ 101,472.00	\$ 88,774.00	\$ 12,698.00	\$ 14.30
25R161 0162 00000 000 0000 0000	FOOD SALES TO ADULTS	\$ 2,640.00	\$ 1,336.00	\$ 1,304.00	\$ 97.60
25R161 0164 00000 000 0000 0000	A LA CARTE SALES	\$ 54,399.00	\$ 57,949.00	\$ (3,550.00)	\$ (6.13)
25R161 0165 00000 000 0000 0000	OTHER FOOD SALES	\$ 20,000.00	\$ 5,010.00	\$ 14,990.00	\$ 299.20
25R161 ----- 0000 ----		\$ 178,511.00	\$ 153,069.00	\$ 25,442.00	\$ 404.97
25R312 0110 00000 000 3100 0000	S/A - 31D SCHOOL LUNCH	\$ 18,230.00	\$ 18,321.00	\$ (91.00)	\$ (0.50)
25R312 0110 00000 000 3110 0000	Section 31f School Breakfast	\$ 6,641.00	\$ -	\$ 6,641.00	\$ -
25R312 0000 00000 000 8580 0000	Summer Food Service Program	\$ 7,600.00	\$ 1,394.00	\$ 6,206.00	\$ 445.19
25R312 ----- 0000 ----		\$ 32,471.00	\$ 19,715.00	\$ 12,756.00	\$ 444.69
25R414 0480 00000 000 8500 0000	FEDERAL BFT & LUNCH PROG	\$ 121,000.00	\$ 107,802.00	\$ 13,198.00	\$ 12.24
25R414 0480 00000 000 8510 0000	FEDERAL BFT & LUNCH PROG	\$ 251,460.00	\$ 273,380.00	\$ (21,920.00)	\$ (8.02)
25R414 0480 00000 000 8610 0000	FEDERAL BFT & LUNCH PROG	\$ 2,706.00	\$ 1,126.00	\$ 1,580.00	\$ 140.32
25R414 ----- 0000 ----		\$ 375,166.00	\$ 382,308.00	\$ (7,142.00)	\$ 144.54
25R481 0481 00000 000 0000 0000	USDA DONATED COMMODITIES	\$ -	\$ -	\$ -	\$ -
25R481 ----- 0000 ----		\$ -	\$ -	\$ -	\$ -
Total Income		\$ 586,198.00	\$ 555,142.00	\$ 31,056.00	\$ 994.20

**Vassar Public Schools
2015-2016 Proposed Food Service Budget**

Account Number	Account Level Description	2015-16 PRELIMINAR	2014-15 Original Budget	2015-16 PRELIMINAR	2015-16 PRELIMINAR
Expenditures:					
25E297 1650 00000 000 0000 0000	SALARY-GENERAL KITCHEN	\$ 132,210.00	\$ 132,839.00	\$ (4,159.00)	(3.13)
25E297 2130 00000 000 0000 0000	Medical Insurance	\$ 6,030.00	\$ -	\$ 6,030.00	-
25E297 2820 00000 000 0000 0000	BENEFITS-RETIREMENT	\$ 46,020.00	\$ 43,216.00	\$ (5,596.00)	(12.95)
25E297 2830 00000 000 0000 0000	BENEFITS-FICA	\$ 10,120.00	\$ 10,163.00	\$ (313.00)	(3.08)
25E297 2840 00000 000 0000 0000	BENEFITS-WORKERS COMP	\$ 250.00	\$ 247.00	\$ 3.00	1.21
25E297 3150 00000 000 0000 0003	MANGEMENT SERVICES	\$ 74,360.00	\$ 70,851.00	\$ 3,509.00	4.95
25E297 3150 00000 000 0000 0004	MANGEMENT SERVICES	\$ 44,810.00	\$ 44,159.00	\$ 646.00	1.46
25E297 3450 00000 000 0000 0000	COPY MACHINE	\$ 2,500.00	\$ 900.00	\$ 1,600.00	177.78
25E297 4190 00000 000 0000 0000	MAINTENANCE-OTHER	\$ 2,580.00	\$ 2,000.00	\$ 575.00	28.75
25E297 5610 00000 000 0000 0000	FOOD	\$ 199,410.00	\$ 225,984.00	\$ (26,573.00)	(11.76)
25E2975990.00000.000.0000.000000	Supplies	\$ 5,000.00	\$ -	\$ 4,899.00	-
25E297 6421 00000 000 0000 0000	EQUIP & FURN - DEPR	\$ 11,150.00	\$ -	\$ 17,142.00	-
25E297 7410 00000 000 0000 0000	"DUES, FEES, LICENSES"	\$ 1,270.00	\$ -	\$ 1,265.00	-
25E297 7909 00000 000 0000 0000	OTHER DISTRICT COSTS	\$ 44,153.00	\$ 13,487.00	\$ 36,846.00	273.20
25E297 7910 00000 000 0000 0000	MISCELLANEOUS EXPENSES	\$ 160.00	\$ 80.00	\$ 80.00	100.00
25E297 8970 00000 000 0000 0000	SALES TAX	\$ -	\$ -	\$ -	-
25E297 ----- 0000 ----		\$ 580,023.00	\$ 543,926.00	\$ 31,055.00	5.71
25E297 1650 00000 000 8580 0000	SFSP WAGES	\$ 2,380.00	\$ 1,183.00	\$ 1,197.00	101.18
25E297 2820 00000 000 8580 0000	SFSP RETIREMENT	\$ 600.00	\$ 288.00	\$ 307.00	106.60
25E297 2830 00000 000 8580 0000	SFSP FICA	\$ 190.00	\$ 91.00	\$ 94.00	103.30
25E297 3150 00000 000 8580 0003	MANAGEMENT SVCS-SFSP	\$ 150.00	\$ 145.00	\$ -	-
25E297 5610 00000 000 8580 0000	FOOD - SFSP	\$ 620.00	\$ 220.00	\$ 400.00	181.82
25E297 7909 00000 000 8580 0000	Other District Costs	\$ -	\$ 76.00	\$ (76.00)	(100.00)
25E297 ----- 8580 ----		\$ 3,940.00	\$ 2,003.00	\$ 1,922.00	95.96
Total Expenditures		\$ 583,963.00	\$ 545,929.00	\$ 32,977.00	6.04