
Carroll County Public Schools

Westminster, Maryland 21157

Food Service Fund

The food service fund includes all activities and expenses associated with providing food to students and staff in Carroll County Public Schools. The food service program is basically self supporting and no longer receives additional county support for retirement expenses.

Expenditures for employee benefits equal \$1,455,294 and include employees pension/retirement costs, social security payments, sick leave conversion benefits, medical, optical, dental insurances as well as workers compensation insurance. All food service employees also receive an employee benefit subsidy for out-of-pocket insurance costs.

Food Service Fund Summary	Actual	Approved	Proposed	Proposed	%
	07-08	08-09	09-10	Increase/ (Decrease)	Change
09 Food Service Fund					
1 Salaries	\$2,873,263	\$3,055,879	\$2,865,956	(\$189,923)	-6.22%
2 Contracted Services	\$4,454	\$5,000	\$5,000	\$0	0.00%
3 Supplies/Materials	\$2,728,646	\$2,893,850	\$2,890,350	(\$3,500)	-0.12%
4 Other Charges	\$1,290,250	\$1,475,691	\$1,492,444	\$16,753	1.14%
5 Land, Bldg, Equip Additional	\$5,191	\$15,400	\$15,400	\$0	0.00%
6 Land, Bldg, Equip Replacement	\$83,361	\$103,100	\$103,100	\$0	0.00%
	\$6,985,165	\$7,548,920	\$7,372,250	(\$176,670)	-2.34%

**CARROLL COUNTY PUBLIC SCHOOLS
SOURCES OF REVENUE TO SUPPORT THE PROPOSED FOOD SERVICE FUND**

(Table 1-F)

FOOD SERVICE FUND REVENUES	APPROVED REVENUE 2007-08	APPROVED REVENUE 2008-09	PROPOSED REVENUE 2009-10	INCREASE (DECREASE) OVER APPROVED	PER CENT INCREASE OVER APPROVED
I. Local Revenue					
Total Local Revenue	-	-	-	-	0.00%
II. Sale School Lunches/Various					
1. Food Service Interest	36,000	36,000	15,000	(21,000)	-58.33%
2. Child Breakfast	95,000	116,000	105,000	(11,000)	-9.48%
3. Child Lunch	4,068,007	4,284,920	4,096,250	(188,670)	-4.40%
4. Milk	70,000	73,000	73,000	-	0.00%
5. A La Carte	731,000	680,000	625,000	(55,000)	-8.09%
6. Adult Lunch	170,000	163,000	163,000	-	0.00%
7. Commission On Aging	-	-	-	-	0.00%
8. Early Childhood Programs	79,000	85,000	60,000	(25,000)	-29.41%
9. Miscellaneous	39,000	55,000	50,000	(5,000)	-9.09%
10. State Breakfast/Lunch	56,200	55,000	55,000	-	0.00%
11. Kindergarten Milk	-	-	-	-	0.00%
12. U.S.D.A. Commodities	440,000	475,000	415,000	(60,000)	-12.63%
13. Federal Lunch	489,000	491,000	440,000	(51,000)	-10.39%
14. Federal Breakfast	164,000	165,000	215,000	50,000	30.30%
15. Child Feeding	762,000	825,000	1,030,000	205,000	24.85%
16. Rebates	45,000	45,000	30,000	(15,000)	-33.33%
Total Sale Lunches/Various	7,244,207	7,548,920	7,372,250	(176,670)	-2.34%
TOTAL FOOD SERVICE	7,244,207	7,548,920	7,372,250	(176,670)	-2.34%

CARROLL COUNTY PUBLIC SCHOOLS
PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2007-08	Approved Budget 2008-09	Proposed Budget 2009-10	Approved Budget 2009-10
FOOD SERVICE FUND				
Positions				
1. Professional	1.00	1.00	1.00	
2. Classified	135.73	138.15	123.45	
Total Positions	136.73	139.15	124.45	0.00
1 Salaries and Wages				
Regular Classified	\$2,582,830	\$2,745,734	\$2,587,643	
Temporary Classified	50,910	65,000	70,000	
Regular Professional	110,055	109,180	112,478	
Educational Add-Ons Classified	26,563	26,609	23,594	
Overtime Classified	80,737	85,000	50,000	
Longevity Classified	10,744	10,744	11,070	
Vacation Pay-Off	0	2,000	2,000	
Insurance Opt-Out	11,424	11,612	9,171	
Object Total	2,873,263	3,055,879	2,865,956	0
2 Contracted Services				
Maintenance & Repair of Equipment	4,454	2,500	2,500	
Maintenance & Repair of Vehicles	0	2,500	2,500	
Object Total	4,454	5,000	5,000	0
3 Supplies and Materials				
Office Supplies	527	3,000	2,000	
Clothing and Footwear	14,100	9,500	14,000	
Books & Periodicals	0	150	150	
Vehicle Repair Supplies	0	1,200	1,200	
Equipment Maintenance & Repair Supplies	68,055	72,000	75,000	
Non-Food Supplies	48,447	55,000	53,000	
Food	2,470,111	2,575,000	2,575,000	
Food Related Supplies	125,557	130,000	130,000	
Other Food Service Supplies	1,127	38,000	35,000	
Other Non-Instr Sup & Mat	722	10,000	5,000	
Object Total	2,728,646	2,893,850	2,890,350	0

CARROLL COUNTY PUBLIC SCHOOLS
PROPOSED BUDGET - RESTRICTED FUNDS
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2007-08	Approved Budget 2008-09	Proposed Budget 2009-10	Approved Budget 2009-10
FOOD SERVICE FUND				
4 Other Charges				
Local Mileage Reimbursement	5,219	6,600	6,600	
License Fees	0	150	150	
Postage	344	0	400	
Food Locker Storage	14,760	22,500	18,000	
Gasoline	4,020	4,500	4,500	
Dues	225	250	250	
Subscriptions	139	150	150	
A.T.S.P. Training Development	100	600	600	
Other Professional Development	624	500	500	
A.T.S.P. Professional Development	467	500	500	
Miscellaneous - Other Charges	5,351	5,000	5,500	
Object Total	<u>31,249</u>	<u>40,750</u>	<u>37,150</u>	<u>0</u>
5 Equipment Additional				
Office Furniture & Equipment	0	1,000	1,000	
Office Machines	0	1,000	1,000	
Data Processing Equipment	0	1,000	1,000	
Cafeteria Equipment	5,191	11,400	11,400	
Classroom Furniture & Equipment	0	1,000	1,000	
Object Total	<u>5,191</u>	<u>15,400</u>	<u>15,400</u>	<u>0</u>
6 Equipment Replacement				
Office Furniture & Equipment	0	1,000	1,000	
Office Machines	0	1,000	1,000	
Data Processing Equipment	0	1,000	1,000	
Cafeteria Equipment	83,361	95,000	95,000	
Classroom Furniture & Equipment	0	5,100	5,100	
Object Total	<u>83,361</u>	<u>103,100</u>	<u>103,100</u>	<u>0</u>
TOTAL FOOD SERVICES	\$5,726,164	\$6,113,979	\$5,916,956	\$0

FOOD SERVICE FUND

Food Services consists of those activities where the manager prepares and serves regular and incidental meals.

SALARIES AND WAGES		PROPOSED BUDGET
Existing Positions	Full-Time	
Professional	<u>Equivalent</u>	
Supervisor - Food Services - 12 Month	1.00	
Classified		
Food Service Field Personnel	1.00	
Clerk Accountant III - 12 Month	0.40	
Secretary III - 12 Month	1.00	
Cafeteria Managers - 10 Month	42.50	
Assistant Managers - 10 Month	0.86	
Baker/Cook - 10 Month	0.71	
Cafeteria Workers - 10 Month	<u>75.55</u>	
Total Existing Classified Positions	122.02	
Total Existing Professional / Classified Positions	123.02	2,661,531
New Classified Positions		
Cafeteria Manager - 10 Month	1.00	29,665
Cafeteria Workers - 10 Month (3 hour)	<u>0.43</u>	<u>8,925</u>
Total New Classified Positions	1.43	<u>38,590</u>
Total All Existing and New Professional/Classified Positions	124.45	2,700,121
Other Salaries		
Temporary Classified		70,000
Vacation Payoff		2,000
Educational Add-Ons Classified		23,594
Overtime Classified		50,000
Longevity Classified		11,070
Insurance Opt-Out		<u>9,171</u>
TOTAL SALARIES AND WAGES		2,865,956
CONTRACTED SERVICES		
Maintenance and Repair of Equipment		
Repairs to cafeteria equipment such as cash registers, dishwashers, freezers, mixers, slicers, and stoves.		2,500
Maintenance and Repair of Vehicles		
Repairs to trucks used for transporting food to satellite dining rooms and from food storage facility.		<u>2,500</u>
TOTAL CONTRACTED SERVICES		5,000

FOOD SERVICE FUND

	<u>PROPOSED BUDGET</u>
SUPPLIES AND MATERIALS	
Office Supplies	
Stationery, forms, mimeo paper, other items for the Food Service Office.	2,000
Clothing and Footwear	
Uniforms for Food Services personnel as required by negotiated agreement.	14,000
Books and Periodicals	150
Vehicle Repair Supplies	1,200
Equipment Maintenance and Repair Supplies/Food Related Supplies	
Supplies and materials used in Food Services operation other than food. Items include detergent, dish towels, dispensers, napkins, and silverware	205,000
Food	
Provides funds to purchase the food.	2,575,000
Other Food Service Supplies	
Supplies needed for Food Service.	35,000
Miscellaneous Non-Instructional Materials and Supplies	<u>58,000</u>
TOTAL SUPPLIES AND MATERIALS	2,890,350
OTHER CHARGES	
Local Mileage Reimbursement	
Reimbursement to personnel carrying out assigned duties.	6,600
License Fees	150
Postage	400
Rental of Food Lockers	
Rental of a food storage locker where government commodities can be stored.	18,000
Gasoline	4,500
Other Expenses	
Dues and Subscriptions	400
Other Professional Development/ATSP Professional Development	
Training for professionals in Food Service	1,600
Miscellaneous - Other Charges	<u>5,500</u>
TOTAL OTHER CHARGES	37,150

FOOD SERVICE FUND

	<u>PROPOSED BUDGET</u>
EQUIPMENT ADDITIONAL	
Office Furniture and Equipment	1,000
Office Machines	1,000
Data Processing Equipment	1,000
Cafeteria Equipment	11,400
Classroom Furniture and Equipment	<u>1,000</u>
TOTAL EQUIPMENT ADDITIONAL	15,400
EQUIPMENT REPLACEMENT	
Office Furniture and Equipment	1,000
Office Machines	1,000
Data Processing Equipment	1,000
Cafeteria Equipment	95,000
Classroom Furniture and Equipment	<u>5,100</u>
TOTAL EQUIPMENT REPLACEMENT	103,100
TOTAL FOOD SERVICES	\$5,916,956

CARROLL COUNTY PUBLIC SCHOOLS
PROPOSED BUDGET - RESTRICTED FUNDS
FOOD SERVICE FUND
 CATEGORY DETAIL BY OBJECT AND SUB-OBJECT

Object/Sub-Object	Actual Expenditures 2007-08	Approved Budget 2008-09	Proposed Budget 2009-10	Approved Budget 2009-10
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FIXED CHARGES

Positions

None

4 Other Charges

Employee Fringe Benefits

Tuition Reimbursement	\$0	\$0	\$0	
Employee Retirement	222,153	295,375	280,887	
Employees Social Security	209,588	211,820	206,608	
Sick Leave Conversion	12,631	25,000	0	
Life Insurance	2,980	3,011	2,887	
Long Term Disability	290	291	299	
Optical Plan	6,108	6,386	6,582	
Medical Insurance	660,645	710,415	749,973	
Workers' Compensation	83,792	81,387	118,530	
Dental Insurance	24,647	37,764	33,504	
New Positions Fringe Benefits	0	26,492	18,524	
Employee Benefit Subsidy	36,167	37,000	37,500	
Object Total	1,259,001	1,434,941	1,455,294	0

TOTAL FIXED CHARGES	\$1,259,001	\$1,434,941	\$1,455,294	\$0
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