
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 \$1,405,600. These fixed charges 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 08-09	Approved 09-10	Proposed 10-11	Proposed Increase/ (Decrease)	% Change
09 Food Service Fund					
1 Salaries	\$2,699,728	\$2,806,870	\$2,744,065	(\$62,805)	-2.24%
2 Contracted Services	\$30	\$5,000	\$5,000	\$0	0.00%
3 Supplies/Materials	\$2,497,695	\$2,890,350	\$2,741,650	(\$148,700)	-5.14%
4 Other Charges	\$1,320,664	\$1,503,872	\$1,449,150	(\$54,722)	-3.64%
5 Land, Bldg, Equip Additional	\$19,061	\$15,400	\$15,400	\$0	0.00%
6 Land, Bldg, Equip Replacement	\$8,405	\$103,100	\$95,100	(\$8,000)	-7.76%
	\$6,545,583	\$7,324,592	\$7,050,365	(\$274,227)	-3.74%

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

(Table 1-F)

FOOD SERVICE FUND REVENUES	APPROVED REVENUE 2008-09	APPROVED REVENUE 2009-10	PROPOSED REVENUE 2010-11	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	15,000	2,000	(13,000)	-86.67%
2. Child Breakfast	116,000	105,000	110,000	5,000	4.76%
3. Child Lunch	4,284,920	4,048,592	3,692,365	(356,227)	-8.80%
4. Milk	73,000	73,000	70,000	(3,000)	-4.11%
5. A La Carte	680,000	625,000	610,000	(15,000)	-2.40%
6. Adult Lunch	163,000	163,000	155,000	(8,000)	-4.91%
7. Early Childhood Programs	85,000	60,000	30,000	(30,000)	-50.00%
8. Miscellaneous	55,000	50,000	50,000	-	0.00%
9. State Breakfast/Lunch	55,000	55,000	56,000	1,000	1.82%
10. U.S.D.A. Commodities	475,000	415,000	380,000	(35,000)	-8.43%
11. Federal Lunch	491,000	440,000	440,000	-	0.00%
12. Federal Breakfast	165,000	215,000	225,000	10,000	4.65%
13. Child Feeding	825,000	1,030,000	1,200,000	170,000	16.50%
14. Rebates	45,000	30,000	30,000	-	0.00%
Total Sale Lunches/Various	7,548,920	7,324,592	7,050,365	(274,227)	-3.74%
TOTAL FOOD SERVICE	7,548,920	7,324,592	7,050,365	(274,227)	-3.74%

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

Object/Sub-Object	Actual Expenditures 2008-09	Approved Budget 2009-10	Proposed Budget 2010-11	Approved Budget 2010-11
FOOD SERVICE FUND				
Positions				
1. Professional	1.00	1.00	1.00	
2. Classified	138.15	124.65	124.65	
Total Positions	<u>139.15</u>	<u>125.65</u>	<u>125.65</u>	<u>0.00</u>
1 Salaries and Wages				
Regular Classified	\$2,424,596	\$2,529,781	\$2,464,494	
Temporary Classified	75,944	70,000	75,000	
Regular Professional	111,364	111,364	111,364	
Educational Add-Ons Classified	23,884	23,594	23,076	
Overtime Classified	43,809	50,000	50,000	
Longevity Classified	10,960	10,960	10,960	
Vacation Pay-Off	0	2,000	0	
Insurance Opt-Out	9,171	9,171	9,171	
Object Total	<u>2,699,728</u>	<u>2,806,870</u>	<u>2,744,065</u>	<u>0</u>
2 Contracted Services				
Maintenance & Repair of Equipment	30	2,500	2,500	
Maintenance & Repair of Vehicles	0	2,500	2,500	
Object Total	<u>30</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
3 Supplies and Materials				
Office Supplies	366	2,000	1,000	
Clothing and Footwear	13,125	14,000	15,000	
Books & Periodicals	0	150	150	
Vehicle Repair Supplies	0	1,200	500	
Equipment Maintenance & Repair Supplies	56,175	75,000	75,000	
Non-Food Supplies	40,030	53,000	50,000	
Food	2,250,046	2,575,000	2,450,000	
Food Related Supplies	102,143	130,000	120,000	
Other Food Service Supplies	35,010	35,000	28,000	
Other Non-Instr Sup & Mat	800	5,000	2,000	
Object Total	<u>2,497,695</u>	<u>2,890,350</u>	<u>2,741,650</u>	<u>0</u>

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

Object/Sub-Object	Actual Expenditures 2008-09	Approved Budget 2009-10	Proposed Budget 2010-11	Approved Budget 2010-11
FOOD SERVICE FUND				
4 Other Charges				
Local Mileage Reimbursement	8,173	6,600	8,000	
License Fees	0	150	150	
Postage	101	400	400	
Food Locker Storage	22,664	18,000	24,000	
Gasoline	3,377	4,500	4,000	
Dues	216	250	250	
Subscriptions	129	150	150	
A.T.S.P. Training Development	106	600	400	
Other Professional Development	0	500	300	
A.T.S.P. Professional Development	226	500	400	
Miscellaneous - Other Charges	5,303	5,500	5,500	
Object Total	<u>40,295</u>	<u>37,150</u>	<u>43,550</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	19,061	11,400	11,400	
Classroom Furniture & Equipment	0	1,000	1,000	
Object Total	<u>19,061</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	8,405	95,000	87,000	
Classroom Furniture & Equipment	0	5,100	5,100	
Object Total	<u>8,405</u>	<u>103,100</u>	<u>95,100</u>	<u>0</u>
TOTAL FOOD SERVICES	\$5,265,214	\$5,857,870	\$5,644,765	\$0

FOOD SERVICE FUND

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

		PROPOSED BUDGET
SALARIES AND WAGES		
Existing Positions		
Professional		
Supervisor - Food Services - 12 Month	Full-Time Equivalent	
	1.00	
Classified		
Clerk Accountant III - 12 Month	0.40	
Food Service Field Personnel	1.00	
Secretary III - 12 Month	1.00	
Cafeteria Managers - 10 Month	43.50	
Assistant Managers - 10 Month	0.86	
Baker/Cook - 10 Month	0.71	
Cafeteria Workers - 10 Month	<u>77.18</u>	
Total Existing Classified Positions	124.65	
Total Existing Professional / Classified Positions	125.65	\$2,575,858
Other Salaries		
Temporary Classified		75,000
Educational Add-Ons Classified		23,076
Overtime Classified		50,000
Longevity Classified		10,960
Insurance Opt-Out		<u>9,171</u>
TOTAL SALARIES AND WAGES		2,744,065
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

**PROPOSED
BUDGET**

SUPPLIES AND MATERIALS

Office Supplies

Stationery, forms, other items for the Food Service Office. 1,000

Clothing and Footwear

Uniforms for Food Services personnel as required by negotiated agreement. 15,000

Books and Periodicals

150

Vehicle Repair Supplies

500

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 195,000

Food

Provides funds to purchase food. 2,450,000

Other Food Service Supplies

Supplies needed for Food Service operations. 28,000

Miscellaneous Non-Instructional Materials and Supplies

52,000

TOTAL SUPPLIES AND MATERIALS

2,741,650

OTHER CHARGES

Local Mileage Reimbursement

Reimbursement to personnel carrying out assigned duties. 8,000

License Fees

150

Postage

400

Rental of Food Lockers

Rental of a food storage locker where government commodities can be stored. 24,000

Gasoline

4,000

Other Expenses

Dues and Subscriptions 400

Other Professional Development/A.T.S.P. Professional Development

Training for professionals in Food Service 1,100

Miscellaneous - Other Charges

5,500

TOTAL OTHER CHARGES

43,550

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	87,000
Classroom Furniture and Equipment	<u>5,100</u>
TOTAL EQUIPMENT REPLACEMENT	95,100
TOTAL FOOD SERVICES	\$5,644,765

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

Object/Sub-Object	Actual Expenditures 2008-09	Approved Budget 2009-10	Proposed Budget 2010-11	Approved Budget 2010-11
-------------------	-----------------------------------	-------------------------------	-------------------------------	-------------------------------

FIXED CHARGES

Positions

None

4 Other Charges

Employee Fringe Benefits

Employee Retirement	\$202,670	\$274,547	\$239,171	
Employees Social Security	196,755	202,157	200,076	
Sick Leave Conversion	23,415	25,000	25,000	
Life Insurance	2,772	2,830	2,727	
Long Term Disability	259	296	259	
Optical Plan	6,163	6,582	6,301	
Medical Insurance	690,657	749,973	766,580	
Workers' Compensation	101,222	115,809	93,658	
Dental Insurance	23,456	33,504	34,328	
New Positions Fringe Benefits	0	18,524	0	
Employee Benefit Subsidy	33,000	37,500	37,500	
Object Total	1,280,369	1,466,722	1,405,600	0

TOTAL FIXED CHARGES	\$1,280,369	\$1,466,722	\$1,405,600	\$0
----------------------------	-------------	-------------	-------------	-----