

NORTH ADAMS-JEROME PUBLIC SCHOOLS
FOOD SERVICE BUDGET 2023-2024
6/19/2023

	2020-2021 Actual Revenue and Expenses	2021-2022 Actual Revenues and Expenses	AMENDED 2022-2023 BUDGET	2023-2024 BUDGET DATE	Difference between Amended Budget AND 2023-2024
FUND BALANCE (Beginning)	84,420	77,838	60,622	93,903	33,282
Local Revenues	5,734	6,766	47,508	7,955	(39,553)
State Revenues	7,565	14,946	22,005	7,791	(14,214)
Federal Revenues	188,199	251,894	239,619	262,000	22,381
Federal Commodities	10,254	16,544	22,840	15,687	(7,153)
Prior Period Adj	-	-	-	-	-
Transfer from General Fund	2,170	2,810	3,020	3,020	-
Total Revenues	213,922	292,961	334,992	296,453	(38,539)
EXPENDITURES					
Salary	48,744	69,043	72,642	56,879	(15,763)
Longevity Pay	500	500	750	750	-
Schedule B	1,000	-	-	-	-
Substitute Costs	187	7,761	1,500	2,000	500
FICA	3,774	5,769	5,752	4,585	(1,167)
Retirement	20,271	33,100	33,484	27,322	(6,162)
Insurance	-	-	-	-	-
Cash in Lieu	-	-	-	-	-
Uniform Allowance	225	212	300	300	-
Workers Compensation	287	536	753	1,000	247
Conference	500	170	215	-	(215)
Mileage	-	1,340	100	-	(100)
Repair Maintenance Building	-	-	-	-	-
Sewer/Waste Disposal	-	-	-	-	-
National School Breakfast	11,913	24,290	33,000	45,000	12,000
National School Lunch	76,461	80,372	90,000	120,000	30,000
SCA Grant Milk & Fruit	-	3,657	7,995	-	(7,995)
SFSP Covid-19	-	-	-	-	-
SFSP Covid-Operating	11,292	-	-	-	-
Ala Carte	-	-	-	-	-
Food Purchases -Snacks	491	391	775	650	(125)
Equipment - Repair	1,505	10,401	3,000	3,500	500
Equipment - Replacement	-	25,070	800	2,000	1,200
Equipment - Non Depr.- Breakfast	-	-	-	-	-
Software Maintenance Agreement	848	2,994	2,295	2,800	505
Equipment - Non Depr.- Lunch	13,401	17,345	-	-	-
Supplies	4,891	6,695	8,800	7,500	(1,300)
Misc. Supplies	61	879	900	-	(900)
Dues/Fees	1,135	1,368	1,400	1,400	-
Miscellaneous	430	245	200	-	(200)
USDA Commodities	10,254	16,544	22,177	15,687	(6,490)
USDA Commodities Bonus	-	-	663	-	(663)
Transportation - Salary	-	-	-	-	-
Transportation - Retirement	1,787	-	-	-	-
Transportation - FICA	729	-	-	-	-
E-Star Grant	-	1,079	-	-	-
Pandemic-EBT	-	418	824	-	(824)
Fuel	134	-	-	-	-
Operating Transfers - Out (Indirect)	219	-	-	-	-
Indirect Cost (projected)	9,464	-	13,385	8,157	(5,228)
Total Expenditures	220,503	310,178	301,710	299,529	(2,181)
FUND BALANCE (Ending)	77,838	60,622	93,903	90,827	(3,076)
Fund Balance as a % of Expenditures	35.30%	19.54%	31.12%	30.32%	

REVENUES

LOCAL SOURCES - Decrease due to General Fund not expected to pay for any meals

STATE SOURCES - Decrease due to no prior period adjustments

FEDERAL SOURCES - Increase in Federal Reimbursement

EXPENDITURES

- Increase in projected food cost and supplies
- Decrease in Indirect cost due to indirect rate change
- Decrease in salary and benefits due to one less cook