

MEMORANDUM:

TO: BOE / Jeffrey J. Bennett / Jill Ten Eyck
FROM: ^{WS} Wendy Sprague
DATED: June 1, 2022
RE: 2022- 23 Cafeteria Budget

Attached please find the proposed Cafeteria Budget for the 2022-23 Fiscal Year.
This budget reflects the current staffing of: 1 cook manager 180 days - 8 hrs / day
1 cashier 180 days – 7.5 hrs / day
1 P/T food helper 180 days- 3.5 hrs / day

The benefits are for 1.5 employees on a family plan and 1 on a single for health and 2.5 employees on dental.

**** In the 2021-22 Budgeted vs. Estimated – we still need to make a few final adjustments as the year closes out-including final salaries, purchases, revenues and changes in inventory from 7/1/21 -6/30/22 so the \$ 21,989 deficit is not final yet!!

*** For the 2022-23 School Year –

We will continue with the Community Eligibility Provision for the School Year of 22 /23.

breakfast:	2011-12	2012-13	2013-14	2014-15	2015-16	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
July & August											
Sept	1,516	1,689	1,621	1,844	1,613	1,818	1,668	1,556	1,510	1,040	585
Oct	1,953	2,101	1,850	2,140	1,993	2,134	1,898	1,802	1,769	2,622	1,352
Nov	1,865	1,903	1,428	1,599	1,813	1,738	1,678	1,219	1,441	2,937	1,322
Dec	1,705	1,431	1,290	1,322	1,807	1,500	1,543	1,144	976	2,583	1,223
Jan	1,947	2,138	1,574	1,739	1,930	1,808	1,632	1,066	1,492	1,899	1,272
Feb	1,687	1,393	1,014	970	1,508	1,233	1,149	820	1,341	2,830	1,565
March	2,201	1,432	1,799	1,829	2,040	2,005	1,024	1,252	989	1,660	1,171
April	1,637	2,386	1,597	1,700	1,557	1,585	1,647	1,025	5,077	3,673	1,729
May	1,928	2,036	1,857	1,812	2,067	1,980	1,764	1,235	4,100	1,455	1,062
June	781	680	1,048	1,074	969	950	898	992	2,475	2,333	1,407
											1000 estimated
total breakfasts:	17,220	17,189	15,078	16,029	17,297	16,751	14,901	12,111	21,170	23,394	
Lunch:	2011-12	2012-13	2013-14	2014-15	2015-16	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
July & August											
Sept	2,601	2,290	2,286	2,588	2,361	2,656	2,142	1,716	2,019	1,040	656
Oct	2,820	2,748	2,630	2,969	3,027	2,581	2,408	2,093	2,529	2,904	1,902
Nov	2,559	2,583	2,137	2,222	2,608	2,397	2,024	1,555	1,999	3,344	2,024
Dec	2,624	2,110	1,990	1,985	2,636	2,005	1,874	1,482	1,550	2,886	2,049
Jan	3,244	3,258	2,532	2,850	2,875	2,701	2,177	1,667	2,194	2,331	1,805
Feb	2,502	1,775	1,654	1,860	2,183	1,915	1,578	1,280	1,785	2,830	1,863
March	3,287	2,208	2,797	2,929	3,125	3,013	1,526	2,017	3,736	1,843	1,713
April	2,399	3,338	2,098	2,669	2,232	2,127	1,448	1,727	5,077	4,002	2,702
May	2,977	2,685	2,617	2,614	2,944	2,700	2,157	1,894	4,100	1,791	1,819
June	979	798	1,297	1,409	1,259	1,100	1,149	1,437	2,475	4,053	2,303
											1500 estimated
total lunches:	25,992	23,793	22,038	24,095	25,250	23,195	18,483	16,868	27,464	28,246	19,680
# of days service:	170	173	167	170	168	170	171	174	171	192	189

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# of days service:	170	173	167	170	168	170	171	174	171	192	189

Roxbury Central	Actual 21-22	Actual 21/22 To date	22-23 Proposed
REVENUES			
SALE TYPE A	\$ 1,000	\$ 0	\$ 500
OTHER FOOD	\$ 12,000	\$ 13,195	\$ 16,000
vending machines	\$ 75	\$ 0	\$ 50
REIMBURSEMENTS	\$ 135,000	\$ 78,449	\$ 128,000
SURPLUS FOOD	\$ 6,000	NO JE Yet	\$ 6,000
SALE EQUIPMENT		\$ 0	
INTERFUND TRANSFER	\$ 96,538	\$ 80,000	\$ 87,050
TOTAL REVENUE:	\$ 250,613	\$ 171,644	\$ 237,600
EXPENDITURES:			
SALARIES	\$ 71,970.00	\$ 52,833	\$ 68,198.00
EQUIPMENT	\$ 1,500.00		\$ 500.00
CONTRACTUAL	\$ 4,000.00	\$ 2,561	\$ 3,500.00
FOOD	\$ 90,000.00	\$ 77,489	\$ 85,000.00
vending machines	\$ 100.00	\$ 0	\$ -
MATERIALS / SUPPLIES	\$ 12,000.00	\$ 7,817	\$ 12,000.00
BOCES	\$ 1,750.00	\$ 0	\$ 1,550.00
ERS	\$ 11,375	\$ 0	\$ 7,749
SOCIAL SECURITY	\$ 5,675	\$ 4,042	\$ 5,000
WORKER'S COMP	\$ 3,127	\$ 0	\$ 3,127
LIFE	\$ -	\$ 0	\$ -
DISABILITY	\$ 130	\$ 0	\$ 130
HEALTH / DENTAL	\$ 48,986	\$ 48,891	\$ 50,846
TOTAL EXPENDITURES:	\$ 250,613	\$ 193,633	\$ 237,600
NET CAFETERIA	\$ 0	-\$ 21,989	\$ 0
Additional Fund Balance	\$ 0	-\$ 21,989	
		\$ 0 - Unassigned Fund Balance	
		1.5 months of home meals	
		NO JE for ERS , WC or Dis Yet	

ANNUAL CAFETERIA EXPENSES FOR BENEFITS:				<u>2022-2023</u>
ERS	A90108	RATE	11.6% ANNUAL PAYROLL	\$ 66,790
				\$ 7,748
W/C	A90408	RATE	0.0485 ANNUAL PAYROLL	\$ 66,790
				\$ 3,239
DISAB	A90558	PER PERSON	\$ 4.05 HEAD COUNT	3
			NUMBER MONTHS	10
	update rates		TOTAL FOR 2022-2023	\$ 11,108
			DIVIDE BY # MONTHS	10
			PER MONTH CHARGE SEPT - JUNE	\$ 1,110.85
			YES ers	
			NO ers	
		Lori	\$ 31,841.00 subs	\$ 1,500.00
		Mcke	\$ 23,978.00	
		Holly	\$ 10,879.00	
			\$ 66,698.00	\$ 1,500.00
				\$ 68,198.00

	Proposed				Proposed : 2022-2023					
	21-22	22-23		LONGEVITY: # hrs/dy	CONTRACT	X HRS/LONG.	FICA	HEA/DEN/life		
	hrly rate:	hrly rate:				Summer				
	\$ 20.07	\$ 21.07	Lori Davie	12	\$ 30,341.00	\$ 1,500.00	\$ 2,435.84	\$ 25,554.00	health	
								\$ 1,284.00	dental	
	\$ 14.65	\$ 16.65	Mckenzie Davie	6	\$ 22,478.00	\$ 1,500.00	\$ 1,834.32	\$ 9,666.00		
								\$ 588.00	dental	
	\$ 13.68	\$ 15.68	Holly Bresee	4	\$ 9,879.00	\$ 1,000.00	\$ 832.24	\$ 12,777.00	health	
				+= longevity				\$ 642.00	dental	
	\$ 13.20	\$ 13.90	Substitutes		\$ -	\$ 1,500.00	\$ 114.75	\$ -		
								\$ -		
					\$ 62,698.00	\$ 5,500.00	\$ 5,217.15	\$ 50,511.00		
					TOTAL SALARIES	\$ 68,198.00				
							FICA			

Roxbury Central School

School Lunch Fund Trial Balance for Fiscal Year 2022

Cycle 12

Post Dates From 07/01/2021 To 06/01/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	186,888.31	
201.00	Cash in Time Deposits		0.00
210.00	Petty Cash	75.00	
380.00	Accounts Receivable	0.00	
391.00	Due From Other Funds	173.85	
391.01	Due From TA Funds	69.01	
391.02	Due From General		0.00
410.00	Due From State and Federal	0.00	
445.00	Inv. of Mat. & Supplies (Opt)	1,560.10	
446.00	Surplus Food Inventory	2,408.46	
446.01	Purchased Foods	3,509.65	
489.00	Other (Specify)		0.00
Budgetary and Expense Accounts			
510.00	Estimated Revenues		0.00
520.00	Purchase - Foods	77,488.35	
521.00	Encumbrances		0.00
522.00	Expenditures	116,142.92	
599.00	Appropriated Fund Balance		0.00
Liabilities, Reserves and Fund Balance			
600.00	Accounts Payable		0.00
600.99	Accounts Payable		0.00
601.00	Accrued Liabilities		0.00
630.00	Due To Other Funds		0.00
630.01	Due to TA Fund		0.00
630.02	Due to General		192,282.77
631.00	Due To Other Governments		597.79
637.00	Due To Employees' Ret. System		0.00
687.00	Compensated Absences		0.00
689.00	Deferred Revenue		628.24
806.00	Non-Spendable Fund Balance		7,478.21
821.00	Reserve for Encumbrances		0.00
899.00	Other Restricted Fund Balance		0.00
912.00	Unrestricted Fund Balance		0.00
914.00	Assigned Appropriated Fund Bal		0.00
915.00	Assigned Unappropri Fund Bal		0.00
917.00	Unassigned Fund Balance	13,435.91	
961.00	Reserve for Encumbrances		0.00
Budgetary and Revenue Accounts			
960.00	Appropriations		0.00
980.00	Revenues		200,764.55
981.00	Sales		0.00
	Grand Totals	401,751.56	401,751.56

Roxbury Central School

Revenue Status Report As Of: 06/01/2022

Fiscal Year: 2022

Fund: C School Lunch Fund

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1440.000		Sale Reimbursable Meals -Total	1,000.00	0.00	1,000.00	0.00	1,000.00	
1445.000		Other Cafeteria Sales	12,000.00	0.00	12,000.00	9,515.73	2,484.27	
1445.001		Other Cafe Sales-Vending	75.00	0.00	75.00	0.00	75.00	
2770.000		Misc Rev Local Sources Specify	0.00	0.00	0.00	3,678.82		3,678.82
3190.000		State Reimbursement	0.00	0.00	0.00	247.00		247.00
3190.001		State Reimbursement-Lunch	3,000.00	0.00	3,000.00	683.00	2,317.00	
3190.002		State Reimbursement-Breakfast	2,800.00	0.00	2,800.00	704.00	2,096.00	
4190.000		Fed Reimbursement(Summer)	10,500.00	0.00	10,500.00	4,873.00	5,627.00	
4190.001		Federal Reimburse-Lunch	64,235.00	0.00	64,235.00	50,089.00	14,146.00	
4190.002		Federal Reimburse-Brkfst	39,735.00	0.00	39,735.00	19,855.00	19,880.00	
4190.003		Federal Reimburse-Snack	14,730.00	0.00	14,730.00	1,998.00	12,732.00	
4190.004		Surplus Food	6,000.00	0.00	6,000.00	0.00	6,000.00	
5031.000		Transfer from General Fund	96,538.00	0.00	96,538.00	80,000.00	16,538.00	
Total School Lunch Fund			250,613.00	0.00	250,613.00	171,643.55	82,895.27	3,925.82

Selection Criteria

Criteria Name: Last Run
As Of Date: 06/01/2022
Suppress revenue accounts with no activity
Sort by: Fund
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* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

Roxbury Central School

Revenue Status Report As Of: 06/01/2022

Fiscal Year: 2021

Fund: C School Lunch Fund

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1440.000		Sale Reimbursable Meals -Total	2,000.00	0.00	2,000.00	3,156.15		1,156.15
1445.000		Other Cafeteria Sales	12,075.00	0.00	12,075.00	5,965.79	6,109.21	
2665.000		Sale of Equipment	1,000.00	0.00	1,000.00	0.00	1,000.00	
2770.000		Misc Rev Local Sources Specify	0.00	0.00	0.00	10.37		10.37
3190.000		State Reimbursement	0.00	0.00	0.00	196.00		196.00
3190.001		State Reimbursement-Lunch	10,000.00	0.00	10,000.00	1,594.00	8,406.00	
3190.002		State Reimbursement-Breakfast	10,000.00	0.00	10,000.00	1,657.00	8,343.00	
4190.000		Fed Reimbursement(Summer)	0.00	0.00	0.00	5,515.00		5,515.00
4190.001		Federal Reimburse-Lunch	55,000.00	0.00	55,000.00	71,345.00		16,345.00
4190.002		Federal Reimburse-Brkfst	30,000.00	0.00	30,000.00	38,717.00		8,717.00
4190.003		Federal Reimburse-Snack	5,000.00	0.00	5,000.00	1,776.00	3,224.00	
4190.004		Surplus Food	6,688.00	0.00	6,688.00	3,096.63	3,591.37	
5031.000		Transfer from General Fund	93,927.00	0.00	93,927.00	80,000.00	13,927.00	
Total School Lunch Fund			225,690.00	0.00	225,690.00	213,028.94	44,600.58	31,939.52

Selection Criteria

Criteria Name: Last Run
As Of Date: 06/01/2022
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Sort by: Fund
Printed by Wendy L. Sprague

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Roxbury Central School

Budget Status Report As Of: 06/01/2022

Fiscal Year: 2022

Fund: C School Lunch Fund

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160	Noninstructional Salaries	71,970.00	0.00	71,970.00	52,832.93	0.00	5,482.83	13,654.24
2860-164	Sick Day Buy Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2860-166	Health Ins Buyout	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2860-16E	CARES ACT ESSR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2860-200	Equipment	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
2860-400	Contractual Expense	4,000.00	0.00	4,000.00	2,560.51	0.00	152.51	1,286.98
2860-401	Contractual Exp.- Kitchen	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2860-410	Food	90,000.00	0.00	90,000.00	77,488.35	0.00	29,798.45	-17,286.80
2860-411	Vending Machine	100.00	0.00	100.00	0.00	0.00	0.00	100.00
2860-412	Food Purchases - Surplus	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2860-450	Materials & Supplies	12,000.00	0.00	12,000.00	7,816.73	0.00	7,088.62	-2,905.35
2860-490	BOCES	1,750.00	0.00	1,750.00	0.00	0.00	0.00	1,750.00
9010-800	Employees Retirement	11,375.00	0.00	11,375.00	0.00	0.00	0.00	11,375.00
9030-800	Social Security	5,675.00	0.00	5,675.00	4,041.75	0.00	419.45	1,213.80
9040-800	Workers' Compensation	3,127.00	0.00	3,127.00	0.00	0.00	0.00	3,127.00
9045-800	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9055-800	Disability Insurance	130.00	0.00	130.00	0.00	0.00	0.00	130.00
9060-800	Health Insurance	48,986.00	0.00	48,986.00	46,473.00	0.00	0.00	2,513.00
9060-801	Dental Insurance	0.00	0.00	0.00	2,418.00	0.00	0.00	-2,418.00
	- State Function Group Subtotal	250,613.00	0.00	250,613.00	193,631.27	0.00	42,941.86	14,039.87
	Total School Lunch Fund	250,613.00	0.00	250,613.00	193,631.27	0.00	42,941.86	14,039.87