Cafeteria Budget Projection
with 7-Year Analaysis

as of 2/16/2016

Statistics												
	Free/Reduced	32%	31%	33%	37%	38%	38%	42%	47%-35%			37%
	June Student Count	292	288	290	277	270	270	271	268			247
					EXPENSES				2015-2016	Projected	Projected	2016-2017
ACCOUNT	DESCRIPTION	08-09	09-10	10-11	11-12	12-13	13-14	14-15	BUDGET	BUDGET	Difference	BUDGET #1
C 2860.160	Salaries	$ 65,154.87	$ 32,130.66	$ 30,425.57	$ 27,647.00	$28,397.19	$22,291.00	$22,028.23	$22,000.00	$18,326.50	($3,673.50)	$15,000.00
C 2860.160-01	Cafeteria Substitutes	$ -	$ -		$ 81.00	$36.00	$0.00	$0.00	$500.00	$315.00	($185.00)	$500.00
C 2860.161-00	Longevity	$ 1,500.00	$ 1,500.00	$ 2,100.00	$ 2,100.00	$2,700.00	$2,700.00	$2,700.00	$2,700.00	$0.00	($2,700.00)	$0.00
C 2860.162	Salaries - Cafeteria Manager	$ -	$ 32,423.38	$ 36,230.37	$ 36,419.00	$37,131.81	$38,246.00	$36,205.22	$39,100.00	$32,500.00	($6,600.00)	$34,000.00
C 2860.163	Salaries - Summer	$ -	$ 1,907.30	$ 1,945.40	$ 2,008.00	$2,062.90	$1,700.00	$1,699.82	$2,200.00	$3,804.00	$1,604.00	$3,500.00
C2860.200	Equipment	$ -	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$12,000.00
C 2860.409	All Other Contractual	$ 1,023.43	$ 1,677.39	$ 2,678.43	$ 1,064.00	$917.18	$944.00	$485.00	$3,000.00	$2,331.00	($669.00)	$3,000.00
C 2860.410	Net Cost of Food Used-Meals	$ 57,915.75	$ 48,991.54	$ 58,965.78	$ 48,128.00	$51,772.10	$40,315.00	$36,191.84	$50,000.00	$40,000.00	($10,000.00)	$50,000.00
C 2860.410-01	Vending 1-Cafeteria Dining	$ 2,422.56	$ 2,494.56	$ 2,210.59	$ 1,606.00	$978.08	$1,025.00	$0.00	$1,000.00	$500.00	($500.00)	$500.00
C 2860.410-02	Vending 2-Chips	$ -	$ 566.29	$ 695.80	$ 2,219.00	$288.16	$539.00	$0.00	$0.00	$0.00	$0.00	$0.00
C 2860.410-06	Ice Cream Sales	$ -	$ 2,181.98	$ 1,312.69	$ 2,321.00	$1,994.38	$2,703.00	$1,406.32	$0.00	$2,000.00	$2,000.00	$2,000.00
C 2860.450	Materials & Supplies	$ 5,734.50	$ 2,123.07	$ 3,441.56	$ 5,999.00	$4,257.05	$3,146.00	$3,753.46	$5,000.00	$5,000.00	$0.00	$7,000.00
C 9010.800	State Retirement	$ 2,703.31	$ 6,114.89	$ 9,229.83	$ 9,550.00	$16,059.24	$17,435.00	$11,248.61	$15,000.00	$10,000.08	($4,999.92)	$9,000.00
C 9030.800	Social Security	$ 3,882.35	$ 4,199.71	$ 4,207.70	$ 3,938.00	$4,165.35	$3,926.00	$3,780.59	$4,200.00	$3,406.62	($793.38)	$3,300.00
C 9060.800	Health Insurance	$ 4,183.43	$ 4,820.88	$ 12,010.10	$ 14,628.00	$15,650.04	$16,744.00	$17,585.16	$17,800.00	$6,508.00	($11,292.00)	$12,350.00
C 9070.800	Compensated Absences	$ 4,289.24	$ -	$ 206.25	$ -	$0.00	$0.00	$0.00	$200.00	$0.00	($200.00)	$0.00
C 9089.800-00	Medicare	$ 908.03	$ 982.19	$ 984.00	$ 921.00	$974.17	$ 869.00	$ 884.13	$1,000.00	$796.71	($203.29)	$850.00
	Totals	$ 149,717.47	$ 142,113.84	$ 166,644.07	$ 158,629.00	$167,383.65	**$152,583.00**	**$137,968.38**	$163,700.00	$125,487.91	($38,212.09)	$153,000.00
					REVENUES							
ACCOUNT	ACCOUNT NAME	08-09	09-10	10-11	11-12	12-13	13-14	14-15	PROPOSED	PROJECTED	DIFFERENCE	
C 1440	Meal Sales - Students	$64,537.56	$59,390.54	$61,573.08	$ 47,609.80	$44,583.18	$ 40,747.00	$ 33,171.00	$ 53,500.00	$ 45,398.00	(8,102.00)	$50,000.00
C 1443	Meal Sales - Adult	$6,901.45	$6,346.15	$6,923.47	$ 4,779.24	$7,864.53	$ 6,901.00	$ 5,550.00	$ 7,500.00	$ 5,800.00	(1,700.00)	$7,500.00
C 1445	Vending 1-Cafeteria Dining	$5,422.51	$3,843.80	$2,946.96	$ 1,960.56	$960.25	$ 1,192.00	$ 364.00	$ 1,000.00	$ 360.00	(640.00)	$500.00
C 1446	Vending 2-Chips	$0.00	$1,223.75	$1,384.00	$ 1,141.20	$800.70	$ 1,265.00	$ 91.55	$ -	$ -	0.00	$0.00
C 1448	Outside Services	$307.90	$197.29	$214.85	$ 410.46	$605.17	$ 462.00	$ 458.00	$ 200.00	$ 813.00	613.00	$500.00
C 1449	Cash Short/Over	$0.00	$13.49	($2.57)	$ 36.23	$6.44	$ 20.00	$ 30.00	$ -	$ -	0.00	$0.00
C 1450	Ice Cream Sales	$0.00	$3,856.00	$3,626.50	$ 4,707.00	$4,216.50	$ 4,271.00	$ 3,171.00	$ -	$ 2,684.00	2,684.00	$3,500.00
C2770	Unclassified	$187.64	$8.38	$2.00	$ -	$0.00	$ -	$ -	$ -	$ -	0.00	$0.00
C 3190	State Reimbursement	$3,273.00	$3,257.00	$3,441.00	$ 3,519.00	$3,510.00	$ 2,616.00	$ 2,327.00	$ 3,500.00	$ 1,800.00	(1,700.00)	$3,000.00
C 4190	Fed'l Reimbursement	$41,278.00	$43,409.00	$48,695.82	$ 49,508.00	$54,894.40	$ 48,166.00	$ 49,581.00	$ 50,000.00	$ 39,790.00	(10,210.00)	$40,000.00
C 4191	Surplus Food-USDA	$6,679.29	$4,888.03	$8,127.66	$ 8,074.48	$8,146.70	$ 6,784.00	$ 2,075.00	$ 8,000.00	$ 7,000.00	(1,000.00)	$8,000.00
C 5031	Transfer from GeneralFund	$12,000.00	$12,000.00	$26,000.00	$ 42,000.00	$41,200.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 20,000.00	(20,000.00)	$40,000.00
	Totals	$140,587.35	$138,433.43	$162,932.77	$163,745.97	$166,787.87	**$ 152,424.00**	**$ 136,818.55**	$ 163,700.00	$ 123,645.00	(20,055.00)	$153,000.00
	Net Loss	($21,130.12)	($15,680.41)	($29,711.30)	($36,883.03)	($41,795.78)	$ (40,159.00)	$ (41,149.83)		$ (21,842.91)	$ (18,157.09)	