

Cafeteria Fund

DESCRIPTION

The Cafeteria Fund accounts for all of the operations of the school food services program. The elementary and middle schools participate in the National School Breakfast and Lunch Program, which provides subsidized meals to eligible students at reduced or no cost. An a la carte food service program is available at the high schools.

GOALS AND OBJECTIVES

- To administer the National School Lunch and Breakfast programs and a la carte programs and
- To ensure that all students have affordable and nutritious food offerings, while operating on a financially sound basis.

SERVICE LEVELS

National School Lunch/Breakfast Programs

| | <u>FY02</u> | <u>FY03</u> | <u>FY04</u> | <u>FY05</u> | <u>FY06</u> | <u>FY07</u> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Full price lunch, elementary | \$ 1.55 | \$ 1.55 | \$ 1.60 | \$ 1.65 | \$ 1.75 | \$ 1.90 |
| Full price lunch, middle | 1.55 | 1.55 | 1.60 | 1.65 | 1.75 | 1.90 |
| Reduce price level | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Full price breakfast | 1.00 | 1.00 | 1.05 | 1.05 | 1.10 | 1.15 |
| Reduced price, breakfast | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |

| | <u>FY04</u> | <u>FY05</u> | <u>FY06</u> | <u>FY07</u> |
|---|---------------|---------------|------------------|------------------|
| <u>Percent Participation, National School Lunch</u> | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> | <u>Projected</u> |
| - All schools combined | 59.5% | 59.7% | 58.7% | 58.5% |
| - Middle schools | 56.2% | 56.5% | 56.5% | 56.0% |
| - High schools | 59.5% | 59.7% | 60.0% | 60.3% |

| | | | | |
|---|------|------|------|------|
| <u>Percent Participation, National School Breakfast</u> | 7.1% | 7.9% | 8.1% | 8.0% |
|---|------|------|------|------|

BUDGET HIGHLIGHTS

FY06

Growth in the budget is mainly attributed to the large increase in the cost of employee benefits, specifically VRS (Virginia Retirement System) and employer health insurance contributions. Meal sales and a la carte purchases continue to be the major source of revenue for this self-sustaining fund.

FY07

Growth in this budget continues to be heavily influenced by the rising cost of employee labor and fringe benefit expense, as well as steadily rising prices for food service supplies and equipment. The opening of Kersey Creek Elementary influences this budget with the need for additional staff to operate the program at that school. Meal sales and a la carte purchases continue to be the major source of funding for this self-sustaining fund.

BUDGET SUMMARY

Expenditures

| | <u>FY05</u> | <u>FY05</u> | <u>FY06</u> | <u>FY07</u> | <u>Percent</u> |
|------------------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Cafeteria Fund: | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> | <u>Change</u> |
| Salaries and Benefits | \$ 3,238,291 | \$ 3,151,432 | \$ 3,403,484 | \$ 3,807,265 | 11.9% |
| Operating Expenditures | 3,248,075 | 3,342,636 | 3,351,631 | 3,495,560 | 4.3% |
| Capital Outlay | 67,022 | 46,379 | 90,657 | 80,000 | 0.0% |
| TOTAL, Cafeteria Fund | \$ 6,553,388 | \$ 6,540,447 | \$ 6,845,772 | \$ 7,382,825 | 7.85% |
| Full-time Positions | 135 | 149 | 135 | 154 | 14.1% |
| Part-time Positions | 31 | 25 | 31 | 26 | -16.1% |
| Full-time Equivalents | 150.4 | 161.5 | 150.4 | 167.0 | 11.0% |