



**THE PUBLIC SCHOOLS OF BROOKLINE**  
BROOKLINE, MASSACHUSETTS 02445

PHONE 617-730-2425  
FAX 617-730-2108

ANDREW BOTT  
SUPERINTENDENT OF SCHOOLS

MARY ELLEN DUNN  
DEPUTY SUPERINTENDENT  
FOR ADMINISTRATION AND FINANCE

## Memorandum

**TO:** Andrew Bott, Superintendent of Schools  
Mary Ellen Dunn, Deputy Superintendent for Administration and Finance

**FROM:** Matthew J. Gillis, Director of Operations & Facilities *MJG*

**RE:** **FY19 Lunch Price Increase Options**

**DATE:** **June 18, 2019**

The food service program is supposed to self-fund, but has not been able to with GAAP standards. Increasing revenues, reducing expenditures, or a combination of both is often how a program is brought back to a self-funding status. Deficits to the total program fund balance and student unpaid balances must be subsidized by the General Fund. See summary of revenue and expenditures for reference.

### PSB Meal Price Options – School Committee Vote Requested

A request for the price increase options is below. A vote with premium meal increases noted below is needed to avoid a transfer for funds. Option B is likely to get the program to self-fund. Option C will help significantly and may get the program to self-fund if total sales increase enough. Option A is not needed if the health insurance expense is not planned for or actually charged.

<b>MEAL PRICING</b>	<b>FY18</b>	<b>FY19 - A</b>	<b>FY19 - B</b>	<b>FY19 - C</b>
<b>K-8</b>				
K-8 Breakfast	\$1.75	\$ 2.00	\$ 2.00	\$ 2.00
K-8 Lunch	\$3.25	\$ 4.00	\$ 3.75	\$ 3.50
<b>High School</b>				
HS Breakfast	\$1.75	\$ 2.50	\$ 2.25	\$ 2.00
HS Lunch	\$3.50	\$ 4.25	\$ 4.00	\$ 3.75
HS Premium Lunch*	\$4.25	\$4.75 - \$7.00		
Reduced Price Lunch	\$0.40	\$ 0.40	\$ 0.40	\$ 0.40
Reduced Price Breakfast (set by Commonwealth)	\$0.30	\$ 0.30	\$ 0.30	\$ 0.30
Dairy/Lactaid Milk	\$0.75	\$ 0.75	\$ 0.75	\$ 0.75
Soy Milk	\$1.50	\$ 1.50	\$ 1.50	\$ 1.50
100% Juice	\$0.50	\$ 0.50	\$ 0.50	\$ 0.50
Adult Lunch (includes meals tax) \$4.25		\$ 5.00	\$ 5.00	\$ 5.00

\*Premium Meal Price Approval is also requested for the following examples- Sushi -\$7.00, Deli Sandwich \$4.75, Ramen Noodle Bowl \$5.50, Acai Bowl \$5.50 Angus Burger \$4.75. Free and Reduced lunch students can purchase premium meals for free or \$0.40 depending on their designation.

USDA reimburses district for meals, plus \$0.06 cents from the Commonwealth

Paid = \$0.37

Reduced = \$2.89

Free = 3.29

Schools certified as meeting the new nutrition standards receive an additional \$.06 per lunch.

### **Price Options**

For practical purposes, increments in \$.025 increments, starting with the highest price increase. If we remove the \$200,000 health insurance expense the Town prefers to charge the program when cash is available in the fund, the \$.75 price increase is not needed. The cash is not likely to be available again. In short summary, it is noteworthy PSB currently has fewer food items with added sugar and/or sodium available than what is approved by the USDA school lunch program for healthy meals and healthy snacks.

- **Option A - \$.75 increase is not needed when the health insurance expense is not budgeted or actually charged to the fund.**
- **Option B - \$.50 increase** and allow the items sold last year on the John Stalker Institute [USDA's approved A-List](#) items to be sold in the K-8 schools.

#### **Pros / Cons**

Pro – Program much more likely to self-fund.

Pro – more students happy with a la carte options available

Con – Some Wellness Committee members strongly opposed and consider this regressing on nutritional standards by reverting to offering pre-packaged snacks listed above.

- **Option C - \$.025 increase** and allow the sale of the A- List items and [chocolate milk](#) as part of a federally approved reimbursable meal. [White milk nutrition content](#) and chocolate milk are linked for reference.

#### **Pros / Cons**

Pro - [Independent Cornell University Study](#) cautions against banning chocolate milk

Pro – PSB 2016 Chocolate Milk Pilot Program saw a la carte milk sales jump from 65 units per day to 246 units per day, or 378% increase in milk sales. Program had a 14.7% increase in total K-8 reimbursable lunch participation comparing November 2016 and May 2016 when offering chocolate milk K-8.

Pro – Program more likely to self-fund over a longer period of time

Pro – Expand Options of a la carte items, even seasonally, to students.

Con – Some very upset parents and Wellness Committee members not wanting the additional options available to students due to the 6 grams, about 1.5 teaspoons, of sugar added to the milk.

### **Background Summary**

The food service program operates under federal and state regulations as well as local decisions and policies about what is offered to students. Federal and state regulations limit portion size, sodium, sugar, and fat content in the food and beverages offered. At PSB, local decisions restrict food and beverage offerings more so than the state and federal regulations.



“Regulations at 7 CFR 210.14(e) require school food authorities (SFAs) participating in the National School Lunch Program to ensure sufficient funds are provided to the nonprofit school food service account for meals served to students not eligible for free or reduced price meals. There are two ways to meet this requirement: either through the prices charged for “paid” meals or through other non-federal sources provided to the nonprofit school food service account.”<sup>1</sup>

The PSB food service program continues to struggle financially and the most likely funding source to address the issue is the general fund annual budget. See the four year summary file for FY16 through FY19. The anticipated amount of transfer request to cover the fund shortfall on June 30, 2018 is \$375,278.

The program must make changes in the way we do business or subsidizing the program will become an annual transfer request , or be built into the annual budget request. The main options are to increase revenues, reduce expenses, or a combination of both.

### **Recent Changes in FY18**

**Reduced Revenue** - A reduced A La Carte menu significantly reduced revenue (School Committee and Wellness Subcommittee Request) – Lost revenue is approximately \$539,750 from what was budgeted for FY18 with an FSMC, net Revenue loss less food costs = \$377,825

<sup>1</sup> <https://fns-prod.azureedge.net/sites/default/files/cn/SP11-2017v2os.pdf>

<b>K-8 Snacks A La Carte</b>	<b>Prior to 9/30/2017</b>	<b>10/1/2017 Forward</b>
General Mills Cereal Bar	\$1.50	N/A
Whole Fresh Fruit	\$1.00	\$1.00
Baby Carrots	\$1.00	\$1.00
Baked, Pop, and Sun Chips	\$1.50	N/A
Smartfood Popcorn	\$1.25	N/A
2.5oz NY Organic Pretzel	\$1.50	N/A
1oz NY Organic Pretzel Stick	\$1.25	N/A
Stonyfield Organic Yogurt	\$1.25	\$1.25
Chobani Yogurt 4oz	N/A	\$1.50
Welches Fruit Snacks	\$1.00	N/A
WG Rice Krispie Treat	\$1.25	N/A
Fresh Veggies & Dip	\$2.50	\$2.50
9oz Fresh Fruit Cup	\$2.50	\$2.50
Linden Cookies	\$1.00	N/A
Chortels Mini Graham Crackers	\$1.00	N/A
Whole Grain Bug Bites	\$1.00	N/A
Whole Grain Goldfish	\$1.00	\$1.00

There are [75 pages of a la carte items](#) in compliance with the Federal School Nutrition Program regulations PSB is permitted to sell, however, the list above is all the program offers to k-8 students.

Increasing a la carte sales, by offering more optional items students wish to consume, would help reduce the amount of the needed lunch price increase. Having more program compliant student desirable options in other districts helps is a key component to a self funding program.

Cost impact per meal for the FY18 **change is a revenue loss and in effect a cost of \$0.87 per meal.**

**Added Cost** - Food composting was an added expense to BHS (daily pick up fee, compost liners, barrels) at approximately \$6,800 for BHS alone. The Solid Waste Advisory and BHS Student Environmental organization requested this program to comply with the current [state regulation](#) which requires food composting/recycling for sites that dispose of over 2,000 lbs of food waste weekly. Since last June, BHS has consistently been under the 2,000 lb weekly threshold. To the best of my knowledge, and that of Ed Gilbert, DPW Solid Waste Director, there is no town ordinance or bylaw requiring food composting, so continuing the program at this time is voluntary. The additional cost to provide this service at per elementary school is \$6,000.

Cost impact per meal for continuing the program at BHS: \$0.016 cents

Cost impact per meal to offer the program at each elementary school is \$0.014

So the cost for BHS and the Coolidge Corner School next year be \$.03 per meal.

**Added Cost** - Recyclable cutlery is a projected added expense for FY19 (reduce plastics, straws, forks) \$25,556. The Solid Waste Advisory and BHS Student Environmental organization requested this change to better facilitate the food recycling/composting program. The estimated cost for the Coolidge Corner School is \$16,611.

Cost impact per meal at BHS: \$0.06

Cost impact for CCS: \$0.04

**Added Cost** - Whitson's Payroll adds \$273,000 for FY19 - The district would already be paying for a director. The additional personnel that was not present before a management company is a Chef who performs daily, in the field training, and support to food service employees on preparation, presentation, and quality control, a part-time bookkeeper, and a part-time delivery driver with a refrigerated van. FY 17 Cost for Administration of Program Dir Salary (\$82,000 in FY 2016), Secretary/Admin Asst. (\$71,969), the Asst. Dir (\$65,771.), and a part-time Driver/Courier that is still employed with PSB and is now charged to the General Fund year-round.

**Added Cost** - Whitsons' Mgt/Admin – adds, \$117,875 for FY19 – some of the benefits of having a management company are improved allergy awareness communications, significantly better compliance with federal and state regulations, economy of scale in buying power to reduce food costs, and a Director with access to a full management team and nutritional team to support the program. We saved the equivalent in food costs and inventory overages by using a management company.

FSMC Expense and Savings	Expense	Cost Per Meal
FSMC Mgt Fee	\$ 117,875	\$ 0.27
FSMC Salary	\$ 273,187	\$ 0.63
FSMC -All other Exp	\$ 122,968	\$ 0.28
FSMC Food Exp Savings	\$ (432,369)	\$ (0.99)
PSB FS Director Salary FY16	\$ (82,000)	\$ (0.19)

Net Hiring FSMC FY19	\$ (339)	\$ (0.00)
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**Added Cost - Employee Health Benefits -** In the past, transfers of \$200,000 were taken from this fund to offset the operating budget and later the Town's health insurance benefit account. Both DESE and USDA consider the school lunch program a grant-funded program. Federal regulations require all federal grants treat employee benefit charges equally and consistently amongst programs. We are investigating if this is true for all of the Town's federal funds. If so, we have a permanent added cost of approximately \$40,000 for a total of \$240,000 annually being charged to the fund. .

Cost impact per meal: \$0.55

Note Charge was not in FY17 or FY18 because the school lunch revolving fund could not sustain it. When we remove this expense from the budget for FY19, the program can much more likely self-fund with \$0.50 cent price increase.

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USDA reimburses district for meals, plus \$0.06 cents from the Commonwealth

Paid = \$0.37

Reduced = \$2.89

Free = 3.29

Schools certified as meeting the new nutrition standards receive an additional \$.06 per lunch.

**What will happen to participation and total revenue with a \$.075 price increase?**

**Answer:** \$.075 price increases do not happen often. The current food director experienced one in Haverhill and participation dropped nearly 20%, then crept back up as the year went on. It took nearly two years to return to the participation rate before the \$.075 price increase.

**What will happen with a \$.025 price increase?**

**Answer:** If revenue does not catch up and better balance with expenditures, then we would be considering changes in price and services again in March 2019. Changing price alone \$.025 is not likely to bridge the gap between revenue and expenses.



PSB Food Services  
FY19

Food Services 4 Year View

<b>Beginning Balance July 1</b>	<b>\$ 298,913.37</b>	<b>\$ 111,648.97</b>	<b>\$ (4,648.58)</b>	<b>\$ -</b>
<b>Revenue (Source)</b>	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>
Local Sources:				
Student Meal Sales	\$ 1,431,023	\$ 1,429,900	\$ 1,424,650	\$ 1,457,889
FY19 reflects	\$ 49,843	\$ 42,305	\$ 40,342	\$ 41,197
A La Carte	\$ 566,324	\$ 341,454	\$ 278,676	\$ 283,923
Catering	\$ 8,520	\$ -	\$ 25,000	\$ 25,000
Federal Sources	\$ 623,149	\$ 610,334	\$ 591,063	\$ 600,982
State Sources	\$ 28,168	\$ 29,495	\$ 30,796	\$ 31,998
Miscellaneous	\$ 47			
Fund Transfer-In				
<b>Total Revenue</b>	<b>\$ 2,707,074</b>	<b>\$ 2,453,488</b>	<b>\$ 2,390,527</b>	<b>\$ 2,440,989</b>
Prepayments as of 6/30/16	\$ 152,591			
Prepayments as of 6/30/17		\$ 149,858		
Prepayments Estimated for 6/30			\$ 145,000	\$ 145,000
<b>Net (Actual) Revenue</b>	<b>\$ 2,554,483</b>	<b>\$ 2,303,629</b>	<b>\$ 2,245,527</b>	<b>\$ 2,295,989</b>
<b>Expenditures</b>	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>
PSB Admin & Support Salaries	\$ 153,732.00	\$ 168,639.25	\$ 144,619	\$ 147,511
Salaries & Wages	\$ 1,011,727	\$ 1,023,101	\$ 1,003,212	\$ 1,006,803
Sub Café workers	\$ 34,299	\$ 16,301	\$ 40,441	\$ 26,000
Employee Benefits (Health, clothes, Auto)	\$ 200,000	\$ -	\$ 8,590	\$ 209,000
FSMC -Whitsons Payroll & Benefits	\$ -	\$ -	\$ 280,103	\$ 273,187
FSMC Mgt Fee & Admin Exp			\$ 130,000	\$ 117,875
FSMC - Other Expenses/Equip/Vehicle			\$ 116,862	\$ 122,968
Purchased Services (Equipm Maint)	\$ 136,703	\$ 152,728	\$ 32,513	\$ 35,000
Property Services	\$ -	\$ -	\$ 12,211	\$ 12,500
Food Costs	\$ 1,293,606	\$ 1,172,777	\$ 754,719	\$ 740,408
Supplies	\$ 7,874	\$ 9,234	\$ 77,420	\$ 101,347
Miscellaneous (Cell phone, mileage reimburse )	\$ 648	\$ 336	\$ 1,455	\$ 1,500
Food Recycling/Composting	\$ -	\$ -	\$ 6,722	\$ 12,700
Software	\$ -	\$ -	\$ 3,842	\$ 4,000
Staff Training & Development	\$ 1,677	\$ 4,465	\$ 2,769	\$ 3,000
Capital Assets	\$ 54,072	\$ 22,204	\$ 5,327	\$ -
<b>Total Expenditures</b>	<b>\$ 2,894,338</b>	<b>\$ 2,569,785</b>	<b>\$ 2,620,805</b>	<b>\$ 2,813,799</b>
<b>Net Profit/(Loss) - Cash Basis</b>	<b>\$ (187,264)</b>	<b>\$ (116,298)</b>	<b>\$ (230,278)</b>	<b>\$ (372,810)</b>

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
<b>Ending Balance June 30th Per GL</b>	<b>\$ 111,648.97</b>	<b>\$ (4,648.58)</b>	<b>\$ (230,277.95)</b>	<b>\$ (372,810)</b>
Prepayments Reduction (Sales not posted yet)	\$ (152,591)	\$ (149,858)	\$ (145,000)	\$ (145,000)
<b>"True" Fund Balance</b>	<b>\$ (40,941.58)</b>	<b>\$ (154,507.06)</b>	<b>\$ (375,277.95)</b>	<b>\$ (517,810)</b>
			<b>Or</b>	<b>Or</b>
				<b>\$ (317,810)</b>
<b>"True" Fund Balance is the balance that really belongs to the fund.</b>				<b>W/O H.I. Exp</b>
Fund has been unable to break even without being charged health insurance in FY16 to FY18				
FY19 budget shows health insurance expense, but the fund is unlikely to be able to pay it so the Net P&L is likely to be (\$175k)				
FY19 reflects a Beginning Balance of \$0.00				

Brookline Public Schools  
SY 2018 -2019 Cafeteria Budget

	2017-2018	2018-219 Budget			Meal Price Increase			
	Projection	District	Catering	Combined	\$0.25	\$0.30	\$0.50	\$0.75
Type A Breakfast	\$33,598	\$36,247	\$0	\$36,247	\$41,263	\$42,266	\$46,278	\$51,294
Type A Lunch	\$1,365,858	\$1,421,642	\$0	\$1,421,642	\$1,525,678	\$1,546,485	\$1,629,714	\$1,733,749
Alacarte	\$278,095	\$283,923	\$0	\$283,923	\$283,923	\$283,923	\$283,923	\$283,923
Adult Sales	\$39,168	\$41,197	\$0	\$41,197	\$41,197	\$41,197	\$41,197	\$41,197
Federal /State Reimbursements	\$576,733	\$600,982	\$0	\$600,982	\$600,982	\$600,982	\$600,982	\$600,982
Additional .06 Cent reimbursement	\$30,719	\$31,998	\$0	\$31,998	\$31,998	\$31,998	\$31,998	\$31,998
Catering	\$31,083	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Vending Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Sales</b>	<b>\$2,355,254</b>	<b>\$2,415,989</b>	<b>\$25,000</b>	<b>\$2,440,989</b>	<b>\$2,550,040</b>	<b>\$2,571,851</b>	<b>\$2,659,092</b>	<b>\$2,768,143</b>
Total Food Cost	\$730,159	\$732,761	\$7,615	\$740,376	\$740,376	\$740,376	\$740,376	\$740,376
Paper/Cleaning Cost	\$75,655	\$102,824	\$845	\$103,669	\$103,669	\$103,669	\$103,669	\$103,669
Whitsons Payroll	\$251,032	\$273,187	\$0	\$273,187	\$273,187	\$273,187	\$273,187	\$273,187
District Payroll (No H.ealth Ins Exp)	\$1,381,018	\$1,189,314	\$0	\$1,189,314	\$1,189,314	\$1,189,314	\$1,189,314	\$1,189,314
<b>Total Cost of Sales</b>	<b>\$2,437,864</b>	<b>\$2,298,086</b>	<b>\$8,460</b>	<b>\$2,306,546</b>	<b>\$2,306,546</b>	<b>\$2,306,546</b>	<b>\$2,306,546</b>	<b>\$2,306,546</b>
<b>Gross Profit</b>	<b>(\$82,610)</b>	<b>\$117,903</b>	<b>\$16,540</b>	<b>\$134,443</b>	<b>\$243,495</b>	<b>\$265,305</b>	<b>\$352,546</b>	<b>\$461,597</b>
Other Expenses	\$109,064	\$189,117	\$262	\$189,379	\$189,379	\$189,379	\$189,379	\$189,379
Adm Exp	\$75,000	\$76,875	\$0	\$76,875	\$76,875	\$76,875	\$76,875	\$76,875
Mgt Fee	\$40,000	\$41,000	\$0	\$41,000	\$41,000	\$41,000	\$41,000	\$41,000
<b>Total Other Expenses</b>	<b>\$224,064</b>	<b>\$306,992</b>	<b>\$262</b>	<b>\$307,254</b>	<b>\$307,254</b>	<b>\$307,254</b>	<b>\$307,254</b>	<b>\$307,254</b>
<b>Return To District</b>	<b>(\$306,674)</b>	<b>(\$189,089)</b>	<b>\$16,278</b>	<b>(\$172,811)</b>	<b>(\$63,759)</b>	<b>(\$41,949)</b>	<b>\$45,292</b>	<b>\$154,343</b>

6/18/2018

Total All Exp \$2,661,928 \$2,605,078 \$8,722 \$2,613,800



Brookline 18-19 Budget (Cost per Meal)

<b>Revenue</b>	<b>Amount</b>	<b>Per Meal</b>
Type A Breakfast	36,247	0.05
Type A Lunch	1,421,642	2.11
Alacarte	283,923	0.42
Adult Sales	41,197	0.06
Federal Reimbursement	568,984	0.84
State Reimbursement	31,998	0.05
Catering	24,999	0.04
Vending Sales	-	-
Additional .06 cent reimbursment	31,998	0.05
<b>Total Sales</b>	<b>2,440,989</b>	<b>3.62</b>
<b>Costs</b>		
Food Cost	740,376	1.10
Janitorial Cost	4,014	0.01
Paper Cost	99,654	0.15
Whitsons Payroll	273,187	0.41
District Payroll (less Health Ins. Exp)	1,189,313	1.77
Administrative Fee	76,875	0.11
Management Fee	41,000	0.06
Liability Insurance	24,410	0.04
Advertising/Recruitment	500	0.00
Background Checks	79	0.00
Bond (Performance)	9,555	0.01
Cell Phone	1,680	0.00
Corporate Training	2,114	0.00
Crunchtime / Net Chef	2,372	0.00
Depreciation/Amortization	34,895	0.05
Gas & Tolls	1,770	0.00
Mileage	200	0.00
Miscellaneous	810	0.00
Office Supplies	2,000	0.00
Postage	100	0.00
Printing - Promotional	1,500	0.00
Software /Salesforce	446	0.00
State Commodity Charges	16,000	0.02
Uniforms Purchases	750	0.00
Vehicle Insurance	3,288	0.00
Vehicle Rental	12,000	0.02
WRP License Fee	6,180	0.01
Drug Testing	32	0.00
District Misc	1,500	0.00
District Compsoiting Included?	12,700	0.02
District Software - Nutrikids	4,000	0.01



District Training Exp	3,000	0.00
District Property Services	12,500	0.02
District Equip Maintenance	35,000	0.05
	2,613,799	
<b>Total Costs</b>	<b>2,613,799</b>	<b>3.78</b>
<b>Net Income (Loss)</b>	<b>(172,811)</b>	<b>(0.26)</b>

6/18/2018

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SY 2018 -2019 Cafeteria Budget

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Alacarte	\$278,095	\$283,923	\$0	\$283,923	\$283,923	\$283,923	\$283,923	\$283,923
Adult Sales	\$39,168	\$41,197	\$0	\$41,197	\$41,197	\$41,197	\$41,197	\$41,197
Federal /State Reimbursements	\$576,733	\$600,982	\$0	\$600,982	\$600,982	\$600,982	\$600,982	\$600,982
Additional .06 Cent reimbursement	\$30,719	\$31,998	\$0	\$31,998	\$31,998	\$31,998	\$31,998	\$31,998
Catering	\$31,083	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Vending Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Sales</b>	<b>\$2,355,254</b>	<b>\$2,415,989</b>	<b>\$25,000</b>	<b>\$2,440,989</b>	<b>\$2,550,040</b>	<b>\$2,571,851</b>	<b>\$2,659,092</b>	<b>\$2,768,143</b>
Total Food Cost	\$730,159	\$732,761	\$7,615	\$740,376	\$740,376	\$740,376	\$740,376	\$740,376
Paper/Cleaning Cost	\$75,655	\$102,824	\$845	\$103,669	\$103,669	\$103,669	\$103,669	\$103,669
Whitsons Payroll	\$251,032	\$273,187	\$0	\$273,187	\$273,187	\$273,187	\$273,187	\$273,187
District Payroll	\$1,381,018	\$1,389,314	\$0	\$1,389,314	\$1,389,314	\$1,389,314	\$1,389,314	\$1,389,314
Total Cost of Sales	<b>\$2,437,864</b>	<b>\$2,498,086</b>	<b>\$8,460</b>	<b>\$2,506,546</b>	<b>\$2,506,546</b>	<b>\$2,506,546</b>	<b>\$2,506,546</b>	<b>\$2,506,546</b>
<b>Gross Profit</b>	<b>(\$82,610)</b>	<b>(\$82,097)</b>	<b>\$16,540</b>	<b>(\$65,557)</b>	<b>\$43,495</b>	<b>\$65,305</b>	<b>\$152,546</b>	<b>\$261,597</b>
Other Expenses	\$109,064	\$189,117	\$262	\$189,379	\$189,379	\$189,379	\$189,379	\$189,379
Adm Exp	\$75,000	\$76,875	\$0	\$76,875	\$76,875	\$76,875	\$76,875	\$76,875
Mgt Fee	\$40,000	\$41,000	\$0	\$41,000	\$41,000	\$41,000	\$41,000	\$41,000
Total Other Expenses	<b>\$224,064</b>	<b>\$306,992</b>	<b>\$262</b>	<b>\$307,254</b>	<b>\$307,254</b>	<b>\$307,254</b>	<b>\$307,254</b>	<b>\$307,254</b>
<b>Return To District</b>	<b>(\$306,674)</b>	<b>(\$389,089)</b>	<b>\$16,278</b>	<b>(\$372,811)</b>	<b>(\$263,759)</b>	<b>(\$241,949)</b>	<b>(\$154,708)</b>	<b>(\$45,657)</b>
6/8/2018								
Total All Exp	\$2,661,928	\$2,805,078	\$8,722	\$2,813,800				



Cost Per \$.01                      \$                      4,362.05

Total All Exp                      \$                      0.55

	FY19 Cost	Cost per meal
Health Insurance	\$ 240,000	\$ 0.55
a La Carte Sales Lost	\$ (377,825)	\$ (0.87)
BHS Composting Cost	\$ 6,800	\$ 0.02
Composting Per Elementary	\$ 6,000	\$ 0.01
Compostable Flatware BHS	\$ 25,556	\$ 0.06
Compostable Flatware - CCS	\$ 16,611	\$ 0.04

	Expense	Cost Per Meal
FSMC Expense and Savings		
FSMC Mgt Fee	\$ 117,875	\$ 0.27
FSMC Salary	\$ 273,187	\$ 0.63
FSMC -All other Exp	\$ 122,968	\$ 0.28
FSMC Food Exp Savings	\$ (432,369)	\$ (0.99)
FS Director Salary FY16	\$ (82,000)	\$ (0.19)
Net FSMC	\$ (339)	\$ (0.00)

The difference in food expense after hiring Whitsons FY17 to FY18

Brookline 18-19 Budget (Cost per Meal)

<b>Revenue</b>	<b>Amount</b>	<b>Per Meal</b>
Type A Breakfast	36,247	0.05
Type A Lunch	1,421,642	2.11
Alacarte	283,923	0.42
Adult Sales	41,197	0.06
Federal Reimbursement	568,984	0.84
State Reimbursement	31,998	0.05
Catering	24,999	0.04
Vending Sales	-	-
Additional .06 cent reimbursment	31,998	0.05
<b>Total Sales</b>	<b>2,440,989</b>	<b>3.62</b>
<b>Costs</b>		
Food Cost	740,376	1.10
Janitorial Cost	4,014	0.01
Paper Cost	99,654	0.15
Whitsons Payroll	273,187	0.41
District Payroll	1,389,313	2.06
Administrative Fee	76,875	0.11
Management Fee	41,000	0.06
Liability Insurance	24,410	0.04
Advertising/Recruitment	500	0.00
Background Checks	79	0.00
Bond (Performance)	9,555	0.01
Cell Phone	1,680	0.00
Corporate Training	2,114	0.00
Crunchtime / Net Chef	2,372	0.00
Depreciation/Amortization	34,895	0.05
Gas & Tolls	1,770	0.00
Mileage	200	0.00
Miscellaneous	810	0.00
Office Supplies	2,000	0.00
Postage	100	0.00
Printing - Promotional	1,500	0.00
Software /Salesforce	446	0.00
State Commodity Charges	16,000	0.02
Uniforms Purchases	750	0.00
Vehicle Insurance	3,288	0.00
Vehicle Rental	12,000	0.02
WRP License Fee	6,180	0.01
Drug Testing	32	0.00
District Misc	1,500	0.00
District Compsoing Included?	12,700	0.02
District Software - Nutrikids	4,000	0.01

→ \$200,000 Health Insurance Expense

6/8/18

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District Training Exp	3,000	0.00
district Property Services	12,500	0.02
District Equip Maintenance	35,000	0.05
<b>Total Costs</b>	<b>2,813,799</b>	<b>4.18</b>
<b>Net Income (Loss)</b>	<b>(372,811)</b>	<b>(0.553)</b>

6/8/2018

~~Ref~~ Reflects  
Health Insurance  
Expense

## Days

[illegible]



# FY18 Food Service Worker Hourly Wage Survey

District	Health Benefits		Employer Cost Share	Employer Cost Share Tier 2	Employer Cost Share tier 3
	Charged to Food Service Revolving Fund				
Brookline	Yes		83%		
Boston					
Cambridge	No		81%	75%	
Somerville					
Newton	Yes		80%		
Arlington					
Watertown					
Waltham					
Needham					
Lexington					
Andover					
North Andover					
Wellesley					
Weston					
Natick					
Amherst & Pelham Public and Regional	Not anymore		80%		
Dracut	No		80%		

## FY2018 School Lunch Pricing Survey

District	Full Price Lunch
Acton-Boxborough	\$2.75
Amherst Regional	\$3.25
Arlington Elementary Schools	\$3.00
Arlington High School	\$3.00
Andover high Main Entre/Pasta	\$3.00
Adover High Optional Meals	\$3.25
Auburn Elem	\$2.75
Auburn Middle & High	\$3.00
Belmont Elem	\$2.75
Belmont High	\$3.50
Belmont Middle	\$3.25
Berlin-Boylston Elem and Middle	\$3.00
Berlin-Boylston HS	\$3.25
Blackstone Millville Elem & Middle	\$2.50
Blackstone-Millville RSD High	\$3.00
Braintree Middle and High	\$3.00
Concord Public Schools	\$3.85
Concord-Carlisle Regional	\$3.85
Dedham Elem	\$3.00
Dedham HS	\$3.75
Dedham Middle	\$3.25
Douglas Elementary Schools	\$2.75
Douglas High School	\$3.00
Dracut Elem	\$3.00
Dracut Middle and High	\$3.25
Foxborough PS	\$3.00
Gardner Public Schools	\$3.00
Georgetown	\$3.00
Grafton Elementary	\$2.45
Grafton High	\$2.75
Grafton Middle	\$2.60
Hopkinton Elem	\$2.50
Hopkinton High	\$2.75
Hopkinton high Premium	\$3.25
Hudson Elementary	\$2.75
Hudson Middle and High	\$3.00
Lexington Public Schools	\$3.50
Lincoln-Sudbury	\$3.00
Lynnfield	\$3.00
Marlborough Elementary	\$2.75
Marlborough Middle and High	\$3.00
Maynard Elementary	\$2.75
Maynard High	\$3.50
Maynard Middle	\$3.00
Medfield Elementary	\$2.75
Medfield High	\$3.25
Millbury Elementary	\$2.75
Millbury Middle and High	\$3.00
Monomoy Regional School District	\$3.00
Nantucket	\$3.50
Nashoba	\$3.00
Newburyport Elem	\$2.75
Newburyport middle & High	\$3.00
Northboro-Southboro RSD	\$3.00
Northborough	\$3.00
Peabody Elementary Schools	\$3.00
Peabody High School	\$3.25
Randolph Elem	\$2.75
Randolph Middle and High	\$3.00
SEEM Collaborative	\$3.00
Shrewsbury Elementary	\$3.25
Shrewsbury High	\$3.75
Shrewsbury Middle	\$3.50
Southborough	\$3.00
Swampscott Public Schools	\$3.25
Wakefield Public Schools	\$3.00
Wayland Public Schools	\$4.00
Wellesley Elem	\$3.10
Wellesley High	\$3.50
Wellsley middle	\$3.35
Westborough Elementary and Middle	\$3.00
Westborough High	\$3.25
Westport Community Schools	\$3.00
Whitman -Hanson	\$3.25
Woburn	\$3.00
Wrentham (Elem only)	\$2.50

	Full Price Lunch
Max	\$4.00
Min	\$2.45
Average	\$3.07