

Town of Gilford, New Hampshire

Budget Committee

REPORT OF THE SCHOOL DISTRICT FOOD SERVICES SUBCOMMITTEE – DECEMBER 10, 2018

The subcommittee of the Gilford Budget Committee assigned to review the School District Food Services budget met at 3:40 PM on December 10, 2018 in the SAU Office Conference Room at 2 Belknap Mountain Road.

Subcommittee members Kristin Snow, Tracie Corbett, and Richard Grenier met with School District employees Jonathan Dupuis and Scott Isabelle. Subcommittee members Tim Sullivan and a dapper David “Skip” Murphy joined the group at approximately 4:00 pm.

Scott Isabelle (Assistant Superintendent for Business) provided an explanation of the accounting changes to this budget. In prior years, the Food Service revenue was insufficient to pay for all expenditures. Therefore, some benefit items were sometimes paid from the General Fund in the past (such as health, dental, social security, and retirement). For the upcoming budget year, \$163,000 has been added to the Food Services budget to cover the anticipated revenue shortfall. Therefore, all associated salary and benefit costs are now shown in this budget and this method will be used going forward.

Jonathan Dupuis (Food Services Director) then provided a line-by-line review of the Food Services budget to subcommittee members. The budget is broken down into District Wide, Elementary School and Middle – High School accounts because one kitchen is shared by the Middle and High Schools. Discussions are noted below:

- District Wide (Lines 33-3110-51100 through 33-3110-52600): These lines cover Mr. Dupuis’ salary and benefits. A 3% salary increase is proposed and benefit increases are estimated as in other school budgets. For the coming year, dental, unemployment and workers compensation are all now accounted for in this budget (as was not the case in all prior years).
- Elementary School (Lines 33-3120-51100 through 33-3110-52600): These lines cover salary and benefits for 1 full-time Kitchen Manager and 2 part-time Assistants. A 3% salary increase is proposed and benefit increases are estimated as in other school budgets. For the coming year, health, dental, social security, retirement, unemployment and workers compensation are all now accounted for in this budget (as was not the case in all prior years). The committee members noted an error in the social security calculation. The correct amount should have been \$2586 (a \$75 increase), but \$1783 was listed. Mr. Isabelle said they would not request the error to be fixed.

- Elementary School (Lines 33-3190-53400 through 33-3190-56370): All lines are level funded except Repairs to Equipment with a \$1000 increase. Mr. Dupuis explained that much of the kitchen equipment is 10-15 years old, and although is in good working condition, he expects more repairs to be necessary. Mr. Grenier suggested that the school district consider being proactive by replacing older equipment rather than making repeated repairs. It was explained that Non-Program Food costs cover two all-staff breakfast/lunch meetings during the year.
- Middle-High School (Lines 33-3120-51190 through 33-3110-52600): These lines cover salary and benefits for 1 full-time Assistant Director, 2 full-time Assistants, and 5 part-time Assistants. This is a reduction in one 15 hour a week staff member from the prior year, who resigned and was not replaced. A 3% salary increase is proposed and benefit increases are estimated as in other school budgets. For the coming year, health, dental, social security, retirement, unemployment and workers compensation are all now accounted for in this budget (as was not the case in all prior years). Another staff member changed health coverage resulting in a decrease. Again, there was an error in the social security calculation. The correct amount should have been \$8085 (a \$368 decrease), but \$7850 was listed.
- Middle-High School (Lines 33-3190-53400 through 33-3190-56370): All lines are level funded except Non-Program Food costs with a \$1500 decrease (total \$35,000). At the middle and high schools, students can purchase snacks and dessert items that are not available at the elementary school. These foods account for most of the \$35,000 with two all-staff breakfast/lunch meetings during the year also included. Mr. Murphy requested more details on contracted services split costs, which Mr. Isabelle agreed to provide.

The grand total Food Services budget proposed by the School Board for 7/1/2019 to 6/30/2020 is \$669,390.00, which is a \$4698.00 increase (0.7%) over the previous year. Skip Murphy moved to accept the School Board's proposed Food Services budget of \$669,390.00, seconded by Richard Grenier, and passed (5-0). The full Budget Committee meeting to review this budget is scheduled for Thursday, December 20, 2018 at 6:30 pm in Town Hall. The subcommittee meeting was adjourned at 4:30 pm.

Respectfully submitted,

Kristin Snow, Budget Committee Member