



CHILD NUTRITION BUDGET DEVELOPMENT PROCEDURE (CHN-P003)

Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure outlines the process for identifying the budgetary operational needs and adequate sources of funding for the Child Nutrition budget.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Director of Child Nutrition
- 2.2 Assistant Director of Child Nutrition

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Financial Officer (CFO)

4.0 DEFINITIONS:

- 4.1 Qualified Student Meals: student breakfasts or lunches meeting USDA requirements for a complete meal
- 4.2 Eligibility Status: refers to full pay, approved free, or approved reduced price of a student meal
- 4.3 Meal Equivalent: is a productivity figure based on meal participation, dollar amount of a la carte sales, and contracted meals
- 4.4 Kitchen Types:
 - 4.4.1 Satellite: minimal on-site food preparation, serving and clean-up
 - 4.4.2 On-Site Preparation: total food service process takes place at school
 - 4.4.3 Centralized Preparation: orders, prepares and transports meals for one to five locations
- 4.5 Contracted Meal Service: Meals prepared by Clarksville-Montgomery County School Food Service but not served at one of the schools. The meals are delivered to site or prepared for pick up. There is a set fee for this type of service. The meals are priced accordingly to include food cost, labor, delivery fee and fee for service.

5.0 PROCEDURES:

- 5.1 Current sources of revenue are analyzed by the Child Nutrition Department and levels of funding for the proposed budget are forecasted during the third quarter of current fiscal year based on projected growth, trends and new marketing strategies. Revenue sources include Federal reimbursement for qualified student meals based on eligibility status, ala carte sales, cash sales, and other sources such as contract services, cash rebates and interest earned.



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- 5.2 Staffing requirements and the costs of salaries are projected based on the proposed pay policy.
 - 5.2.1 Levels of staffing for each cafeteria are calculated by kitchen type, meal equivalent production.
 - 5.2.2 Additional staffing requirements necessary for a cost effective operation are driven by workload.
- 5.3 Employer's contributions for fringe benefits are calculated based on the proposed pay policy and include social security, retirement, health and life insurance.
- 5.4 Expenditures for food and non-food items are estimated in light of historical cost, inflation and projected sales.
- 5.5 Other categories of operational expenditures are forecasted and include items such as utilities, professional staff development, equipment replacement and repairs, employee uniforms, workers' compensation premiums and claims, office supplies, printing and vehicle replacement and repairs.
- 5.6 Proposed Child Nutrition budget is submitted to the CFO for inclusion in the school system's budget request (ref. [BUD-P001](#)).

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Labor Studies Form ([CHN-F022](#))
- 6.2 Meals Per Labor Hour (CHN-F023)
- 6.3 Cost Control Manual
- 6.4 Daily Participation Reports
- 6.5 Yearly Cumulative Revenue/Expenditure Breakdown (CHN-F024)
- 6.6 Monthly Cumulative Revenue/Expenditure Breakdown (CHN-F025)
- 6.7 Monthly State Reimbursement Reports
- 6.8 Budget Worksheets (BUD-F002, BUD-F003, BUD-F004, BUD-F005, BUD-F006, BUD-F007, BUD-W001, BUD-W002)
- 6.9 Annual Budget ([BUD-P001](#))

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Monthly state reimbursement	Child Nutrition Department	Current plus five years	Discard as Desired	Secured Building



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reports

Budget preparation files	Child Nutrition Department	5 years	Discard as Desired	Secured Building
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8.0 REVISION HISTORY:

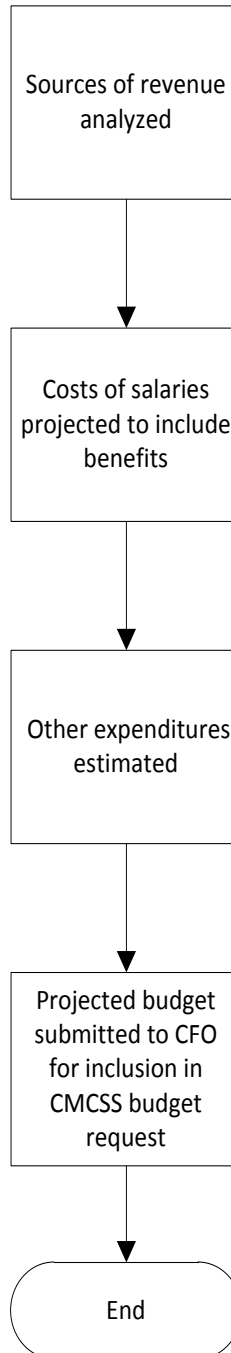
<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
12/09/02		Initial Release
5/29/03	A	Clarify revenue sources in 5.1, remove 5.1.1 – 5.1.4, clarify staffing in 5.2.1 and in 5.2.2, remove information from 5.4, clarify 5.6, add 6.9 and revise flowchart
5/02/05	B	Add 4.5
5/29/12	C	Updated Associated Documents

9.0 FLOWCHART:

9.1 A flowchart detailing this process can be found below.

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***** End of procedure *****