

Analyzing a Budget Worksheet – 20 points
Davis Joint Unified School District Student Nutrition Services

Complete the worksheet below as a pdf. Must be **type-written** and submitted in this exact format. Attach your calculations on a separate sheet (may be type-written).

1. The overall budget for 2024/2025 was \$2.4 million. Did SNS stay within budget for the year? (3 pt)
a. List total expenditures:
\$ 2,610,880.29
b. List total revenues:
\$ 2,468,317.45
c. Was DJUSD SNS within budget? (yes/no)
No
d. Was DJUSD SNS over or under budget?
Over
2. Union contracts require a base rate salary increase of 2% for all employees. Benefits will also increase 2%. What will your budget for salaries, benefits, and total labor costs be in the 2025/2026 academic year? (6 pt)
a. Salaries budget:
\$ 713,304.87
b. Benefits budget:
\$ 303,478.56
c. Total Labor budget:
\$ 1,016,783.43
3. Your food cost goal for the year was 40%. What was the food cost percentage? Remember: cost of goods (food)/sales (revenue) = FC% Include "commodity values" in the calculations and total revenues. (2 pt)
Food cost %: 42.538%
4. Which expenditures are higher? (5 pt)
a. Direct & Indirect Labor costs (calculate):
\$996,846.5
b. Direct & Indirect Material costs (calculate):
\$1,614,033.79
c. Which is higher, labor or material costs?
Material Costs
5. Total enrollment is 7,710 students. What percent of students participate in school breakfast and school lunch? (ADP=Average Daily Participation) (2 pts)
a. Breakfast:
$1,754/7,710 = 22.75\%$
b. Lunch:
$4,959/7,710 = 64.32\%$
6. Which "meal category" could possibly be increased in the 2025/2026 academic year and why? Look at participation rates (ADP=Average Daily Participation) for students and number of adults (employees/teachers), and think about which two have the most potential for improvement (sales)? (2 pt)
The adult lunch and after school snack category have the most potential for sales improvement and increases in the coming year. Both categories have lower ADPs than the student breakfast and lunches, and could potentially be higher. They are also popular enough to gain more sales, compared to adult breakfast, which has very low numbers, and likely isn't feasible for adults to partake in for multiple reasons (time, convenience, foods offered not appealing to adults...). However, having more advertisement or marketing of the adult lunches or afterschool snacks could potentially improve sales, as well as offering more adult friendly meals or snacks.



Calculations:

$2,610,880.29 > 2,468,317.45 =$ costs over revenue, over 2.4 mil (over budget)

Salaries: $\$ 699,318.50 + (0.02 * 699,318.50) = 713,304.87$

Benefits: $\$ 297,528 + (0.02 * 297,528) = 303,478.56$

$713,304.87 + 303,478.56 = 1,016,783.43$

Labor budget: 1,016,783.43

Food cost %: $(909,400 + 140,580.72) / 2,468,317.45 = 42.538\%$

Direct Labor cost:

$699,318.50 + 297,528 =$

$\$996,846.5$

Material Costs:

$2,610,880.29 - 996,846.50 =$

$\$1,614,033.79$

Breakfast % - $1,754 / 7,710 * 100 = 22.75\%$

Lunch % - $4,959 / 7,710 * 100 = 64.32\%$

103,140 hours labor for 180 days, divide by 40 for FTE