

Summer Food Service Program Budget Calculating Worksheet

Calculating a budget will help in both program planning and monitoring of program expenses. To be financially viable program expenses should not exceed program reimbursement. It is important that sponsors closely monitor program costs to ensure that all program expenses are adequately covered by the reimbursement received.

Projected Reimbursement

Expected revenue based on estimated
of # of children served

Projected Expenses

Operating Costs + Administrative Costs

Projected Reimbursement

Calculate the number and types of meals you anticipate you will serve at each site. Use historical data for programs that have operated in the past. New programs should talk with others to estimate the number of children that typically attend activities. WINS (Washington Integrated Nutrition System) will calculate your projected reimbursement based on the ADP and Operating Days you enter.

Self-Preparation/Rural Sponsors					
Breakfast:	_____	X	_____	X	= _____
	(ADP)		(Operating Days)	(Rate)	
Lunch/Supper:	_____	X	_____	X	= _____
	(ADP)		(Operating Days)	(Rate)	
Snack:	_____	X	_____	X	= _____
	(ADP)		(Operating Days)	(Rate)	
Total:					

Vended/Urban Sponsors					
Breakfast:	_____	X	_____	X	= _____
	(ADP)		(Operating Days)	(Rate)	
Lunch/Supper:	_____	X	_____	X	= _____
	(ADP)		(Operating Days)	(Rate)	
Snack:	_____	X	_____	X	= _____
	(ADP)		(Operating Days)	(Rate)	
Total:					

Projected Expenses

General Operating Costs

Operating costs are allowable costs for preparing and serving meals to eligible children and program adults. All costs must be fully document and must represent actual program costs.

Food Costs:

Average Meal Cost	X	# of days for program operation	X	# of meals served each day	=	Food Costs
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Direct labor costs: Direct labor costs include compensations by sponsors for labor that is required to prepare and serve meals, to supervise children during the meal service and to clean up after the meal service. These costs may include wages, salaries, employee benefits and the share of taxes paid by the sponsor. =

Facilities/utilities costs: Rental costs for buildings, and utility costs. =

Transportation of food costs: Transportation costs to pick up food supplies or to transport food to the sites. =

Transportation of children costs: Transportation costs to transport children to the serving site. =

Nonfood supplies: Nonfood costs include items such as napkins, disposable dishware, straws, paper bags, plastic bags, dish soap, hand soap, etc. =

Equipment rental: Rental of Food Service Equipment =

Other costs: (specify) =

Administrative Costs

Administrative costs are for activities related to planning, organizing and administering the program. Records must be kept to support administrative costs.

Administrator: =

Monitor: =

Secretary: =

Bookkeeper, accountant: =

Printing, mail costs, phone: =

Office supplies: =

Travel to/from sites: =

Indirect costs: =

Utilities: =

Other:(specify) =