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2010 Legislative Review and 2011 Issues

Membership in the Nebraska Restaurant Association is a “two for one deal” as it also includes membership in the National Restaurant Association. Looking back on 2010 we have to conclude that it has been one of the more active years in recent history at the federal level, with both positive and negative impact on our industry.

The National Restaurant Association provides the research and financial resources to support and coordinate the lobbying efforts at the federal level. Since state associations are personally acquainted with the members of their state’s congressional delegations, state associations are able to meet with them on a regular basis and discuss national issues in person.

Both Associations have been working together diligently to represent the interests of the hospitality industry with particular focus on the following issues.

Federal Issues

Food Safety
Food safety was a top priority for the restaurant industry in 2010 and on December 21, 2010 President Obama signed the first major reform of food safety laws since the 1930s. This legislation provides the Food and Drug Administration authority to order recalls of tainted products and adds 2,000 federal inspectors to its workforce.

The Employee Free Choice Act and Paycheck Fairness Act
These issues, both hostile to business, did not pass this session and with the Republican majority in the House of Representatives are not likely to do any better in the 2011 session.

Comprehensive Immigration Reform
This is a strategic issue which is necessary to support future economic growth and an adequate labor pool. We will continue to work for legislation that provides for control of our international borders, legal entry procedure for immigrants in adequate numbers to meet labor requirements, fraud proof identification for documented immigrants that employers can rely on, and establishes a process that will convert the estimated twelve million undocumented immigrants to legal status.

Continued on Page 6
Farmers Insurance Group  
*Business Insurance*
Contact: Ken Richards  
402.420.5355

The Nebraska Restaurant Association offers Farmers Insurance Group as its endorsed insurance provider for 2011. We are confident that Farmers Insurance Group will provide more comprehensive opportunities for our members.

**Fishbowl**  
*E-Marketing Solutions*
Contact: Joe Gabriel  
703.836.3421 x 230

Fishbowl has proven that targeted email marketing will generate more sales and increase guest frequency. Through a partnership with the Nebraska Restaurant Association and the National Restaurant Association, Fishbowl provides savings to current members.

**Jackson Lewis LLP**  
*Legal Services*
Contact: Chad Richter  
402.391.1991

Specializing in employment and labor laws, Jackson Lewis offers members a significant discount for legal services.

**Heartland Payment Systems**  
*Credit Card / Payroll Processing*
Contact: Michael McCarville  
402.551.9832

Heartland Payment Systems offers a full line of payment acceptance and payroll processing options designed specifically for association members. Local representation. Flexible, one-stop solution.

**Nebraska.Statepaper.com**  
*Online Dining Guide*
402.403.1176

Nebraska.Statepaper.com is the premiere online dining guide of the Nebraska Restaurant Association. In addition to a free listing, members of the Nebraska Restaurant Association may receive additional discounts with enhanced listings and websites.

**Broadcast Music Incorporated (BMI)**  
*Music Licensing*
Contact: Cleve Murphy  
615.401.2877

Nebraska Restaurant Association members can save up to 20% thru BMI. BMI collects license fees on behalf of songwriters, composers and music publishers and distributes them as royalties to those members whose works have been performed.
Tell us about your family.
I have been married for 25 years. My wife is a University of Nebraska-Lincoln graduate with a Masters degree. I have four daughters: a junior at UNL, a freshman at SECC, and an 8th grader and a 5th grader at Norris Middle School. I also have one son who is in second grade at Norris Elementary School.

What do you see as one of the biggest turning points in your life?
The biggest turning point of my life was the birth of my first child, Abbie. At that point I realized I had responsibilities that extended well into the future.

What is your greatest material possession?
My greatest material possession is my CPA certificate.

What are you most proud of?
I am most proud of my children.

What are your favorite things to do on a day off?
I love to watch my kids compete in their sporting activities. I also enjoy golfing and traveling.

What is the most unique or interesting thing about you that most people probably don’t know?
I am a certified scuba diver.

What is the one goal you would most like to accomplish?
My goal is to do a dive at the Great Barrier Reef in Australia, followed by a cage dive with sharks.

What is the talent you would most like to have?
I would love to improve my golf skills.

Who has been the most important person in your self-development?
The most important person in my self-development has been my wife.

What is your greatest regret?
I had a chance to go to a World Series game in 1986 between the New York Mets and Boston Red Sox and I passed it up.

What groups or organizations are you involved with?
Besides the Nebraska Restaurant Association, I was involved with the National Kidney Foundation, a board member of a youth activity group, Nebraska Society of CPA’s, and the American Heart Association.

What is a talent you have that you don’t use in your daily work life?
I enjoy doing home improvement projects, building things and gardening.

If you could change one thing about yourself, what would it be?
The ability to relax a little more and take the time needed to stop and smell the roses.

What is your favorite book?
I love the Harry Potter series.

What is your favorite movie?
Avatar

What is your favorite TV show?
Big Bang Theory

What is your favorite restaurant?
Applebee’s

If you could have dinner with one person from the past or present, who would it be?
I would love to dine with Julius Caesar.
Interchange Fees
We worked hard in support of the Durbin Amendment to the financial reform package. Nebraska Senator Ben Nelson's vote in favor was a key to getting it passed in the United States Senate. On December 16, 2010, the Federal Reserve released proposed regulations to implement the Durbin Amendment. Under the proposal, debit card swipe fees would be capped at no more than 12 cents per transaction rather than the current fee structure that can be as high as 2 percent of the purchase price. That means a restaurant would pay his or her bank a maximum of 12 cents to process a $100 transaction rather than a maximum of $2.00.

Depreciation
We are supporting the permanent reduction of the depreciation schedule for restaurant buildings to 15 years to promote economic growth for the industry and nation.

Health Care
Health care legislation did pass both the Senate and the House and was signed by the President. It’s a complex law and rather than try and interpret it for you, a separate Q&A developed by the National Restaurant Association is included on their website: www.restaurant.org

State Issues – Nebraska Unicameral Legislature
As of January 5, 2011, the Nebraska Unicameral was back in session. The Nebraska Legislature operates on a two year cycle. Any bills introduced in the 2011 session and not acted on can still be considered in the 2012 session. Here are the some of the issues we expect to be addressed:

Budget-Budget-Budget
Presently the predicted two year shortfall for the State budget is in excess of 900 million dollars. Addressing this future shortfall will require much time and intense soul searching as each agency and program falls under the scrutiny of the budget knife. It will also doom nearly any new legislation that costs the state money. The Nebraska constitution requires a balanced budget so this is a predicted “shortfall” and not a “deficit” as a “deficit” infers that money will be borrowed to cover it. Our balanced budget process requires that spending be cut, revenues raised, or a combination of both so that a “deficit” never occurs.

Immigration
State Senator Charlie Janssen of Fremont plans to introduce an immigration bill similar to Arizona. Arizona’s bill requires police to verify a person’s immigration status if there’s “reasonable” suspicion the person is in the U.S. illegally. There are at least ten other states considering similar legislation. If the Judiciary Committee advances immigration legislation to the floor of the legislature to be considered by the entire body, conventional wisdom is that it will pass. Emotions run high on both sides of this issue. We will attempt to keep the discussion to the facts not fears.

Occupation Taxes
The Cities of Lincoln, Omaha, Grand Island, and Norfolk recently enacted occupation taxes to be collected by restaurants. State law presently requires cities to get legislative approval to increase city sales tax but allows cities to enact and raise city occupation taxes. We will be supporting legislation to put some kind of control on future city occupation taxes.

Dram Shop
This comes up nearly every year. “Dram Shop” refers to legislation that holds sellers/servers of alcohol liable for damage, injury, or death as a result of selling or serving an intoxicated person. The term “dram” comes from 18th century businesses in England that sold gin by the spoonful, called a dram. Nebraska is one of the few remaining “non dram shop” states. Each time someone is killed by a drunk driver, the momentum to make Nebraska a dram shop state grows. It especially grows when it is obvious that the seller served or sold to an intoxicated person and unfortunately there are a few who do. There have been numerous bills introduced over the last several legislative sessions to make Nebraska a dram shop state. To date, we have been successful in stopping all of them. We have it on good authority that it will be introduced in the 2011 session. We will attempt to stop it once again.

Interchange Fees
Interchange fees are the charges merchants pay to credit card companies when accepting credit and debit cards for purchases. Some feel the term “swipe fees” is a much better description because the fee occurs when the customer’s credit card is “swiped” through the credit card terminal and the fee is instantly “swiped” from the merchant by the credit card company. These fees have been raised arbitrarily by credit card companies in the past. Our support of the Durbin amendment on the federal level was significant in addressing this concern. We will be supporting state legislation to add support to our position.

Taxes, Workers Compensation, Unemployment, and Health Care
There are usually attempts to change sales tax statutes to expand the base and reduce property tax. Typically unemployment and workers compensation issues arise. It is also anticipated that we will see legislation addressing health care.
hot off the grill

Burke Corporation, a leading manufacturer of fully cooked meat products, announced that Research and Development Food Scientist Dawn Canon, Ph.D., has been awarded the designation of Certified Culinary Scientist by the Research Chefs Association, the foremost professional community for food research and development. Only 120 people worldwide have earned this certification. Canon has been a food scientist for Burke Corporation for 17 years. Much of her work for Burke has been in product and process development, optimizing flavor and quality for the fully cooked meat products Burke markets to restaurants, foodservice establishments and manufacturers. Way to go Dawn Canon!

Wine Spectator magazine honored Emporium Coffee House & Café in Scottsbluff with an Award of Excellence for its wine list. The award recognizes restaurants whose wine lists offer interesting selections, are appropriate to their cuisine and appeal to a wide range of wine lovers. Emporium is one of 3,743 restaurants worldwide that received recognition from the magazine in 2010. Ten of those restaurants are in Nebraska. Congratulations to owners Ron and Sara Schluter on this prestigious award!

For the last three years, ConAgra Foods and Juhl Brokerage have run a promotion in conjunction with ConAgra’s “Paint the Town Red” campaign. This year 36 area restaurants in nearly 100 area locations were selected to be a part of the campaign. ConAgra purchased radio advertising during all of the Nebraska football broadcasts that encouraged listeners to dine at area restaurants to sign up to win skybox tickets for the Colorado game. The goal is to help local restaurants increase patronage with some advertising that they perhaps could not afford on their own. This year’s winner was Brenda Banks of Omaha who entered the contest at Jam’s in Omaha. Jam’s then also won a trip for two to Nebraska’s bowl game. ConAgra Foods and Juhl Brokerage demonstrate a great example of a local vendor partnering with restaurants.

Dr. Lee Frantz, FMP made a donation to the ProStart Program. Lee is a graduate of the University of Nebraska - Lincoln, former Instructor at South Dakota State University, adjunct instructor at UNL and Southeast Community College. Lee has been active with the Nebraska ProStart Program since 2001 and helped start the South Dakota ProStart Program while at SDSU. Thank you to Lee and wife Donna for the generous donation.

Join us for a Webinar on February 3
Space is limited.

Reserve your Webinar seat now at: https://www1.gotomeeting.com/register/745663745
Presented by Fishbowl Marketing

With email marketing returning over $43 for every dollar spent, email is an integral part of your restaurant’s marketing strategy. The first and most important step is building your email list. This webinar will walk you through successful tactics to help you build a viable list both in your restaurant and online. Learn how to engage your guests and staff to help your email club reach its maximum potential.

The Nebraska Restaurant Association is proud to partner with Fishbowl to provide a comprehensive online suite of tools and solutions designed specifically for restaurants of all sizes, including Fishbowl’s industry leading email marketing, online marketing and social media integrations.

For more information visit: www.fishbowl.com/partners/restaurant_associations/nebraska/

Title: 5 Easy Ways to Build Your Email List

Date: Thursday, February 3, 2011
Time: 9:00 AM - 10:00 AM CST

After registering you will receive a confirmation email containing information about joining the Webinar.
Ten Years of Success for ProStart®

When the first ProStart® competition was held in Nebraska only seven schools in the state were involved with the ProStart program, and five teams signed up for the event. Bellevue East and Millard South teams went on to compete against teams from 16 other states in the National ProStart Invitational.

Ten short years later, 46 schools are participating in Nebraska’s ProStart education, with 43 teams competing in the state event at UNL’s East Campus Union on March 12, 2011. This year the winning Nebraska ProStart team will vie for “first” against 43 other teams from across the United States.

During the competition, students interested in culinary arts and restaurant and food service management are given the opportunity to demonstrate what they’ve learned in the two-year ProStart program in their respective high schools. Designed to develop leaders in the industry, students study in the classroom, participate in mentored “real work” experiences, and hone the management and culinary skills necessary for success in a growing industry.

From 2009 to 2019, the number of jobs in the restaurant and foodservice industry is projected to increase by 1.8 million. That includes 11% growth in management positions. But ProStart is answering the challenge. It’s already working for approximately 80,000 students in more than 1,650 schools, across 47 states, territories and districts. ProStart is an excellent career starter for high school students, an exciting teaching opportunity for educators, a truly rewarding experience for ProStart Coordinators, and a smart investment in the future for ProStart partners.

Be a Partner in ProStart Success!
The State team and individual competitions play an important role in the ProStart curriculum. Over 328 students will demonstrate their management and culinary skills. Judges will evaluate, among other skills, their professionalism, teamwork, organization, menu review, interviewing, culinary and knife skills, presentation, costing, and fruit carving. Winners of the State competition represent Nebraska at Nationals. The ProStart competition continues to grow, and that’s why we need your help. We need sponsors, judges, and volunteers for the State Competition - and ProStart programs. It’s a great way to share what you’ve learned with students who could be future industry leaders!

To sponsor the 10th Annual Nebraska ProStart Competition, to serve as a judge, or volunteer, email Beth Haas at beth_haas@nebraska-dining.org or call her at 402.488.3999.

ProStart Works!
Since 2000, ProStart programs have helped students develop the skills that make them the best in the business, and they continue to mentor others. Included in the long list of successful ProStart graduates are:

• Daniel graduated from Johnson and Wales with honors in May 2007. Daniel works at the Scottsbluff Country Club and mentors the Scottsbluff ProStart classes.
• Fernando was in 7th grade when counselors told his parents he’d never graduate high school. Fernando took a Foods class his freshman year and never looked back. He graduated from Le Cordon Bleu in Las Vegas in May 2008. He won the chance to represent Le Cordon Bleu at the US Olympics and is the runner up for the Pastry team. Fernando continues to practice with the team once a month. He is now a Pastry Chef at the Mirage in Las Vegas.
• Brandon graduated from Metro Institute of Culinary Arts May 2010 and works at Applebee’s. Brandon is also a Milford ProStart Mentor.
• Andy is a 2000 graduate of Millard High School and works at French Café. He’s using his ProStart management skills in the catering business he co-owns with two of his high school ProStart classmates.
• Jose was a young father who knew that he needed some type of skills when he graduated from high school to support his growing family. He was placed in ProStart and an automotive program, but he loved cooking with his mom at home and thought ProStart gave him the edge. He did his internship for Perkins. Now, ten years after graduating, Jose is a General Manager for Perkins in Kansas.

In Memoriam

Kathy Van Beek, Executive Assistant and Office Manager at Amigos, passed away on Sunday, November 21st, after a courageous two-year battle with cancer. Kathy had worked for Growth Management Corporation (Amigos) since 1989. Survivors include two children: Christine, a physician in Los Angeles, and John, manager of the Seward Amigos. She also leaves behind three grandchildren who were the light of her life. Over the years, Kathy had an immense impact on Amigos and everyone who worked with her. She will be greatly missed by her Amigos family.

A donation was made to the Nebraska ProStart program in her memory.
MEMBERSHIP MEANS BUSINESS

“...I continue to be inspired by the power of ProStart®, our two-year career-building program for high school students interested in culinary arts and restaurant management.

Recently, I had the opportunity to join members of the National Restaurant Association Educational Foundation Board of Trustees and attend a special luncheon in Charleston, S.C.

This luncheon celebrated our Fall ProStart Roundtable, a meeting that brings together the ProStart Leadership from state restaurant associations -- our essential partners at the state level -- with the team from the NRAEF.

A highlight of the meal was meeting a number of ProStart students from Charleston schools. I was thoroughly impressed with their dedication and passion for our industry and know these students will be our future chefs, managers, entrepreneurs and educators.

ProStart is one of the most important philanthropic initiatives of the restaurant and foodservice industry. This year alone, it impacts the lives of more than 83,000 students in 1,650 high schools across 45 states, the District of Columbia, Guam and 14 U.S. military bases, at home and abroad.

But this is only the beginning. Although ProStart has been building promising futures for more than a decade, we anticipate tremendous future growth. Get involved, and help make an immediate impact in your community through ProStart. Visit www.prostart.restaurant.org for more information.”

SAVE THE DATE!

2011 Taste of Nebraska
Monday, April 18th, 2011
NEW LOCATION!!!
Strategic Air and Space Museum
Ashland, NE

6:00 PM Reception
7:00 PM Dinner, Awards, and Entertainment
Tickets: $60.00 single ticket or $550.00 Table of 10
Reserve a room at Mahoney State Park for only $65.75!

Invited Guest: Clayton Anderson
NASA Astronaut from Ashland, Nebraska
Anderson was a member of the Expedition 15 crew and spent 152 days onboard the International Space Station. He launched to the station aboard Shuttle Atlantis as Mission Specialist 5 for the STS-117 mission on June 8, 2007, and remained onboard as a member of the Expedition 16 crew before returning to earth aboard Discovery on mission STS-120 on November 7, 2007.

Win $4,000.00 CASH! Purchase raffle tickets NOW!
Only $10.00 a ticket!
Contact Brandy to reserve your table or to purchase raffle tickets at 402.488.3999 ext.2 or bnielson@nebraska-dining.org

SPONSORS NEEDED!
Call the Nebraska Restaurant Association for more information at 402.488.3999 or email dineout@nebraska-dining.org

Don’t miss the awards presentation for Restaurateur of the Year, Allied Member of the Year and Lodger of the Year!

Reserve your table today!
Employee theft is steadily increasing, and experts identify the failing economy as the main cause. Experts estimate that as many as 30 percent of all employees steal and that another 60 percent will do so if given sufficient motive and opportunity. Theft is usually grounded in self-preservation, but, with the state of the economy, it is also becoming grounded in need. Job insecurity, substance abuse, living above one’s means, and simple greed are some other primary motivators. Ease of access to company assets and the chance that, if caught, an employee will face termination but not criminal prosecution makes internal theft tempting and an acceptable risk.

Fortunately, there are some simple and inexpensive steps employers can take to prevent employee theft. These steps may even increase productivity and create improved management-employee relations. Clear policies and division of tasks among employees make it easier for employees to be productive and to manage these employees. Here are some simple and effective theft-prevention strategies.

DO BACKGROUND CHECKS. Background checks and pre-employment screening should be done for potential new hires, especially those being hired for sensitive financial positions. While it is tempting to rely on “gut” feelings or to hire a friend of a trusted employee, checks should be done on future employees, with more thorough checks done for those who will have control of bank accounts or receipts.

SET AND ENFORCE CLEAR POLICIES. The employee handbook should contain a clear, consistent, and comprehensive policy on employee theft, and every employee should be required to acknowledge receiving the policy. The policy should emphasize that there is no such thing as an acceptable amount of employee crime and none will be tolerated.

INSPECT AND AUDIT. Establish a system of routine checks and balances and oversight for key processes. By conducting regular audits of inventories and bookkeeping, it is easier to detect theft and embezzlement.

BE A ROLE MODEL. Members of management need to set an example of ethical behavior and equitable management. Employees should be aware that one uniform ethical standard applies to everyone. If management is seen taking home equipment or supplies, everyone else will feel justified in doing the same.

KNOW THE SCHEMES. Cheating strategies, especially successful ones, are used repetitively. Keep your eyes open for forged receipts, fictitious vendors or payroll, overbilled expenses, checks made payable to cash or multiple checks to the same employees, and purchasing fraud.

EMPLOYEE EDUCATION. Work with your employees to create a plan to discourage theft. Use training and employee awareness programs to inform your workers about stealing problems and show them how to be on the lookout for cheating and theft. Employees should also be advised that exploiting an employer may result in costs exceeding profits, leading to the employer going out of business, and leaving them out of a job. Some employers even provide a confidential forum in which employees can speak about their suspicions without fear of repercussions.

BE INVOLVED. Management should be involved in as many aspects of the business as possible. Studies have shown that employees are much less likely to steal if they perceive there is a chance they will get caught. Seeing the boss or members of management on the job lets them know that their actions will not go unnoticed.

DON’T PLAY COP. Despite your best efforts, dishonest employees may still find ways to steal. If you suspect, or know of, employee theft, call the local law enforcement agency. Don’t play detective and don’t jump to conclusions as a false accusation could strain employee relations and even result in civil liability.

When applied consistently, these suggestions make an effective starting point to establish a plan and procedures for deterring employee theft and embezzlement.
cattail road

Construct - connect - continue. There’s many things happening on Cattail Road! As we prepare for a ground-breaking future, our core and commitment remain true - provide excellent service to our customers. Stay tuned!
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National Restaurant Association survey of more than 1,500 professional chefs reveals that sustainability, nutrition and food trucks will be hot trends for restaurants next year. The National Restaurant Association’s “What’s Hot” survey of more than 1,500 professional chefs – members of the American Culinary Federation (ACF) – reveals that local and hyper-local sourcing, healthy children’s meals, sustainable seafood, and gluten-free cuisine will be among the hottest trends on restaurant menus in 2011. In addition, the chefs said that mobile food trucks and pop-up restaurants will be the top operational trend in restaurants next year.

The top 10 menu trends for next year will be locally sourced meats and seafood, locally grown produce, sustainability as a culinary theme, nutritious kids’ dishes, hyper-local items, children’s nutrition as a culinary theme, sustainable seafood, gluten-free/food allergy-conscious items, back-to-basics cuisine and farm-branded ingredients.

“Locally sourced food and a focus on sustainability is not just popular among certain segments of consumers anymore; it has become more mainstream. Diners are requesting to know where their food comes from, and are concerned with how their choices affect the world around us,” said Michael Ty, CEC, AAC, ACF national president. “Nutrition will continue to play a key role in 2011. With the results from this survey of American Culinary Federation chefs, restaurants across America will be able to tailor their menus and better serve their guests.”

Rounding out the top 20 hot menu trends are artisan liquor, locally-produced wine and beer, smaller portions for a smaller price, organic produce, nutrition as a culinary theme, culinary cocktails, newly fabricated cuts of meat, fruit/vegetable children’s side items, ethnic-inspired breakfast items and artisan cheese.

The Association surveyed 1,527 American Culinary Federation member chefs in October 2010, asking them to rate 226 individual food items, beverages, cuisines and culinary themes as a “hot trend,” “yesterday’s news,” or “perennial favorite” on restaurant menus in 2011.

In tune with increased consumer awareness and interest in food sourcing and farm-to-fork practices, the leading culinary theme revealed by the survey is sustainability, which occupies four of the top five trends. The top two items – both with 86 percent of chefs identifying them as a hot trend – are locally sourced meats and seafood and locally grown produce. Ranked as the third hottest trend is sustainability as a culinary theme. Hyper-local ingredients (e.g. restaurants with their own produce gardens, and chefs managing the raising and butchering of their own meat) lands at number five, with nearly eight in 10 chefs calling it a hot trend.

Nutrition – children’s nutrition in particular – is another umbrella trend identified by the survey. Nutritionally balanced children’s dishes is ranked the fourth hottest trend on menus next year, while kid’s nutrition as a culinary theme comes in at number six. Gluten-free and food allergy-conscious items are number eight in the trends survey, with nearly eight in 10 chefs agreeing it’s a hot trend. Nutrition and health as a general culinary theme is number 15.

On the drink menu, micro-distilled spirits is the top item, with nearly three-quarters of the chefs ranking it as a hot trend. Other alcohol items high on the list include locally produced beer and wine, culinary cocktails, food-beer pairings and beer dinners.

Topping categories within the survey are: street food-inspired items and amuse bouche/bite-size hors d’oeuvre in appetizers; black-forbidden rice and quinoa in sides/starches; ethnic-inspired and traditional ethnic items in breakfast/brunch; house-made ice cream and bite-size items in desserts; regional and fusion in ethnic cuisines; artisan cheeses and ethnic cheeses in ingredients; sous-vide and braising in preparation methods; and specialty iced tea and organic coffee in nonalcoholic beverages.

Thirty percent of the chefs said that mobile food trucks and pop-up restaurants will be the hottest operational trend in 2011; 18 percent said restaurants with gardens will be the top trend, and 17 percent said social media marketing. In addition, 55 percent of the chefs said they are currently using social media for professional purposes, and another 16 percent said they plan to start using such channels.

These and many other restaurant industry trends will be showcased at the 2011 National Restaurant Association Restaurant, Hotel-Motel Show, to be held May 21-24 at Chicago’s McCormick Place. Exhibiting companies from across the United States and around the world will cater to tens of thousands of industry professionals, and top chefs and trend-watchers will share their expertise in culinary demonstrations and education sessions. For more information, visit www.restaurant.org/show.

For complete “What’s Hot in 2011” survey results and a video, visit www.restaurant.org/foodtrends.
Money on the Table
By Michael McCarville, Territory Manager for Heartland Payment Systems

At this writing, we are experiencing a typical Nebraska blizzard. Winds gusting to 50 and 60 miles per hour blowing snow into decorative drifts and bringing traffic to a standstill with minimal visibility. Not the pleasant 50 degree weather of yesterday.

Well, we expect this variety of weather even if we aren’t always prepared to handle it. Being prepared for the unexpected is crucial in many ways. Sometimes it can mean the difference between life and death. In business, an unexpected crisis can hit your bottom line when you cannot afford it.

Heartland Payment Systems was founded on the principle of being prepared for the unexpected and standing ready to help our merchant customers when they find themselves in a bind. Almost 14 years ago, our founder, Bob Carr, saw a trend in the merchant card processing industry that he didn’t like. Processors were cutting back on their field force and moving their customer service to the world of telemarketing.

Now, don’t get me wrong, telephones have become very valuable tools in our lives and continue to evolve by providing multi faceted functions. I have to consult with my grandkids at times in order to keep pace.

What Bob Carr didn’t like, nor did he believe, was that merchants were not getting the face-to-face customer service that they wanted and deserved. Providing great face-to-face customer service was the founding principle of Heartland Payments Systems. And, of course, great products to make the lives of our customers just a bit easier.

In 1997, Heartland Payments Systems entered the merchant card processing arena as the 62nd largest processor in the industry. Heartland Payment Systems now ranks fifth overall in the United States and has grown to become the largest non-bank owned processor. This is a great accomplishment, but just the tip of the iceberg so to speak.

With restaurants as our primary and largest customer, we realized that getting paid via credit and debit cards was important but not the only area that required better solutions. We talked to our customers and asked them “What else can we do?” They have responded over and over throughout the years-driving us to continue to develop better solutions for the industry.

Heartland now has a payroll company, a gift marketing company and a POS company along with several strategic partnerships with software companies all in an effort to improve the profitability of our restaurant customers.

As we enter 2011, our focus at Heartland will not waiver. Our Research and Development Teams will continue to stay at the forefront to meet the needs of the restaurant industry. We want to be your partner because we are the best provider of solutions - solutions that will bring more money to your table.

For more information, contact Michael at 402.551.9832 or michael mccarville@e-hps.com.

FEDERAL MENU LABELING PROVISION

Requirements
• Restaurants and similar food retail establishments in a chain of 20 or more locations under the same trade name and vending machines.
• Standard menu items offered for sale at least 60 days per calendar year.
  • Does not include (e.g., condiments), most alcoholic beverages, daily specials, custom orders, and customary test marketing (i.e., on the menu less than 90 days).
• On menu, menu board or drive thru board.
  • Number of calories per standard menu item.
  • Succinct statement concerning suggested daily caloric intake.
  • Referral statement regarding the availability of additional nutrition information.
• Additional written information available upon request includes:
  • Calories, calories from fat, total fat, saturated fat, cholesterol, sodium, carbohydrates, sugars, dietary fiber and protein.
• Protection from unreasonable litigation over accuracy of nutrient content disclosures includes:
  • Nutrition information determined by “reasonable basis” (e.g., nutrient databases, cookbooks, laboratory analyses, or other reasonable means).
  • Regulations must consider “reasonable variation” in serving size and formulation of menu items.
• National uniformity for nutrient content disclosures of the type chain restaurants would be required to provide.
  • Preempts State and local menu labeling requirements upon enactment.

Voluntary Menu Labeling
• Available to non-chain restaurants, as well as chain restaurants before mandatory program becomes effective.
• Register with FDA and meet the mandatory program requirements.
• Provides the same uniformity protection as the mandatory menu labeling program.

When Would the Law Take Effect
• Upon enactment, though mandatory requirements are not expected to take effect until after FDA finalizes its regulations. The legislation directs FDA to propose regulations within one year.
**Health Care Reform Implementation**

**Frequently Asked Questions (What Does It Mean for My Business?)**

Q: As an employer, do I need to do anything in 2010 now that this is law?

A: The employer requirements for offering coverage and liability for penalties do not begin until 2014. All of the details are not yet known, and action by several federal agencies is required to further define some of these requirements. However, the law imposes some requirements that affect all employers that begin in the next several years.

Q: Are there requirements of all employers, regardless of whether you have to offer coverage or not?

A: Yes, here are a few examples:

- All employers will serve as a source of information for their employees. As of March 1, 2013, employers must inform employees about the existence of the exchange in their state and how employees can access it. Guidance will be issued about how and what must be provided.
- Also, employers must begin reporting the value of employee’s health benefits on their W-2 forms issued for tax years after 12/31/2010.

Q: In 2012, the law expands the IRS 1099 business reporting requirement to include corporate providers of goods and services of $600 or more.

Q: Is the value of health benefits employers report on W-2’s for tax years after 12/31/2010 taxable?

A: No. The value of the health benefits is reportable on the W-2, but it is not taxable.

Q: What is included in the expanded 1099 reporting?

A: Businesses that pay any amount greater than $600 to providers (contractor, vendor, etc.) of property and services after 12/31/2011 (including corporate providers) are required to file a 1099 information report with each provider and the IRS. The IRS has already stated that many business purchases made with credit or debit cards would be exempt from this new requirement because these transactions are already reported to the IRS by banks and payment processors. Even though this provision is not implemented until 2012, the IRS has issued a notice and request for comment on how this provision should be administered. For more information consult IRS Notice 2010-51. The Association welcomes your feedback on the impact of this provision.

Q: I heard there are small business tax credits available. When do they begin and am I eligible?

A: Beginning Jan. 1, 2010, certain small businesses with up to 25 full-time-equivalent employees may qualify for a tax credit for contributing to their employees’ health coverage now. The IRS has issued guidance and tools to help small employers determine if they are eligible for the tax credit. Please note: the formula for calculating the small business tax credit FTES is different than that used to calculate the 50 FTE threshold (see below).

Q: What is included in the expanded 1099 reporting for tax years after 12/31/2010 taxable?

A: Businesses that pay any amount greater than $600 to providers (contractor, vendor, etc.) of property and services after 12/31/2011 (including corporate providers) are required to file a 1099 information report with each provider and the IRS. The IRS has already stated that many business purchases made with credit or debit cards would be exempt from this new requirement because these transactions are already reported to the IRS by banks and payment processors. Even though this provision is not implemented until 2012, the IRS has issued a notice and request for comment on how this provision should be administered. For more information consult IRS Notice 2010-51. The Association welcomes your feedback on the impact of this provision.

Q: I heard that some health plans are considered “grandfathered,” what does that mean?

A: Grandfathered plans are those what were in existence as of March 23, 2010 when the bill was signed into law. The Department of Health and Human Services, Labor and Treasury (IRS) have issued a temporary regulation, effective July 12, 2010, regarding what changes can be made to plans and maintain grandfathered status. The rule also lays out specific changes that will trigger a loss of status. Grandfathered plans are subject to some but not all insurance reforms imposed by the law on newer plans. Comments are currently being accepted by HHS, DOL and Treasury through August 16, 2010. It is expected the rule will be made final after the comment period closes. Please see the Association’s summary of the interim final rule on grandfathered plan status for more details. We also welcome your feedback and comments on the rule.

Q: If I have 3 separate restaurant companies, are they each considered separate employers under the health care law?

A: Not necessarily. For the purposes of health care reform, a single employer is defined by the “Common Control” clause in the tax code [IRC Sections 414 (b), (c), (m), (o)]. Consult your tax advisor to see how this provision of the tax code applies to you. If considered a single employer, all the employees must be combined together for purposes of calculating whether an employer is above or below the 50 full-time equivalent threshold.

Q: Will I be required to offer health care to all my employees?

A: Employers with 50 or more full-time-equivalent employees (see calculation below) will be required to offer their full-time employees affordable “minimum essential coverage” health benefits package starting in 2014 or may be liable to pay a penalty for not doing so. Minimum essential coverage has not yet been fully defined; see more below. Part-time employees’ hours are considered solely for the purpose of determining if a business is above or below the 50 FTE threshold. At no time does the law require employers to offer affordable minimum essential coverage or pay penalties for part-time employees.

Q: Will small businesses be required to provide coverage too?

A: No. Employers who have fewer than 50 full-time-equivalents are not subject to the employer mandate. However, all businesses are required to do certain things as discussed above – for example, provide employees information about the exchanges and how to access them, report the value of health benefits on the employees’ W-2, and additional 1099 reporting.

Q: How much will the new requirements cost me?

A: Cost will vary depending on your operation and how minimum coverage is defined through the regulatory process. The National Restaurant Association is conducting an economic impact study to further determine overall costs to the restaurant industry.
Q: How do I know if I am considered a small business and therefore not subject to the employer mandate?
A: The threshold is determined by the following formula, which you would calculate on a monthly basis:

\[
\text{Number of full-time employees (defined as those who average 30+ hours a week for that month)} \times \frac{120}{120} + \text{All hours worked by part-time employees that month} = \text{Number of full-time equivalents.}
\]

Q: Do I have to offer coverage for my part-time employees?
A: No. Part-time employees (those working less than 30 hours per week on average) are counted only in determining whether an employer meets the 50 full-time equivalent threshold for coverage under the law. The employer responsibility section of the law does not require employers to offer health care coverage to their part-time employees or pay healthcare penalties on their part-time employees.

Q: If I choose to offer health care coverage to my full-time employees, how much will I have to provide?
A: Covered employers will have to provide affordable “minimum essential coverage” with at least a 60 percent actuarial value to meet the requirements of the law. “Minimum essential coverage” will be defined through the regulatory process. The National Restaurant Association will be weighing in throughout the regulatory process on this and other issues.

Q: What is a premium tax credit?
A: The law created a subsidy to be used by those with incomes up to 400% of the federal poverty level to obtain affordable coverage (federal poverty level for 2010: $10,830 individual/$22,050 family of 4). The tax credit is used on the exchange to purchase coverage to satisfy the minimum essential coverage requirement of the individual mandate. The exchanges will play a central role in certifying individuals eligible to obtain the premium tax credit.

Q: Are there penalties for employers subject to the law who do not offer coverage?
A: Yes. An employer who is covered by the law may choose not to offer coverage to their full-time employees, but if at least 1 employee uses a premium tax credit to access coverage on the exchange, the employer will be subject to a penalty of $2,000 per full-time employee annually (or $167 monthly). Employers may exclude the first 30 full-time employees in calculating their penalty. For example, a covered employer who has 60 full-time employees chooses not to offer coverage, and at least 1 employee uses a premium tax credit on the exchange, the employer would face an annual penalty of $60,000, assuming a constant workforce. [60 total full-time employees - 30 full-time employees excluded from the calculation = 30; 30 x $2,000 penalty = $60,000.] However, it should be noted that the penalty is calculated and assessed on a monthly basis.

Q: Are there penalties for employers who offer the required coverage but it is unaffordable to their employees?
A: Yes. If an employer offers coverage to their full-time employees, the employee’s contribution is more than 9.5% of their household income, and at least 1 full-time employee accesses coverage using a premium tax credit on the exchange, the employer is subject to a $3,000 annual penalty per full-time employee doing so (or $250 monthly). The maximum amount of penalty is limited so that it can not be any greater than what the employer would be liable for if they did not offer coverage at all.

Q: What is a free choice voucher?
A: If an employer does offer minimum essential coverage, but a full-time employee’s contribution is between 8% and 9.5% of their household income, then the employee can request a free choice voucher from their employer to purchase coverage on the exchange. The voucher is the amount equal to the employer contribution for an individual plan (unless the employee elects a family plan). The amount of the voucher is still tax deductible for employers as are the employer’s contributions for other employees on in their plan. An employee can not use a premium tax credit and be eligible for a free choice voucher at the same time. Regulations are anticipated regarding how this provision will be administered.

Q: How will I know my employee’s household income to determine if my plan in affordable or not?
A: It is anticipated that the exchange in each state, in consultation with the IRS, will verify an employee’s household income (wages and other taxable income, based on tax filings). The exchanges will also certify if an individual qualifies for a premium tax credit or free choice voucher. The law requires the states to set up at least one exchange in their state by 2014.

Q: If I provide coverage, do I have to offer it to my new full-time employees on day one?
A: Those subject to the employer mandate in the law are allowed a waiting period of 90 days without penalty beginning in 2014. On day 91 the employer must offer new hires minimum essential coverage or pay the penalty for not doing so.

Q: Are employees within Employee Stock Option Plans considered employees or owners?
A: With respect to determining the threshold or the applicable penalties for not offering adequate coverage, all employees must be considered, regardless of whether they hold stock options.

Q: What is the individual mandate?
A: The individual mandate requires everyone to obtain minimum essential coverage for themselves (and their dependents) or pay a penalty. The penalty is phased-in to $695 per calendar year or up to 2.5% of income (as of 2016 and beyond). There are income exemptions. Only individuals under 30 can purchase a catastrophic plan to satisfy this mandate; the law does not allow an employer to offer a catastrophic plan and claim it to satisfy the requirement for minimum essential coverage.
The Top 7 Most Common Wage and Hour Mistakes
Carolyn D. Richmond & Seth M. Kaplan, Farmers Insurance

For much of the last decade the restaurant industry has faced heightened scrutiny of its wage and hour practices. In particular, the industry came under fire from department of labor (DOL) investigations and private class action law suits. Unfortunately, operators have discovered that many long held industry practices and customs were not always compliant with existing wage and hour laws. Whether intentional or not, when violations are found, restaurant operators face draconian penalties which include not only unpaid back wages, but liquidated damages (up to 100% of the monies owed), civil penalties, interest, and the employees’ attorneys’ fees incurred.

With no signs of these class action suits abating, and an increasingly activist Obama Labor Department, it is imperative that restaurants review their compliance with all applicable wage and hour laws.

Below is a list of the top wage-and-hour mistakes commonly made by restaurant owners throughout the industry.

Failure to Maintain Proper Records
Under the federal Fair Labor Standards Act (FLSA), employers are required to maintain complete payroll records (including but not limited to information regarding the employees’ hours worked and compensation paid each week) for a minimum of three years. Many states require employers to keep their records for even longer periods of time. While a restaurant’s failure to maintain such records is a violation of the FLSA in and of itself, this type of failure becomes even more costly in disputes regarding unpaid wages because, under such circumstances, the courts will typically credit the employees’ testimony regarding the number of hours worked or compensation paid.

Failure to Accurately Record Employees’ Hours Worked
It is the employer’s responsibility to ensure that the attendance and work hour records are accurately kept and maintained. Employees should be credited for all hours during which they are performing work for the restaurant. Employers cannot, for example, modify the time records to cut time if an employee clocks in prior to a scheduled start time but is in fact still performing work. If an employee is performing work outside of scheduled hours, these issues should be addressed through discipline, not by altering the employee’s time records.

Failure to Properly Inform Service Staff of Tip Credit
The FLSA provides that, as an express condition of taking the “tip credit” provided for in the statute (and paying tipped employees a base wage rate below the standard minimum wage rate), the tipped employees must be informed by the employer that the tip credit is being taken. Too often, restaurants take the tip credit without ever informing their service staff that they are doing so.

The notice of taking tip credit can be accomplished in many ways, but the most efficient method is to ask the employees to sign a written acknowledgement that they understand the tip credit is being applied to their wage rate. This can be accomplished at the time of hire or in an employee handbook. Of course, in states where the tip credit is not permissible (e.g., California), this notice is not applicable.

Improper Inclusion of Non-Service Personnel in Tip Pool
Another condition for using the “tip credit” is that employers may only permit those non-managerial employees who “customarily and regularly” receive tips to participate in any tip pool. This is determined by the employee’s actual role within the restaurant at issue, not on their title or the industry standard. This is typically a case by case analysis. Hosts or sushi chefs in one establishment may qualify to participate in one pool but may not in another.

Failure to Properly Classify Salaried Employees
Many employers operate under the mistaken assumption that an employee can be classified as “exempt” (and therefore not entitled to overtime) simply by paying such employee on a salaried basis. To be exempt under the FLSA, employees must receive not only a guaranteed minimum weekly salary of at least $455 per week (which is higher in many states), but they also must satisfy the “duties test” under one of the specifically listed exemptions under the statute (e.g., administrative, professional, and executive). In other words, the test for determining whether an employee is exempt from the overtime requirements is determined by the functions they perform as well as the amount and method by which they are paid. This issue in particular is facing increasing scrutiny by the DOL and plaintiffs’ bar as it relates to line cooks misclassified as “salaried” exempt employees.

Failure to Calculate a Blended Rate for Overtime Purposes
Restaurant owners also make the common mistake of failing to properly calculate the overtime pay owed to those who do receive overtime, most notably those who work in two different positions at two different rates during the same workweek (e.g., as a server and a host). When this occurs, and the employee works more than 40 hours during that particular week, the employee’s overtime rate is determined by calculating time and a half of the employee’s “blended rate” of the two positions (determine by dividing all compensation received by all hours worked), not simply time and a half of the lower rate of pay or the rate of pay for the position in which the overtime hours were worked.

Improper Deductions
Although the rules vary from state to state, many states have laws prohibiting employers for deducting any monies from an employee’s paycheck which do not directly benefit the employee and/or which are not pre-authorized by the employee. Therefore, restaurants are often unknowingly violating their respective state law when they impose paycheck deductions for things such as breakage, “bank” shorts, and credit card fees.

Although only a sampling of common errors, operators can avoid many of the lawsuits and DOL investigations simply by avoiding the mistakes listed above. However, it is recommended that operators seek legal counsel and consider conducting an internal audit of all wage and hour practices.
Calendar of Events
Find updates online at www.nebraska-dining.org

January 21st
NRA Annual Meeting – open to all members
Governor’s Mansion, Lincoln, NE
Contact Brandy Nielson at 402.488.3999 ext. 2

February 3rd
Fishbowl Webinar 9:00 AM – 10:00 AM CST
“5 Easy Ways to Build Your Email List”
Contact Brandy Nielson at 402.488.3999 ext. 2 to register

March 12th
Nebraska ProStart State Competition
UNL East Campus Union, Lincoln, NE
Contact Beth Haas at 402.488.3999 ext. 1

March 29th and 30th
Cash-Wa Distributing Food Show
Kearney, NE

April 6th
Lincoln Poultry Spring Food Show

April 18th
Taste of Nebraska
Strategic Air & Space Museum, Ashland, NE
Sponsorships now available!
Contact Brandy Nielson at 402.488.3999 ext. 2

April 29th-May 1st
National ProStart Competition, Overland Park, KS
Contact Beth Haas at 402.488.3999 ext. 1

May 21st-May 24th
National Restaurant Association Show, Chicago, IL
Contact Brandy Nielson at 402.488.3999 ext. 2

June 20th
Nebraska Restaurant Association HEF Golf Outing
The Players Club at Deer Creek – Omaha
Sponsorships now available!
Contact Brandy Nielson at 402.488.3999 ext. 2

Welcome New Members
Restaurant Members
RED 9
Ameeta Martin
322 S. 9th Street, Lincoln, NE 68508

LITTLE KING
Asmita Mal
7350 S. 13th Street, Lincoln, NE 68512

Allied Members
Auction Solutions, Inc.
Shayne Fili
9808 Military Road, Omaha, NE 68134

US Foodservice – Kansas City
Shawn Parris
16805 College Blvd., Lenexa, KS 66219

Hoodz of Omaha-Lincoln
Bill Carter
17330 W. Center Road Ste. 110
Omaha, NE 68130

JJ & SE Jenkins
Jim Jenkins
43055 Rd. 791, Callaway, NE 68825

SERVSAFE Calendar

January
5 Lincoln Beth Haas 402.488.3999
18 Lincoln Beth Haas 402.488.3999

February
2 Lincoln Beth Haas 402.488.3999
16 Lincoln Beth Haas 402.488.3999

March
1 Lincoln Beth Haas 402.488.3999
15 Lincoln Beth Haas 402.488.3999

April
12 Lincoln Beth Haas 402.488.3999

May
4 Lincoln Beth Haas 402.488.3999
17 Lincoln Beth Haas 402.488.3999
Navigating Online Marketing for Restaurants

Restaurant operators have a fantastic new opportunity and subsequent challenge on their plates today: engaging new and existing guests online. An incredible number of restaurant consumers are interacting with their favorite eateries, bars and coffee shops online using tools such as Facebook, Twitter, and email. To understand the value this presents to restaurants, we must first evaluate the importance of the online space to the consumer. The marketing landscape has shifted, with the power of interaction now in the hands of the consumer, as they can search not only for the information they are looking for to help influence their next dining decision, but they can choose which restaurants will have the opportunity to engage them in the first place. Here are some key tips to help maximize your online marketing strategy to increase your restaurants reach to the dining community.

Email is still the King
More than 200,000 Americans currently use email as part of their daily activities, with over 86% providing their email address to their favorite retailer. Email provides direct access to your restaurant’s loyal guests. Email is now also portable, providing you the opportunity to communicate your upcoming promotions and events right into the palm of the hand of your guests. Building a viable email database is the key here, making sure to offer incentives and promotions that the consumer would not be able to receive through other sources. Think VIP experience. Acknowledge special events in your relationship with your guest such as the list member’s birthday, or email club anniversary to create further loyalty.

Facebook, Twitter, Foursquare, … Oh My
There are tons of social media sites popping up out of the woodwork. Understanding their relevancy to your business is the key. Facebook, Twitter and Foursquare are the big three, offering up a tremendous opportunity to engage your guests in a way that has not been available before. Don’t use these sites to just promote offers and discounts. The power of these tools is to listen, respond and engage. Your audience will let you know what they are thinking about your brand as well as share their thoughts with their network of friends. There are over 400 million active users on Facebook and Twitter, and sharing content is their most common use of these sites. A recent study showed that over 50% of Facebook fans are more likely to buy from the business they “like” and over 60% will recommend that brand to a friend.

To Groupon or not to Groupon
The recent buzz of the past year has been the increasing popularity of flash-buying deal sites such as Groupon and Living Social. In fact, several key restaurant-centric companies such as OpenTable, Zagat and Yelp have joined the fray recently. New guest acquisition is the goal here, and it will be up to you to determine whether offering a flash deal at 50% off or so will be worth gaining the new customer. Is it worth a shot? Most definitely. Factors to consider are that there will be some cannibalization and abuse, which comes naturally with couponing of any kind. Key thing to embrace here is how you track if the new guest returns for that second or third visit. Ensure this by encouraging the guest who redeems the flash-buy offer to sign up for your email club, so you can track if they engage your restaurant through your email offers.

Most Importantly…Be Social!
There is a lot to navigate through when it comes to the online marketing world. The main thing to remember here is to go back to the roots of the hospitality industry, by being social. The industry was founded on engaging your customers at the table, bar or counter, by having a dialogue to determine that your business was providing the best guest experience possible. Same rules apply now; just the dialogue has extended outside of the four walls of your restaurant, into the online world. Make the time to listen, respond and engage your guest online, it will pay off for your restaurant.

About Fishbowl:
Fishbowl is proud to partner with the Nebraska Restaurant Association to provide exclusive member pricing, up to 10% off of their industry leading online & email marketing solutions. Fishbowl is a leading provider of on-demand marketing, serving over 40,000 restaurant locations.

For more information please visit: www.fishbowl.com or call 800-836-2818.
Rotella’s Bakery Family
would like to thank
all the restaurants that
have helped make our
bakery become successful.

NRA Allied Award of the Year Recipient.
Old Flame. New Sizzle. It’s a treat that never goes out of style. In fact, 69% of patrons say a steak is the best reward after a long week.* When you start with that kind of love, a little added sizzle goes a long way. Want to fire up your steak sales? Take a classic combo like strip steak with a mushroom-cognac sauce, and flambé it tableside. You’ll turn heads—and turn an old favorite into a surefire menu magnet. For the recipe and more hot ideas: 1-800-922-2373 or www.beeffoodservice.com

*Source: Ipsos Public Affairs  © 2010 Cattlemen’s Beef Board and National Cattlemen’s Beef Association