

## 2017-2018 School Nutrition Budget

ACCOUNT NO.		FY 2015-16 FOOD SERVICE ACTUAL	FY 2016-17 FOOD SERVICE BUDGET	FY 2017-18 FOOD SERVICE BUDGET
<b>ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES AND OTHER USES</b>				
<b>ESTIMATED REVENUES AND OTHER SOURCES</b>				
40000	Local Taxes	0	0	0
41000	Licenses & Permits	0	0	0
43000	Charges for Current Services	4,788,608	7,271,082	7,271,082
44000	Other Local Revenues	86,980	79,000	89,000
46000	State of Tennessee	108,007	108,007	105,064
47000	Federal Revenues	6,933,777	6,816,750	7,701,031
49000	Other Sources	0	0	0
14100	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>11,917,372</b>	<b>14,274,839</b>	<b>15,166,177</b>
30000	<b>Reserves and/or Fund Balances</b>	<b>3,255,507</b>	<b>2,480,138</b>	<b>3,323,214</b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b>15,172,879</b>	<b>16,754,977</b>	<b>18,489,391</b>
<b>EXPENDITURES (APPROPRIATIONS)</b>				
<i>Instruction</i>				
<i>Operation of Non-Instructional Services</i>				
73100	Food Service	11,863,359	15,564,492	15,979,944
73300	Community Services	0	0	0
76100	Regular Capital Outlay	0	0	0
81300	Education Debt Service	0	0	0
91300	Education Capital Projects	0	0	0
99100	Operating Transfers	0	0	0
99200	Residual Equity Transfers	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>11,863,359</b>	<b>15,564,492</b>	<b>15,979,944</b>

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<b>REVENUES</b>				
41000	Licenses and Permits	0	0	0
41100	Licenses	0	0	0
41110	Marriage Licenses	0	0	0
41150	Mobile Home Licenses	0	0	0
<b>41000</b>	<b>Total Licenses and Permits</b>	<b>0</b>	<b>0</b>	<b>0</b>
43000	Charges for Current Services			
43500	Education Charges			
43511	Tuition - Regular Day Students	0	0	0
43512	Tuition - Adult Education	0	0	0
43513	Tuition - Summer School	0	0	0
43515	Tuition - Other State Systems	0	0	0
43516	Tuition - Out of State Systems	0	0	0
43517	Tuition - Other	0	0	0
43521	Lunch Payments - Children	4,304,342	6,696,082	6,696,082
43522	Lunch Payments - Adults	145,164	300,000	250,000
43523	Income from Breakfast	339,102	275,000	325,000
43524	Special Milk Sales	0	0	0
43525	Ala Carte Sales	0	0	0
43570	Receipts from Individual Schools	0	0	0
43581	Community Service Fees - Children (Day Care)	0	0	0
43582	Community Service Fees - Adults	0	0	0
43990	Other Charges for Services	0	0	0
<b>43000</b>	<b>Total Charges for Current Services</b>	<b>4,788,608</b>	<b>7,271,082</b>	<b>7,271,082</b>
<b>Meal Charges</b>		<b><u>SY 15-16</u></b>	<b><u>SY 16-17</u></b>	<b><u>SY 17-18</u></b>
	Elementary Student Lunch	2.55	2.75	2.75
	Middle School / High School Student Lunch	2.80	3.00	3.00
	Reduced Student Lunch	0.40	0.40	0.40
	Student Breakfast	1.65	1.75	1.75
	Reduced Student Breakfast	0.30	0.30	0.30
	Adult Breakfast	2.00	2.15	2.15
	Employee Lunch	3.85	4.00	4.00
	Non-Employee Lunch	5.50	5.50	5.50
	Special Meal	6.60	6.60	6.60

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<b>REVENUES</b>				
44000	Other Local Revenues			
44110	Interest Earned	11,160	35,000	35,000
44120	Lease/Rentals	0	0	0
44130	Sale of Materials & Supplies	0	0	0
44160	Retiree' Insurance Payments	0	0	0
44170	Miscellaneous Refunds	70,030	35,000	45,000
44500	Nonrecurring Items			
44520	Insurance Recovery	0	0	0
44530	Sale of Equipment	0	9,000	9,000
44540	Sale of Property	0	0	0
44550	Resale of Materials - T & I House	0	0	0
44560	Damages Recovered from Individuals	0	0	0
44570	Contributions & Gifts	0	0	0
44990	Other Local Revenue	5,790	0	0
<b>44000</b>	<b>Total Other Local Revenues</b>	<b>86,980</b>	<b>79,000</b>	<b>89,000</b>
46000	State of Tennessee			
46500	State Education Funds			
46520	School Food Service	108,007	108,007	105,064
<b>46000</b>	<b>Total State of Tennessee</b>	<b>108,007</b>	<b>108,007</b>	<b>105,064</b>
47000	Federal Government			
47100	Federal through State			
47111	Section 4 - Lunch	4,878,126	4,675,000	5,200,000
47112	USDA - Commodities	683,410	683,410	891,031
47113	Breakfast	1,309,890	1,410,392	1,500,000
47114	USDA - Other	62,351	47,948	110,000
47115	USDA Equipment	0	0	0
47590	Other Federal Through State	0	0	0
<b>47000</b>	<b>Total Federal Government</b>	<b>6,933,777</b>	<b>6,816,750</b>	<b>7,701,031</b>
<b>TOTAL REVENUES</b>		<b>11,917,372</b>	<b>14,274,839</b>	<b>15,166,177</b>
<b>RESERVES AND/OR FUND BALANCES</b>				
34570	Designated for Other Purposes	0	0	0
39000	Undesignated Fund Balance	3,255,507	2,480,138	3,323,214
<b>30000</b>	<b>TOTAL RESERVES AND/OR FUND BALANCES</b>	<b>3,255,507</b>	<b>2,480,138</b>	<b>3,323,214</b>
<b>TOTAL AVAILABLE FUNDS</b>		<b>15,172,879</b>	<b>16,754,977</b>	<b>18,489,391</b>

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<b>EXPENDITURES</b>				
OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)				
FOOD SERVICE (73100)				
73100 105	Supervisor/Director	77,372	80,084	82,186
73100 119	Accountants/Bookkeepers	0	0	0
73100 162	Clerical Personnel	116,608	119,034	123,000
73100 165	Cafeteria Personnel	3,159,049	4,043,403	4,171,719
73100 189	Other Salaries & Wages	157,199	236,334	242,561
73100 196	In-Service Training	200	700	700
73100 201	Social Security	188,577	277,712	283,266
73100 204	State Retirement	429,409	622,353	542,777
73100 206	Life Insurance	4,904	9,000	9,000
73100 207	Medical Insurance	1,709,122	2,026,683	2,109,777
73100 208	Dental Insurance	68,076	84,000	88,872
73100 210	Unemployment Compensation	0	0	0
73100 212	Employer Medicare	44,583	63,779	65,055
73100 299	Other Fringe Benefits	0	0	0
73100 307	Communication	2,912	5,000	5,000
73100 336	Maintenance & Repair Service Equipment	137,468	175,000	175,000
73100 342	Payments to Schools-Breakfast	0	0	0
73100 343	Payments to Schools-Lunch	0	0	0
73100 344	Payments to Schools-Other	0	0	0
73100 345	Payments to Schools-Other USDA	0	0	0
73100 354	Transportation - Other Than Students	0	2,000	2,000
73100 355	Travel	22,498	25,000	25,000
73100 399	Other Contracted Services	46,064	150,000	150,000
73100 421	Food Preparation Supplies	313,679	510,000	512,000
73100 422	Food Supplies	4,344,606	5,950,000	6,000,000
73100 435	Office Supplies	18,895	30,000	30,000
73100 451	Uniforms	0	0	0
73100 452	Utilities	231,439	250,000	250,000
73100 469	USDA - Commodities	683,410	683,410	891,031
73100 499	Other Supplies & Materials	5,037	9,000	9,000
73100 524	In Service/Staff Development	21,787	22,000	22,000
73100 599	Other Charges	6,295	15,000	15,000
73100 710	Food Service Equipment	74,170	175,000	175,000
<b>73100</b>	<b>TOTAL EXPENDITURES FOR FOOD SERVICE</b>	<b>11,863,359</b>	<b>15,564,492</b>	<b>15,979,944</b>

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NOTES

- 43521 Lunch Payment Children:
- 47112 USDA Commodities: Project offset by expense in 73100-469
- 30000 Reserve/Fund Balance: USDA requires 2 mth avg. operating balance carry forward funds
- 73100 162 Central Office Staff
- 73100 165 Cafeteria Workers
- 73100 189 Central Office Staff
- 73100 336 Maintenance and repair Service Equipment
- 73100 399 Other Contracted Services: Contracted Services for Maintenance & Purchasing and Accounts Payable;  
Pest control; Range hood Inspection/Servicing; Hardware/Software support
- 73100 469 USDA Commodities: Project offset by Revenue in 47112
- 73100 710 Food Service Equipment
- 73100 599 Copier expenses; Vehicle fuel costs
- 73100 710 Cafeteria/Kitchen equipment replacements & upgrades