

2018-2019 School Nutrition Budget

ACCOUNT NO.		FY 2016-17 FOOD SERVICE ACTUAL	FY 2017-18 FOOD SERVICE BUDGET	FY 2018-19 FOOD SERVICE BUDGET
ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES AND OTHER USES				
ESTIMATED REVENUES AND OTHER SOURCES				
43000	Charges for Current Services	4,790,588	7,271,082	6,150,000
44000	Other Local Revenues	61,049	89,000	89,665
46500	State Education Funds	105,064	105,064	111,985
47000	Federal Revenues	7,731,629	7,701,031	7,701,910
14100	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,688,330	15,166,177	14,053,560
30000	Reserves and/or Fund Balances	3,323,214	3,323,214	3,418,810
	TOTAL AVAILABLE FUNDS	16,011,544	18,489,391	17,472,370
EXPENDITURES (APPROPRIATIONS)				
	<i>Instruction</i>			
	<i>Operation of Non-Instructional Services</i>			
73100	Food Service	12,592,734	15,979,944	14,345,877
	TOTAL EXPENDITURES	12,592,734	15,979,944	14,345,877

ACCOUNT NO.		FY 2016-17	FY 2017-18	FY 2018-19
		FOOD SERVICE ACTUAL	FOOD SERVICE BUDGET	FOOD SERVICE BUDGET
REVENUES				
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
41000	Total Licenses and Permits	0	0	0
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	4,281,034	6,696,082	5,600,000
43522	Lunch Payments - Adults	136,291	250,000	200,000
43523	Income from Breakfast	373,263	325,000	350,000
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
43000	Total Charges for Current Services	4,790,588	7,271,082	6,150,000
	Meal Charges	<u>SY 16-17</u>	<u>SY 17-18</u>	<u>SY 18-19</u>
	Elementary Student Lunch	2.75	2.75	2.75
	Middle School / High School Student Lunch	3.00	3.00	3.00
	Reduced Student Lunch	0.40	0.40	0.40
	Student Breakfast	1.75	1.75	1.75
	Reduced Student Breakfast	0.30	0.30	0.30
	Adult Breakfast	2.15	2.15	2.15
	Employee Lunch	4.00	4.00	4.00
	Non-Employee Lunch	5.50	5.50	5.50
	Special Meal	6.60	6.60	7.00

ACCOUNT NO.		FY 2016-17	FY 2017-18	FY 2018-19
		FOOD SERVICE ACTUAL	FOOD SERVICE BUDGET	FOOD SERVICE BUDGET
REVENUES				
44000	Other Local Revenues			
44110	Interest Earned	10,810	35,000	13,000
44120	Lease/Rentals	0	0	0
44130	Sale of Materials & Supplies	0	0	0
44160	Retiree' Insurance Payments	0	0	0
44170	Miscellaneous Refunds	45,037	45,000	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	5,202	0	22,665
44990	Other Local Revenue	0	0	0
44000	Total Other Local Revenues	61,049	89,000	89,665
46000	State of Tennessee			
46500	State Education Funds			
46520	School Food Service	105,064	105,064	111,985
46500	Total State Education Funds	105,064	105,064	111,985
47000	Federal Government			
47100	Federal through State			
47111	Section 4 - Lunch	5,152,444	5,200,000	5,200,000
47112	USDA - Commodities	927,302	891,031	891,910
47113	Breakfast	1,554,304	1,500,000	1,500,000
47114	USDA - Other	97,578	110,000	110,000
47115	USDA Equipment	0	0	0
47590	Other Federal Through State	0	0	0
47000	Total Federal Government	7,731,629	7,701,031	7,701,910
TOTAL REVENUES		12,688,330	15,166,177	14,053,560
RESERVES AND/OR FUND BALANCES				
34570	Designated for Other Purposes	0	0	0
39000	Undesignated Fund Balance	3,323,214	3,323,214	3,418,810
30000	TOTAL RESERVES AND/OR FUND BALANCES	3,323,214	3,323,214	3,418,810
TOTAL AVAILABLE FUNDS		16,011,544	18,489,391	17,472,370

ACCOUNT NO.		FY 2016-17	FY 2017-18	FY 2018-19
		FOOD SERVICE ACTUAL	FOOD SERVICE BUDGET	FOOD SERVICE BUDGET
EXPENDITURES				
OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)				
FOOD SERVICE (73100)				
73100 105	Supervisor/Director	78,526	82,186	84,329
73100 119	Accountants/Bookkeepers	0	0	0
73100 162	Clerical Personnel	118,910	123,000	137,460
73100 165	Cafeteria Personnel	3,232,380	4,171,719	3,700,000
73100 189	Other Salaries & Wages	196,559	242,561	248,912
73100 196	In-Service Training	0	700	700
73100 201	Social Security	195,134	283,266	258,583
73100 204	State Retirement	442,528	542,777	450,000
73100 206	Life Insurance	5,149	9,000	9,000
73100 207	Medical Insurance	1,687,839	2,109,777	2,010,000
73100 208	Dental Insurance	68,592	88,872	91,983
73100 210	Unemployment Compensation		0	0
73100 212	Employer Medicare	46,079	65,055	55,000
73100 299	Other Fringe Benefits	0	0	0
73100 307	Communication	2,352	5,000	5,000
73100 336	Maintenance & Repair Service Equipment	151,714	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	20,493	25,000	25,000
73100 399	Other Contracted Services	76,014	150,000	110,370
73100 421	Food Preparation Supplies	325,253	512,000	450,000
73100 422	Food Supplies	4,688,251	6,000,000	5,100,000
73100 435	Office Supplies	15,568	30,000	30,000
73100 451	Uniforms	0	0	0
73100 452	Utilities	231,439	250,000	250,000
73100 469	USDA - Commodities	927,302	891,031	891,910
73100 471	Software		0	39,630
73100 499	Other Supplies & Materials	3,537	9,000	9,000
73100 524	In Service/Staff Development	21,826	22,000	22,000
73100 599	Other Charges	7,588	15,000	15,000
73100 710	Food Service Equipment	49,700	175,000	175,000
73100	TOTAL EXPENDITURES FOR FOOD SERVICE	12,592,734	15,979,944	14,345,877

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NOTES				
43521	Lunch Payment Children: Est growth of 3%			
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			