

**2019-2020 School Nutrition Budget**

ACCOUNT NO.		FY 2017-18 FOOD SERVICE ACTUAL	FY 2018-19 FOOD SERVICE BUDGET	FY 2019-20 FOOD SERVICE BUDGET
<b>ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES AND OTHER USES</b>				
<b>ESTIMATED REVENUES AND OTHER SOURCES</b>				
43000	Charges for Current Services	4,622,473	6,150,000	6,512,000
44000	Other Local Revenues	75,562	89,665	99,665
46500	State Education Funds	105,064	111,985	111,985
47000	Federal Revenues	7,427,849	7,701,910	7,902,982
14100	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>12,237,869</b>	<b>14,053,560</b>	<b>14,626,632</b>
30000	<b>Reserves and/or Fund Balances</b>	<b>3,323,214</b>	<b>3,418,810</b>	<b>3,007,982</b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b>15,561,083</b>	<b>17,472,370</b>	<b>17,634,613</b>
<b>EXPENDITURES (APPROPRIATIONS)</b>				
	<i>Instruction</i>			
	<i>Operation of Non-Instructional Services</i>			
73100	Food Service	12,648,698	14,345,877	14,626,632
	<b>TOTAL EXPENDITURES</b>	<b>12,648,698</b>	<b>14,345,877</b>	<b>14,626,632</b>

ACCOUNT NO.		FY 2017-18	FY 2018-19	FY 2019-20
		FOOD SERVICE ACTUAL	FOOD SERVICE BUDGET	FOOD SERVICE BUDGET
<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
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	4,169,700	5,600,000	5,850,000
43522	Lunch Payments - Adults	72,526	200,000	100,000
43523	Income from Breakfast	375,747	350,000	562,000
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)	4,500	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>4,622,473</b>	<b>6,150,000</b>	<b>6,512,000</b>
<b>Meal Charges</b>		<b><u>SY 17-18</u></b>	<b><u>SY 18-19</u></b>	<b><u>SY 19-20</u></b>
	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	7.00	7.00

ACCOUNT NO.		FY 2017-18 FOOD SERVICE ACTUAL	FY 2018-19 FOOD SERVICE BUDGET	FY 2019-20 FOOD SERVICE BUDGET
<b>REVENUES</b>				
44000	Other Local Revenues			
44110	Interest Earned	10,251	13,000	13,000
44120	Lease/Rentals	0	0	0
44130	Sale of Materials & Supplies	0	0	0
44170	Miscellaneous Refunds	35,841	45,000	45,000
44500	Nonrecurring Items			
44520	Insurance Recovery	0	0	0
44530	Sale of Equipment	0	9,000	10,000
44540	Sale of Property	0	0	0
44560	Damages Recovered from Individuals	0	0	0
44570	Contributions & Gifts	22,665	22,665	22,665
44990	Other Local Revenue	6,806	0	9,000
<b>44000</b>	<b>Total Other Local Revenues</b>	<b>75,562</b>	<b>89,665</b>	<b>99,665</b>
46000	State of Tennessee			
46500	State Education Funds			
46520	School Food Service	111,985	111,985	111,985
<b>46500</b>	<b>Total State Education Funds</b>	<b>111,985</b>	<b>111,985</b>	<b>111,985</b>
47000	Federal Government			
47100	Federal through State			
47111	Section 4 - Lunch	4,917,727	5,200,000	5,400,000
47112	USDA - Commodities	891,031	891,910	832,982
47113	Breakfast	1,529,120	1,500,000	1,560,000
47114	USDA - Other	89,971	110,000	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>7,427,849</b>	<b>7,701,910</b>	<b>7,902,982</b>
<b>TOTAL REVENUES</b>		<b>12,237,869</b>	<b>14,053,560</b>	<b>14,626,632</b>
<b>RESERVES AND/OR FUND BALANCES</b>				
34570	Designated for Other Purposes	0	0	0
39000	Undesignated Fund Balance	3,323,214	3,418,810	3,007,982
<b>30000</b>	<b>TOTAL RESERVES AND/OR FUND BALANCES</b>	<b>3,323,214</b>	<b>3,418,810</b>	<b>3,007,982</b>
<b>TOTAL AVAILABLE FUNDS</b>		<b>15,561,083</b>	<b>17,472,370</b>	<b>17,634,613</b>

ACCOUNT NO.		FY 2017-18 FOOD SERVICE ACTUAL	FY 2018-19 FOOD SERVICE BUDGET	FY 2019-20 FOOD SERVICE BUDGET
	<b>EXPENDITURES</b>			
	OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)			
	FOOD SERVICE (73100)			
73100 105	Supervisor/Director	79,696	84,329	66,300
73100 119	Accountants/Bookkeepers	0	0	0
73100 162	Clerical Personnel	121,191	137,460	79,000
73100 165	Cafeteria Personnel	3,167,399	3,700,000	3,950,000
73100 189	Other Salaries & Wages	201,102	248,912	235,000
73100 196	In-Service Training	0	700	700
73100 201	Social Security	190,433	258,583	280,000
73100 204	State Retirement	369,469	450,000	450,000
73100 206	Life Insurance	5,162	9,000	9,000
73100 207	Medical Insurance	1,788,017	2,010,000	2,070,300
73100 208	Dental Insurance	73,512	91,983	97,500
73100 210	Unemployment Compensation		0	0
73100 212	Employer Medicare	44,962	55,000	67,500
73100 299	Other Fringe Benefits	0	0	0
73100 307	Communication	2,212	5,000	4,000
73100 336	Maintenance & Repair Service Equipment	135,848	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	1,000
73100 355	Travel	19,685	25,000	20,000
73100 399	Other Contracted Services	61,441	110,370	100,000
73100 421	Food Preparation Supplies	364,550	450,000	550,000
73100 422	Food Supplies	4,772,688	5,100,000	5,123,350
73100 435	Office Supplies	15,146	30,000	18,000
73100 451	Uniforms	0	0	0
73100 452	Utilities	236,836	250,000	245,000
73100 469	USDA - Commodities	891,031	891,910	832,982
73100 471	Software	9,980	39,630	42,000
73100 499	Other Supplies & Materials	802	9,000	9,000
73100 524	In Service/Staff Development	23,481	22,000	18,000
73100 599	Other Charges	2,974	15,000	8,000
73100 710	Food Service Equipment	71,079	175,000	175,000
<b>73100</b>	<b>TOTAL EXPENDITURES FOR FOOD SERVICE</b>	<b>12,648,698</b>	<b>14,345,877</b>	<b>14,626,632</b>

ACCOUNT NO.	FY 2017-18 FOOD SERVICE ACTUAL	FY 2018-19 FOOD SERVICE BUDGET	FY 2019-20 FOOD SERVICE BUDGET
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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 and Managers *(Includes Range Increases SY 19-20)*
- 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/Serviceing; 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