

AVAILABLE FUNDS AND EXPENDITURES (APPROPRIATIONS) FOR THE YEAR BEGINNING JULY 1, 2015

ACCOUNT NO.		FY 2013-14 FOOD SERVICE ACTUAL	FY 2014-15 FOOD SERVICE BUDGET	FY 2015-16 FOOD SERVICE BUDGET
ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES AND OTHER USES				
ESTIMATED REVENUES AND OTHER SOURCES				
40000	Local Taxes	0	0	0
41000	Licenses & Permits	0	0	0
43000	Charges for Current Services	4,693,712	6,368,644	7,076,050
44000	Other Local Revenues	49,364	79,000	79,000
46500	State Education Funds	115,073	115,073	115,073
47000	Federal Revenues	6,882,840	6,788,202	6,816,750
49000	Other Sources	0	0	0
14100	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,740,989	13,350,919	14,086,873
30000	Reserves and/or Fund Balances	3,686,053	3,766,581	2,480,138
	TOTAL AVAILABLE FUNDS	15,427,042	17,117,500	16,567,011
EXPENDITURES (APPROPRIATIONS)				
<i>Instruction</i>				
<i>Operation of Non-Instructional Services</i>				
73100	Food Service	11,624,157	13,832,357	15,406,197
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
	TOTAL EXPENDITURES	11,624,157	13,832,357	15,406,197

ACCOUNT NO.		FY 2013-14 FOOD SERVICE ACTUAL	FY 2014-15 FOOD SERVICE BUDGET	FY 2015-16 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	4,298,880	5,818,644	6,501,050
43522	Lunch Payments - Adults	205,265	300,000	300,000
43523	Income from Breakfast	189,567	250,000	275,000
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	4,693,712	6,368,644	7,076,050

	<u>SY 13-14</u>	<u>SY 14-15</u>	<u>SY 15-16</u>
Meal Charges			
Elementary Student Lunch	2.55	2.55	2.75
Middle School / High School Student Lunch	2.80	2.80	3.00
Reduced Student Lunch	0.40	0.40	0.40
Student Breakfast	1.65	1.65	1.75
Reduced Student Breakfast	0.30	0.30	0.30
Adult Breakfast	2.00	2.00	2.15
Employee Lunch	3.85	3.85	4.00
Non-Employee Lunch	5.50	5.50	5.50
Special Meal	6.60	6.60	6.60

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REVENUES				
44000	Other Local Revenues			
44100	Recurring Items			
44110	Interest Earned	11,153	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	35,486	35,000	35,000
44500	Nonrecurring Items			
44510	Accrued Interest on Debt Issues	0	0	0
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	2,724	0	0
44000	Total Other Local Revenues	49,364	79,000	79,000
46000	State of Tennessee			
46500	State Education Funds			
46511	Basic Education Program	0	0	0
46520	School Food Service	115,073	115,073	115,073
46550	Driver Education	0	0	0
46500	Total State Education Funds	115,073	115,073	115,073
47000	Federal Government			
47100	Federal through State			
47111	Section 4 - Lunch	4,660,040	4,675,000	4,675,000
47112	USDA - Commodities	796,584	683,410	683,410
47113	Breakfast	1,402,806	1,410,392	1,410,392
47114	USDA - Other	23,410	19,400	47,948
47115	USDA Equipment	0	0	0
47143	Education of the Handicapped Act - IDEA	0	0	0
47189	Title II	0	0	0
47190	Title XX	0	0	0
47210	Job Training Partnership Act	0	0	0
47590	Other Federal Through State	0	0	0
47000	Total Federal Government	6,882,840	6,788,202	6,816,750
TOTAL REVENUES		11,740,989	13,350,919	14,086,873

ACCOUNT NO.		FY 2013-14 FOOD SERVICE ACTUAL	FY 2014-15 FOOD SERVICE BUDGET	FY 2015-16 FOOD SERVICE BUDGET
RESERVES AND/OR FUND BALANCES				
34000	RESERVED FUND BALANCE			
	DESIGNATED FUND BALANCE			
34570	Designated for Purpose #1	0	0	0
34570	Designated for Purpose #2	0	0	0
34570	Designated for Purpose #3	0	0	0
34570	Designated for Purpose #4	0	0	0
34570	Designated for Purpose #5	0	0	0
34570	Designated for Other Purposes	0	0	0
39000	Undesignated Fund Balance	3,686,053	3,766,581	2,480,138
30000	TOTAL RESERVES AND/OR FUND BALANCES	3,686,053	3,766,581	2,480,138
	TOTAL AVAILABLE FUNDS	15,427,042	17,117,500	16,567,011

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	EXPENDITURES			
	OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)			
	FOOD SERVICE (73100)			
73100 105	Supervisor/Director	74,132	77,265	78,900
73100 119	Accountants/Bookkeepers		0	0
73100 162	Clerical Personnel	98,903	110,000	116,700
73100 165	Cafeteria Personnel	2,785,005	2,868,555	3,962,650
73100 189	Other Salaries & Wages	127,458	131,281	231,700
73100 196	In-Service Training	765	700	700
73100 201	Social Security	160,123	164,927	272,200
73100 204	State Retirement	380,064	391,466	621,584
73100 206	Life Insurance	8,475	9,000	9,000
73100 207	Medical Insurance	1,595,465	1,873,955	1,967,653
73100 208	Dental Insurance	35,568	80,000	80,000
73100 210	Unemployment Compensation		0	0
73100 212	Employer Medicare	37,764	38,897	63,700
73100 299	Other Fringe Benefits		0	0
73100 307	Communication	3,273	5,000	5,000
73100 336	Maintenance & Repair Service Equipment	111,307	200,000	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	23,065	25,000	25,000
73100 399	Other Contracted Services	76,849	150,000	150,000
73100 421	Food Preparation Supplies	350,311	519,900	510,000
73100 422	Food Supplies	4,566,483	6,000,000	5,950,000
73100 435	Office Supplies	17,083	30,000	30,000
73100 451	Uniforms		0	0
73100 452	Utilities	231,439	250,000	250,000
73100 469	USDA - Commodities	796,584	683,410	683,410
73100 499	Other Supplies & Materials	3,524	9,000	9,000
73100 524	In Service/Staff Development	17,851	22,000	22,000
73100 599	Other Charges	5,363	15,000	15,000
73100 710	Food Service Equipment	117,304	175,000	175,000
73100	TOTAL EXPENDITURES FOR FOOD SERVICE	11,624,157	13,832,357	15,406,197

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NOTES

- 43521 Lunch Payment Children: Est growth of 2% students.
Lunch prices increased by \$.20 in SY15-16. Prices were reduced in SY12-1 3 by \$.5
- 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 &165 3 Range Increase and 1 step = Salary Increase
- 73100 189 3 Range Increase and 1 step = Salary Increase
- 73100 336 Maintenance and repair Service Equipmen
- 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