

Central Cafeteria Fund

The Central Cafeteria Fund is used to account for the operation of the school cafeterias. The major funding sources for this fund are revenue from the federal USDA School Lunch and Breakfast Program and amounts collected from paying students and adults. Cafeteria operations employs one Director and 16 full time school cafeteria staff.

Notes:

- In addition to food purchased by the district, food commodities are received each year from the federal government at no cost to the district other than shipping. The amount received during FY 2025-26 was approximately \$56,000.
- Meal prices by school are listed below. Free breakfast will continue to be provided to all students of MSSD.

	-----Breakfast-----		-----Lunch-----		
	Students	Teachers & Visitors	-----Students-----		Teachers & Visitors
	Full	Reduced	Full	Reduced	
MES	Free	\$ 4.00	\$ 2.00	\$ 0.40	\$ 4.00
MMS	Free	\$ 4.00	\$ 2.50	\$ 0.40	\$ 4.00
MHS	Free	\$ 4.00	\$ 2.50	\$ 0.40	\$ 4.00

- Percentage of students participating in our lunch and breakfast programs:

<u>FY 2025-26</u>	<u>MES</u>	<u>MMS</u>	<u>MHS</u>
Lunch	56.6%	69.7%	45.2%
Breakfast	66.6%	81.4%	47.5%

- A \$1.10 per hour wage increase and a \$1,000 bonus is proposed for all Cafeteria employees for the 2026-27 year, at an approximate cost of \$19,510 for the salary increase and \$19,722 for the bonus. In addition, the starting pay for all cafeteria workers will increase to \$11 per hour from \$10 per hour.

McKenzie Special School District Central Cafeteria Fund Budget Workpapers For the Fiscal Year Ending June 30, 2027		2025-26 Budget	2025-26 Amended Budget	2025-26 Projected Actual	2026-27 Budget
ESTIMATED REVENUES AND OTHER SOURCES					
CHARGES FOR CURRENT SERVICES					
Education Charges					
43521	Lunch Payments - Children	104,000.00	104,000.00	103,503.50	103,750.00
43522	Lunch Payments - Adults	12,000.00	12,000.00	12,541.25	12,000.00
43523	Income from Breakfast	-	-	2,588.75	-
43525	A La Carte Sales	60,000.00	60,000.00	64,314.35	63,000.00
Other Charges for Services					
43990	Other Charges for Services	1,300.00	1,300.00	3,282.81	2,750.00
TOTAL CHARGES FOR CURRENT SERVICES		177,300.00	177,300.00	186,230.66	181,500.00
OTHER LOCAL REVENUES					
Recurring Items					
44110	Investment Income	1,000.00	1,000.00	4,702.99	1,000.00
TOTAL OTHER LOCAL REVENUE		1,000.00	1,000.00	4,702.99	1,000.00
STATE OF TENNESSEE					
State Education Funds					
46520	School Food Service	6,000.00	6,000.00	5,782.93	5,700.00
46980	Other State Grants	-	-	-	-
TOTAL STATE OF TENNESSEE		6,000.00	6,000.00	5,782.93	5,700.00
FEDERAL GOVERNMENT					
Federal Through State					
47111	USDA School Lunch Program	390,000.00	390,000.00	440,761.37	440,000.00
47112	USDA Commodities	90,000.00	90,000.00	90,000.00	90,000.00
47113	Breakfast	200,000.00	200,000.00	283,284.32	280,000.00
47114	USDA - Other	2,000.00	2,000.00	8,148.42	5,000.00
47590	Other Federal Revenue	-	-	-	-
TOTAL FEDERAL GOVERNMENT		682,000.00	682,000.00	822,194.11	815,000.00
OTHER SOURCES					
49800	Transfers In	-	-	-	-
TOTAL OTHER SOURCES		-	-	-	-
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		866,300.00	866,300.00	1,018,910.69	1,003,200.00

McKenzie Special School District Central Cafeteria Fund Budget Workpapers For the Fiscal Year Ending June 30, 2027		2025-26 Budget	2025-26 Amended Budget	2025-26 Projected Actual	2026-27 Budget
ESTIMATED EXPENDITURES AND OTHER USES					
OPERATION OF NON-INSTRUCTIONAL SERVICES					
Food Service					
73100-105	Supervisor/Director	51,841.39	51,841.39	54,529.26	49,925.00
73100-165	Cafeteria Personnel	250,049.33	250,049.33	255,416.70	275,465.98
73100-201	Social Security	18,717.22	18,717.22	17,644.98	19,971.76
73100-204	State Retirement	21,887.08	21,887.08	22,450.26	23,590.85
73100-207	Medical Insurance	78,777.76	78,777.76	48,541.61	49,558.24
73100-212	Employer Medicare	4,377.42	4,377.42	4,145.35	4,718.17
73100-307	Communication	475.00	475.00	452.28	475.00
73100-320	Dues and Memberships	9,000.00	9,000.00	5,676.72	6,000.00
73100-336	Maintenance & Repair Services - Equipment	15,000.00	15,000.00	14,767.74	13,500.00
73100-347	Pest Control	935.55	935.55	972.00	1,000.00
73100-355	Travel	1,000.00	1,000.00	2,593.13	2,500.00
73100-359	Disposal Fees	9,185.40	9,185.40	8,748.00	-
73100-361	Permits	240.00	240.00	240.00	240.00
73100-410	Custodial Supplies	6,500.00	6,500.00	4,768.61	5,750.00
73100-421	Food Preparation Supplies	35,000.00	35,000.00	29,587.75	31,000.00
73100-422	Food Supplies	388,407.60	388,407.60	420,788.06	421,400.00
73100-451	Uniforms	1,750.00	1,750.00	1,609.51	1,750.00
73100-469	USDA Commodities	90,000.00	90,000.00	90,000.00	90,000.00
73100-471	Software	-	-	4,305.00	4,305.00
73100-509	Refunds	500.00	500.00	1,095.40	500.00
73100-524	In-Service/Staff Development	2,000.00	2,000.00	-	1,000.00
73100-534	Refund to Applicant for Criminal Investigation	300.00	300.00	260.05	300.00
73100-599	Other Charges	250.00	250.00	-	250.00
Total Food Service		986,193.75	986,193.75	988,592.41	1,003,200.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		986,193.75	986,193.75	988,592.41	1,003,200.00
OTHER USES					
Transfers Out					
99100-590	Transfers to Other Funds	-	-	-	-
Total Transfers Out		-	-	-	-
TOTAL OTHER USES		-	-	-	-
TOTAL ESTIMATED EXPENDITURES AND OTHER USES		986,193.75	986,193.75	988,592.41	1,003,200.00
TOTAL ESTIMATED REVENUE AND OTHER SOURCES OVER (UNDER) TOTAL ESTIMATED EXPENDITURES AND OTHER USES		(119,893.75)	(119,893.75)	30,318.28	0.00
ESTIMATED BEGINNING FUND BALANCE, JULY 1		241,477.20	241,477.20	243,409.32	273,727.60
ESTIMATED ENDING FUND BALANCE, JUNE 30		121,583.45	121,583.45	273,727.60	273,727.60