

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2018-2019 TENTATIVE BUDGET FOOD & NUTRITION SERVICES

July 24, 2018

SARASOTA COUNTY SCHOOL BOARD

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**The School Board of Sarasota County, Florida
Special Revenue Fund - Food and Nutrition Services
2018-2019 Budget**

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**The School Board of Sarasota County, Florida
Special Revenue Fund - Food and Nutrition Services
2018-2019 Budget Preparation Information**

Sarasota County School Board Vision Statement

The School District of Sarasota County places learning at the center of its activities to enable all learners to lead productive, responsible, and healthful lives.

Sarasota County School Board Mission Statement

The School District of Sarasota County prepares students to achieve the highest learning standards by engaging a high quality staff, involved parents, and a supportive community.

Division Strategic Statement

To ensure that Sarasota County Public Schools are operated in an efficient and effective manner, that actions and allocations are value sensitive, and that service to internal customers is competent, professional, customer sensitive, and performance driven. The Division will also ensure a safe learning environment and promote the highest student achievement.

Food and Nutrition Services Vision Statement

“Keeping Nutrition in Our Schools”

Food and Nutrition Services Mission Statement

Sarasota District Schools’ Food and Nutrition Services has emerged as one of the state’s premier school food service operations. Each area of the department is devoted to customer service. Our priority is to provide quality food in a comfortable atmosphere, with friendly faces and the best possible service.

Well-trained employees serving attractive and good tasting meals in a pleasant environment is an ongoing priority. Employees are encouraged to recognize customers – the students, staff, parents, and the community as the reason for the program’s existence.

A common theme throughout the department is financial responsibility and stability. Fair prices charged to paying students are a must, as a direct correlation exists between price and meal participation. Students eligible to receive free or reduced-price meals are encouraged to fully participate in both breakfast and lunch.

Nutritional integrity of meals and nutrition education are focal points for the department. The types of foods served are consistent with U.S. Dietary Guidelines, and allowance is provided for student preferences and tastes.

Quality...value...dedication to the customer...a commitment to excellence...maintaining our obligations to our customers, our employees, our School Board, and to our community. These are the solid cornerstones on which the future of Sarasota County Food and Nutrition Services will be built. These are the standards by which we will be judged.

"We Feed the Future"

**The School Board of Sarasota County, Florida
Special Revenue Fund - Food and Nutrition Services
2018-2019 Budget Preparation Information**

Budget Computation

The Food and Nutrition Services budget for fiscal year 2019 has been prepared as a summary of the entire department fund. The 2018-2019 projected budget bases reimbursement and local revenue projections on historical increases experienced for lunch, breakfast, and a la Carte. Due to a heightened awareness of the proven relationship between academic performance and nutrition provided at the morning meals, breakfast program participation is expected to continue to rise.

Prices charged for student meals and current reimbursement rates utilized to calculate Federal revenues, which include Section 4 and 11 funding, are as follows:

	<u>Meal Prices</u>		<u>Reimbursement Rates</u>	
	<u>Lunch</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Breakfast</u>
Free	\$.00	\$.00	\$3.31	\$1.75 / \$2.09*
Reduced	.40	.30	2.91	1.45 / 1.79*
<u>Full Priced:</u>				
Elementary	2.25	1.00	.38	.30 / .30*
Middle	2.50	1.25	.38	.30 / .30*
High	2.75/3.00	1.25	.38	.30 / .30*

**Non-Severe Need / Severe Need*

These rates do not include an approximate \$.2325 commodity valuation per meal. **Note:** Reimbursement rates and the commodity valuation for 2018-2019 were not available at the time of tentative budget preparation.

A Supper Program, sponsored by the Florida Department of Health, was successfully piloted in May 2013 at three schools. This program replaced the After School Day Care snack program at sites with high free and reduced meal price eligibility. The program was expanded to reach a total of 13 sites in the 2013-14 school year, 14 sites in 2014-15 and 15 sites in 2015-16 to present.

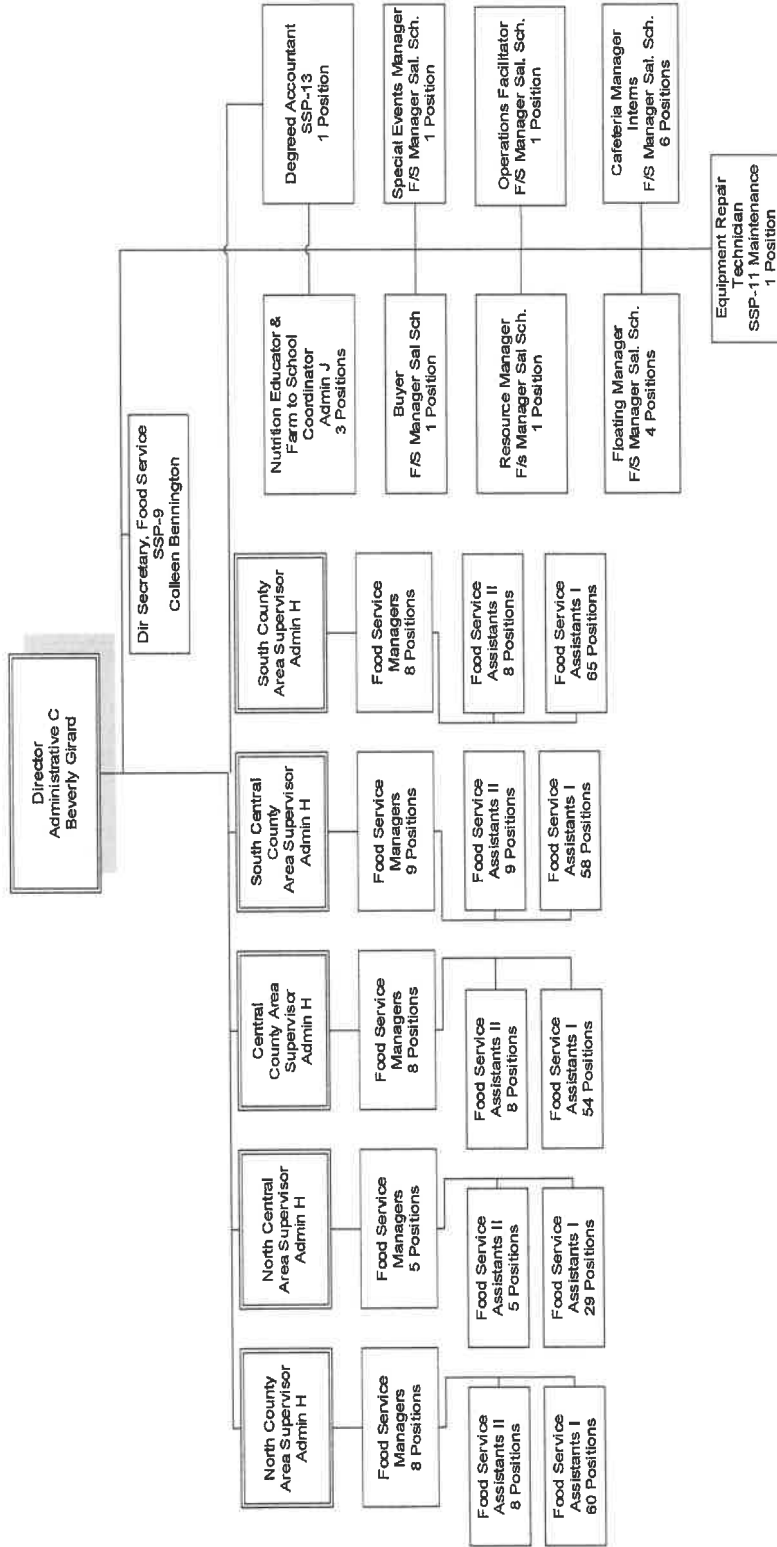
A reflection of cost containment in the expenditures category will result from continued efficient management and control of all resources. Food and Nutrition Services has been required by the Florida Department of Agriculture and Consumer Services to decrease the overall fund balance to three months of operating expenses. Food and Nutrition Services will accomplish this by making capital improvements to existing kitchens.

A list of employees by category follows:

Director	1.00	Special Events Manager	1.00
Director's Secretary	1.00	Resource Manager	1.00
Area Supervisors	5.00	Floating Managers	4.00
Nutrition Educ. /Farm to School Coord.	3.00	FNS Managers	38.00
Accountant	1.00	Food Service Assistants	304.00
Operations Facilitator	1.00	FNS Manager Interns	6.00
Buyer	1.00	Equipment Repairman	1.00
		Total	368.00

"We Feed the Future"

The School Board of Sarasota County, Florida
Food & Nutrition Services
Department 9021



Total Number of Positions 2017-18	Increased Positions		Decreased Positions		Total Number of Positions 2018-19	Net Increase or (Decrease) Positions By Fund
	New Positions	Transfer In	Deleted Positions	Transfers Out		
General Fund					General Fund	
Grant Fund					Federal Fund	
Self Insurance Fund					Self Insurance Fund	
Capital Fund					Capital Fund	
Food Service	368.00				Food Service	368.00
Total	368.00	Total	Total	Total	Total	368.00

The School Board of Sarasota County, Florida
2018-2019 Budget
Special Revenue Fund - Food and Nutrition Services

Comparative Statement of Estimated and Actual Revenues, Appropriations, and Changes in Fund Balance
For the Years 2016-2017 thru 2018-2019

	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected	2018-2019 Tentative	2017-18 to 2018-19 Change
<u>Federal Revenues</u>					
School Lunch	\$ 9,035,614	\$ 9,125,970	\$ 9,323,090	\$ 9,577,751	\$ 254,661
School Breakfast	2,027,719	2,047,996	2,020,974	2,149,382	128,408
School Snack Program	58,569	59,154	64,336	62,083	(2,253)
U.S.D.A. Donated Commodities	997,712	1,200,000	930,946	1,300,000	369,054
Summer Food Program	551,744	557,262	536,328	560,000	23,672
CACFP Supper Program	531,370	536,683	488,259	500,000	11,741
CACFP - Cash in Lieu of- Donated Foods	38,676	39,062	35,267	35,000	(267)
U.S.D.A Farm to School Program	75,000	30,000	30,000	175,000	145,000
Healthier US School Challenge	-	-	17,000	4,000	(13,000)
Fuel Up	-	-	2,000	-	(2,000)
Fresh Fruit & Vegetable Program	93,800	93,800	35,000	35,000	-
Total Federal Revenues	13,410,204	13,689,927	13,483,200	14,398,216	915,016
<u>State Revenues</u>					
School Breakfast Supplement	60,462	61,057	62,421	63,045	624
School Lunch Supplement	100,525	101,525	98,764	99,752	988
Total State Revenues	160,987	162,582	161,185	162,797	1,612
<u>Local Revenues</u>					
Tuition	12,550	12,550	12,650	12,650	-
Interest Income	22,918	23,145	37,856	31,858	(5,998)
Student Lunch	2,756,203	2,783,765	2,532,777	3,058,105	525,328
Student Breakfast	180,263	182,066	181,743	218,561	36,818
Adult Breakfast / Lunch	179,550	181,345	174,726	211,473	36,747
Student and Adult A La Carte	1,686,648	1,703,514	1,699,325	1,886,250	186,925
Student Snacks	48,246	48,729	50,105	50,606	501
Other Food Sales (Catering, etc.)	94,769	84,958	95,184	101,135	5,951
Vending Machine Sales	2,462	2,487	297	300	3
Gift, Grants Bequests	38,533	38,919	83,448	96,339	12,891
Miscellaneous Income/Refund	21,360	-	24,431	25,000	569
Total Local Revenues	5,043,500	5,061,478	4,892,542	5,692,277	799,735
Total Revenues	\$ 18,614,690	\$ 18,913,987	\$ 18,536,927	\$ 20,253,290	\$ 1,716,363
<u>Appropriations</u>					
Salaries	\$ 5,393,357	\$ 5,643,665	\$ 5,772,348	\$ 6,030,201	\$ 257,853
Employee Benefits	3,303,465	3,526,614	3,503,343	3,625,843	122,500
Purchased Services	458,476	737,162	720,422	760,372	39,950
Energy Services	50,126	51,129	66,202	67,525	1,323
Materials and Supplies	9,244,600	9,499,062	9,504,632	9,814,989	310,357
Capital Outlay	539,629	386,500	715,914	364,000	(351,914)
Other Expenses	564,319	554,127	566,923	583,384	16,461
Total Appropriations	\$ 19,553,972	\$ 20,398,258	\$ 20,849,784	\$ 21,246,314	\$ 396,530
Excess (Deficiency) of Revenues over Appropriations	(939,282)	(1,484,271)	(2,312,857)	(993,024)	1,319,833
Beginning Fund Balance	5,426,533	4,487,258	4,487,258	2,174,401	(2,312,857)
Ending Fund Balance	\$ 4,487,251	\$ 3,002,987	\$ 2,174,401	\$ 1,181,377	\$ (993,024)
<u>Composition of Ending Fund Balance</u>					
Nonspendable - Inventory	\$ 764,442	\$ 500,000	\$ 504,758	\$ 500,000	\$ (4,758)
Restricted for Food Services	3,722,809	2,502,987	1,669,643	681,377	(988,266)
Total Ending Fund Balance	\$ 4,487,251	\$ 3,002,987	\$ 2,174,401	\$ 1,181,377	\$ (993,024)

The School Board of Sarasota County, Florida
2018-2019 Budget
Special Revenue Fund - Food and Nutrition Services

Appropriations by Individual Non-Salary Object Codes

	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected	2018-2019 Tentative	2017-18 to 2018-19 Change
<u>Purchased Services</u>					
Professional Services - 0310	\$ 9,234	\$ 19,921	\$ 3,000	\$ 4,000	\$ 1,000
In County Travel - 0331	24,557	25,048	25,648	26,161	513
Out of County Travel - 0332	2,768	2,823	6,500	7,000	500
Repairs And Maintenance - 0350	7,179	262,322	250,000	265,000	15,000
Rentals - 0360	20,478	20,887	25,303	25,809	506
Software Support - 0361	49,268	50,253	-	-	-
Technology Related Rentals-0369	-	-	43,091	58,952	15,861
Postage - 0370	11,068	11,289	15,767	16,083	316
Telephone - 0371	4,791	4,887	3,860	3,937	77
Mobile Telephone - 0372	1,381	1,408	1,590	1,621	31
Freight & Delivery - 0376	17,707	18,061	1,402	1,430	28
Utilities - Garbage - 0383	181,295	188,547	208,540	212,711	4,171
Recycle Waste - 0384	19,351	20,125	19,659	20,446	787
Other Purchased Services - 0390	109,401	111,590	116,062	117,222	1,160
Total Purchased Services	<u>458,476</u>	<u>737,161</u>	<u>720,422</u>	<u>760,372</u>	<u>39,950</u>
<u>Energy Services</u>					
Natural Gas - 0410	21,591	22,023	22,840	23,296	456
Bottled Gas - 0420	28,535	29,106	43,362	44,229	867
Total Energy Services	<u>50,126</u>	<u>51,129</u>	<u>66,202</u>	<u>67,525</u>	<u>1,323</u>
<u>Materials and Supplies</u>					
Lost & Damaged Goods-0505	651	-	-	-	-
Consumable Supplies - 0510	558,926	625,305	575,000	586,500	11,500
Books (Other than Textbooks) - 0515	-	-	-	-	-
Technology Related Supplies-0519	-	-	400	408	8
Special Meals-0573	25,780	26,296	32,000	32,640	640
Direct Order Food - 0575	7,554,241	7,705,326	7,772,714	7,850,441	77,727
U.S.D.A. Commodities - 0580	1,063,692	1,100,000	1,100,000	1,300,000	200,000
Other Materials & Supplies - 0590	41,309	42,135	24,518	45,000	20,482
Total Materials & Supplies	<u>9,244,600</u>	<u>9,499,062</u>	<u>9,504,632</u>	<u>9,814,989</u>	<u>310,357</u>
<u>Capital Outlay</u>					
Equip. & Furn. - Capitalized - 0641	163,271	250,000	374,484	314,000	(60,484)
Equip. & Furn. - Non-Cap. - 0642	49,898	50,000	50,000	50,000	-
Computers - Capitalized	-	-	-	-	-
Computers - Non-Capitalized - 0644	-	6,500	-	-	-
Remodeling - 0680	326,460	-	291,430	-	(291,430)
Software - Non Capitalized - 0692	-	80,000	-	-	-
Total Capital Outlay	<u>539,629</u>	<u>386,500</u>	<u>715,914</u>	<u>364,000</u>	<u>(351,914)</u>
<u>Other Expenses</u>					
Dues and Fees - 0730	41,268	42,093	41,573	42,404	831
Indirect Costs - 0790	523,051	512,034	525,350	540,980	15,630
Total Other Expenses	<u>564,319</u>	<u>554,127</u>	<u>566,923</u>	<u>583,384</u>	<u>16,461</u>
 Total Appropriations by Object	 <u>\$ 10,857,151</u>	 <u>\$ 11,227,980</u>	 <u>\$ 11,574,093</u>	 <u>\$ 11,590,270</u>	 <u>\$ 16,177</u>

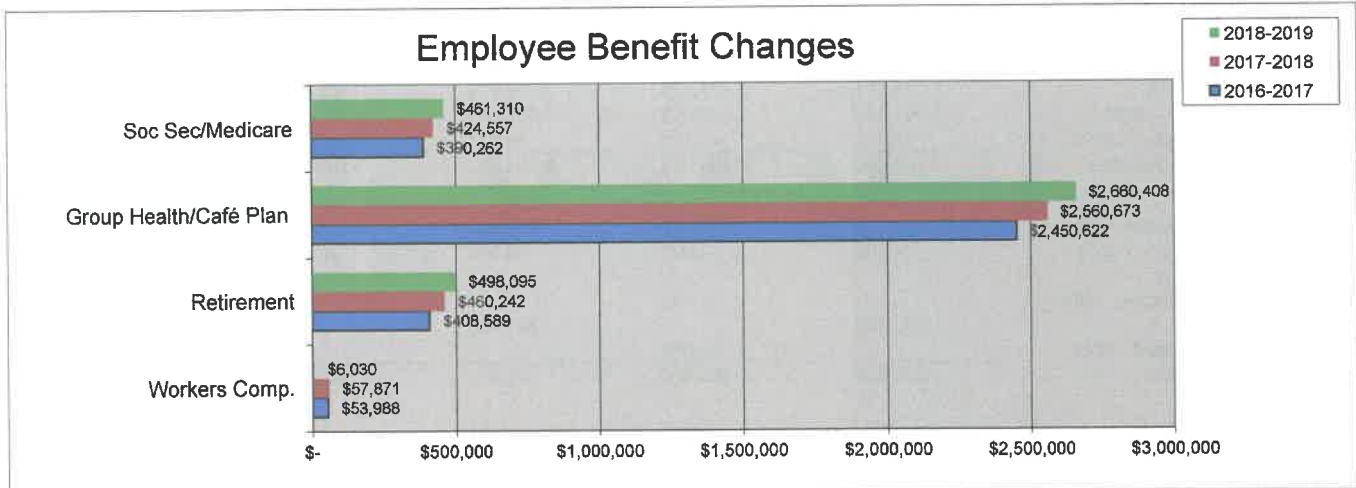
The School Board of Sarasota County, Florida
2018-2019 Budget
Special Revenue Fund - Food and Nutrition Services

Staffing and Salaries Detail

	<u>Food & Nutrition Staff Budget</u>			2016-2017	2017-2018	2017-2018	2018-2019	2017-18 to 2018-19
	2016-2017	2017-2018	2018-2019	Actual	Budget	Projected	Tentative	Change
Director	1.0	1.0	1.0	\$ 119,683	\$ 127,800	\$ 132,461	\$ 141,417	\$ 8,956
Food Service Managers, Supervisors, Buyer, Nutrition Educators & Farm to School Coordinator	58.0	59.0	59.0	1,735,744	1,809,813	1,911,899	2,049,427	137,528
Food Service Workers	304.0	304.0	304.0	2,841,322	2,912,355	2,994,165	3,210,181	216,016
Food Service Substitutes				71,177	72,956	75,293	78,116	2,823
Bookkeeper	1.0	1.0	1.0	40,285	41,293	56,522	61,468	4,946
Director Secretary	1.0	1.0	1.0	32,832	33,653	34,648	36,142	1,494
Accountant	1.0	1.0	1.0	59,005	60,481	60,266	63,151	2,885
Maintenance Personnel	1.0	1.0	1.0	47,098	48,275	49,964	52,338	2,374
Temporary Personnel				-	20,000	227	20,000	19,773
Terminal Leave Pay				26,696	90,000	81,000	55,000	(26,000)
Extra Duty Days				2,521	2,584	2,800	2,905	105
Longevity				197,515	199,490	122,446	-	(122,446)
Bonus/Overtime				219,479	\$ 224,966	250,657	260,056	9,399
Total	367.0	368.0	368.0	\$ 5,393,357	\$ 5,643,665	\$ 5,772,348	\$ 6,030,201	\$ 257,853

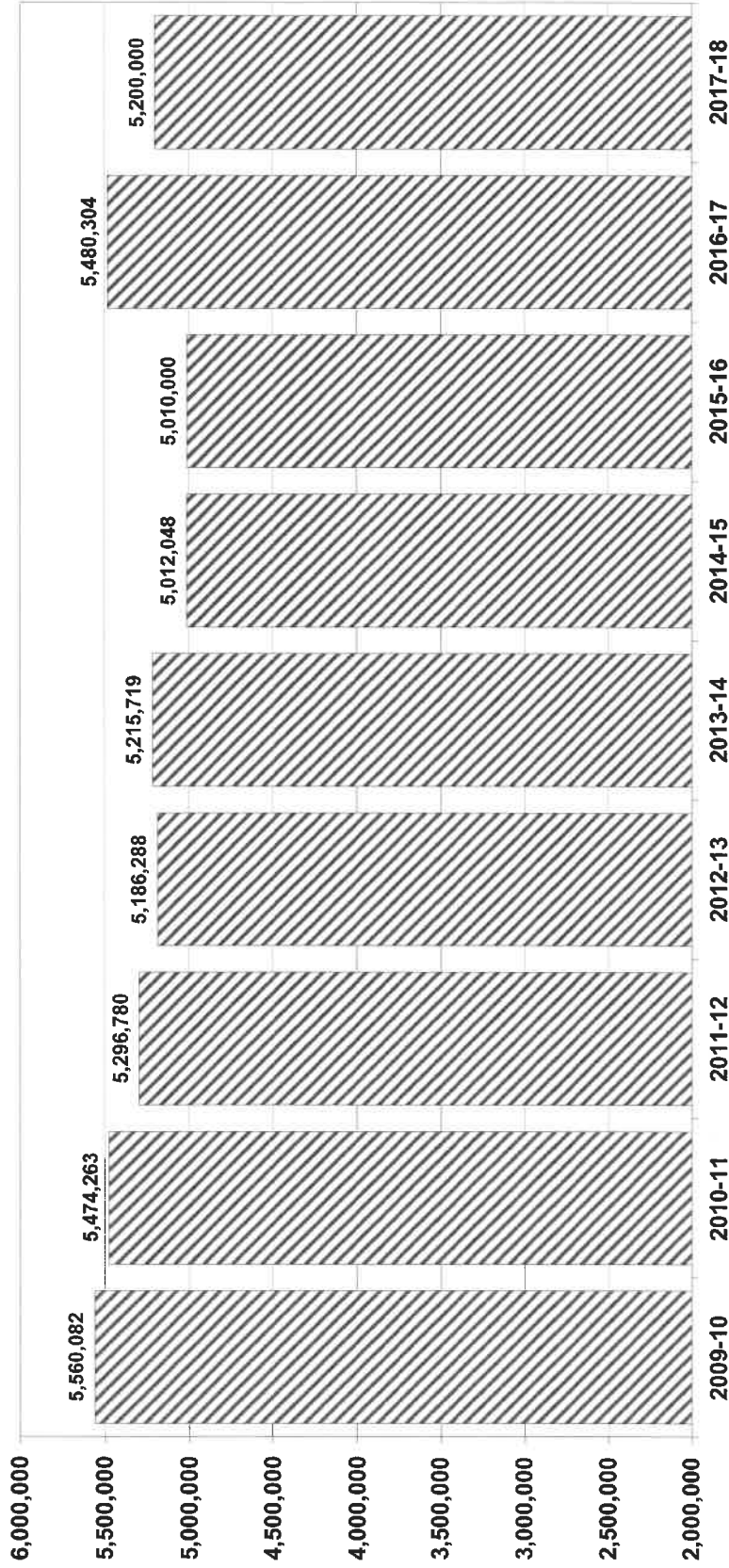
Employee Benefits Detail

	2016-2017	2017-2018	2017-2018	2018-2019	2017-18 to 2018-19
	Actual	Budget	Projected	Tentative	Change
Retirement	408,589	\$ 446,978	\$ 460,242	\$ 498,095	\$ 37,853
Social Security & Medicare	390,262	431,740	424,557	461,310	36,753
Group Insurance	2,295,606	2,433,342	2,426,094	2,523,138	97,044
Cafeteria Plan, Group Life, Disability, & Dental / Vision Ins.	138,509	141,279	123,705	126,179	2,474
Employee Assistance Prog / Early Retirement Plan Ins. / Unemployment	16,507	16,838	10,874	11,091	217
Workers Compensation	53,988	56,437	57,871	6,030	(51,841)
Total	\$ 3,303,465	\$ 3,526,614	\$ 3,503,343	\$ 3,625,843	\$ 122,500



The School Board of Sarasota County, Florida
 Special Revenue Fund - Food and Nutrition Services

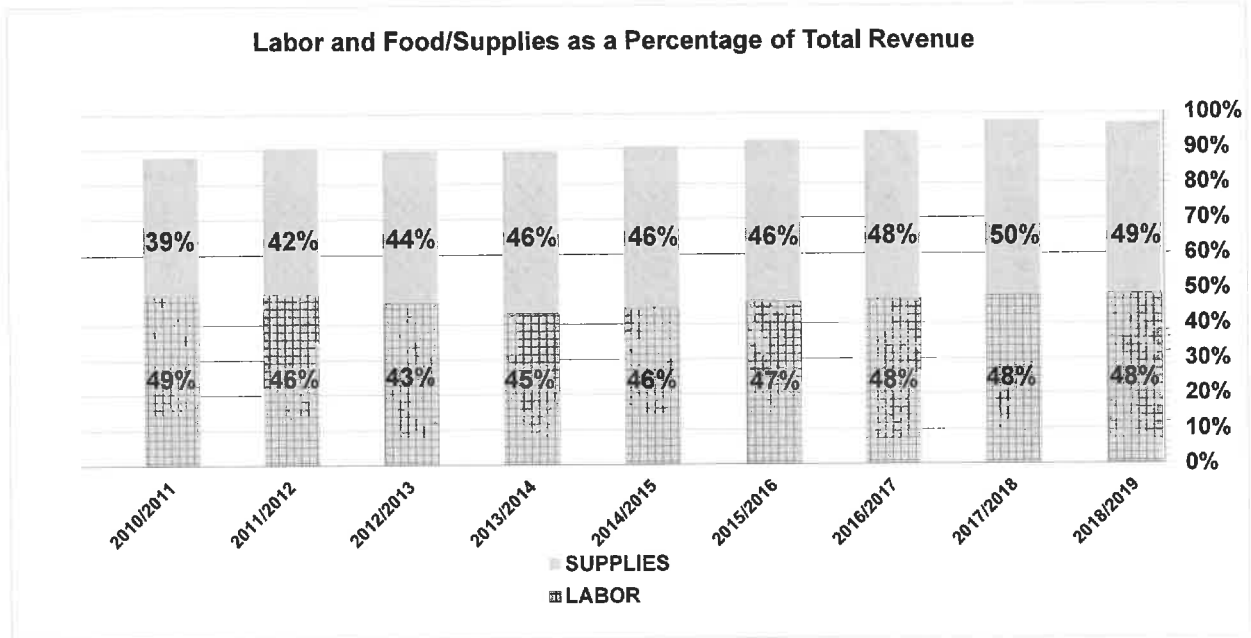
History of Total Equivalent Meals



2009/10: \$2.68 ala carte = 1EM; 2010/11: \$2.72 ala carte = 1 EM
 2011/12: \$2.77 ala carte = 1EM
 2012/13: \$2.86 ala carte = 1EM
 2013/14: \$3.01 ala carte = 1EM
 2014/15: \$3.06 ala carte = 1EM
 2015/16: \$3.15 ala carte = 1EM
 2016/17: \$3.24 ala carte = 1EM; 1 lunch = 1 EM; 3 breakfasts = 1.5 EM; 3 snacks = 1 EM; 1 supper = 1 EM
 2017/18: \$3.31 ala carte = 1EM

2011-12: Lunch price increase.
 2012-13: Lunch price increase.
 2012-13: Pilot Supper Club in 5/2013.
 2013-14: Supper Club - 13 Sites.
 2014-15: Supper Club - 14 Sites.
 2015-16: Supper Club - 15 Sites.
 2016-17: Lunch price increase.
 2017-18: Six hurricane days.

The School Board of Sarasota County, Florida
 2018-2019 Budget
 Special Revenue Fund - Food and Nutrition Services



	<u>LABOR</u>	<u>FOOD & SUPPLIES</u>
2010/2011	49%	39%
2011/2012	46%	42%
2012/2013	43%	44%
2013/2014	45%	46%
2014/2015	46%	46%
2015/2016	47%	46%
2016/2017	48%	48%
2017/2018	48%	50%
2018/2019	48%	49%