

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2013-2014 TENTATIVE BUDGET FOOD & NUTRITION SERVICES

JULY 23, 2013

SARASOTA COUNTY SCHOOL BOARD

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**The School Board of Sarasota County, Florida
Special Revenue Fund - Food and Nutrition Services
2013-2014 Budget**

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Special Revenue Fund - Food and Nutrition Services 2013-2014 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.

Special Revenue Fund - Food and Nutrition Services 2013-2014 Budget Preparation Information

Budget Computation

The Food and Nutrition Services budget for fiscal year 2014 has been prepared as a summary of the entire department fund. The 2013-2014 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 | \$2.79 | \$1.51 |
| Reduced | .40 | .30 | 2.39 | 1.21 |
| <u>Full Priced:</u> | | | | |
| Elementary | 2.10 | 1.10 | .28 | .27 |
| Middle | 2.30 | 1.25 | .28 | .27 |
| High | 2.50/3.00 | 1.25 | .28 | .27 |

These rates do not include an approximate \$.2275 commodity valuation per meal.

A Supper Program, sponsored by the Florida Department of Health, was successfully piloted in May 2013 at three schools. They are Alta Vista, Emma E. Booker, and Gocio Elementary schools. The Supper Program replaces the After School Day Care snack program at sites with high free and reduced meal price eligibility. FNS plans to expand the program to an additional 6 to 8 eligible school sites in 2013-2014. FNS also plans to contract with community agencies to provide the Supper Program.

A reflection of cost containment in the expenditures category will result from continued efficient management and control of all resources.

A list of employees by category follows:

| | | | |
|------------------------|------|-------------------------|---------------|
| Director | 1.00 | Equipment Repairman | 1.00 |
| Director's Secretary | 1.00 | Floating Manager | 2.00 |
| Area Supervisors | 5.00 | Resource Manager | 1.00 |
| Nutrition Educator | 2.00 | FNS Managers | 39.00 |
| Accountant | 1.00 | Food Service Assistants | 305.00 |
| Operations Facilitator | 1.00 | FNS Manager Interns | 6.00 |
| | | Total | 365.00 |

The School Board of Sarasota County, Florida
2013-2014 Budget
Special Revenue Fund - Food and Nutrition Services

Comparative Statement of Estimated and Actual Revenues, Appropriations, and Changes in Fund Balance
for the Years 2011-2012 thru 2013-2014

| | 2011-2012 Actual | 2012-2013 Projected | 2013-2014 Budget | 2012-2013 to 2013-2014 Change | Percent |
|--|----------------------|------------------------|----------------------|----------------------------------|---------------|
| <u>Federal Revenues</u> | | | | | |
| School Lunch | \$ 7,576,416 | \$ 7,975,716 | \$ 8,396,060 | \$ 420,344 | 5.27% |
| School Breakfast | 1,467,068 | 1,651,549 | 1,859,228 | 207,679 | 12.57% |
| School Snack Program | 190,721 | 179,143 | 120,000 | (59,143) | -33.01% |
| U.S.D.A. Donated Commodities | 734,475 | 799,687 | 849,689 | 50,002 | 6.25% |
| Summer Food Program | 335,480 | 385,062 | 441,973 | 56,910 | 14.78% |
| CACFP Supper Program | | 30,800 | 277,200 | 246,400 | 800.00% |
| Nat'l School Lunch Prog. Equip. Ass't | 12,778 | - | - | - | |
| Fresh Fruit & Vegetable Program | 200,267 | 190,511 | 181,230 | (9,281) | -4.87% |
| Total Federal Revenues | 10,517,205 | 11,212,468 | 12,125,380 | 912,912 | 8.14% |
| <u>State Revenues</u> | | | | | |
| School Breakfast Supplement | 62,842 | 62,346 | 61,854 | (492) | -0.79% |
| School Lunch Supplement | 107,148 | 103,100 | 99,205 | (3,895) | -3.78% |
| Cafeteria Health Inspection/Other | 3,197 | 3,197 | 3,197 | - | 0.00% |
| Total State Revenues | 173,187 | 168,643 | 164,256 | (4,387) | -2.60% |
| <u>Local Revenues</u> | | | | | |
| Tuition | 16,800 | 17,400 | 13,000 | (4,400) | -25.29% |
| Interest Income | 4,391 | 2,969 | 2,007 | (962) | -32.39% |
| Net Inc (Dec) - Fair Value Invest | 485 | - | - | - | |
| Student Lunch | 2,638,222 | 2,604,449 | 2,571,108 | (33,341) | -1.28% |
| Student Breakfast | 152,567 | 162,729 | 173,568 | 10,839 | 6.66% |
| Adult Breakfast / Lunch | 215,659 | 220,541 | 225,533 | 4,992 | 2.26% |
| Student and Adult A La Carte | 2,645,210 | 2,463,251 | 2,293,809 | (169,442) | -6.88% |
| Student Snacks | 31,458 | 36,539 | 42,441 | 5,902 | 16.15% |
| Other Food Sales (Catering, etc.) | 88,641 | 92,413 | 96,345 | 3,932 | 4.26% |
| Vending Machine Sales | 18,080 | 15,048 | 12,524 | (2,524) | -16.77% |
| Miscellaneous Income/Refund | 400 | - | - | - | |
| Total Local Revenues | 5,811,913 | 5,615,338 | 5,430,335 | (185,003) | -3.29% |
| Total Revenues | \$ 16,502,305 | \$ 16,996,449 | \$ 17,719,971 | \$ 723,522 | 4.26% |
| <u>Appropriations</u> | | | | | |
| Salaries | \$ 4,729,514 | \$ 4,956,314 | \$ 4,976,050 | \$ 19,736 | 0.40% |
| Employee Benefits | 2,870,924 | 2,961,623 | 3,184,171 | 222,547 | 7.51% |
| Purchased Services | 423,401 | 387,331 | 417,237 | 29,906 | 7.72% |
| Energy Services | 70,046 | 59,650 | 59,458 | (192) | -0.32% |
| Materials and Supplies | 6,839,596 | 7,428,810 | 7,779,332 | 350,522 | 4.72% |
| Capital Outlay | 11,719 | 197,000 | 422,500 | 225,500 | 114.47% |
| Other Expenses | 248,729 | 330,861 | 409,447 | 78,586 | 23.75% |
| Total Appropriations | \$ 15,193,929 | \$ 16,321,589 | \$ 17,248,194 | \$ 926,605 | 5.68% |
| Excess (Deficiency) of Revenues over Appropriations | 1,308,376 | 674,860 | 471,777 | (203,083) | -30.09% |
| Beginning Fund Balance | 1,744,810 | 3,053,186 | 3,728,046 | 674,860 | 22.10% |
| Ending Fund Balance | \$ 3,053,186 | \$ 3,728,046 | \$ 4,199,823 | \$ 471,777 | 12.65% |
| <u>Composition of Ending Fund Balance</u> | | | | | |
| Nonspendable - Inventory | \$ 395,822 | \$ 400,000 | \$ 400,000 | \$ - | 0.00% |
| Restricted for Food Services | 2,657,364 | 3,328,046 | 3,799,823 | 471,777 | 14.18% |
| Total Ending Fund Balance | \$ 3,053,186 | \$ 3,728,046 | \$ 4,199,823 | \$ 471,777 | 12.65% |

The School Board of Sarasota County, Florida
2013-2014 Budget
Special Revenue Fund - Food and Nutrition Services

Appropriations by Individual Non-Salary Object Codes

| | 2011-2012 Actual | 2012-2013 Projected | 2013-2014 Budget | 2012-2013 to 2013-2014 Change | Percent |
|--|---------------------|------------------------|---------------------|----------------------------------|-----------|
| <u>Purchased Services</u> | | | | | |
| Professional Services -0310 | \$ 34,685 | \$ 18,000 | \$ 21,341 | \$ 3,341 | 18.56% |
| In County Travel - 0331 | 20,979 | 23,765 | 26,921 | 3,156 | 13.28% |
| Out of County Travel -0332 | 220 | 4,545 | 5,000 | 455 | 10.01% |
| Repairs And Maintenance - 0350 | 1,705 | 274 | 2,044 | 1,770 | 646.41% |
| Rentals - 0360 | 3,988 | 3,879 | 5,073 | 1,194 | 30.78% |
| Software Support - 0361 | 32,125 | 32,859 | 33,610 | 751 | 2.28% |
| Postage - 0370 | 8,239 | 6,896 | 6,772 | (124) | -1.80% |
| Telephone - 0371 | 7,874 | 6,578 | 6,495 | (83) | -1.26% |
| Mobile Telephone - 0372 | 2,614 | 2,516 | 2,422 | (94) | -3.74% |
| Freight & Delivery - 0376 | 75,591 | 69,435 | 73,781 | 4,346 | 6.26% |
| Utilities - Garbage - 0383 | 199,399 | 213,584 | 228,778 | 15,194 | 7.11% |
| Recycle Waste - 0384 | 35,288 | - | - | - | |
| Other Purchased Services - 0390 | 694 | 5,000 | 5,000 | - | 0.00% |
| Total Purchased Services | 423,401 | 387,331 | 417,237 | 29,906 | 7.72% |
| <u>Energy Services</u> | | | | | |
| Natural Gas - 0410 | 8,852 | 15,722 | 17,924 | 2,202 | 14.01% |
| Bottled Gas - 0420 | 61,194 | 43,928 | 41,534 | (2,394) | -5.45% |
| Total Energy Services | 70,046 | 59,650 | 59,458 | (192) | -0.32% |
| <u>Materials and Supplies</u> | | | | | |
| Consumable Supplies -0510 | 632,224 | 659,160 | 717,243 | 58,084 | 8.81% |
| Special Meals - 0573 | 14,071 | 24,884 | 29,008 | 4,123 | 16.57% |
| Direct Order Food - 0575 | 5,460,754 | 5,928,942 | 6,137,270 | 208,328 | 3.51% |
| U. S. D. A. Commodities - 0580 | 711,975 | 780,879 | 846,451 | 65,572 | 8.40% |
| Other Materials & Supplies - 0590 | 20,572 | 34,945 | 49,359 | 14,414 | 41.25% |
| Total Materials & Supplies | 6,839,596 | 7,428,810 | 7,779,332 | 350,522 | 4.72% |
| <u>Capital Outlay</u> | | | | | |
| Equipment & Furn. -Capitalized - 0641 | - | 100,000 | 340,000 | 240,000 | 240.00% |
| Equipment & Furn. - Non- Capitalized - 0642 | 5,608 | 25,000 | 75,000 | 50,000 | 200.00% |
| Computers - Non-Capitalized - 0644 | - | 2,500 | 7,500 | 5,000 | 200.00% |
| Remodeling - 0680 | - | 69,500 | - | (69,500) | -100.00% |
| Software - Non Capitalized - 0692 | 6,111 | - | - | - | |
| Total Capital Outlay | 11,719 | 197,000 | 422,500 | 225,500 | 114.47% |
| <u>Other Expenses</u> | | | | | |
| Dues and Fees - 0730 | 36,525 | 34,366 | 32,335 | (2,031) | -5.56% |
| Indirect Costs - 0790 | 212,204 | 296,495 | 377,112 | 80,618 | 37.99% |
| Total Other Expenses | 248,729 | 330,861 | 409,447 | 78,586 | 31.60% |
| Total Appropriations by Object | \$ 7,593,491 | \$ 8,403,652 | \$ 9,087,973 | \$ 684,322 | 9.01% |

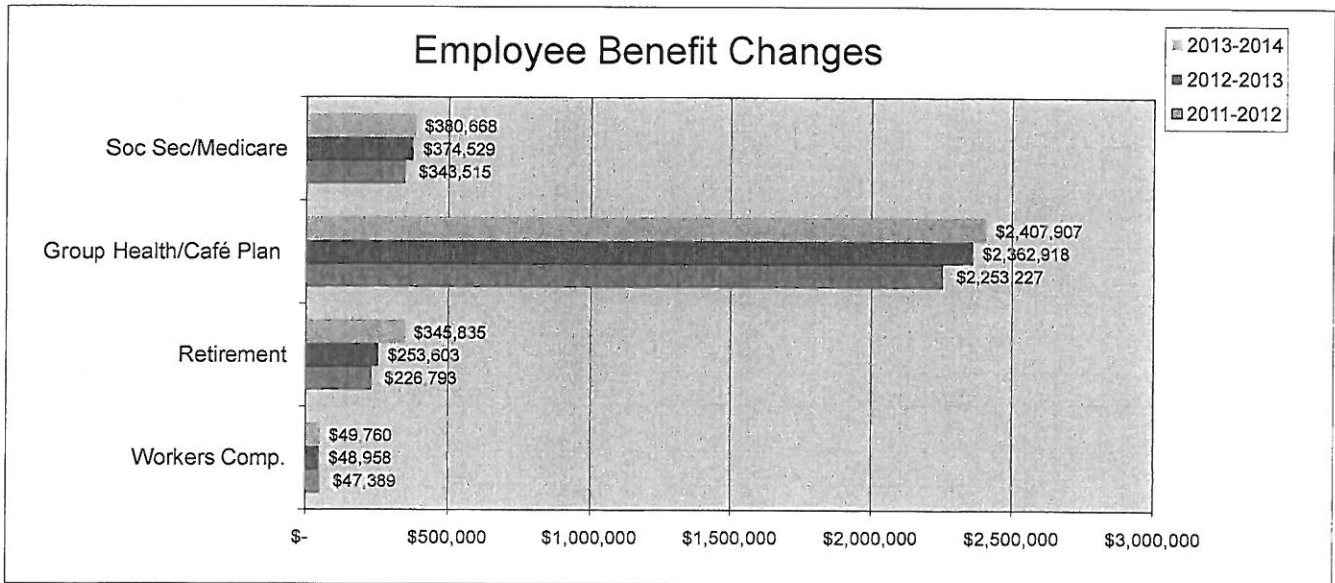
The School Board of Sarasota County, Florida
2013-2014 Budget
Special Revenue Fund - Food and Nutrition Services

Staffing and Salaries Detail

| | <u>Food & Nutrition Staff Budget</u> | | | 2011-2012 | 2012-2013 | 2013-2014 | 2012-2013 to 2013-2014 | |
|---|--|--------------|--------------|---------------------|---------------------|---------------------|------------------------|--------------|
| | 2011-2012 | 2012-2013 | 2013-2014 | Actual | Projected | Budget | Change | Percent |
| Director | 1.0 | 1.0 | 1.0 | \$ 117,359 | \$ 118,300 | \$ 118,300 | \$ - | 0.00% |
| Food Service Managers, Supervisors, Buyer, Nutrition Educator | 53.0 | 54.0 | 56.0 | 1,533,710 | 1,593,318 | 1,648,318 | 55,000 | 3.45% |
| Food Service Workers | 304.0 | 304.0 | 304.0 | 2,695,692 | 2,672,186 | 2,697,186 | 25,000 | 0.94% |
| Food Service Substitutes | | | | 109,439 | 109,105 | 109,105 | - | 0.00% |
| Bookkeeper | 1.0 | 1.0 | 1.0 | 37,199 | 46,949 | 46,949 | - | 0.00% |
| Director Secretary | 1.0 | 1.0 | 1.0 | 29,457 | 30,030 | 30,030 | - | 0.00% |
| Accountant | 1.0 | 1.0 | 1.0 | 54,738 | 54,850 | 54,850 | - | 0.00% |
| Maintenance Personnel | 1.0 | 1.0 | 1.0 | 42,976 | 43,493 | 43,493 | - | 0.00% |
| Extra Duty Days | | | | 494 | 1,500 | 4,500 | 3,000 | 200.00% |
| Longevity | | | | 108,450 | 223,318 | 223,318 | - | 0.00% |
| Bonus | | | | - | 63,264 | - | (63,264) | -100.00% |
| Total | 362.0 | 363.0 | 365.0 | \$ 4,729,514 | \$ 4,956,314 | \$ 4,976,050 | \$ 19,736 | 0.40% |

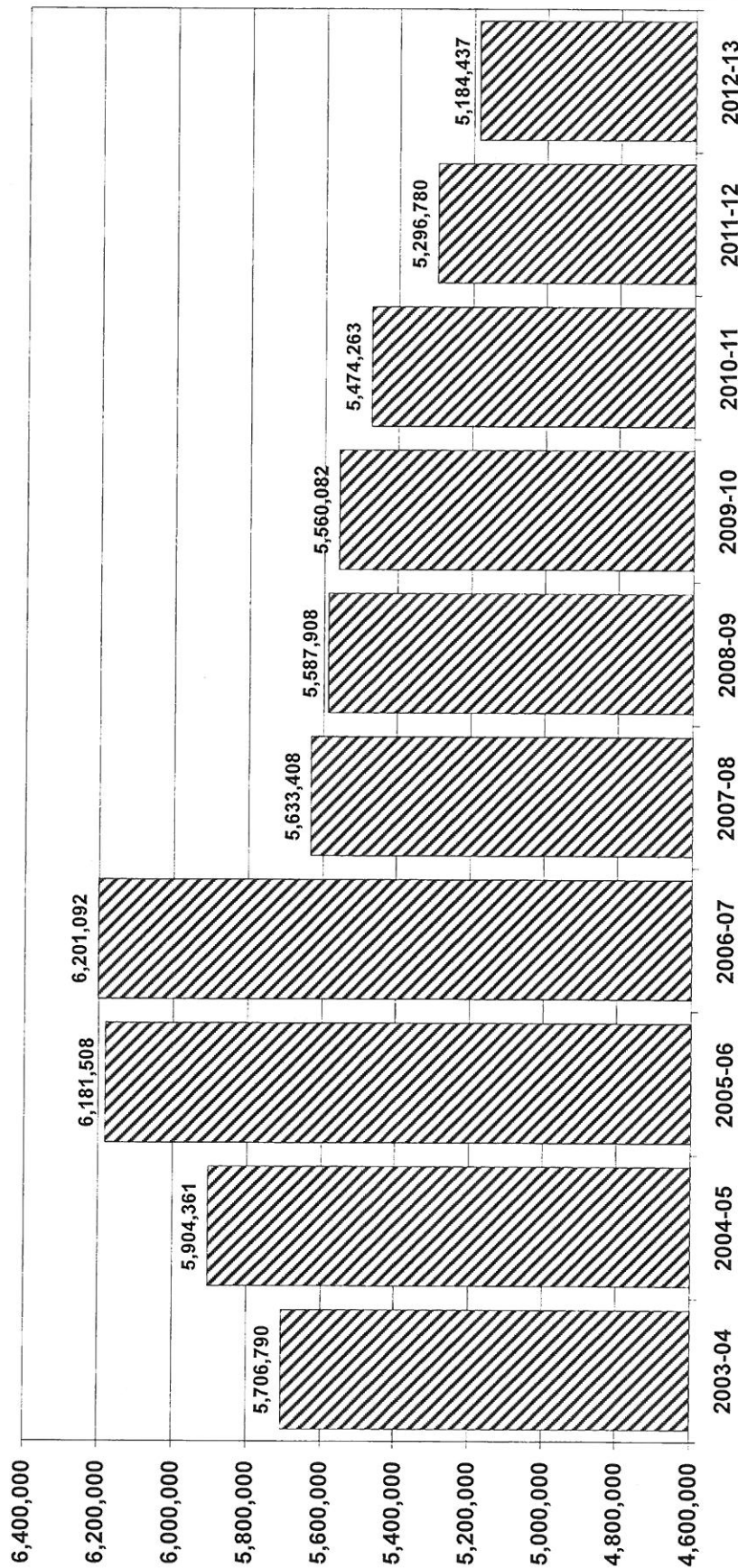
Employee Benefits Detail

| | 2011-2012 | 2012-2013 | 2013-2014 | 2012-2013 to 2013-2014 | |
|--|---------------------|---------------------|---------------------|------------------------|--------------|
| | Actual | Projected | Projected | Change | Percent |
| Retirement | \$ 226,793 | \$ 256,737 | \$ 345,835 | \$ 89,098 | 34.70% |
| Social Security & Medicare | 343,515 | 379,158 | 380,668 | 1,510 | 0.40% |
| Group Insurance | 2,104,745 | 2,105,678 | 2,232,019 | 126,341 | 6.00% |
| Cafeteria Plan, Group Life, Disability, & Dental / Vision Ins. | 130,881 | 148,820 | 152,219 | 3,398 | 2.28% |
| Employee Assistance Programs / Early Retirement Plan Ins. | 17,601 | 21,666 | 23,670 | 2,004 | 9.25% |
| Workers Compensation | 47,389 | 49,563 | 49,760 | 197 | 0.40% |
| Total | \$ 2,870,924 | \$ 2,961,623 | \$ 3,184,171 | \$ 222,548 | 7.51% |



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

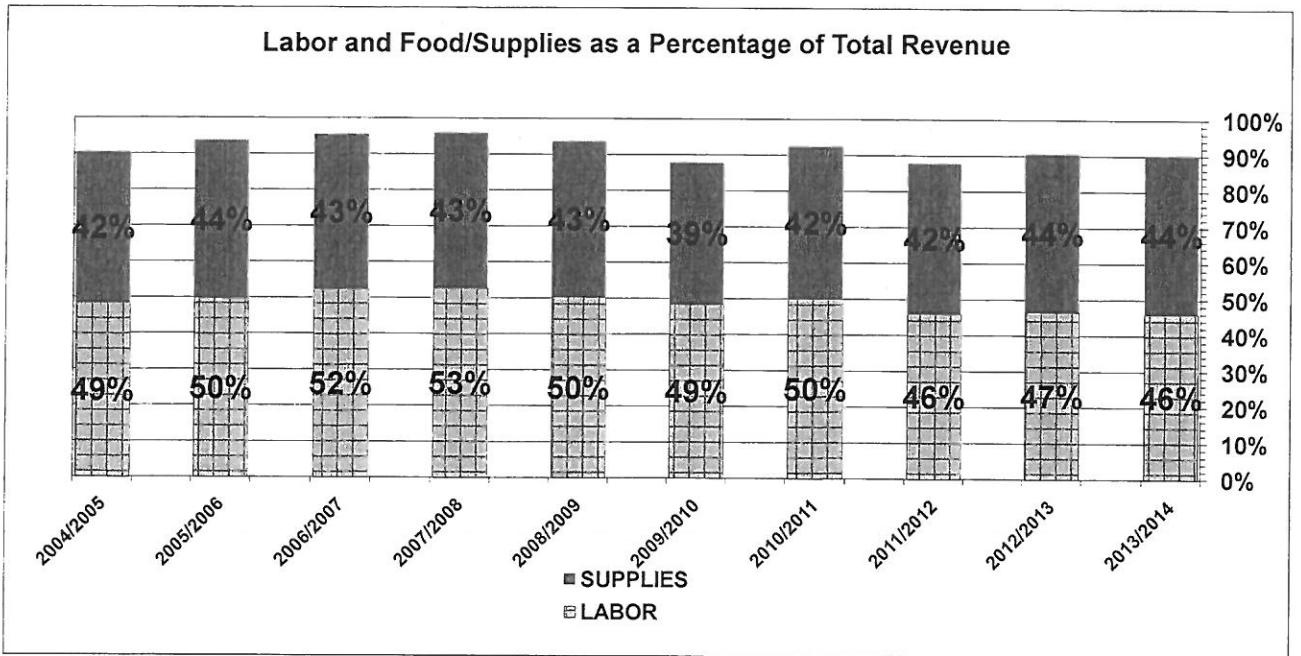
History of Total Equivalent Meals



2002/03 through 2003/04: Equivalent Meals (EM) calculated as 1 lunch = 1 EM;
 2 breakfasts = 1 EM; \$2.05 ala carte = 1 EM; 5 snacks = 1 EM
 2004/05 to present: Equivalent Meals (EM) calculated as 1 lunch = 1 EM;
 3 breakfasts = 1 EM; 5 snacks = 1 EM
 2004/05 to 2006/07: \$2.25 ala carte = 1 EM
 2007/08: \$2.47 ala carte = 1EM; 2008/09: \$2.57 ala carte = 1EM
 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

2004-05: Two hurricane days.
 2005-06: One hurricane day.
 2007-08: Lunch price increase.
 2008-09: One hurricane day.
 2011-12: Lunch price increase.
 2012-13: Lunch price increase.
 2012-13: Pilot supper club in 5/2013.

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



| | <u>LABOR</u> | <u>FOOD & SUPPLIES</u> |
|-----------|--------------|----------------------------|
| 2004/2005 | 49% | 42% |
| 2005/2006 | 50% | 44% |
| 2006/2007 | 52% | 43% |
| 2007/2008 | 53% | 43% |
| 2008/2009 | 50% | 43% |
| 2009/2010 | 49% | 39% |
| 2010/2011 | 50% | 42% |
| 2011/2012 | 46% | 42% |
| 2012/2013 | 47% | 44% |
| 2013/2014 | 46% | 44% |