

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2013-2014 FINAL BUDGET FOOD & NUTRITION SERVICES

SEPTEMBER 10, 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	\$3.01	\$1.58
Reduced	.40	.30	2.61	1.28
<u>Full Priced:</u>				
Elementary	2.10	1.10	.36	.28
Middle	2.30	1.25	.36	.28
High	2.50/3.00	1.25	.36	.28

These rates do not include an approximate \$.2325 commodity valuation per meal.

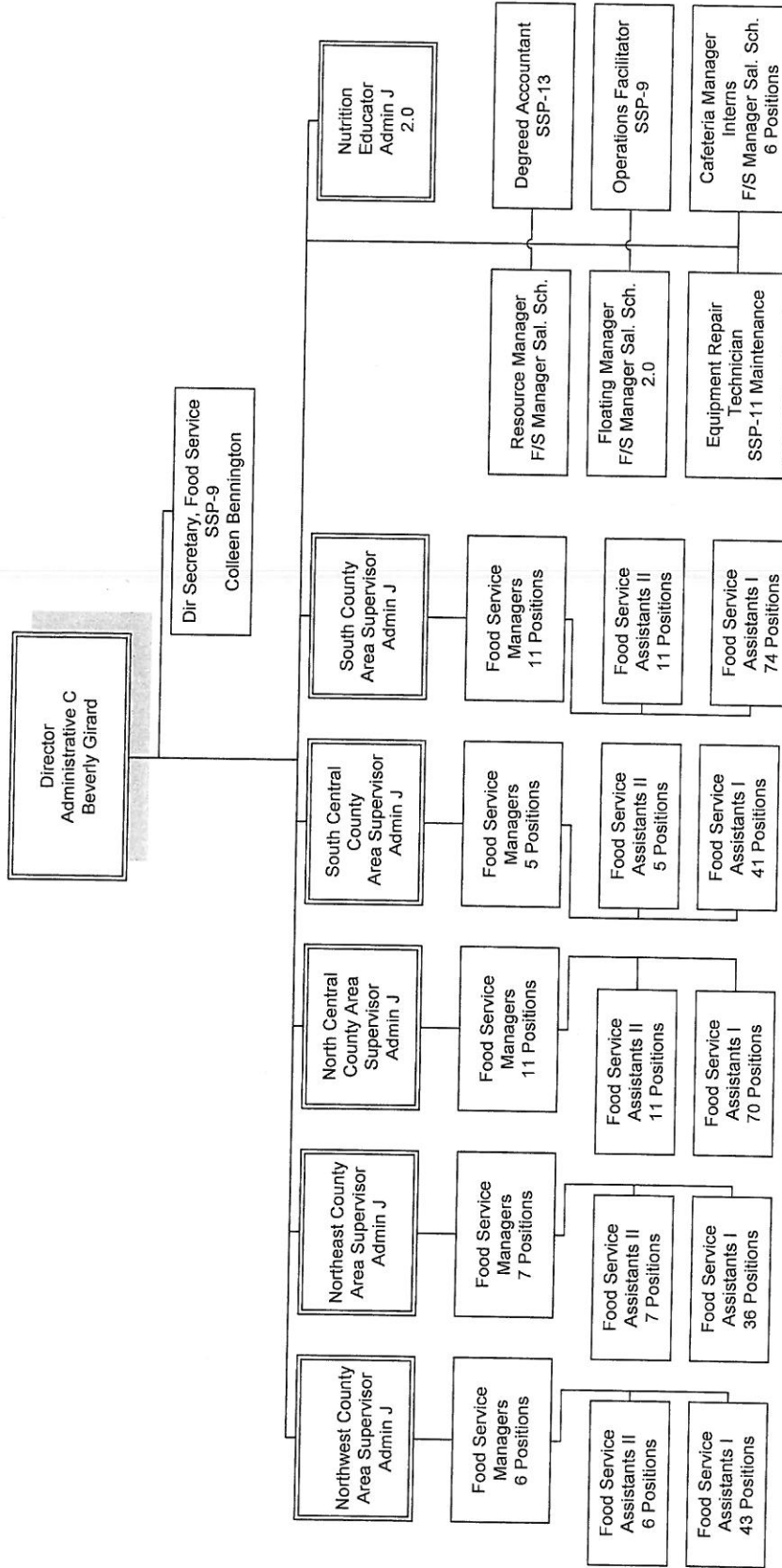
A Supper Program, sponsored by the Florida Department of Health, was successfully piloted in May 2013 at three schools. This program replaced the After School Day Care snack program at sites with high free and reduced meal price eligibility. The program will be expanded in the 2013-2014 school year for a total of twelve sites.

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
 Food & Nutrition Services
 Department 9021



Total Number of Positions 2012-13		Increased Positions New Positions Transfer In		Decreased Positions Deleted Positions Transfers Out		Total Number of Positions 2013-14		Net Increase or (Decrease) Positions By Fund	
General Fund		General Fund		General Fund		General Fund		General Fund	
Federal Fund		Federal Fund		Federal Fund		Federal Fund		Federal Fund	
Self Insurance Fund		Self Insurance Fund		Self Insurance Fund		Self Insurance Fund		Self Insurance Fund	
Capital Fund		Capital Fund		Capital Fund		Capital Fund		Capital Fund	
Food Service	363.00	Food Service	2.00	Food Service		Food Service	365.00	Food Service	2.00
Total	363.00	Total	2.00	Total		Total	365.00	Total	2.00

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 Unaudited Actual	2013-2014 Budget	2012-2013 to 2013-2014 Change	Percent
<u>Federal Revenues</u>					
School Lunch	\$ 7,576,416	\$ 8,025,483	\$ 8,396,060	\$ 370,577	4.62%
School Breakfast	1,467,068	1,646,932	1,839,228	192,296	11.68%
School Snack Program	190,721	182,591	160,000	(22,591)	-12.37%
U.S.D.A. Donated Commodities	734,475	688,569	649,689	(38,880)	-5.65%
Summer Food Program	335,480	387,791	441,973	54,182	13.97%
CACFP Supper Program		19,553	277,200	257,647	1317.69%
Nat'l School Lunch Prog. Equip. Ass't	12,778	-	-	-	
Fresh Fruit & Vegetable Program	200,267	189,158	181,230	(7,928)	-4.19%
Total Federal Revenues	10,517,205	11,140,077	11,945,380	805,303	7.23%
<u>State Revenues</u>					
School Breakfast Supplement	62,842	62,352	61,854	(498)	-0.80%
School Lunch Supplement	107,148	103,098	99,205	(3,893)	-3.78%
Cafeteria Health Inspection/Other	3,197	5,735	6,197	462	8.06%
Total State Revenues	173,187	171,185	167,256	(3,929)	-2.30%
<u>Local Revenues</u>					
Tuition	16,800	17,400	13,000	(4,400)	-25.29%
Interest Income	4,391	2,279	2,007	(272)	-11.94%
Net Inc (Dec) - Fair Value Invest	485	1,225	-	(1,225)	
Student Lunch	2,638,222	2,599,698	2,571,108	(28,590)	-1.10%
Student Breakfast	152,567	165,381	173,568	8,187	4.95%
Adult Breakfast / Lunch	215,659	220,692	225,533	4,841	2.19%
Student and Adult A La Carte	2,645,210	2,476,653	2,293,809	(182,844)	-7.38%
Student Snacks	31,458	37,110	42,441	5,331	14.37%
Other Food Sales (Catering, etc.)	88,641	85,525	82,345	(3,180)	-3.72%
Vending Machine Sales	18,080	15,299	12,524	(2,775)	-18.14%
Miscellaneous Income/Refund	400	-	-	-	
Total Local Revenues	5,811,913	5,621,262	5,416,335	(204,927)	-3.65%
Total Revenues	\$ 16,502,305	\$ 16,932,524	\$ 17,528,971	\$ 596,447	3.52%
<u>Appropriations</u>					
Salaries	\$ 4,729,514	\$ 4,906,068	\$ 4,937,242	\$ 31,174	0.64%
Employee Benefits	2,870,924	2,356,673	2,631,984	275,311	11.68%
Purchased Services	423,401	350,518	421,237	70,719	20.18%
Energy Services	70,046	57,965	59,458	1,493	2.58%
Materials and Supplies	6,839,596	7,313,516	7,579,331	265,815	3.63%
Capital Outlay	11,719	206,514	422,500	215,986	104.59%
Other Expenses	248,729	324,443	390,174	65,731	20.26%
Total Appropriations	\$ 15,193,929	\$ 15,515,697	\$ 16,441,926	\$ 926,229	5.97%
Excess (Deficiency) of Revenues over Appropriations	1,308,376	1,416,827	1,087,045	(329,782)	-23.28%
Beginning Fund Balance	1,744,810	3,053,186	4,470,013	1,416,827	46.40%
Ending Fund Balance	\$ 3,053,186	\$ 4,470,013	\$ 5,557,058	\$ 1,087,045	24.32%
<u>Composition of Ending Fund Balance</u>					
Nonspendable - Inventory	\$ 395,822	\$ 356,325	\$ 400,000	\$ 43,675	12.26%
Restricted for Food Services	2,657,364	4,113,688	5,157,058	1,043,370	25.36%
Total Ending Fund Balance	\$ 3,053,186	\$ 4,470,013	\$ 5,557,058	\$ 1,087,045	24.32%

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 Unaudited Actual	2013-2014 Budget	2012-2013 to 2013-2014 Change	2012-2013 to 2013-2014 Percent
<u>Purchased Services</u>					
Professional Services -0310	\$ 34,685	\$ 17,794	\$ 21,341	\$ 3,547	19.93%
In County Travel - 0331	20,979	23,377	26,921	3,544	15.16%
Out of County Travel -0332	220	3,235	7,000	3,765	116.38%
Repairs And Maintenance - 0350	1,705	461	2,044	1,583	29.91%
Rentals - 0360	3,988	3,905	5,073	1,168	343.38%
Software Support - 0361	32,125	1,992	33,610	31,618	1587.25%
Postage - 0370	8,239	5,012	6,772	1,760	35.12%
Telephone - 0371	7,874	8,127	8,495	368	4.53%
Mobile Telephone - 0372	2,614	2,346	2,422	76	3.24%
Freight & Delivery - 0376	75,591	71,269	73,781	2,512	3.52%
Utilities - Garbage - 0383	199,399	208,299	228,778	20,479	9.83%
Recycle Waste - 0384	35,288	-	-	-	
Other Purchased Services - 0390	694	4,701	5,000	299	6.36%
Total Purchased Services	423,401	350,518	421,237	70,719	20.18%
<u>Energy Services</u>					
Natural Gas - 0410	8,852	14,447	17,924	3,477	24.07%
Bottled Gas - 0420	61,194	43,518	41,534	(1,984)	-4.56%
Total Energy Services	70,046	57,965	59,458	1,493	2.58%
<u>Materials and Supplies</u>					
Consumable Supplies -0510	632,224	671,047	717,243	46,196	6.88%
Special Meals - 0573	14,071	31,738	29,008	(2,730)	-8.60%
Direct Order Food - 0575	5,460,754	5,976,591	6,137,270	160,679	2.69%
U. S. D. A. Commodities - 0580	711,975	600,033	646,451	46,418	7.74%
Other Materials & Supplies - 0590	20,572	34,107	49,359	15,252	44.72%
Total Materials & Supplies	6,839,596	7,313,516	7,579,331	265,815	3.63%
<u>Capital Outlay</u>					
Equipment & Furn. -Capitalized - 0641	-	74,075	340,000	265,925	358.99%
Equipment & Furn. - Non- Capitalized - 0642	5,608	17,218	75,000	57,782	335.59%
Computers - Non-Capitalized - 0644	-	3,246	7,500	4,254	131.05%
Remodeling - 0680	-	111,975	-	(111,975)	-100.00%
Software - Non Capitalized - 0692	6,111	-	-	-	
Total Capital Outlay	11,719	206,514	422,500	215,986	104.59%
<u>Other Expenses</u>					
Dues and Fees - 0730	36,525	37,297	38,335	1,038	2.84%
Indirect Costs - 0790	212,204	287,146	351,839	64,693	30.49%
Total Other Expenses	248,729	324,443	390,174	65,731	26.43%
Total Appropriations by Object	<u>\$ 7,593,491</u>	<u>\$ 8,252,956</u>	<u>\$ 8,872,700</u>	<u>\$ 619,744</u>	8.16%

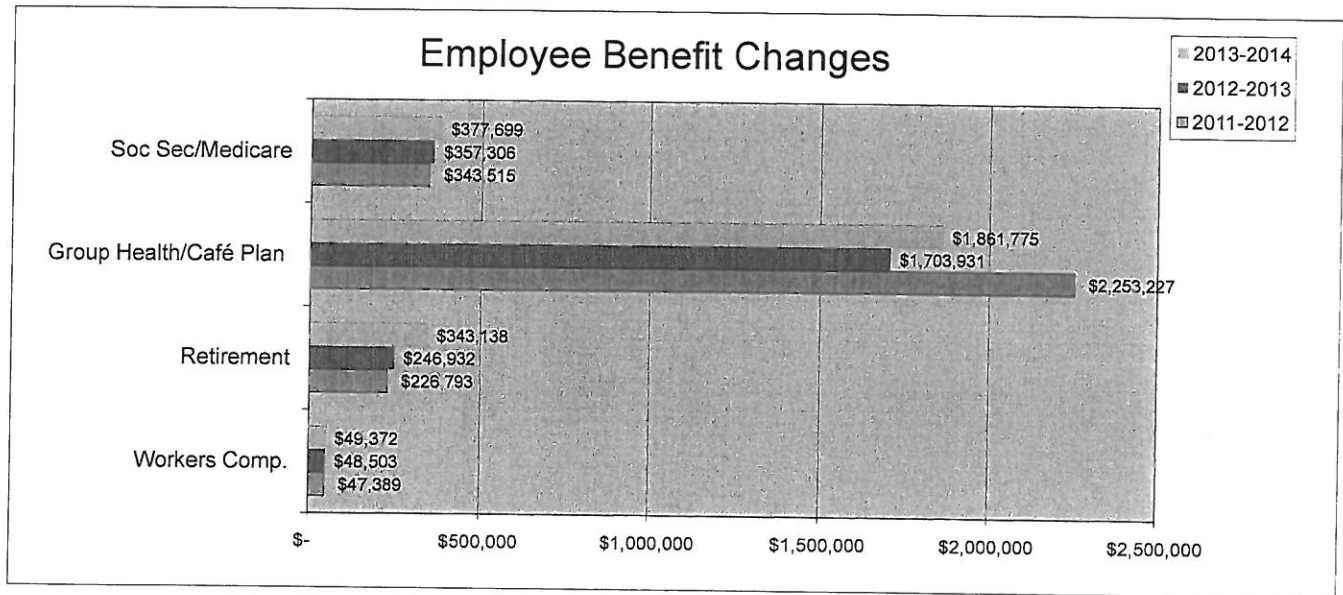
The School Board of Sarasota County, Florida
2013-2014 Budget
Special Revenue Fund - Food and Nutrition Services

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	Unaudited Actual	Budget	Change	Percent
Director	1.0	1.0	1.0	\$ 117,359	\$ 106,195	\$ 106,195	\$ -	0.00%
Food Service Managers, Supervisors, Buyer, Nutrition Educator	53.0	54.0	56.0	1,533,710	1,578,730	1,648,318	69,588	4.41%
Food Service Workers	304.0	304.0	304.0	2,695,692	2,719,005	2,737,186	18,181	0.67%
Food Service Substitutes				109,439	94,356	109,105	14,749	15.63%
Bookkeeper	1.0	1.0	1.0	37,199	46,890	37,512	(9,378)	-20.00%
Director Secretary	1.0	1.0	1.0	29,457	29,582	29,484	(98)	-0.33%
Accountant	1.0	1.0	1.0	54,738	54,936	54,936	-	0.00%
Maintenance Personnel	1.0	1.0	1.0	42,976	42,915	42,915	-	0.00%
Temporary Personnel				-	640	1,000	360	
Extra Duty Days				494	1,028	1,500	472	45.91%
Longevity				108,450	169,091	169,091	-	0.00%
Bonus				-	62,700	-	(62,700)	-100.00%
Total	362.0	363.0	365.0	\$ 4,729,514	\$ 4,906,068	\$ 4,937,242	\$ 31,174	0.64%

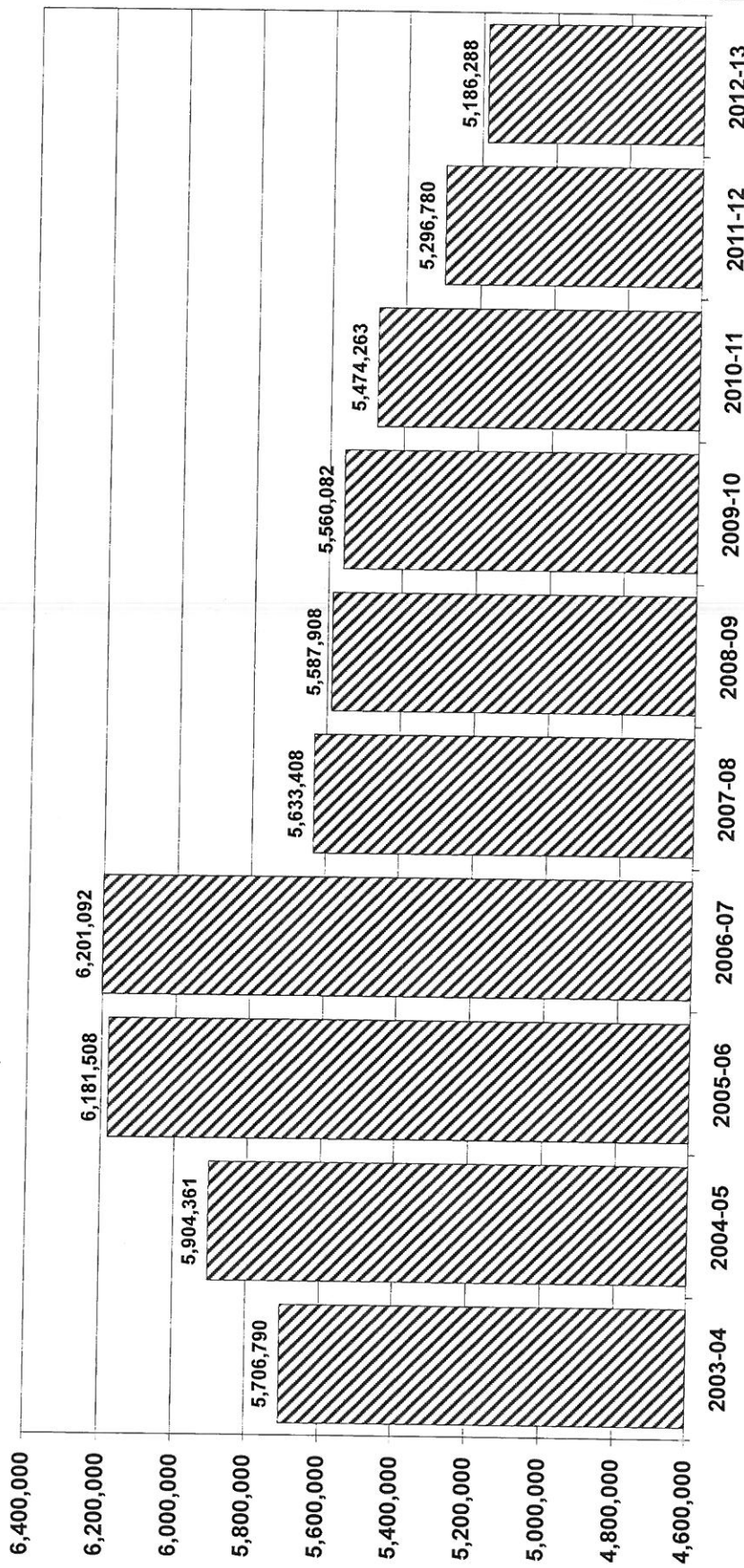
Employee Benefits Detail

	2011-2012	2012-2013	2013-2014	2012-2013 to 2013-2014	
	Actual	Unaudited Actual	Budget	Change	Percent
Retirement	\$ 226,793	\$ 246,932	\$ 343,138	\$ 96,206	38.96%
Social Security & Medicare	343,515	357,306	377,699	20,393	5.71%
Group Insurance	2,104,745	1,555,531	1,711,084	155,553	10.00%
Cafeteria Plan, Group Life, Disability, & Dental / Vision Ins.	130,881	122,161	114,021	(8,140)	-6.66%
Employee Assistance Programs / Early Retirement Plan Ins.	17,601	26,239	36,670	10,431	39.75%
Workers Compensation	47,389	48,503	49,372	869	1.79%
Total	\$ 2,870,924	\$ 2,356,673	\$ 2,631,984	\$ 275,312	11.68%



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

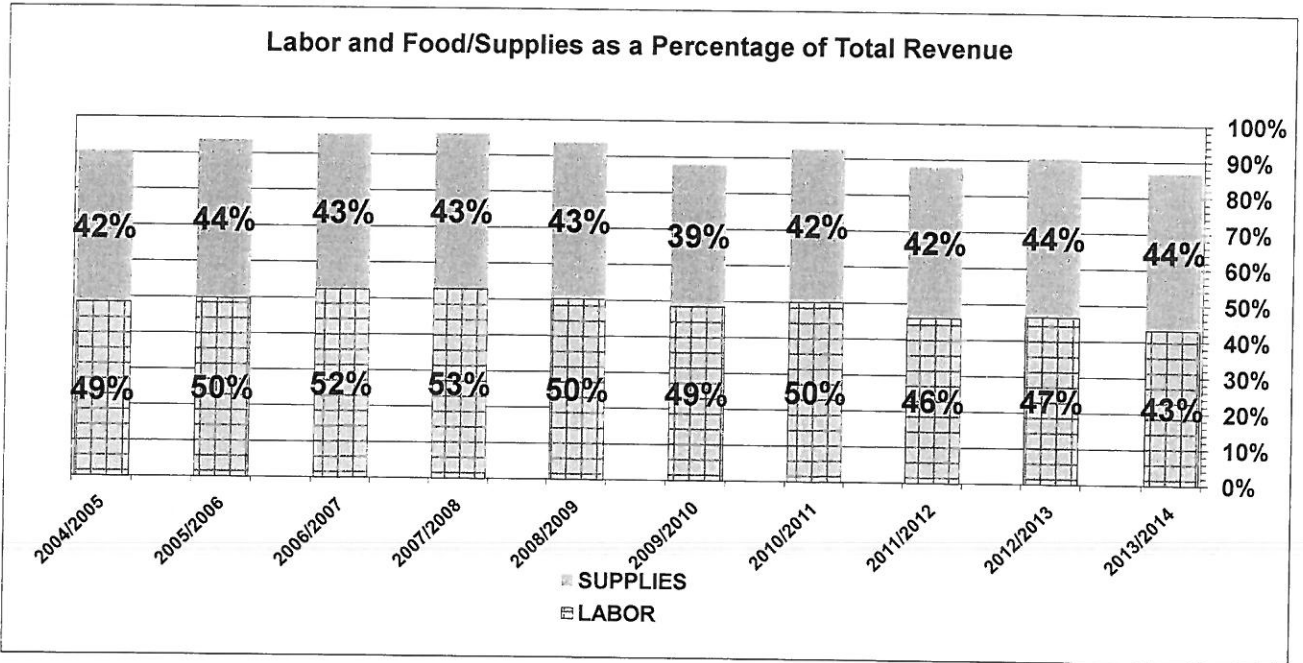
History of Total Equivalent Meals



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	43%	44%