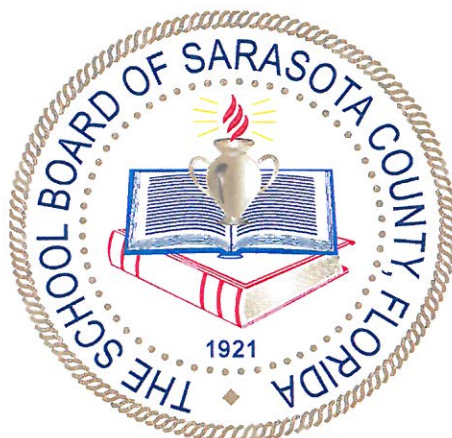


THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2012-2013 FINAL BUDGET FOOD & NUTRITION SERVICES

SEPTEMBER 11, 2012

SARASOTA COUNTY SCHOOL BOARD

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**The School Board of Sarasota County, Florida
Special Revenue Fund - Food and Nutrition Services
2012-2013 Budget**

Table of Contents

Vision and Mission Statements	1
Preface	2
Food and Nutrition Services Organizational Chart	3
Comparative Budget	4 - 6
History of Total Equivalent Meals	7
Labor and Food/Supplies as a Percentage of Total Revenue	8

Special Revenue Fund - Food and Nutrition Services 2012-2013 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
2012-2013 Budget Preparation Information**

Budget Computation

The Food and Nutrition Services budget for fiscal year 2013 has been prepared as a summary of the entire department fund. The 2012-2013 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	1.25	.28	.27

These rates do not include an approximate \$.2225 commodity valuation per meal.

Effective August 20, 2012, elementary school lunch prices increased from \$2.05 to \$2.10 and high schools from \$2.30 to \$2.50. This is due to the Healthy, Hunger Free Kids Act of 2010, which calls for equity in meal pricing between the subsidized free and reduced prices and paid meals.

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	1.00
Area Supervisors	5.00	Resource Manager	1.00
Nutrition Educator	1.00	FNS Managers	38.00
Accountant	1.00	Food Service Assistants	305.00
Operations Facilitator	1.00	FNS Manager Interns	6.00
		Total	362.00

The School Board of Sarasota County, Florida
2012-2013 Budget
Special Revenue Fund - Food and Nutrition Services

Comparative Statement of Estimated and Actual Revenues, Appropriations, and Changes in Fund Balance
for the Years 2010-2011 through 2012-2013

	2010-2011 Actual	2011-2012 Unaudited Actual	2012-2013 Budget	2011-2012 to 2012-2013 Change	Percent
Federal Revenues					
School Lunch	\$ 7,340,822	\$ 7,576,416	\$ 7,955,237	\$ 378,821	5.00%
School Breakfast	\$ 1,351,009	\$ 1,467,068	\$ 1,540,421	\$ 73,353	5.00%
Childcare Snack Program	\$ 174,205	\$ 190,721	\$ 200,257	\$ 9,536	5.00%
U.S.D.A. Donated Commodities	\$ 952,986	\$ 734,475	\$ 661,028	\$ (73,448)	-10.00%
Summer Food Program	\$ 298,953	\$ 335,480	\$ 352,254	\$ 16,774	5.00%
Nat'l School Lunch Program					
Equipment Assistance	\$ -	\$ 12,778	\$ -	\$ (12,778)	-100.00%
Fresh Fruit & Vegetable Program	\$ 125,460	\$ 200,267	\$ 190,511	\$ (9,756)	-4.87%
Total Federal Revenues	\$10,243,435	\$10,517,205	\$10,899,708	\$382,503	3.64%
State Revenues					
School Breakfast Supplement	\$ 61,525	\$ 62,842	\$ 64,099	\$ 1,257	2.00%
School Lunch Supplement	\$ 105,234	\$ 107,148	\$ 109,291	\$ 2,143	2.00%
Cafeteria Health Inspection/Other	\$ 2,059	\$ 3,197	\$ 3,197	\$ -	0.00%
Total State Revenues	\$ 168,818	\$ 173,187	\$ 176,587	\$ 3,400	1.96%
Local Revenues					
Tuition	\$ 12,400	\$ 16,800	\$ 16,800	\$ -	0.00%
Interest Income	\$ 2,966	\$ 4,391	\$ 5,050	\$ 659	15.00%
Net Inc (Dec) - Fair Value Invest	\$ 1,347	\$ 485	\$ -	\$ (485)	-100.00%
Student Lunch	\$ 2,788,558	\$ 2,638,222	\$ 2,506,311	\$ (131,911)	-5.00%
Student Breakfast	\$ 142,505	\$ 152,567	\$ 160,195	\$ 7,628	5.00%
Adult Breakfast / Lunch	\$ 231,140	\$ 215,659	\$ 204,876	\$ (10,783)	-5.00%
Student and Adult A La Carte	\$ 2,825,357	\$ 2,645,210	\$ 2,512,950	\$ (132,261)	-5.00%
Student Snacks	\$ 29,376	\$ 31,458	\$ 33,660	\$ 2,202	7.00%
Other Food Sales (Catering, etc.)	\$ 95,586	\$ 88,641	\$ 84,209	\$ (4,432)	-5.00%
Vending Machine Sales	\$ 35,684	\$ 18,080	\$ 17,176	\$ (904)	-5.00%
Exclusive Beverage Contr. Rebate	\$ 49,156	\$ -	\$ -	\$ -	0.00%
Miscellaneous Income/Refund	\$ 500	\$ 400	\$ 400	\$ -	0.00%
Total Local Revenues	\$ 6,214,575	\$ 5,811,913	\$ 5,541,626	\$ (270,287)	-4.65%
Total Revenues	\$ 16,626,828	\$ 16,502,305	\$ 16,617,921	\$ 115,616	0.70%
Appropriations					
Salaries	\$ 4,976,853	\$ 4,729,514	\$ 4,895,809	\$ 166,295	3.52%
Employee Benefits	\$ 3,343,053	\$ 2,870,924	\$ 3,040,009	\$ 169,085	5.89%
Purchased Services	\$ 379,404	\$ 423,401	\$ 445,558	\$ 22,157	5.23%
Energy Services	\$ 95,823	\$ 70,046	\$ 64,812	\$ (5,234)	-7.47%
Materials and Supplies	\$ 6,952,060	\$ 6,839,596	\$ 7,264,777	\$ 425,181	6.22%
Capital Outlay	\$ 20,867	\$ 11,719	\$ 282,500	\$ 270,781	2310.62%
Other Expenses	\$ 410,653	\$ 248,729	\$ 323,148	\$ 74,419	29.92%
Total Appropriations	\$ 16,178,713	\$ 15,193,929	\$ 16,316,613	\$ 1,122,684	7.39%
Excess (Deficiency) of Revenues over Appropriations	\$ 448,115	\$ 1,308,375	\$ 301,308	\$ (1,007,067)	-76.97%
Beginning Gross Fund Balance	\$ 1,296,695	\$ 1,744,810	\$ 3,053,185	\$ 1,308,375	74.99%
End of Year Gross Fund Balance	\$ 1,744,810	\$ 3,053,185	\$ 3,354,493	\$ 301,308	9.87%
Composition of End of Year Fund Balance					
Nonspendable - Inventory	\$ 389,058	\$ 395,822	\$ 400,000	\$ 4,178	1.06%
Restricted for Food Services	\$ 1,355,752	\$ 2,657,363	\$ 2,954,493	\$ 297,130	11.18%
Total	\$ 1,744,810	\$ 3,053,185	\$ 3,354,493	\$ 301,308	9.87%

The School Board of Sarasota County, Florida
2012-2013 Budget
Special Revenue Fund - Food and Nutrition Services

Appropriations by Individual Non-Salary Object Codes

	2010-2011 Actual	2011-2012 Unaudited Actual	2012-2013 Budget	2011-2012 to 2012-2013 Change	Percent
<u>Purchased Services</u>					
Professional Services -0310	\$ 2,299	\$ 34,685	\$ 30,000	\$ (4,685)	-13.51%
In County Travel - 0331	\$ 17,764	\$ 20,979	\$ 21,399	\$ 420	2.00%
Out of County Travel -0332	\$ 1,724	\$ 220	\$ 5,000	\$ 4,780	2172.73%
Repairs And Maintenance - 0350	\$ 1,044	\$ 1,705	\$ 1,739	\$ 34	2.00%
Rentals - 0360	\$ 4,073	\$ 3,988	\$ 4,068	\$ 80	2.00%
Software Support - 0361	\$ 24,707	\$ 32,125	\$ 32,768	\$ 643	2.00%
Postage - 0370	\$ 12,822	\$ 8,239	\$ 8,404	\$ 165	2.00%
Telephone - 0371	\$ 8,631	\$ 7,874	\$ 8,031	\$ 157	2.00%
Mobile Telephone - 0372	\$ 2,811	\$ 2,614	\$ 2,666	\$ 52	2.00%
Freight & Delivery - 0376	\$ 57,793	\$ 75,591	\$ 77,103	\$ 1,512	2.00%
Utilities - Garbage - 0383	\$ 201,246	\$ 199,399	\$ 203,387	\$ 3,988	2.00%
Recycle Waste - 0384	\$ 37,343	\$ 35,288	\$ 35,994	\$ 706	2.00%
Other Purchased Services - 0390	\$ 7,147	\$ 694	\$ 15,000	\$ 14,306	2061.38%
Total Purchased Services	\$ 379,404	\$ 423,401	\$ 445,558	\$ 22,157	5.23%
<u>Energy Services</u>					
Natural Gas - 0410	\$ 7,778	\$ 8,852	\$ 9,737	\$ 885	10.00%
Bottled Gas - 0420	\$ 88,045	\$ 61,194	\$ 55,075	\$ (6,119)	-10.00%
Total Energy Services	\$ 95,823	\$ 70,046	\$ 64,812	\$ (5,234)	-7.47%
<u>Materials and Supplies</u>					
Consumable Supplies -0510	\$ 616,755	\$ 632,224	\$ 648,030	\$ 15,806	2.50%
Special Meals - 0573	\$ 16,496	\$ 14,071	\$ 12,664	\$ (1,407)	-10.00%
Direct Order Food - 0575	\$ 5,357,199	\$ 5,460,754	\$ 5,849,560	\$ 388,806	7.12%
U. S. D. A. Commodities - 0580	\$ 910,529	\$ 711,975	\$ 733,334	\$ 21,359	3.00%
Other Materials & Supplies - 0590	\$ 51,081	\$ 20,572	\$ 21,189	\$ 617	3.00%
Total Materials & Supplies	\$ 6,952,060	\$ 6,839,596	\$ 7,264,777	\$ 425,181	6.22%
<u>Capital Outlay</u>					
Equipment & Furn. -Capitalized - 0641	\$ 12,778	\$ -	\$ 200,000	\$ 200,000	100.00%
Equipment & Furn. - Non- Capitalized - 0642	\$ 6,208	\$ 5,608	\$ 75,000	\$ 69,392	1237.38%
Computers - Non-Capitalized - 0644	\$ 729	\$ -	\$ 7,500	\$ 7,500	100.00%
Software - Non Capitalized - 0692	\$ 1,152	\$ 6,111	\$ -	\$ (6,111)	-100.00%
Total Capital Outlay	\$ 20,867	\$ 11,719	\$ 282,500	\$ 270,781	2310.62%
<u>Other Expenses</u>					
Dues and Fees - 0730	\$ 54,415	\$ 36,525	\$ 37,256	\$ 731	2.00%
Indirect Costs - 0790	\$ 356,238	\$ 212,204	\$ 285,892	\$ 73,688	34.73%
Total Other Expenses	\$ 410,653	\$ 248,729	\$ 323,148	\$ 74,419	29.92%
Total Appropriations by Object	<u>\$ 7,858,807</u>	<u>\$ 7,593,491</u>	<u>\$ 8,380,794</u>	<u>\$ 787,303</u>	10.37%

The School Board of Sarasota County, Florida
2012-2013 Budget
Special Revenue Fund - Food and Nutrition Services

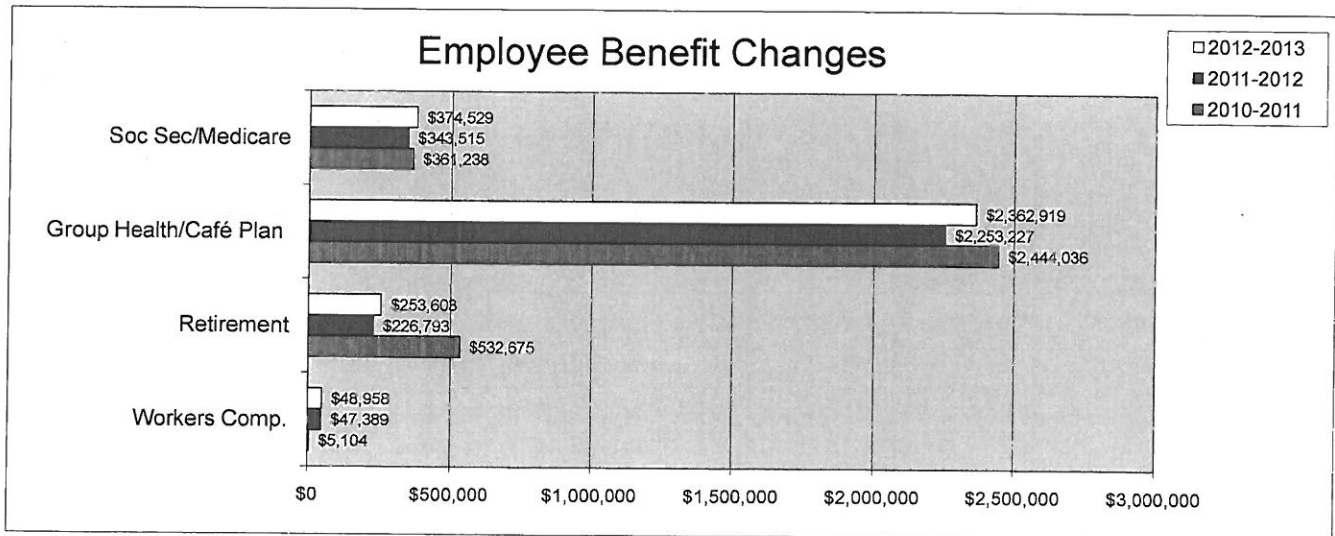
Staffing and Salaries Detail

	Food & Nutrition Staff Budget			2010-2011	2011-2012	2012-2013	2011-2012 to 2012-2013	
	2010-2011	2011-2012	2012-2013	Actual	Unaudited Actual	Budget	Change	Percent
Director	1.0	1.0	1.0	\$ 117,998	\$ 117,359	\$ 118,533	\$ 1,174	1.00%
Food Service Managers, Supervisors, Buyer, Nutrition Educator	53.0	53.0	53.0	\$ 1,603,445	\$ 1,533,710	\$ 1,549,047	\$ 15,337	1.00%
Food Service Workers	304.0	304.0	304.0	\$ 2,854,073	\$ 2,695,692	\$ 2,722,649	\$ 26,957	1.00%
Food Service Substitutes				\$ 97,487	\$ 109,439	\$ 110,533	\$ 1,094	1.00%
Bookkeeper	1.0	1.0	1.0	\$ 37,480	\$ 37,199	\$ 37,571	\$ 372	1.00%
Director Secretary	1.0	1.0	1.0	\$ 37,748	\$ 29,457	\$ 29,752	\$ 295	1.00%
Accountant	1.0	1.0	1.0	\$ 54,936	\$ 54,738	\$ 55,285	\$ 547	1.00%
Maintenance Personnel	1.0	1.0	1.0	\$ 42,682	\$ 42,976	\$ 43,406	\$ 430	1.00%
Temporary Personnel				\$ 4,316	\$ -	\$ -	\$ -	0.00%
Extra Duty Days				\$ 1,381	\$ 494	\$ 499	\$ 5	1.00%
Longevity				\$ 125,307	\$ 108,450	\$ 128,535	\$ 20,085	18.52%
Bonus				\$ -	\$ -	\$ 100,000	\$ 100,000	
Total	362.0	362.0	362.0	\$ 4,976,853	\$ 4,729,514	\$ 4,895,809	\$ 166,295	3.52%

Employee Benefits Detail

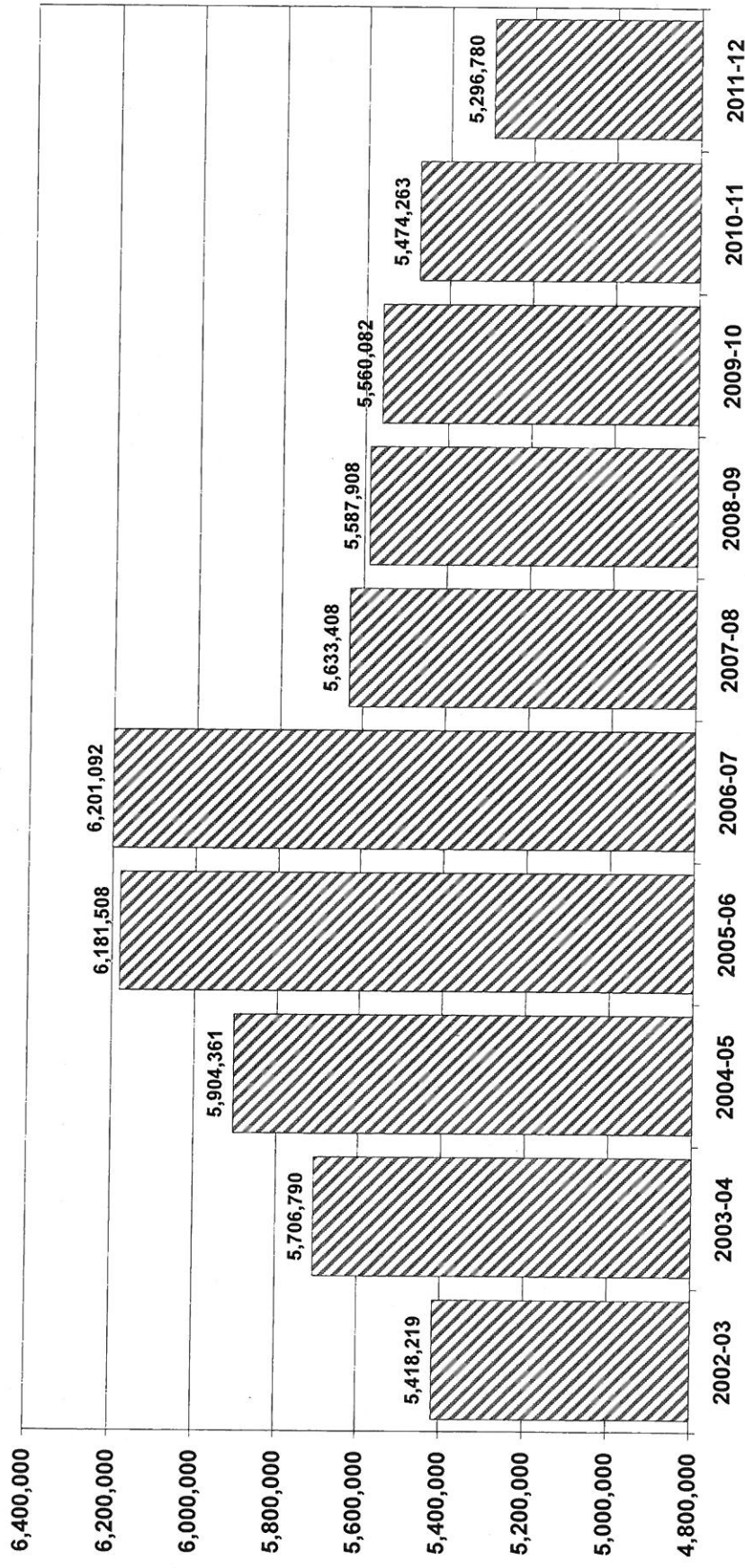
	2010-2011	2011-2012	2012-2013	2011-2012 to 2012-2013	
	Actual	Unaudited Actual	Budget	Change	Percent
Retirement	\$ 532,675	\$ 226,793	\$ 253,603	\$ 26,810	11.82%
Social Security & Medicare	\$ 361,238	\$ 343,515	\$ 374,529	\$ 31,014	9.03%
Group Insurance	\$ 2,284,667	\$ 2,104,745	\$ 2,209,982	\$ 105,237	5.00%
Cafeteria Plan, Group Life, Disability, & Dental / Vision Ins.	\$ 141,768	\$ 130,881	\$ 134,807	\$ 3,926	3.00%
Employee Assistance Programs / Early Retirement Plan Ins.	\$ 17,601	\$ 17,601	\$ 18,129	\$ 528	3.00%
Workers Compensation	\$ 5,104	\$ 47,389	\$ 48,958	\$ 1,569	3.31%
Total	\$ 3,343,053	\$ 2,870,924	\$ 3,040,009	\$ 169,085	5.89%

Employee Benefit Changes



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

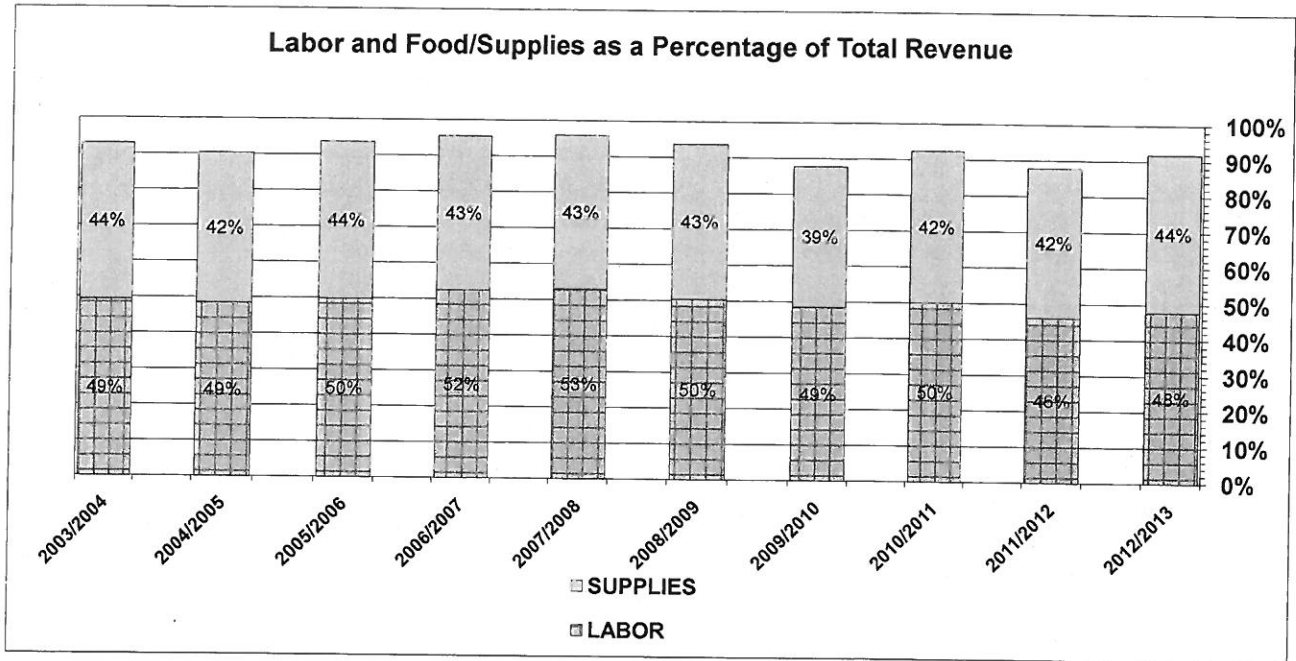
History of Total Equivalent Meals



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

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.

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



	<u>LABOR</u>	<u>FOOD & SUPPLIES</u>
2003/2004	49%	44%
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	48%	44%