

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2017-2018 FINAL BUDGET FOOD & NUTRITION SERVICES

SEPTEMBER 19, 2017

SARASOTA COUNTY SCHOOL BOARD

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**The School Board of Sarasota County, Florida
Special Revenue Fund - Food and Nutrition Services
2017-2018 Budget**

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**The School Board of Sarasota County, Florida
Special Revenue Fund - Food and Nutrition Services
2017-2018 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
2017-2018 Budget Preparation Information**

Budget Computation

The Food and Nutrition Services budget for fiscal year 2018 has been prepared as a summary of the entire department fund. The 2017-2018 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.

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 and 2016-17.

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.

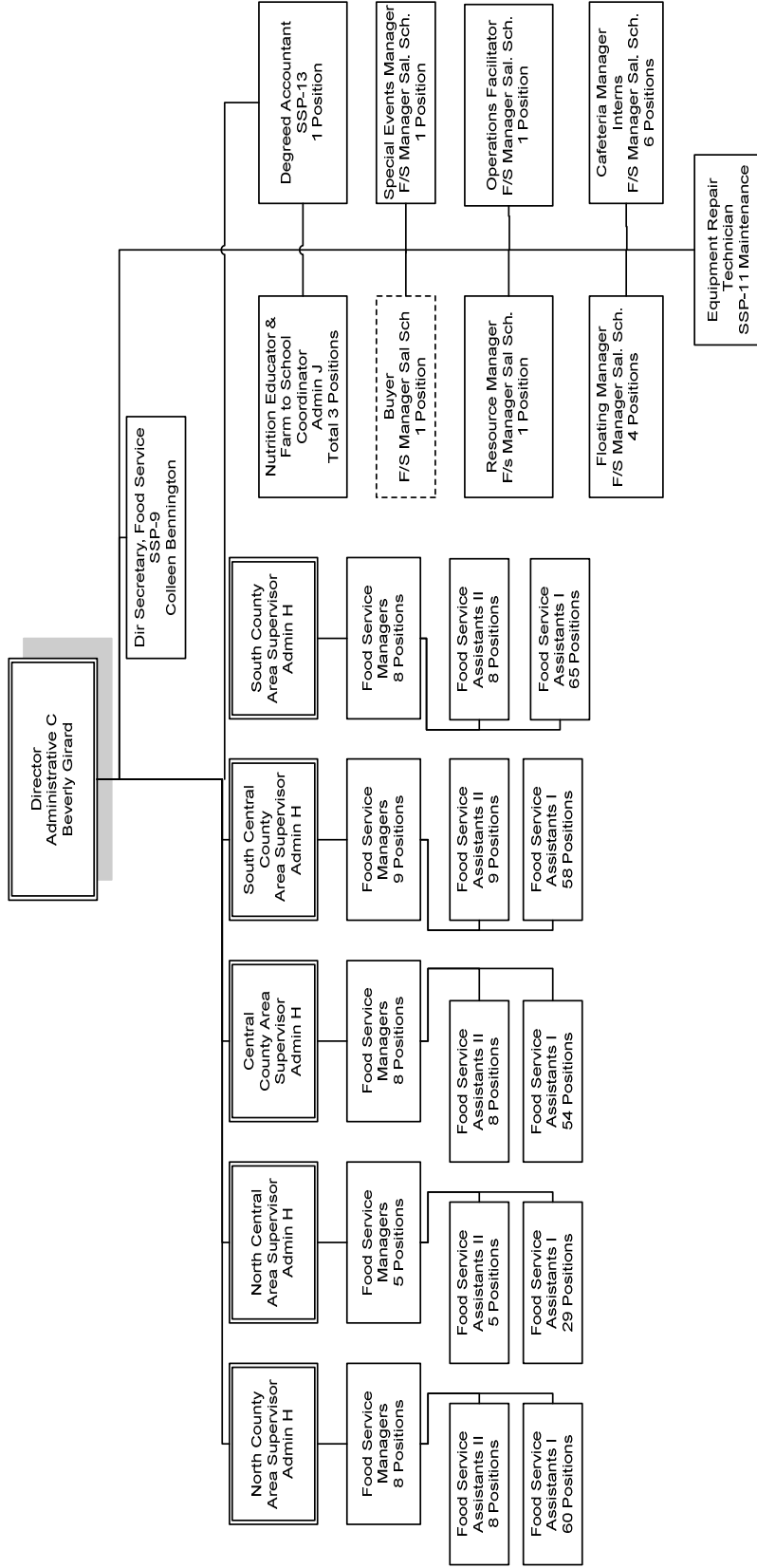
A list of employees by category follows:

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 2016-17		Increased Positions New Positions Transfer In		Decreased Positions Deleted Positions Transfers Out		Total Number of Positions 2017-18		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	367.00	Food Service	1.00	Food Service		Food Service	368.00	Food Service	1.00
Total	367.00	Total	1.00	Total		Total	368.00	Total	1.00

The School Board of Sarasota County, Florida
2017-18 Budget
Special Revenue Fund - Food and Nutrition Services

Comparative Statement of Estimated and Actual Revenues, Appropriations, and Changes in Fund Balance
For the Years 2015-2016 thru 2017-2018

	2015-2016 Actual	2016-2017 Budget	2016-2017 Unaudited Actual	2017-2018 Original Budget	2016-17 to 2017-18 Change
<u>Federal Revenues</u>					
School Lunch	\$ 8,856,041	\$ 9,098,570	\$ 9,035,614	\$ 9,125,970	\$ 27,400
School Breakfast	1,902,943	1,999,635	2,027,719	2,047,996	48,361
School Snack Program	56,889	57,458	58,569	59,154	1,696
U.S.D.A. Donated Commodities	1,052,264	1,278,800	997,712	1,200,000	(78,800)
Summer Food Program	590,503	596,408	551,744	557,262	(39,146)
CACFP Supper Program	574,655	580,401	531,370	536,683	(43,718)
CACFP - Cash in Lieu of - Donated Foods	44,456	44,901	38,676	39,062	(5,839)
USDA Farm to School Program	29,706	-	75,000	30,000	30,000
Fresh Fruit & Vegetable Program	128,000	93,800	93,800	93,800	-
Total Federal Revenues	<u>13,246,184</u>	<u>13,749,973</u>	<u>13,410,204</u>	<u>13,689,927</u>	<u>(60,045)</u>
<u>State Revenues</u>					
School Breakfast Supplement	61,597	62,213	60,462	61,057	(1,156)
School Lunch Supplement	104,929	105,978	100,525	101,525	(4,453)
Total State Revenues	<u>166,526</u>	<u>168,191</u>	<u>160,987</u>	<u>162,582</u>	<u>(5,609)</u>
<u>Local Revenues</u>					
Tuition	13,400	13,400	12,550	12,550	-
Interest Income	11,392	11,506	22,916	23,145	11,639
Student Lunch	2,485,932	2,510,791	2,756,203	2,783,765	272,974
Student Breakfast	164,768	166,416	180,263	182,066	15,650
Adult Breakfast / Lunch	178,148	179,929	179,550	181,345	1,416
Student and Adult A La Carte	1,666,892	1,800,000	1,686,648	1,703,514	(96,486)
Student Snacks	54,781	55,329	48,246	48,729	(6,600)
Other Food Sales (Catering, etc.)	84,710	85,558	94,769	84,958	(600)
Vending Machine Sales	4,183	4,225	2,462	2,487	(1,738)
All Faiths Food Bank Donation		14,740	38,533	38,919	24,179
Miscellaneous Income/Refund	10,021	-	21,360	-	-
Total Local Revenues	<u>4,674,226</u>	<u>4,841,894</u>	<u>5,043,500</u>	<u>5,061,477</u>	<u>220,433</u>
Total Revenues	<u>\$ 18,086,937</u>	<u>\$ 18,760,058</u>	<u>\$ 18,614,690</u>	<u>\$ 18,913,986</u>	<u>\$ 154,779</u>
<u>Appropriations</u>					
Salaries	\$ 5,227,327	\$ 5,438,647	\$ 5,393,350	\$ 5,643,665	\$ 205,018
Employee Benefits	3,105,737	3,303,775	3,303,465	3,526,614	\$ 222,839
Purchased Services	501,753	499,687	458,476	737,161	\$ 237,474
Energy Services	52,183	53,227	50,126	51,129	\$ (2,098)
Materials and Supplies	8,465,292	9,507,402	9,244,600	9,499,062	\$ (8,341)
Capital Outlay	288,094	1,322,141	539,629	386,500	\$ (935,641)
Other Expenses	414,554	565,849	564,319	554,127	\$ (11,722)
Total Appropriations	<u>\$ 18,054,940</u>	<u>\$ 20,690,728</u>	<u>\$ 19,553,965</u>	<u>\$ 20,398,258</u>	<u>\$ (292,470)</u>
Excess (Deficiency) of Revenues over Appropriations	31,997	(1,930,670)	(939,275)	(1,484,271)	446,399
Beginning Fund Balance	5,394,536	5,426,533	\$ 5,426,533	4,487,258	(939,275)
Ending Fund Balance	<u>\$ 5,426,533</u>	<u>\$ 3,495,863</u>	<u>\$ 4,487,258</u>	<u>\$ 3,002,987</u>	<u>\$ (492,876)</u>
<u>Composition of Ending Fund Balance</u>					
Nonspendable - Inventory	\$ 544,626	\$ 500,000	\$ 764,442	\$ 500,000	\$ -
Restricted for Food Services	4,881,907	2,995,863	3,722,816	2,502,987	(492,876)
Total Ending Fund Balance	<u>\$ 5,426,533</u>	<u>\$ 3,495,863</u>	<u>\$ 4,487,258</u>	<u>\$ 3,002,987</u>	<u>\$ (492,876)</u>

The School Board of Sarasota County, Florida
2017-18 Budget
Special Revenue Fund - Food and Nutrition Services

Appropriations by Individual Non-Salary Object Codes

	2015-2016 Actual	2016-2017 Budget	2016-2017 Unaudited Actual	2017-2018 Original Budget	2016-17 to 2017-18 Change
<u>Purchased Services</u>					
Professional Services - 0310	\$ 28,951	\$ 9,699	\$ 9,234	\$ 19,921	\$ 10,222
In County Travel - 0331	27,854	28,411	24,557	25,048	(3,363)
Out of County Travel - 0332	4,669	5,589	2,768	2,823	(2,766)
Repairs And Maintenance - 0350	5,716	12,130	7,179	262,322	250,192
Rentals - 0360	15,876	16,194	20,478	20,887	4,693
Software Support - 0361	20,418	49,269	49,268	50,253	984
Postage - 0370	12,306	12,552	11,068	11,289	(1,263)
Telephone - 0371	4,629	4,721	4,791	4,887	166
Mobile Telephone - 0372	964	984	1,381	1,408	424
Freight & Delivery - 0376	62,285	20,608	17,707	18,061	(2,547)
Utilities - Garbage - 0383	187,105	194,589	181,295	188,547	(6,042)
Recycle Waste - 0384	17,577	18,280	19,351	20,125	1,845
Other Purchased Services - 0390	113,403	126,660	109,401	111,589	(15,070)
Total Purchased Services	501,753	499,687	458,476	737,161	237,475
<u>Energy Services</u>					
Natural Gas - 0410	21,716	22,151	21,591	22,023	(128)
Bottled Gas - 0420	30,467	31,076	28,535	29,106	(1,970)
Total Energy Services	52,183	53,227	50,126	51,129	(2,098)
<u>Materials and Supplies</u>					
Lost & Damaged - 0505	-	-	651		
Consumable Supplies - 0510	495,288	577,399	558,926	625,305	47,906
Special Meals - 0573	20,232	32,636	25,780	26,296	(6,340)
Direct Order Food - 0575	6,918,079	7,655,021	7,554,241	7,705,326	50,305
U. S. D. A. Commodities - 0580	993,460	1,200,000	1,063,692	1,100,000	(100,000)
Other Materials & Supplies - 0590	37,593	42,345	41,309	42,135	(210)
Total Materials & Supplies	8,465,292	9,507,402	9,244,600	9,499,062	(8,340)
<u>Capital Outlay</u>					
Equip. & Furn. - Capitalized - 0641	146,673	480,141	163,271	250,000	(230,141)
Equip. & Furn. - Non-Cap. - 0642	40,680	50,000	49,898	50,000	-
Computers - Non-Capitalized - 0644	661	6,500	-	6,500	-
Remodeling - 0680	96,108	705,500	326,460	-	(705,500)
Software - Non Capitalized - 0692	3,973	80,000	-	80,000	-
Total Capital Outlay	288,094	1,322,141	539,629	386,500	(935,641)
<u>Other Expenses</u>					
Dues and Fees - 0730	22,205	42,649	41,268	42,093	(556)
Indirect Costs - 0790	392,348	523,200	523,051	512,034	(11,166)
Total Other Expenses	414,554	565,849	564,319	554,127	(11,722)
Total Appropriations by Object	<u>\$ 9,721,876</u>	<u>\$ 11,948,305</u>	<u>\$ 10,857,151</u>	<u>\$ 11,227,979</u>	<u>\$ (720,326)</u>

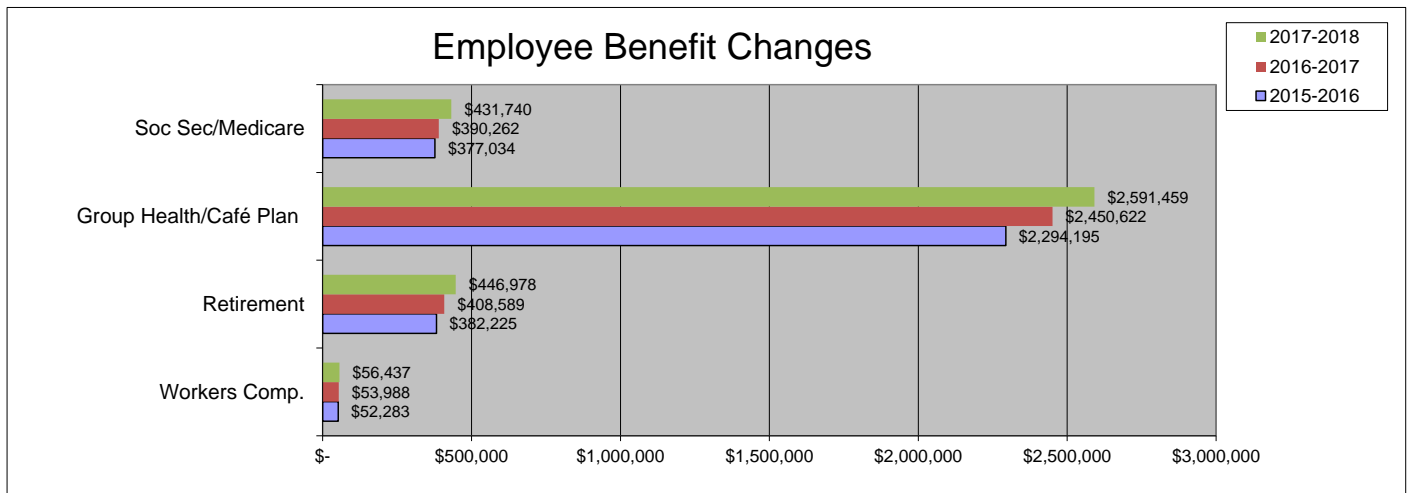
The School Board of Sarasota County, Florida
2017-18 Budget
Special Revenue Fund - Food and Nutrition Services

Staffing and Salaries Detail

	<u>Food & Nutrition Staff Budget</u>			2015-2016	2016-2017	2016-2017	2017-2018	2016-17 to 2017-18
	2015-2016	2016-2017	2017-2018	Actual	Budget	Unaudited Actual	Original Budget	Change
Director	1.0	1.0	1.0	\$ 145,273	\$ 117,817	\$ 119,683	\$ 127,800	\$ 9,983
Supervisors, Buyer, Nutrition Educators , Farm to School Coordinator & Food Service Managers	57.0	58.0	59.0	1,654,144	1,776,822	1,735,744	1,809,813	32,991
Food Service Workers	304.0	304.0	304.0	2,716,598	2,808,096	2,841,322	2,912,355	104,259
Food Service Substitutes				80,364	92,775	71,177	72,956	(19,819)
Operations Facilitator	1.0	1.0	1.0	39,704	40,896	40,285	41,293	397
Director Secretary	1.0	1.0	1.0	31,644	32,593	32,832	33,653	1,060
Accountant	1.0	1.0	1.0	61,937	58,438	59,005	60,481	2,043
Maintenance Personnel	1.0	1.0	1.0	45,581	46,948	47,098	48,275	1,327
Temporary Personnel				16,718	20,000	-	20,000	-
Terminal Leave Pay				63,856	46,000	26,696	90,000	44,000
Extra Duty Days				1,675	3,845	2,521	2,584	(1,261)
Longevity				195,903	197,862	197,515	199,490	1,628
Bonus/Overtime				173,931	\$ 196,556	219,479	224,966	28,410
Total	366.0	367.0	368.0	\$ 5,227,327	\$ 5,438,647	\$ 5,393,350	\$ 5,643,665	\$ 205,017

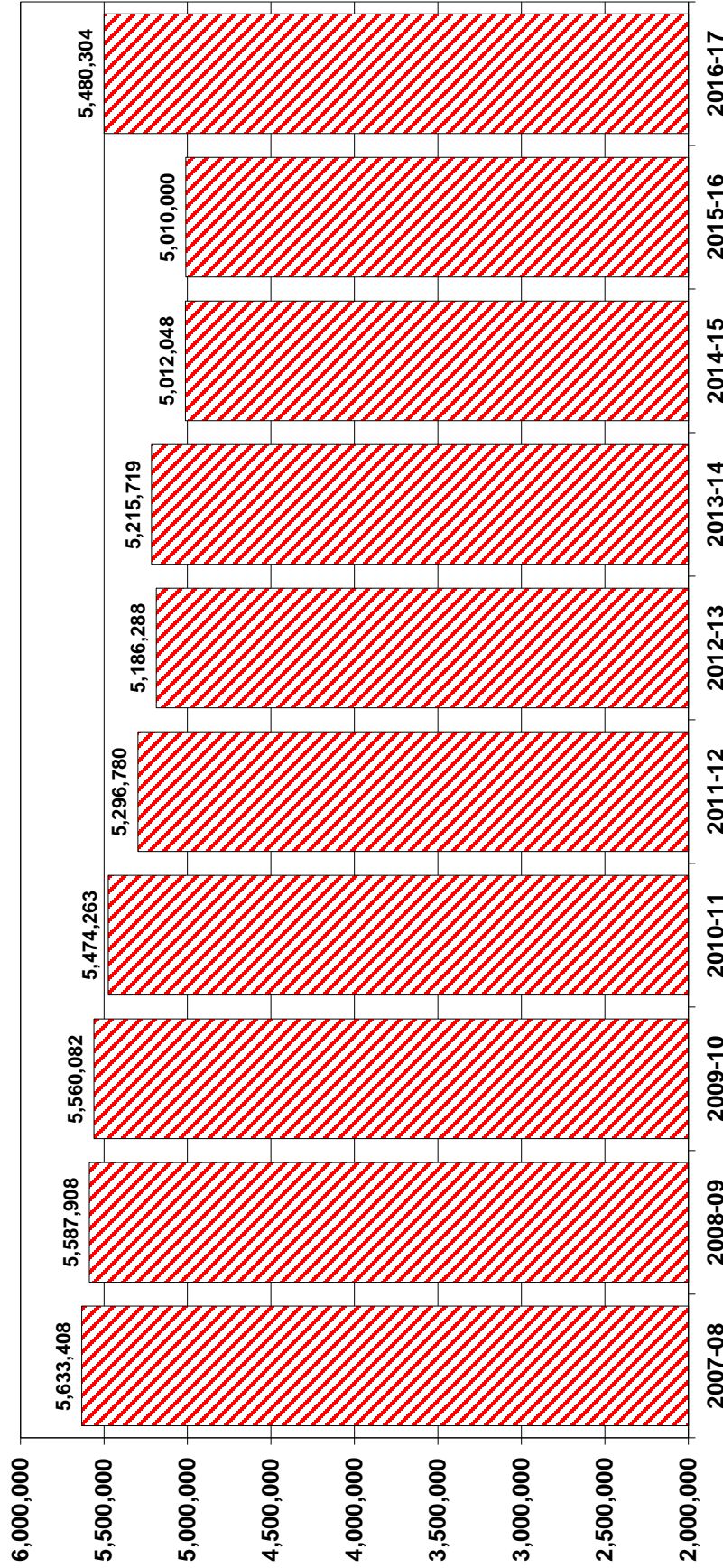
Employee Benefits Detail

	2015-2016	2016-2017	2016-2017	2017-2018	2016-17 to 2017-18
	Actual	Budget	Unaudited Actual	Original Budget	Change
Retirement	382,225	\$ 427,986	\$ 408,589	\$ 446,978	\$ 18,992
Social Security & Medicare	377,034	416,057	390,262	431,740	15,683
Group Insurance	2,175,588	2,284,367	2,295,606	2,433,342	148,975
Cafeteria Plan, Group Life, Disability, & Dental / Vision Ins.	101,504	103,534	138,509	141,279	37,745
Employee Assistance Prog / Early Retirement Plan Ins. / Unemployment	17,103	17,445	16,507	16,838	(607)
Workers Compensation	52,283	54,386	53,988	56,437	2,051
Total	\$ 3,105,737	\$ 3,303,775	\$ 3,303,465	\$ 3,526,614	\$ 222,839



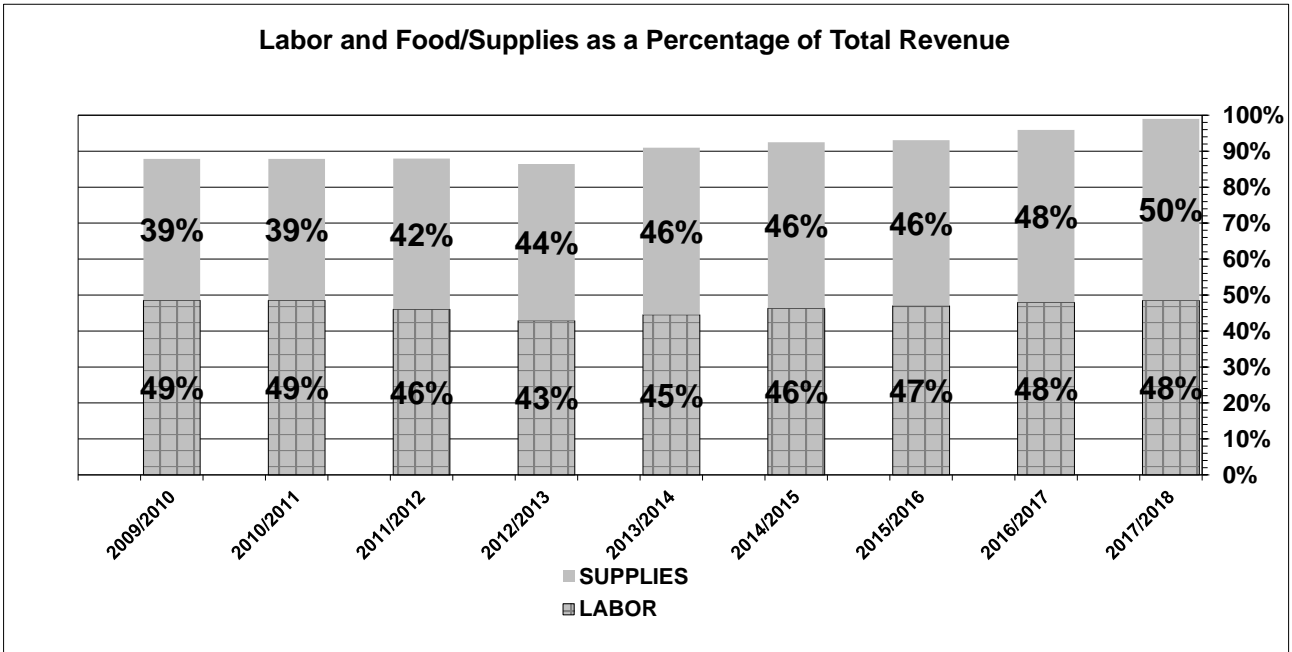
The School Board of Sarasota County, Florida
 Special Revenue Fund - Food and Nutrition Services

History of Total Equivalent Meals



2007/08 to 2015/16: Equivalent Meals (EM) calculated as 1 lunch = 1 EM; 3 breakfasts = 1.0 EM; 5 snacks = 1 EM; 1 supper = 1 EM
 2007/08: Lunch price increase.
 2008-09: One hurricane day.
 2009/10: \$2.47 ala carte = 1EM; 2008/09: \$2.57 ala carte = 1EM
 2010/11: \$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 = 1 EM; calculated as 1 lunch=1 EM; 3 breakfasts=1.5 EM;3 snacks=1 EM; 1 supper = 1 EM
 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.
 2013-14: Supper Club - 13 Sites.
 2014-15: Supper Club - 14 Sites.
 2015-16: Supper Club - 15 Sites.
 2016-17: Lunch price increase

The School Board of Sarasota County, Florida
 2017-2018 Budget
 Special Revenue Fund - Food and Nutrition Services



	<u>LABOR</u>	<u>FOOD & SUPPLIES</u>
2008/2009	50%	43%
2009/2010	49%	39%
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%