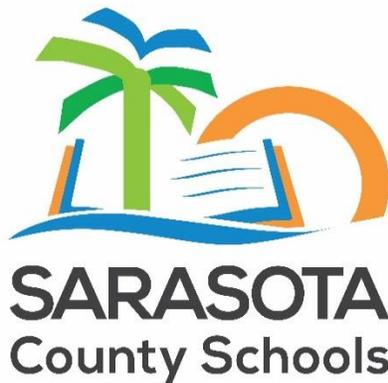


THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2018-2019 FINAL BUDGET FOOD & NUTRITION SERVICES

September 11, 2018

SARASOTA COUNTY SCHOOL BOARD

Bridget Ziegler, Chair
Jane Goodwin, Vice Chair
Shirley Brown
Caroline Zucker
Eric Robinson

Dr. Todd Bowden, Superintendent
Dr. Laura Kingsley, Assistant Superintendent-Chief Academic Officer
Ms. Mitsi Corcoran, Assistant Superintendent-Chief Financial Officer
Mr. Jeff Maulsby, Assistant Superintendent-Chief Operating Officer

Prepared by the staff of the Budget office:
Christa Curtner, Assistant Budget Director
Sheina Runions, Budget Specialist
Deana Hays, Budget Accountant
Deanna Lawton, Budget Accountant
Bonnie Lyons, Budget Accountant
Robert Macaluso, Admin. Assistant III/Bookkeeper

1960 Landings Boulevard
Sarasota, Florida 34231-3331
www.sarasotacountyschools.net
(941) 927-9000

THIS PAGE INTENTIONALLY LEFT BLANK

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

THIS PAGE INTENTIONALLY LEFT BLANK

**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.

**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	\$3.39	\$1.79 / \$2.14*
Reduced	.40	.30	2.99	1.49 / 1.79*
<u>Full Priced:</u>				
Elementary	2.25	1.00	.39	.31 / .31*
Middle	2.50	1.25	.39	.31 / .31*
High	2.75/3.00	1.25	.39	.31 / .31*

**Non-Severe Need / Severe Need*

These rates do not include an approximate \$.2350 commodity valuation per meal.

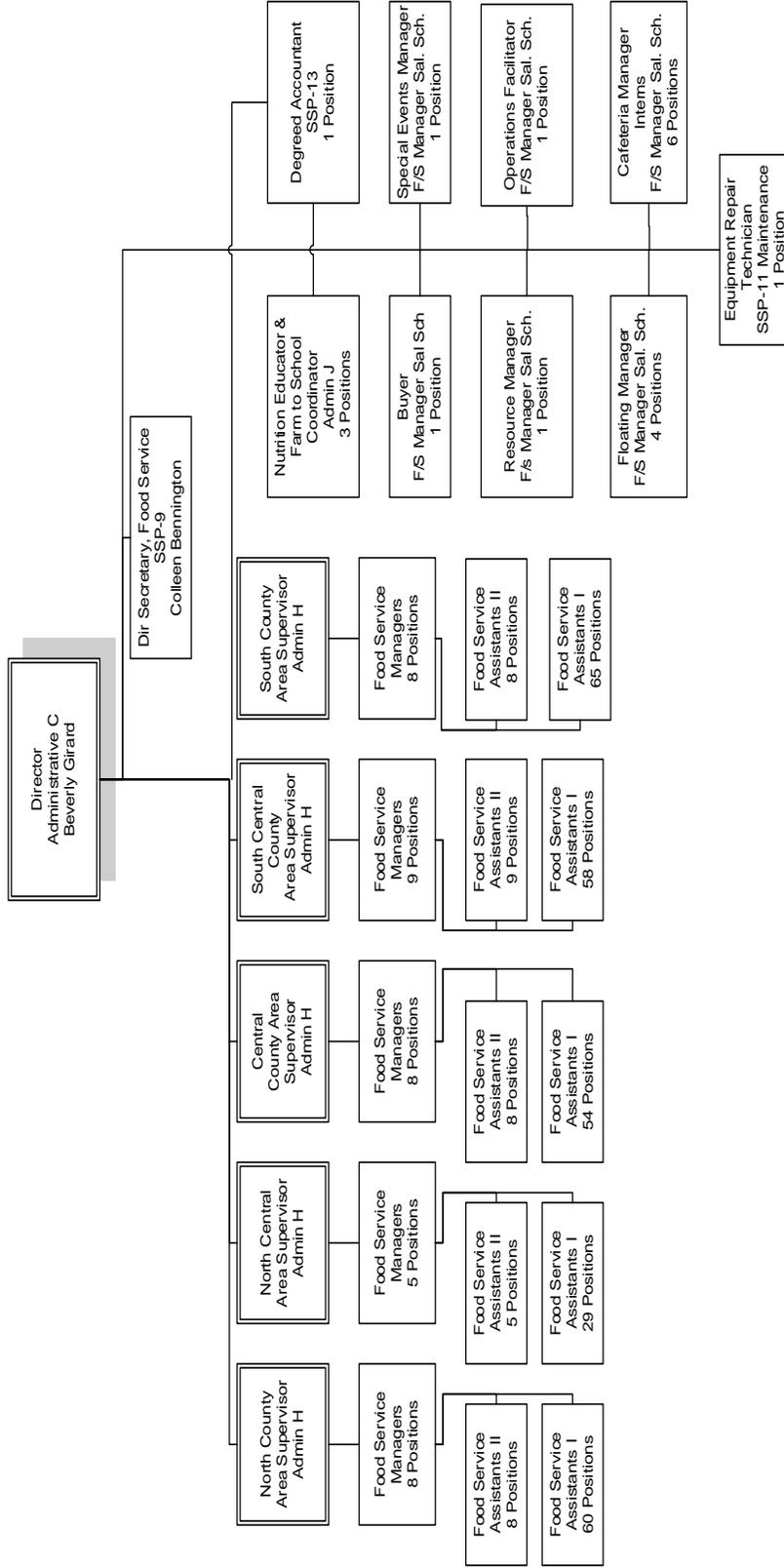
A Supper Program, sponsored by the Florida Department of Health, was successfully piloted in May 2013 at three schools. This program replaced the After School Day Care snack program at sites with high free and reduced meal price eligibility. The program was expanded to reach a total of 13 sites in the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

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



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

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 Unaudited Actual	2018-2019 Original Budget	2017-18 to 2018-19 Change
<u>Federal Revenues</u>					
School Lunch	\$ 9,035,614	\$ 9,125,970	\$ 9,474,185	\$ 9,577,751	\$ 103,566
School Breakfast	2,027,719	2,047,996	2,058,915	2,149,382	90,467
School Snack Program	58,569	59,154	65,175	62,083	(3,092)
U.S.D.A. Donated Commodities	997,712	1,200,000	1,073,700	1,300,000	226,300
Summer Food Program	551,744	557,262	569,402	560,000	(9,402)
CACFP Supper Program	531,370	536,683	487,698	500,000	12,302
CACFP - Cash in Lieu of- Donated Foods	38,676	39,062	35,105	35,000	(105)
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)
Fresh Fruit & Vegetable Program	93,800	93,800	36,195	26,900	(9,295)
Total Federal Revenues	<u>13,410,204</u>	<u>13,689,927</u>	<u>13,847,375</u>	<u>14,390,116</u>	<u>542,741</u>
<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	<u>160,987</u>	<u>162,582</u>	<u>161,185</u>	<u>162,797</u>	<u>1,612</u>
<u>Local Revenues</u>					
Tuition	12,550	12,550	12,650	12,650	-
Interest Income	22,918	23,145	29,417	31,858	2,441
Student Lunch	2,756,203	2,783,765	2,445,591	2,870,047	424,456
Student Breakfast	180,263	182,066	175,251	212,004	36,753
Adult Breakfast / Lunch	179,550	181,345	168,523	205,208	36,685
Student and Adult A La Carte	1,686,648	1,703,514	1,584,620	1,758,928	174,308
Student Snacks	48,246	48,729	48,128	48,609	481
Other Food Sales (Catering, etc.)	94,769	84,958	98,256	99,239	983
Vending Machine Sales	2,462	2,487	246	248	2
Gift, Grants Bequests	38,533	38,919	75,648	20,000	(55,648)
Miscellaneous Income/Refund	21,358	-	34,696	35,040	344
Total Local Revenues	<u>5,043,500</u>	<u>5,061,478</u>	<u>4,673,026</u>	<u>5,293,831</u>	<u>620,805</u>
Total Revenues	<u>\$ 18,614,690</u>	<u>\$ 18,913,987</u>	<u>\$ 18,681,586</u>	<u>\$ 19,846,744</u>	<u>\$ 1,165,158</u>
<u>Appropriations</u>					
Salaries	\$ 5,393,350	\$ 5,643,665	\$ 5,589,445	\$ 5,756,518	\$ 167,072
Employee Benefits	3,303,465	3,526,614	3,465,750	3,534,778	69,028
Purchased Services	458,476	737,161	678,296	745,928	67,632
Energy Services	50,126	51,129	59,716	60,910	1,193
Materials and Supplies	9,244,600	9,499,062	9,238,903	9,552,651	313,747
Capital Outlay	539,629	386,500	666,368	364,000	(302,368)
Other Expenses	564,319	554,127	535,029	478,372	(56,657)
Total Appropriations	<u>\$ 19,553,965</u>	<u>\$ 20,398,258</u>	<u>\$ 20,233,507</u>	<u>\$ 20,493,157</u>	<u>\$ 259,647</u>
Excess (Deficiency) of Revenues over Appropriations	(939,275)	(1,484,271)	(1,551,921)	(646,413)	905,509
Beginning Fund Balance	5,426,533	4,487,258	\$ 4,487,258	2,935,337	(1,551,922)
Ending Fund Balance	<u>\$ 4,487,258</u>	<u>\$ 3,002,987</u>	<u>\$ 2,935,337</u>	<u>\$ 2,288,924</u>	<u>\$ (646,413)</u>
<u>Composition of Ending Fund Balance</u>					
Nonspendable - Inventory	\$ 764,442	\$ 500,000	\$ 415,366	\$ 500,000	\$ 84,634
Restricted for Food Services	3,722,816	2,502,987	2,519,971	1,788,924	(731,047)
Total Ending Fund Balance	<u>\$ 4,487,258</u>	<u>\$ 3,002,987</u>	<u>\$ 2,935,337</u>	<u>\$ 2,288,924</u>	<u>\$ (646,413)</u>

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 Unaudited Actual	2018-2019 Original Budget	2017-18 to 2018-19 Change
<u>Purchased Services</u>					
Professional Services - 0310	\$ 9,234	\$ 19,921	\$ 3,023	\$ 4,000	\$ 977
In County Travel - 0331	24,557	25,048	27,497	28,047	550
Out of County Travel - 0332	2,768	2,823	6,123	7,000	877
Repairs And Maintenance - 0350	7,179	262,322	217,543	260,000	42,457
Rentals - 0360	20,478	20,887	24,473	24,962	489
Software Support - 0361	49,268	50,253	-	-	-
Technology Related Rentals-0369	-	-	44,041	59,921	15,880
Postage - 0370	11,068	11,289	15,270	15,575	305
Telephone - 0371	4,791	4,887	3,639	3,712	73
Mobile Telephone - 0372	1,381	1,408	1,612	1,644	32
Freight & Delivery - 0376	17,707	18,061	1,244	1,269	25
Utilities - Garbage - 0383	181,295	188,547	200,511	204,521	4,010
Recycle Waste - 0384	19,351	20,125	20,842	21,676	834
Other Purchased Services - 0390	109,399	111,590	112,478	113,601	1,123
Total Purchased Services	<u>458,476</u>	<u>737,161</u>	<u>678,296</u>	<u>745,928</u>	<u>67,632</u>
<u>Energy Services</u>					
Natural Gas - 0410	21,591	22,023	20,111	20,513	402
Bottled Gas - 0420	28,535	29,106	39,605	40,397	792
Total Energy Services	<u>50,126</u>	<u>51,129</u>	<u>59,716</u>	<u>60,910</u>	<u>1,194</u>
<u>Materials and Supplies</u>					
Lost & Damaged Goods-0505	651	-	-	-	-
Consumable Supplies - 0510	558,926	625,305	568,762	580,137	11,375
Technology Related Supplies-0519	-	-	245	250	5
Special Meals-0573	25,780	26,296	31,516	32,146	630
Direct Order Food - 0575	7,554,241	7,705,326	7,533,337	7,608,671	75,334
U.S.D.A. Commodities - 0580	1,063,692	1,100,000	1,086,581	1,286,447	199,866
Other Materials & Supplies - 0590	41,310	42,135	18,462	45,000	26,539
Total Materials & Supplies	<u>9,244,600</u>	<u>9,499,062</u>	<u>9,238,903</u>	<u>9,552,651</u>	<u>313,748</u>
<u>Capital Outlay</u>					
Equip. & Furn. - Capitalized - 0641	163,271	250,000	312,369	314,000	1,631
Equip. & Furn. - Non-Cap. - 0642	49,898	50,000	56,602	50,000	(6,602)
Computers - Non-Capitalized - 0644	-	6,500	5,967	-	(5,967)
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>666,368</u>	<u>364,000</u>	<u>(302,368)</u>
<u>Other Expenses</u>					
Dues and Fees - 0730	41,268	42,093	31,979	32,619	640
Indirect Costs - 0790	523,051	512,034	503,050	445,753	(57,297)
Total Other Expenses	<u>564,319</u>	<u>554,127</u>	<u>535,029</u>	<u>478,372</u>	<u>(56,657)</u>
Total Appropriations by Object	<u>\$ 10,857,150</u>	<u>\$ 11,227,979</u>	<u>\$ 11,178,312</u>	<u>\$ 11,201,861</u>	<u>\$ 23,549</u>

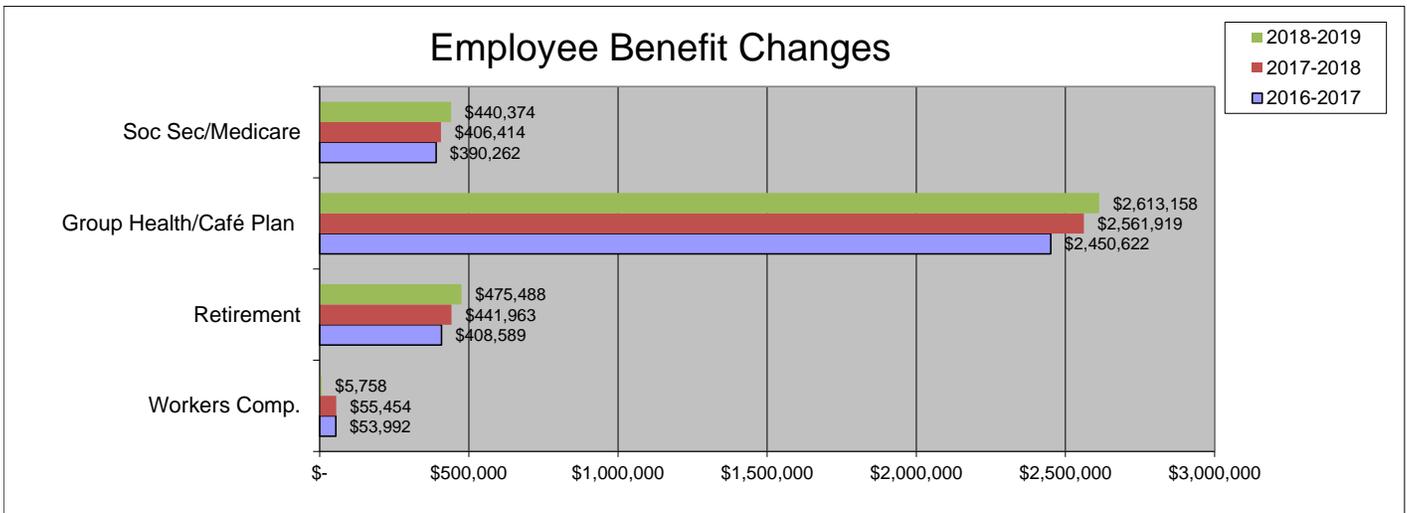
The School Board of Sarasota County, Florida
2018-2019 Budget
Special Revenue Fund - Food and Nutrition Services

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	Unaudited Actual	Original Budget	Change
Director	1.0	1.0	1.0	\$ 119,683	\$ 127,800	\$ 126,477	\$ 142,220	\$ 15,743
Food Service Managers, Supervisors, Buyer, Nutrition Educators & Farm to School Coordinator	58.0	59.0	59.0	1,735,744	1,809,813	1,862,137	1,996,967	134,830
Food Service Workers	304.0	304.0	304.0	2,841,322	2,912,355	2,884,992	3,003,180	118,188
Food Service Substitutes				71,177	72,956	72,337	75,049	2,712
Bookkeeper	1.0	1.0	1.0	40,285	41,293	52,005	53,955	1,950
Director Secretary	1.0	1.0	1.0	32,832	33,653	34,976	38,287	3,311
Accountant	1.0	1.0	1.0	59,005	60,481	61,520	68,827	7,307
Maintenance Personnel	1.0	1.0	1.0	47,098	48,275	50,381	52,270	1,889
Temporary Personnel				-	20,000	227	20,000	19,773
Terminal Leave Pay				26,696	90,000	80,248	55,000	(25,248)
Extra Duty Days				2,521	2,584	1,845	1,914	69
Longevity				197,515	199,490	122,446	-	(122,446)
Bonus/Overtime				219,472	\$ 224,965	239,854	248,849	8,995
Total	367.0	368.0	368.0	\$ 5,393,350	\$ 5,643,665	\$ 5,589,445	\$ 5,756,518	\$ 167,073

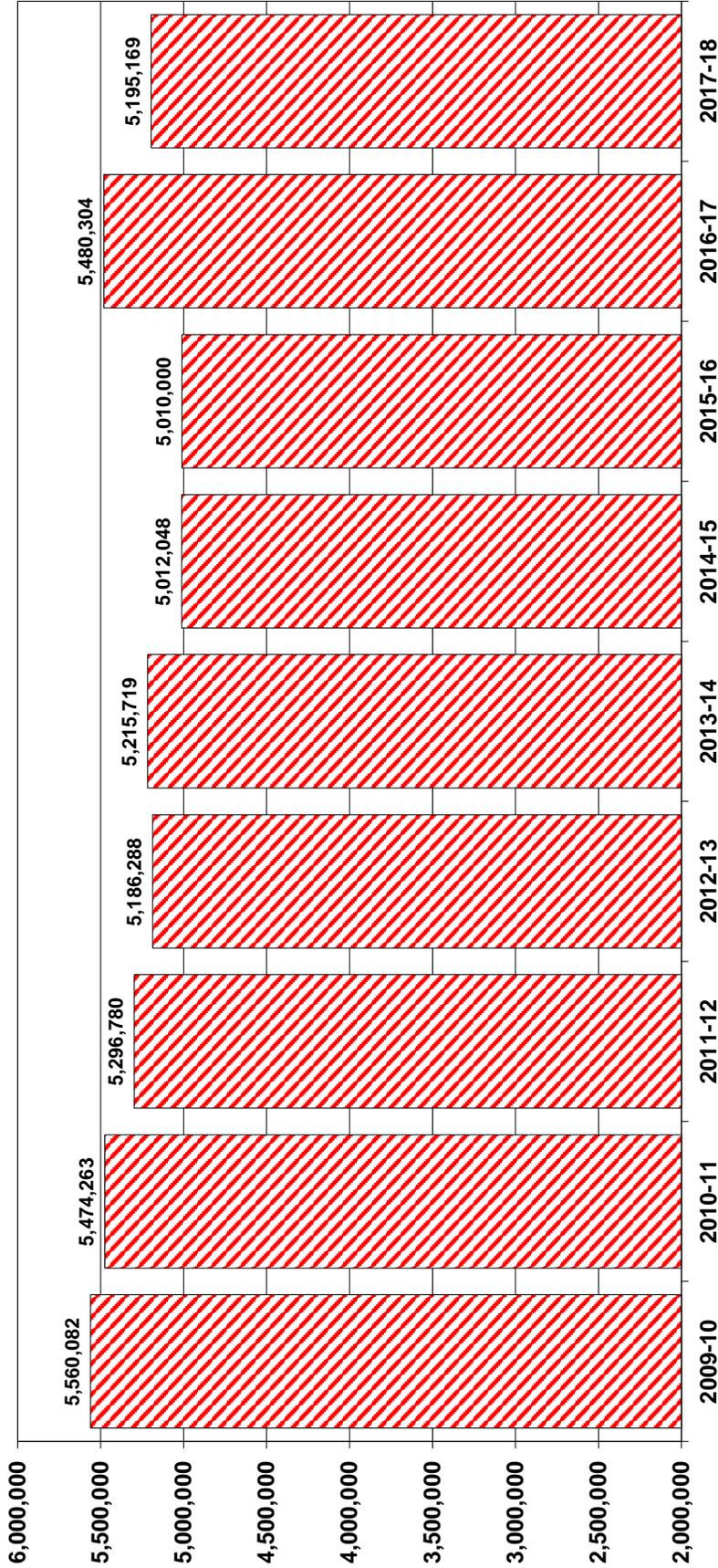
Employee Benefits Detail

	2016-2017	2017-2018	2017-2018	2018-2019	2017-18 to 2018-19
	Actual	Budget	Unaudited Actual	Original Budget	Change
Retirement	408,589	\$ 446,978	\$ 441,963	\$ 475,488	\$ 33,525
Social Security & Medicare	390,262	431,740	406,414	440,374	33,960
Group Insurance	2,295,606	2,433,342	2,423,029	2,471,490	48,461
Cafeteria Plan, Group Life, Disability, & Dental / Vision Ins.	138,509	141,279	127,403	129,951	2,548
Employee Assistance Prog / Early Retirement Plan Ins. / Unemployment	16,507	16,838	11,487	11,717	230
Workers Compensation	53,992	56,437	55,454	5,758	(49,696)
Total	\$ 3,303,465	\$ 3,526,614	\$ 3,465,750	\$ 3,534,778	\$ 69,028



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

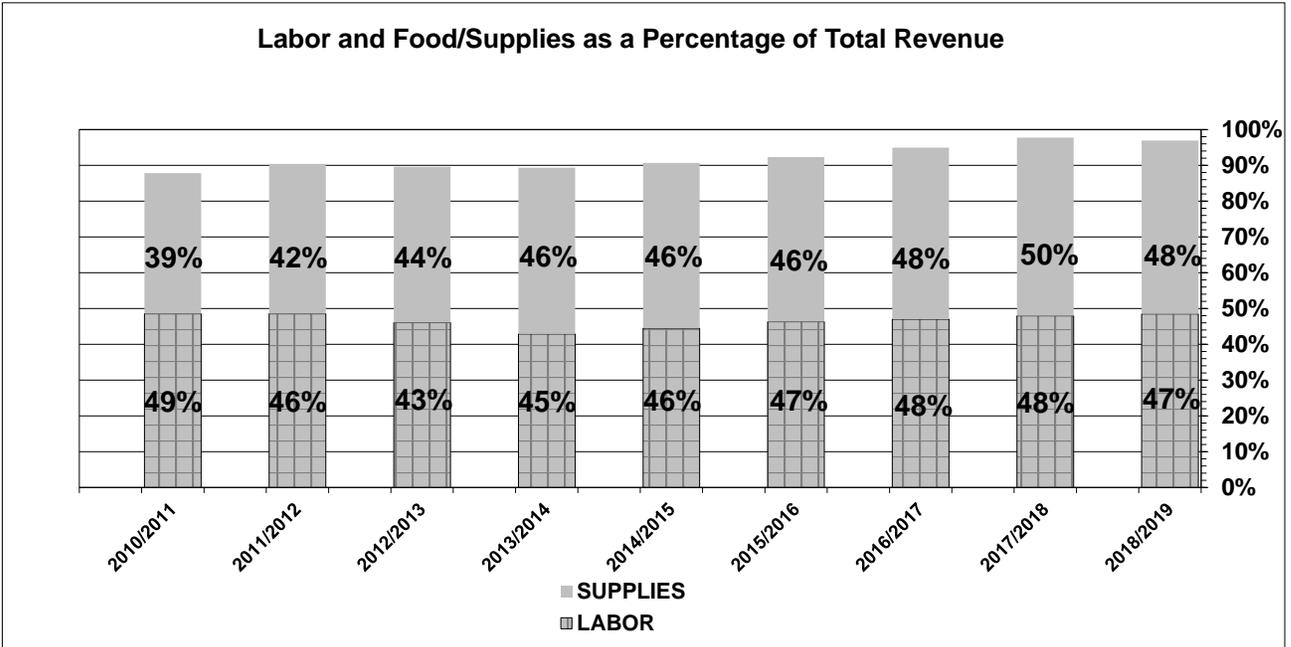
History of Total Equivalent Meals



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	47%	48%