

# THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



## **2016-2017 FINAL BUDGET FOOD & NUTRITION SERVICES**

**SEPTEMBER 14, 2016**

### **SARASOTA COUNTY SCHOOL BOARD**

**Shirley Brown, Chair**

**Caroline Zucker, Vice Chair**

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**The School Board of Sarasota County, Florida  
Special Revenue Fund - Food and Nutrition Services  
2016-2017 Budget**

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**The School Board of Sarasota County, Florida  
Special Revenue Fund - Food and Nutrition Services  
2016-2017 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  
2016-2017 Budget Preparation Information**

**Budget Computation**

The Food and Nutrition Services budget for fiscal year 2017 has been prepared as a summary of the entire department fund. The 2016-2017 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	\$3.24	\$1.71 / \$2.04*
Reduced	.40	.30	2.84	1.41 / 1.74*
<u>Full Priced:</u>				
Elementary	2.25	1.00	.38	.29 / .29*
Middle	2.50	1.25	.38	.29 / .29*
High	2.75/3.00	1.25	.38	.29 / .29*

These rates do not include an approximate \$.23 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 2015-2016.

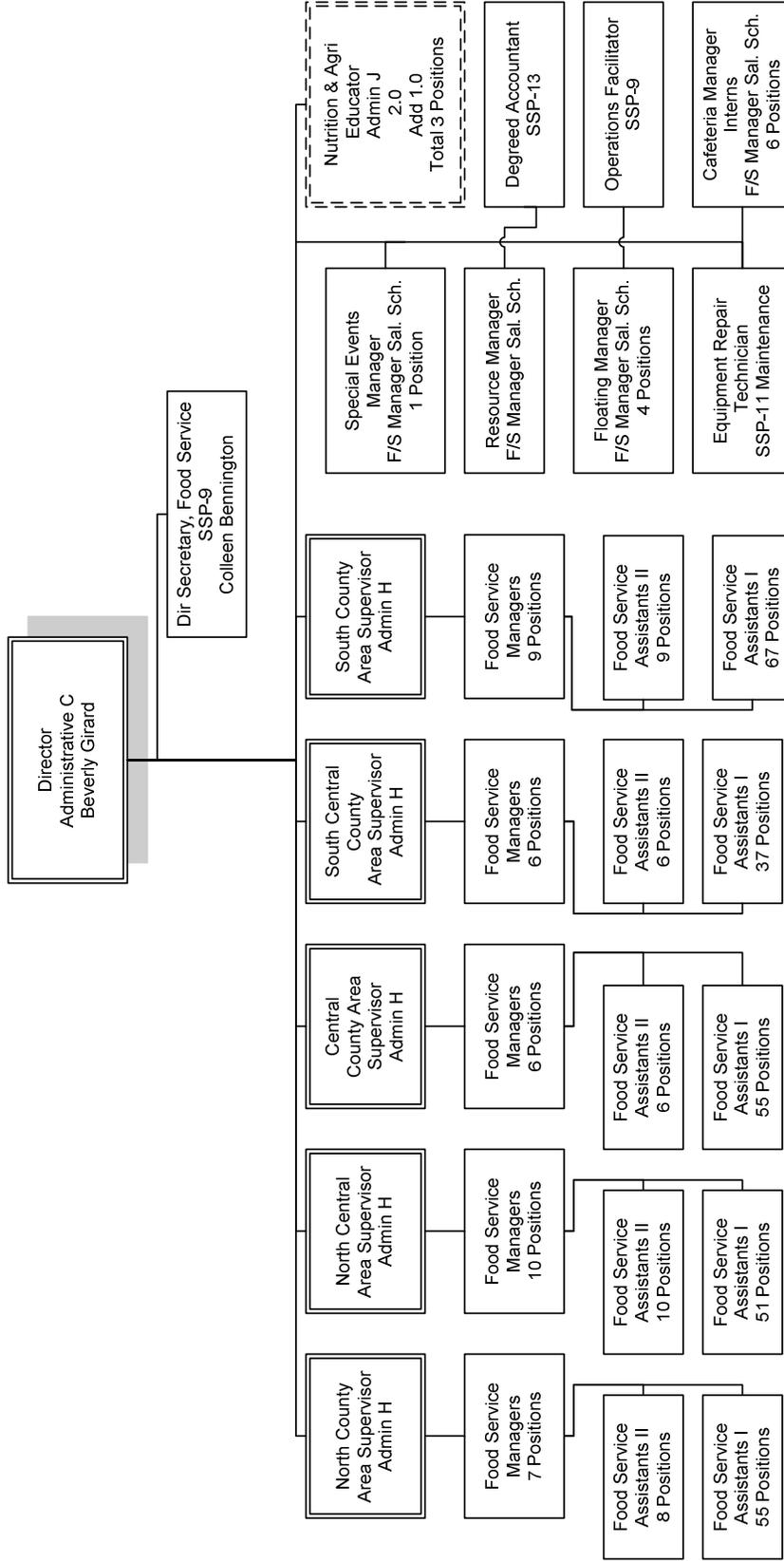
A reflection of cost containment in the expenditures category will result from continued efficient management and control of all resources. Food and Nutrition Services has been required by the Florida Department of Agriculture and Consumer Services to decrease the overall fund balance to three months 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	Floating Managers	4.00
Area Supervisors	5.00	Resource Manager	1.00
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
Equipment Repairman	1.00	<b>Total</b>	<b>367.00</b>

*\*Non-Severe Need / Severe Need*

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



Total Number of Positions 2015-16	Increased Positions		Decreased Positions		Total Number of Positions 2016-17		Net Increase or (Decrease) Positions By Fund
	New Positions	Transfer In	Deleted Positions	Transfers Out	General Fund	Federal Fund	
General Fund							
Federal Fund							
Self Insurance Fund							
Capital Fund							
Food Service	366.00	1.00			367.00		1.00
<b>Total</b>	<b>366.00</b>	<b>1.00</b>	<b>Total</b>	<b>Total</b>	<b>367.00</b>	<b>Total</b>	<b>1.00</b>

The School Board of Sarasota County, Florida  
2016-2017 Budget  
Special Revenue Fund - Food and Nutrition Services

Comparative Statement of Estimated and Actual Revenues, Appropriations, and Changes in Fund Balance  
For the Years 2014-2015 thru 2016-2017

	2014-2015 Actual	2015-2016 Budget	2015-16 Unaudited Actual	2016-2017 Original Budget	2015-2016 to 2016-2017 Change
<u>Federal Revenues</u>					
School Lunch	\$ 8,493,100	\$ 8,600,000	\$ 8,856,041	\$ 9,098,570	\$ 242,529
School Breakfast	1,765,281	1,786,834	1,902,943	1,999,635	96,692
School Snack Program	58,289	49,191	56,889	57,458	569
U.S.D.A. Donated Commodities	1,025,454	1,150,000	1,052,264	1,278,800	128,800
Summer Food Program	517,043	595,136	590,503	596,408	5,905
Other Food Services			10,727	-	-
CACFP Supper Program	453,559	500,000	574,655	580,401	5,747
CACFP - Cash in Lieu of - Donated Foods	37,670	47,452	44,456	44,901	445
USDA Farm to School Program	44,348	36,422	29,706	-	(36,422)
Fresh Fruit & Vegetable Program	56,487	128,000	128,000	93,800	(34,200)
<b>Total Federal Revenues</b>	<b>12,451,231</b>	<b>12,893,035</b>	<b>13,246,184</b>	<b>13,749,973</b>	<b>410,065</b>
<u>State Revenues</u>					
School Breakfast Supplement	63,804	62,184	61,597	62,213	616
School Lunch Supplement	107,170	106,970	104,929	105,978	1,049
<b>Total State Revenues</b>	<b>170,974</b>	<b>169,154</b>	<b>166,526</b>	<b>168,191</b>	<b>1,665</b>
<u>Local Revenues</u>					
Tuition	13,950	14,309	13,400	13,400	-
Interest Income	5,206	7,611	11,392	11,506	114
Net Inc (Dec) - Fair Value Invest	(517)	-	-	-	-
Student Lunch	2,435,384	2,500,000	2,485,932	2,510,791	24,859
Student Breakfast	146,681	150,000	164,768	166,416	1,648
Adult Breakfast / Lunch	178,534	151,835	178,148	179,929	1,781
Student and Adult A La Carte	1,818,516	2,028,519	1,666,892	1,800,000	133,109
Student Snacks	49,652	50,744	54,781	55,329	548
Other Food Sales (Catering, etc.)	90,172	88,000	84,710	85,558	847
Vending Machine Sales	4,117	2,082	4,183	4,225	42
All Faiths Food Bank Donation		25,000	-	14,740	14,740
Miscellaneous Income/Refund	3,042	-	10,021	-	(10,021)
<b>Total Local Revenues</b>	<b>4,744,737</b>	<b>5,018,100</b>	<b>4,674,226</b>	<b>4,841,894</b>	<b>167,667</b>
<b>Total Revenues</b>	<b>\$ 17,366,942</b>	<b>\$ 18,080,289</b>	<b>\$ 18,086,937</b>	<b>\$ 18,760,058</b>	<b>\$ 579,397</b>
<u>Appropriations</u>					
Salaries	\$ 5,038,781	\$ 5,320,125	\$ 5,227,327	\$ 5,438,647	\$ 211,321
Employee Benefits	3,001,847	3,184,572	3,105,737	3,284,775	179,038
Purchased Services	567,767	665,515	501,753	515,882	14,129
Energy Services	51,900	68,000	52,183	53,227	1,044
Materials and Supplies	7,967,956	8,255,000	8,465,292	8,820,616	248,784
Capital Outlay	46,845	241,500	288,094	436,500	(270,081)
Other Expenses	428,275	463,920	414,554	502,381	82,825
<b>Total Appropriations</b>	<b>\$ 17,103,371</b>	<b>\$ 18,198,632</b>	<b>\$ 18,054,940</b>	<b>\$ 19,052,028</b>	<b>\$ 467,060</b>
Excess (Deficiency) of Revenues over Appropriations	263,571	(118,343)	31,997	(291,970)	112,336
Beginning Fund Balance	5,130,965	5,394,536	\$ 5,394,536	5,426,533	31,998
<b>Ending Fund Balance</b>	<b>\$ 5,394,536</b>	<b>\$ 5,276,193</b>	<b>\$ 5,426,533</b>	<b>\$ 5,134,563</b>	<b>\$ 144,333</b>
<u>Composition of Ending Fund Balance</u>					
Nonspendable - Inventory	\$ 285,958	\$ 500,000	\$ 363,992	\$ 500,000	\$ -
Restricted for Food Services	5,108,578	4,776,193	5,062,541	4,634,563	144,333
<b>Total Ending Fund Balance</b>	<b>\$ 5,394,536</b>	<b>\$ 5,276,193</b>	<b>\$ 5,426,533</b>	<b>\$ 5,134,563</b>	<b>\$ 144,333</b>

The School Board of Sarasota County, Florida  
2016-2017 Budget  
Special Revenue Fund - Food and Nutrition Services

Appropriations by Individual Non-Salary Object Codes

	2014-2015 Actual	2015-2016 Budget	2015-16 Unaudited Actual	2016-2017 Original Budget	2015-2016 to 2016-2017 Change
<u>Purchased Services</u>					
Professional Services - 0310	\$ 46,234	\$ 50,000	\$ 28,951	\$ 29,530	\$ 579
In County Travel - 0331	26,145	29,515	27,854	28,411	557
Out of County Travel - 0332	5,680	10,000	4,669	4,762	93
Repairs And Maintenance - 0350	947	5,000	5,716	5,830	114
Rentals - 0360	27,854	25,000	15,876	16,194	318
Software Support - 0361	69,416	38,000	20,418	20,826	408
Postage - 0370	8,905	9,000	12,306	12,552	246
Telephone - 0371	7,418	8,000	4,629	4,721	93
Mobile Telephone - 0372	1,042	2,000	964	984	19
Freight & Delivery - 0376	35,057	95,000	62,285	63,531	1,246
Utilities - Garbage - 0383	188,281	224,000	187,105	194,589	7,484
Recycle Waste - 0384	1,596	-	17,577	18,280	703
Other Purchased Services - 0390	149,190	170,000	113,403	115,671	2,268
Total Purchased Services	567,767	665,515	501,753	515,882	14,129
<u>Energy Services</u>					
Natural Gas - 0410	21,526	24,000	21,716	22,151	434
Bottled Gas - 0420	30,373	44,000	30,467	31,076	609
Total Energy Services	51,900	68,000	52,183	53,227	1,044
<u>Materials and Supplies</u>					
Consumable Supplies - 0510	514,139	575,000	495,288	505,194	9,906
Books (Other than Textbooks) - 0515	-	-	640	-	(640)
Special Meals - 0573	29,511	40,000	20,232	20,636	405
Direct Order Food - 0575	6,210,346	6,500,000	6,918,079	7,056,440	138,362
U. S. D. A. Commodities - 0580	1,177,860	1,100,000	993,460	1,200,000	100,000
Other Materials & Supplies - 0590	36,100	40,000	37,593	38,345	752
Total Materials & Supplies	7,967,956	8,255,000	8,465,292	8,820,616	248,784
<u>Capital Outlay</u>					
Equip. & Furn. - Capitalized - 0641	3,159	165,000	146,673	300,000	(250,000)
Equip. & Furn. - Non-Cap. - 0642	31,840	50,000	40,680	50,000	-
Computers - Non-Capitalized - 0644	638	6,500	661	6,500	-
Remodeling - 0680	11,208	-	96,108	-	(96,108)
Software - Non Capitalized - 0692	-	20,000	3,973	80,000	76,027
Total Capital Outlay	46,845	241,500	288,094	436,500	(270,081)
<u>Other Expenses</u>					
Dues and Fees - 0730	36,460	49,680	22,205	22,649	444
Indirect Costs - 0790	391,815	414,240	392,348	479,732	82,381
Total Other Expenses	428,275	463,920	414,554	502,381	82,825
 Total Appropriations by Object	 \$ 9,062,742	 \$ 9,693,935	 \$ 9,721,876	 \$ 10,328,605	 \$ 76,701

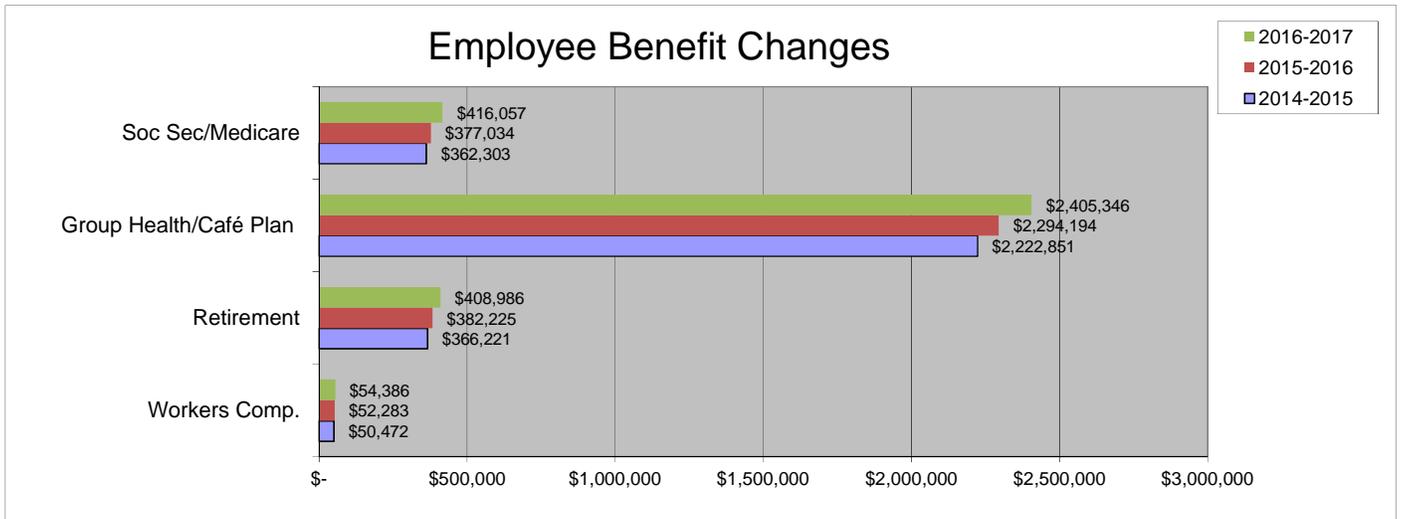
The School Board of Sarasota County, Florida  
2016-2017 Budget  
Special Revenue Fund - Food and Nutrition Services

Staffing and Salaries Detail

	<u>Food &amp; Nutrition Staff Budget</u>			2014-2015	2015-2016	2015-2016	2016-2017	2015-2016 to 2016-2017
	2014-2015	2015-2016	2016-2017	Actual	Budget	Unaudited Actual	Original Budget	Change
Director	1.0	1.0	1.0	\$ 112,272	\$ 112,254	\$ 145,273	\$ 117,817	\$ (27,456)
Food Service Managers, Supervisors, Buyer, Nutrition Educators & Farm to School Coordinator	56.0	57.0	58.0	1,547,409	1,611,489	1,654,144	1,776,822	122,678
Food Service Workers	304.0	304.0	304.0	2,665,729	2,773,006	2,716,598	2,808,096	91,498
Food Service Substitutes				114,776	116,211	80,364	92,775	12,411
Bookkeeper	1.0	1.0	1.0	39,704	39,698	39,704	40,896	1,191
Director Secretary	1.0	1.0	1.0	31,217	31,213	31,644	32,593	949
Accountant	1.0	1.0	1.0	58,154	58,145	61,937	58,438	(3,499)
Maintenance Personnel	1.0	1.0	1.0	45,185	45,178	45,581	46,948	1,367
Temporary Personnel				-	20,000	16,718	20,000	3,282
Terminal Leave Pay				38,388	93,000	63,856	46,000	(17,856)
Extra Duty Days				1,269	3,733	1,675	3,845	2,170
Longevity				189,142	189,112	195,903	197,862	1,959
Bonus/Overtime				195,536	\$ 227,085	173,931	196,556	22,625
<b>Total</b>	<b>365.0</b>	<b>366.0</b>	<b>367.0</b>	<b>\$ 5,038,781</b>	<b>\$ 5,320,125</b>	<b>\$ 5,227,327</b>	<b>\$ 5,438,647</b>	<b>\$ 211,321</b>

Employee Benefits Detail

	2014-2015	2015-2016	2015-2016	2016-2017	2015-2016 to 2016-2017
	Actual	Budget	Unaudited Actual	Original Budget	Change
Retirement	366,221	\$ 392,093	\$ 382,225	\$ 408,986	\$ 26,761
Social Security & Medicare	362,303	406,990	377,034	416,057	39,022
Group Insurance	2,078,139	2,182,046	2,175,588	2,284,367	108,779
Cafeteria Plan, Group Life, Disability, & Dental / Vision Ins.	120,196	122,600	101,504	103,534	2,030
Employee Assistance Prog / Early Retirement Plan Ins. / Unemployment	24,516	27,642	17,103	17,445	342
Workers Compensation	50,472	53,201	52,283	54,386	2,103
<b>Total</b>	<b>\$ 3,001,847</b>	<b>\$ 3,184,572</b>	<b>\$ 3,105,737</b>	<b>\$ 3,284,775</b>	<b>\$ 179,038</b>



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

History of Total Equivalent Meals



2004/05 to present: Equivalent Meals (EM) calculated as 1 lunch = 1 EM; 3 breakfasts = 1 EM; 5 snacks = 1 EM ; 1 supper = 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

2013/14: \$3.01 ala carte = 1EM

2014/15: \$3.06 ala carte = 1EM

2015/16: \$3.15 ala carte = 1EM

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.

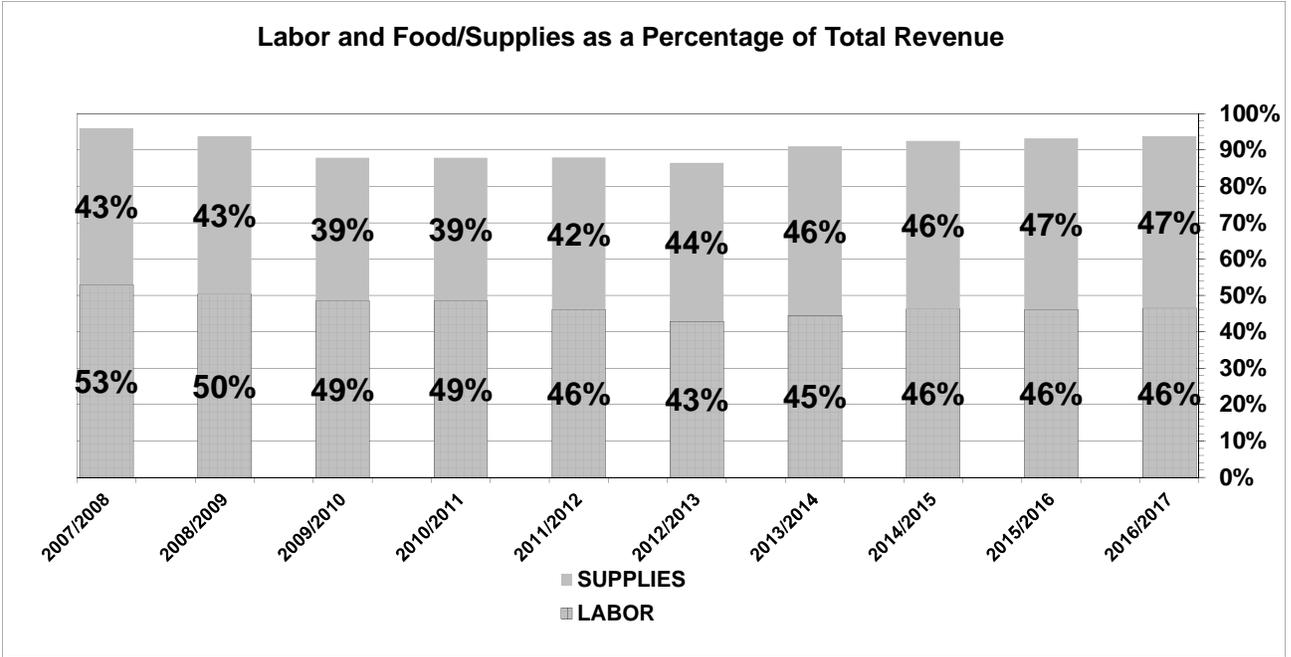
2012-13: Pilot supper club in 5/2013.

2013-14: Supper Club - 13 Sites.

2014-15: Supper Club - 14 Sites.

2015-16: Supper Club - 15 Sites.

The School Board of Sarasota County, Florida  
 2016-2017 Budget  
 Special Revenue Fund - Food and Nutrition Services



	<u>LABOR</u>	<u>FOOD &amp; SUPPLIES</u>
2007/2008	53%	43%
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	46%	47%
2016/2017	46%	47%