

THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2015-2016 FINAL BUDGET FOOD & NUTRITION SERVICES

SEPTEMBER 15, 2015

SARASOTA COUNTY SCHOOL BOARD

Frank Kovach, Chair

Shirley Brown, Vice Chair

Jane Goodwin

Bridget Ziegler

Caroline Zucker

Ms. Lori White, Superintendent
Mr. Scott J. Lempe, Deputy Superintendent
Ms. Mitsi Corcoran, Chief Financial Officer

Prepared by the staff of the Budget office:
Al Weidner, Deputy Chief Financial Officer
Christa Curtner, Budget Accountant
Deanna Lawton, Budget Accountant
Bonnie Lyons, Budget Accountant
April MacKenzie, Budget Accountant

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

**The School Board of Sarasota County, Florida
Special Revenue Fund - Food and Nutrition Services
2015-2016 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

**The School Board of Sarasota County, Florida
Special Revenue Fund - Food and Nutrition Services
2015-2016 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
2015-2016 Budget Preparation Information**

Budget Computation

The Food and Nutrition Services budget for fiscal year 2016 has been prepared as a summary of the entire department fund. The 2015-2016 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	\$3.15	\$1.66 / \$1.99*
Reduced	.40	.30	2.75	1.36 / 1.69*
<u>Full Priced:</u>				
Elementary	2.10	1.10	.37	.29 / .29*
Middle	2.30	1.25	.37	.29 / .29*
High	2.50/3.00	1.25	.37	.29 / .29*

These rates do not include an approximate \$.2375 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 in the 2013-2014 school year to reach a total of 13 sites and was expanded to 14 sites in 2014-2015.

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	Special Events Manager	1.00
Director's Secretary	1.00	Floating Managers	4.00
Area Supervisors	5.00	Resource Manager	1.00
Nutrition Educators	2.00	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	Total	366.00

**Non-Severe Need / Severe Need*

The School Board of Sarasota County, Florida
2015-2016 Budget
Special Revenue Fund - Food and Nutrition Services

Comparative Statement of Estimated and Actual Revenues, Appropriations, and Changes in Fund Balance
For the Years 2013-2014 thru 2015-2016

	2013-2014 Actual	2014-2015 Amended Budget	2014-2015 Unaudited Actual	2015-2016 Original Budget	2014-2015 to 2015-2016 Change
<u>Federal Revenues</u>					
School Lunch	\$ 8,406,045	\$ 8,904,195	\$ 8,493,100	\$ 8,600,000	\$ 106,900
School Breakfast	1,724,817	1,856,591	1,765,281	1,786,834	21,553
School Snack Program	69,071	64,376	58,289	49,191	(9,099)
U.S.D.A. Donated Commodities	1,072,109	1,150,000	1,025,454	1,150,000	-
Summer Food Program	435,903	508,664	517,043	595,136	78,092
CACFP Supper Program	552,232	600,000	453,559	500,000	46,441
CACFP - Cash in Lieu of					
- Donated Foods	43,820	45,600	37,670	47,452	1,852
USDA Farm to School Program	19,230	51,000	44,348	36,422	(14,578)
Healthier US School Challenge	23,500	5,000	-	-	(5,000)
Fresh Fruit & Vegetable Program	82,996	85,000	56,487	128,000	58,587
Total Federal Revenues	12,429,723	13,270,426	12,451,231	12,893,034	284,749
<u>State Revenues</u>					
School Breakfast Supplement	65,466	66,432	63,804	62,184	(1,620)
School Lunch Supplement	107,370	108,819	107,170	106,970	(200)
Total State Revenues	172,836	175,251	170,974	169,155	(1,819)
<u>Local Revenues</u>					
Tuition	13,600	13,950	13,950	14,309	359
Interest Income	3,561	4,827	5,206	7,611	2,405
Net Inc (Dec) - Fair Value Invest	205	-	(517)	-	-
Student Lunch	2,507,121	2,428,829	2,435,384	2,500,000	64,616
Student Breakfast	163,952	162,087	146,681	150,000	3,319
Adult Breakfast / Lunch	216,574	212,503	178,534	151,835	(26,699)
Student and Adult A La Carte	2,155,705	2,028,519	1,818,516	2,028,519	210,003
Student Snacks	37,424	38,392	49,652	50,744	1,093
Other Food Sales (Catering, etc.)	101,179	128,648	90,172	88,000	(2,172)
Vending Machine Sales	8,141	7,370	4,117	2,082	(2,035)
All Faiths Food Bank Donation	16,200	-	-	25,000	-
Miscellaneous Income/Refund	7,284	-	3,042	-	(3,042)
Total Local Revenues	5,230,946	5,025,125	4,744,737	5,018,100	247,846
Total Revenues	\$ 17,833,505	\$ 18,470,802	\$ 17,366,942	\$ 18,080,289	\$ 530,776
<u>Appropriations</u>					
Salaries	\$ 5,047,732	\$ 5,169,250	\$ 5,038,781	\$ 5,320,125	\$ 158,523
Employee Benefits	2,890,255	3,071,996	3,001,847	3,184,572	132,248
Purchased Services	416,556	567,768	567,767	665,515	21,932
Energy Services	55,669	63,099	51,900	68,000	16,100
Materials and Supplies	8,229,026	8,782,753	7,967,956	8,255,000	335,904
Capital Outlay	199,124	346,575	46,845	241,500	44,925
Other Expenses	334,191	428,276	428,275	463,920	38,314
Total Appropriations	\$ 17,172,553	\$ 18,429,717	\$ 17,103,371	\$ 18,198,632	\$ 747,947
Excess (Deficiency) of Revenues over Appropriations	660,952	41,085	263,571	(118,343)	(217,171)
Beginning Fund Balance	4,470,013	5,130,965	\$ 5,130,965	5,394,536	263,571
Ending Fund Balance	\$ 5,130,965	\$ 5,172,050	\$ 5,394,536	\$ 5,276,193	\$ 46,400
<u>Composition of Ending Fund Balance</u>					
Nonspendable - Inventory	\$ 482,990	\$ 500,000	\$ 285,958	\$ 500,000	\$ -
Restricted for Food Services	4,647,975	4,672,050	5,108,578	4,776,193	46,400
Total Ending Fund Balance	\$ 5,130,965	\$ 5,172,050	\$ 5,394,536	\$ 5,276,193	\$ 46,400

The School Board of Sarasota County, Florida
2015-2016 Budget
Special Revenue Fund - Food and Nutrition Services

Appropriations by Individual Non-Salary Object Codes

	2013-2014 Actual	2014-2015 Amended Budget	2014-2015 Unaudited Actual	2015-2016 Original Budget	2014-2015 to 2015-2016 Change
<u>Purchased Services</u>					
Professional Services - 0310	\$ 22,079	\$ 50,000	\$ 46,234	\$ 50,000	\$ -
In County Travel - 0331	26,941	29,515	26,145	29,515	3,370
Out of County Travel - 0332	7,437	10,000	5,680	10,000	4,320
Repairs And Maintenance - 0350	4,341	5,000	947	5,000	4,053
Rentals - 0360	11,313	5,000	27,854	25,000	-
Software Support - 0361	35,531	36,000	69,416	38,000	(31,416)
Postage - 0370	11,756	15,000	8,905	9,000	(905)
Telephone - 0371	8,006	9,906	7,418	8,000	582
Mobile Telephone - 0372	1,095	2,500	1,042	2,000	458
Freight & Delivery - 0376	81,168	95,805	35,057	95,000	29,943
Utilities - Garbage - 0383	204,520	204,836	188,281	224,000	35,719
Recycle Waste - 0384	-	-	1,596	-	-
Other Purchased Services - 0390	2,369	104,206	149,190	170,000	(24,190)
Total Purchased Services	<u>416,556</u>	<u>567,768</u>	<u>567,767</u>	<u>665,515</u>	<u>21,932</u>
<u>Energy Services</u>					
Natural Gas - 0410	16,309	19,600	21,526	24,000	2,474
Bottled Gas - 0420	39,360	43,499	30,373	44,000	13,627
Total Energy Services	<u>55,669</u>	<u>63,099</u>	<u>51,900</u>	<u>68,000</u>	<u>16,100</u>
<u>Materials and Supplies</u>					
Consumable Supplies - 0510	648,519	747,610	514,139	575,000	(64,139)
Special Meals - 0573	29,989	44,472	29,511	40,000	6,489
Direct Order Food - 0575	6,386,799	6,953,882	6,210,346	6,500,000	289,654
U. S. D. A. Commodities - 0580	1,129,301	1,000,000	1,177,860	1,100,000	100,000
Other Materials & Supplies - 0590	34,418	36,789	36,100	40,000	3,900
Total Materials & Supplies	<u>8,229,026</u>	<u>8,782,753</u>	<u>7,967,956</u>	<u>8,255,000</u>	<u>335,904</u>
<u>Capital Outlay</u>					
Equip. & Furn. - Capitalized - 0641	159,577	239,075	3,159	165,000	75,925
Equip. & Furn. - Non-Cap. - 0642	34,956	75,000	31,840	50,000	(25,000)
Computers - Non-Capitalized - 0644	4,591	7,500	638	6,500	(1,000)
Remodeling - 0680	-	-	11,208	-	-
Software - Non Capitalized - 0692	-	25,000	-	20,000	(5,000)
Total Capital Outlay	<u>199,124</u>	<u>346,575</u>	<u>46,845</u>	<u>241,500</u>	<u>44,925</u>
<u>Other Expenses</u>					
Dues and Fees - 0730	38,362	41,824	36,460	49,680	13,220
Indirect Costs - 0790	295,829	386,452	391,815	414,240	25,095
Total Other Expenses	<u>334,191</u>	<u>428,276</u>	<u>428,275</u>	<u>463,920</u>	<u>38,314</u>
Total Appropriations by Object	<u>\$ 9,234,566</u>	<u>\$ 10,188,471</u>	<u>\$ 9,062,742</u>	<u>\$ 9,693,935</u>	<u>\$ 457,175</u>

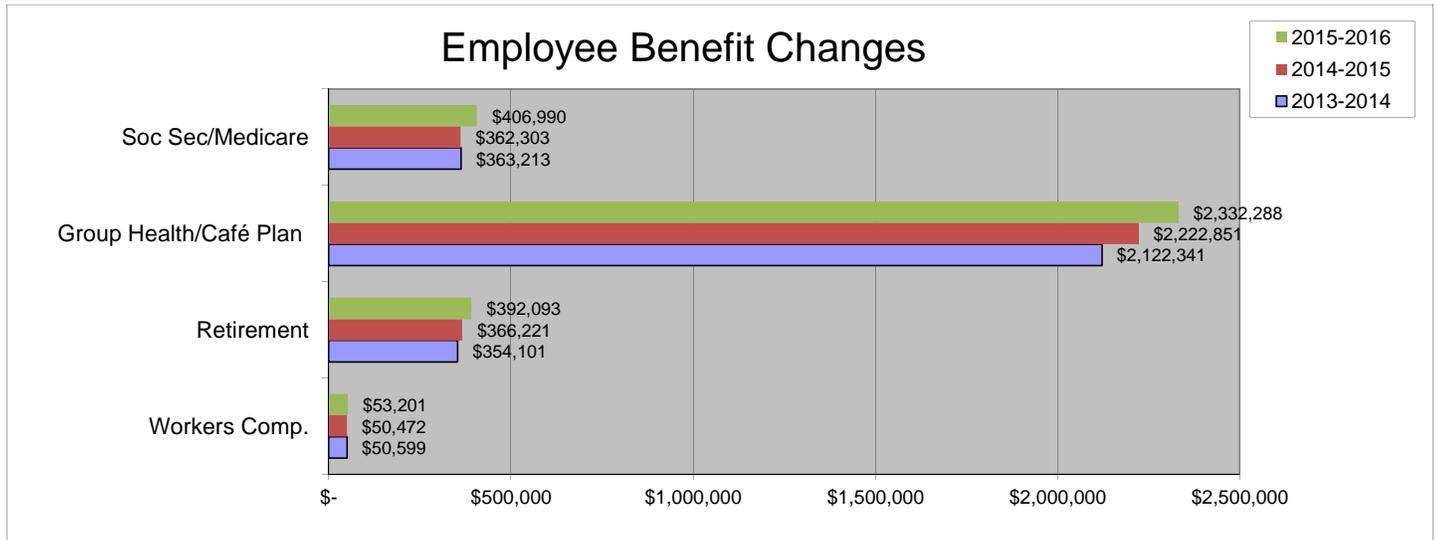
The School Board of Sarasota County, Florida
2015-2016 Budget
Special Revenue Fund - Food and Nutrition Services

Staffing and Salaries Detail

	<u>Food & Nutrition Staff Budget</u>			2013-2014	2014-2015	2014-2015	2015-2016	2014-2015 to 2015-2016
	2013-2014	2014-2015	2015-2016	Actual	Amended Budget	Unaudited Actual	Original Budget	Change
Director	1.0	1.0	1.0	\$ 109,582	\$ 111,773	\$ 112,272	\$ 112,254	\$ (1,421)
Food Service Managers, Supervisors, Buyer, Nutrition								
Educators	56.0	56.0	57.0	1,596,242	1,628,166	1,547,409	1,611,489	44,738
Food Service Workers	304.0	304.0	304.0	2,838,569	2,895,340	2,665,729	2,773,006	73,956
Food Service Substitutes				95,969	97,888	114,776	116,211	-
Bookkeeper	1.0	1.0	1.0	38,736	39,510	39,704	39,698	(503)
Director Secretary	1.0	1.0	1.0	30,532	31,143	31,217	31,213	(395)
Accountant	1.0	1.0	1.0	56,736	57,871	58,154	58,145	(736)
Maintenance Personnel	1.0	1.0	1.0	44,135	45,018	45,185	45,178	(572)
Temporary Personnel				14,195	20,000	-	20,000	-
Terminal Leave Pay				34,270	50,000	38,388	93,000	43,000
Extra Duty Days				3,615	3,687	1,269	3,733	46
Longevity				185,151	188,854	189,142	189,112	(2,394)
Overtime						195,536	\$ 227,085	2,804
Total	365.0	365.0	366.0	\$ 5,047,732	\$ 5,169,250	\$ 5,038,781	\$ 5,320,125	\$ 158,523

Employee Benefits Detail

	2013-2014	2014-2015	2014-2015	2015-2016	2014-2015 to 2015-2016
	Actual	Amended Budget	Unaudited Actual	Original Budget	Change
Retirement	\$ 354,101	\$ 380,974	\$ 366,221	\$ 392,093	\$ 11,683
Social Security & Medicare	363,213	395,448	362,303	406,990	12,127
Group Insurance	1,977,361	2,096,002	2,078,139	2,182,046	103,907
Cafeteria Plan, Group Life, Disability, & Dental / Vision Ins.	118,411	120,779	120,196	122,600	2,404
Employee Assistance Prog / Early Retirement Plan Ins. / Unemploye	26,569	27,100	24,516	27,642	542
Workers Compensation	50,599	51,693	50,472	53,201	1,585
Total	\$ 2,890,255	\$ 3,071,996	\$ 3,001,847	\$ 3,184,572	\$ 132,248



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

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.

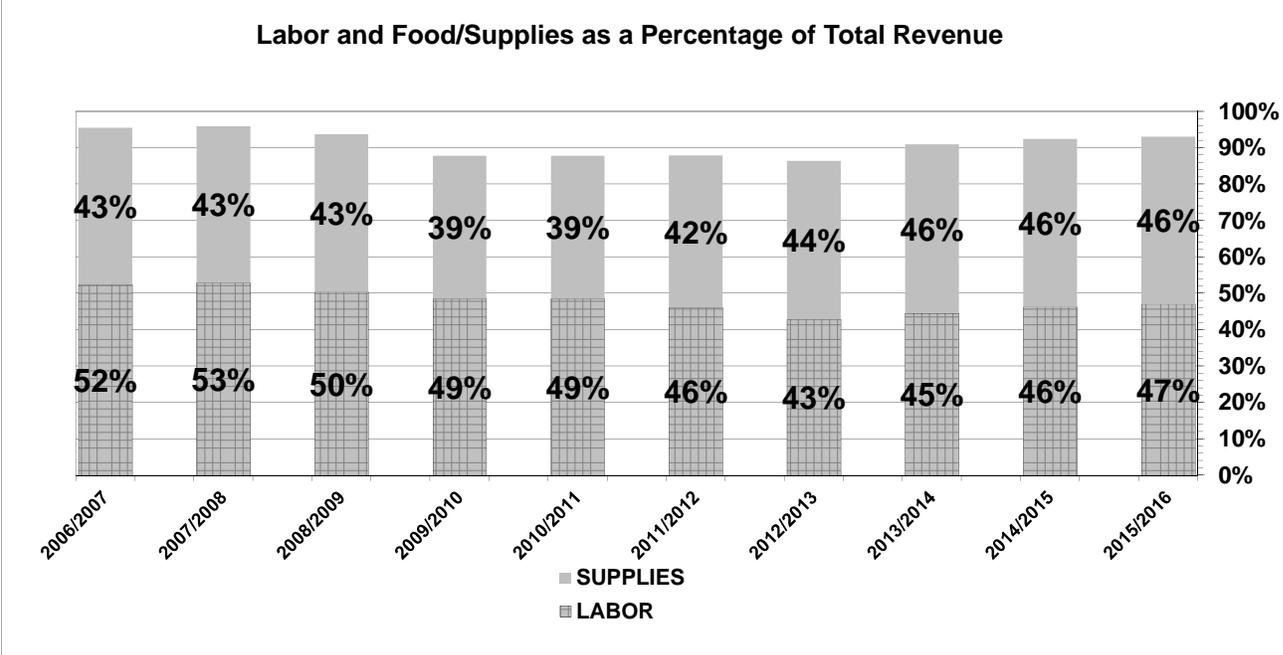
2012-13: Lunch price increase.

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

2013-14: Supper Club - 13 Sites.

2014-15: Supper Club - 14 Sites.

The School Board of Sarasota County, Florida
 2015-2016 Budget
 Special Revenue Fund - Food and Nutrition Services



	<u>LABOR</u>	<u>FOOD & SUPPLIES</u>
2006/2007	52%	43%
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	47%	46%