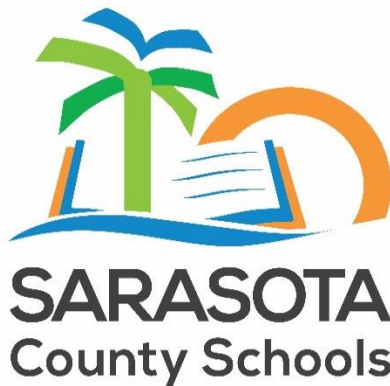


THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA



2017-2018 TENTATIVE BUDGET FOOD & NUTRITION SERVICES

July 20, 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 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 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	\$3.24	\$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*

**Non-Severe Need / Severe Need*

These rates do not include an approximate \$.2375 commodity valuation per meal. **Note:** Reimbursement rates and the commodity valuation for 2017-18 were not available at the time of tentative budget preparation.

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, 15 sites in 2015-2016 and in 2016-17.

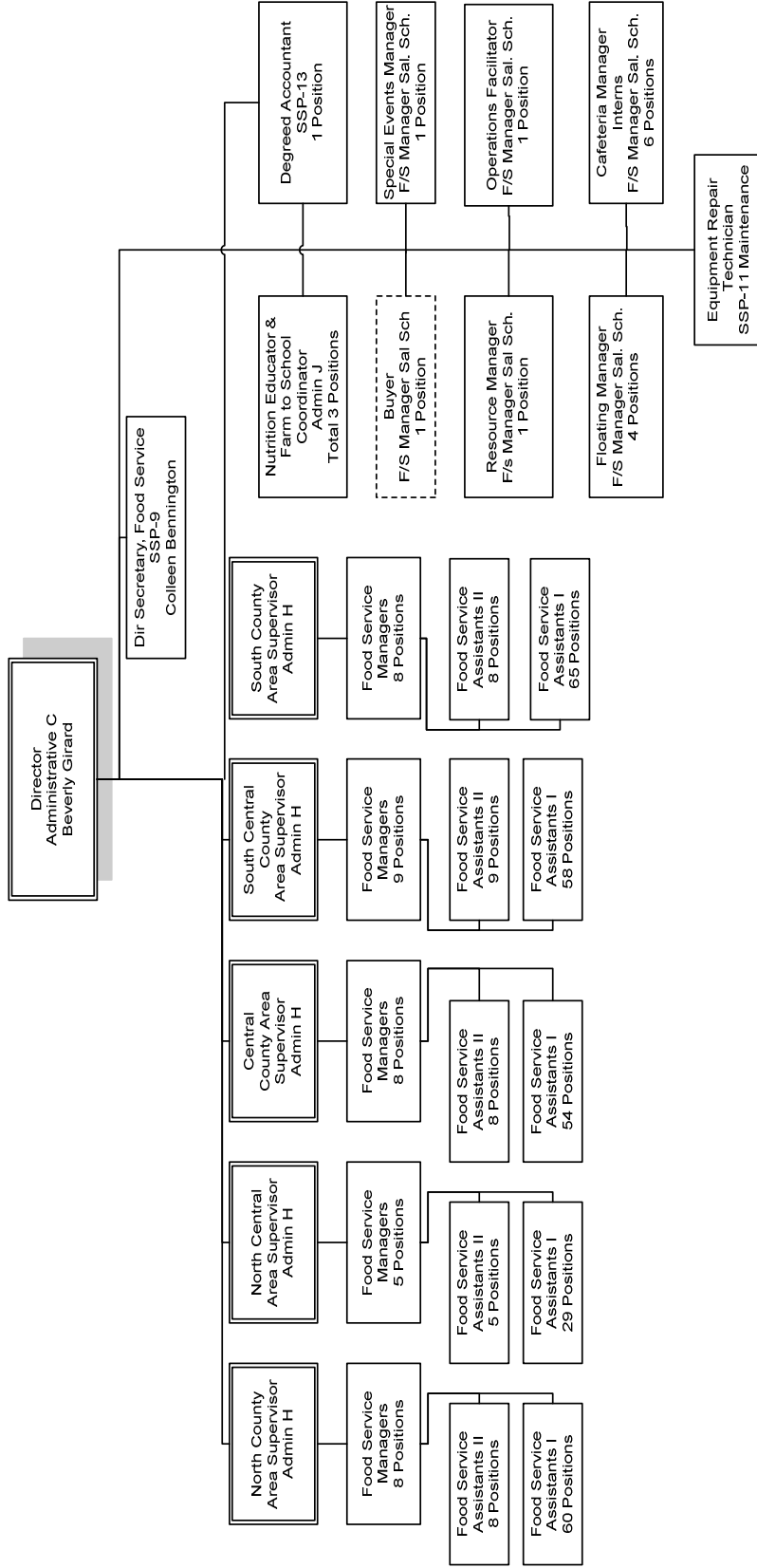
A reflection of cost containment in the expenditures category will result from continued efficient management and control of all resources. Food and Nutrition Services has been required by the Florida Department of Agriculture and Consumer Services to decrease the overall fund balance to three months 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		Decreased Positions		Total Number of Positions 2017-18	Net Increase or (Decrease) Positions By Fund
	New Positions	Transfer In	Deleted Positions	Transfers Out		
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	1.00	Food Service	Food Service	368.00	Food Service 1.00
Total	367.00	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 Projected	2017-2018 Tentative	2016-2017 to 2017-2018 Change
<u>Federal Revenues</u>					
School Lunch	\$ 8,856,041	\$ 9,098,570	\$ 8,916,536	\$ 9,005,701	\$ 89,165
School Breakfast	1,902,943	1,999,635	2,010,766	2,030,874	20,108
School Snack Program	56,889	57,458	57,999	58,579	580
U.S.D.A. Donated Commodities	1,052,264	1,278,800	1,100,000	1,200,000	100,000
Summer Food Program	590,503	596,408	522,048	527,268	5,220
CACFP Supper Program	574,655	580,401	594,956	600,906	5,950
CACFP - Cash in Lieu of - Donated Foods	44,456	44,901	43,303	43,736	433
USDA Farm to School Program	29,706	-	75,000	75,000	-
Fresh Fruit & Vegetable Program	128,000	93,800	93,800	93,800	-
Total Federal Revenues	13,246,184	13,749,973	13,414,408	13,635,864	221,456
<u>State Revenues</u>					
School Breakfast Supplement	61,597	62,213	60,452	61,057	605
School Lunch Supplement	104,929	105,978	100,520	101,525	1,005
Total State Revenues	166,526	168,191	160,972	162,582	1,610
<u>Local Revenues</u>					
Tuition	13,400	13,400	12,550	12,550	-
Interest Income	11,392	11,506	15,313	15,466	153
Student Lunch	2,485,932	2,510,791	2,745,945	2,773,405	27,459
Student Breakfast	164,768	166,416	189,313	191,206	1,893
Adult Breakfast / Lunch	178,148	179,929	179,239	181,031	1,792
Student and Adult A La Carte	1,666,892	1,800,000	1,667,127	1,667,363	235
Student Snacks	54,781	55,329	51,442	51,957	514
Other Food Sales (Catering, etc.)	84,710	85,558	107,861	108,940	1,079
Vending Machine Sales	4,183	4,225	2,321	2,344	23
All Faiths Food Bank Donation	-	14,740	38,533	38,919	385
Miscellaneous Income/Refund	10,021	-	19,767	-	-
Total Local Revenues	4,674,226	4,841,894	5,029,412	5,043,179	33,535
Total Revenues	\$ 18,086,937	\$ 18,760,058	\$ 18,604,792	\$ 18,841,625	\$ 256,601
<u>Appropriations</u>					
Salaries	\$ 5,227,327	\$ 5,438,647	\$ 5,362,063	\$ 5,613,377	\$ 251,314
Employee Benefits	3,105,737	3,284,775	3,284,950	3,507,095	222,145
Purchased Services	501,753	515,882	467,719	736,055	268,336
Energy Services	52,183	53,227	49,298	50,284	986
Materials and Supplies	8,465,292	8,820,616	9,028,071	9,330,968	302,897
Capital Outlay	288,094	436,500	1,220,000	386,500	(833,500)
Other Expenses	414,554	502,381	511,818	542,787	30,968
Total Appropriations	\$ 18,054,940	\$ 19,052,028	\$ 19,923,919	\$ 20,167,066	\$ 243,147
Excess (Deficiency) of Revenues over Appropriations	31,997	(291,970)	(1,319,127)	(1,325,441)	(6,313)
Beginning Fund Balance	5,394,536	5,426,533	5,426,533	4,107,406	(1,319,127)
Ending Fund Balance	\$ 5,426,533	\$ 5,134,563	\$ 4,107,406	\$ 2,781,965	\$ (1,325,441)
<u>Composition of Ending Fund Balance</u>					
Nonspendable - Inventory	\$ 363,992	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Restricted for Food Services	5,062,541	4,634,563	3,607,406	2,281,965	(1,325,441)
Total Ending Fund Balance	\$ 5,426,533	\$ 5,134,563	\$ 4,107,406	\$ 2,781,965	\$ (1,325,441)

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 Projected	2017-2018 Tentative	2016-2017 to 2017-2018 Change
<u>Purchased Services</u>					
Professional Services - 0310	\$ 28,951	\$ 29,530	\$ 19,530	\$ 19,921	\$ 391
In County Travel - 0331	27,854	28,411	21,703	22,137	434
Out of County Travel - 0332	4,669	4,762	4,157	4,240	83
Repairs And Maintenance - 0350	5,716	5,830	6,473	261,603	255,129
Rentals - 0360	15,876	16,194	20,266	20,672	405
Software Support - 0361	20,418	20,826	48,318	49,284	966
Postage - 0370	12,306	12,552	10,951	11,170	219
Telephone - 0371	4,629	4,721	5,374	5,482	107
Mobile Telephone - 0372	964	984	1,330	1,357	27
Freight & Delivery - 0376	62,285	63,531	17,960	18,319	359
Utilities - Garbage - 0383	187,105	194,589	179,427	186,604	7,177
Recycle Waste - 0384	17,577	18,280	19,669	20,456	787
Other Purchased Services - 0390	113,403	115,671	112,559	114,810	2,251
Total Purchased Services	<u>501,753</u>	<u>515,882</u>	<u>467,719</u>	<u>736,055</u>	<u>268,336</u>
<u>Energy Services</u>					
Natural Gas - 0410	21,716	22,151	21,256	21,681	425
Bottled Gas - 0420	30,467	31,076	28,042	28,603	561
Total Energy Services	<u>52,183</u>	<u>53,227</u>	<u>49,298</u>	<u>50,284</u>	<u>986</u>
<u>Materials and Supplies</u>					
Lost & Damaged - 0505	-	-	651		
Consumable Supplies - 0510	495,288	505,194	543,911	599,789	55,878
Books (Other than Textbooks) - 0515	640	-	-	-	-
Special Meals - 0573	20,232	20,636	22,651	23,104	453
Direct Order Food - 0575	6,918,079	7,056,440	7,333,042	7,479,703	146,661
U. S. D. A. Commodities - 0580	993,460	1,200,000	1,100,000	1,200,000	100,000
Other Materials & Supplies - 0590	37,593	38,345	27,816	28,372	556
Total Materials & Supplies	<u>8,465,292</u>	<u>8,820,616</u>	<u>9,028,071</u>	<u>9,330,968</u>	<u>303,548</u>
<u>Capital Outlay</u>					
Equip. & Furn. - Capitalized - 0641	146,673	300,000	465,000	250,000	(215,000)
Equip. & Furn. - Non-Cap. - 0642	40,680	50,000	50,000	50,000	-
Computers - Capitalized			-	-	-
Computers - Non-Capitalized - 0644	661	6,500	-	6,500	6,500
Remodeling - 0680	96,108		705,000	-	(705,000)
Software - Non Capitalized - 0692	3,973	80,000	-	80,000	80,000
Total Capital Outlay	<u>288,094</u>	<u>436,500</u>	<u>1,220,000</u>	<u>386,500</u>	<u>(833,500)</u>
<u>Other Expenses</u>					
Dues and Fees - 0730	22,205	22,649	33,163	33,826	663
Indirect Costs - 0790	392,348	479,732	478,655	508,961	30,305
Total Other Expenses	<u>414,554</u>	<u>502,381</u>	<u>511,818</u>	<u>542,787</u>	<u>30,968</u>
 Total Appropriations by Object	 <u>\$ 9,721,876</u>	 <u>\$ 10,328,605</u>	 <u>\$ 11,276,906</u>	 <u>\$ 11,046,594</u>	 <u>\$ (229,661)</u>

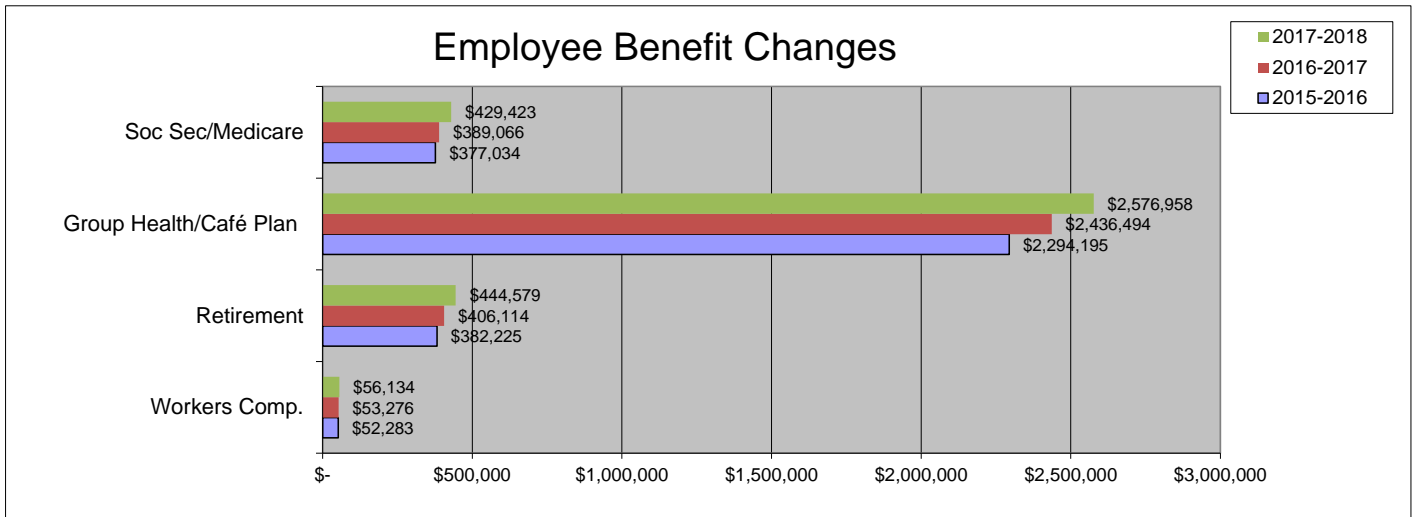
The School Board of Sarasota County, Florida
2017-18 Budget
Special Revenue Fund - Food and Nutrition Services

Staffing and Salaries Detail

	<u>Food & Nutrition Staff Budget</u>			2015-2016	2016-2017	2016-2017	2017-2018	2016-2017 to 2017-2018
	2015-2016	2016-2017	2017-2018	Actual	Budget	Projected	Tentative	Change
Director	1.0	1.0	1.0	\$ 145,273	\$ 117,817	\$ 119,936	\$ 122,934	\$ 2,998
Food Service Managers, Supervisors, Buyer, Nutrition Educators & Farm to School Coordinator	57.0	58.0	59.0	1,654,144	1,776,822	1,747,317	1,821,879	74,562
Food Service Workers	304.0	304.0	304.0	2,716,598	2,808,096	2,811,368	2,881,652	70,284
Food Service Substitutes				80,364	92,775	71,034	72,810	1,776
Bookkeeper	1.0	1.0	1.0	39,704	40,896	40,398	41,408	1,010
Director Secretary	1.0	1.0	1.0	31,644	32,593	32,832	33,653	821
Accountant	1.0	1.0	1.0	61,937	58,438	58,477	59,939	1,462
Maintenance Personnel	1.0	1.0	1.0	45,581	46,948	47,098	48,275	1,177
Temporary Personnel				16,718	20,000	10,000	20,000	10,000
Terminal Leave Pay				63,856	46,000	10,158	90,000	79,842
Extra Duty Days				1,675	3,845	1,583	1,622	40
Longevity				195,903	197,862	196,981	198,951	1,970
Bonus/Overtime				173,931	\$ 196,556	214,881	220,254	5,372
Total	366.0	367.0	368.0	\$ 5,227,327	\$ 5,438,647	\$ 5,362,063	\$ 5,613,377	\$ 251,314

Employee Benefits Detail

	2015-2016	2016-2017	2016-2017	2017-2018	2016-2017 to 2017-2018
	Actual	Budget	Projected	Tentative	Change
Retirement	382,225	\$ 408,986	\$ 406,114	\$ 444,579	\$ 38,465
Social Security & Medicare	377,034	416,057	389,066	429,423	40,357
Group Insurance	2,175,588	2,284,367	2,293,372	2,430,975	137,602
Cafeteria Plan, Group Life, Disability, & Dental / Vision Ins.	101,504	103,534	127,788	130,344	2,556
Employee Assistance Prog / Early Retirement Plan Ins. / Unemployment	17,103	17,445	15,333	15,640	307
Workers Compensation	52,283	54,386	53,276	56,134	2,858
Total	\$ 3,105,737	\$ 3,284,775	\$ 3,284,950	\$ 3,507,095	\$ 222,145



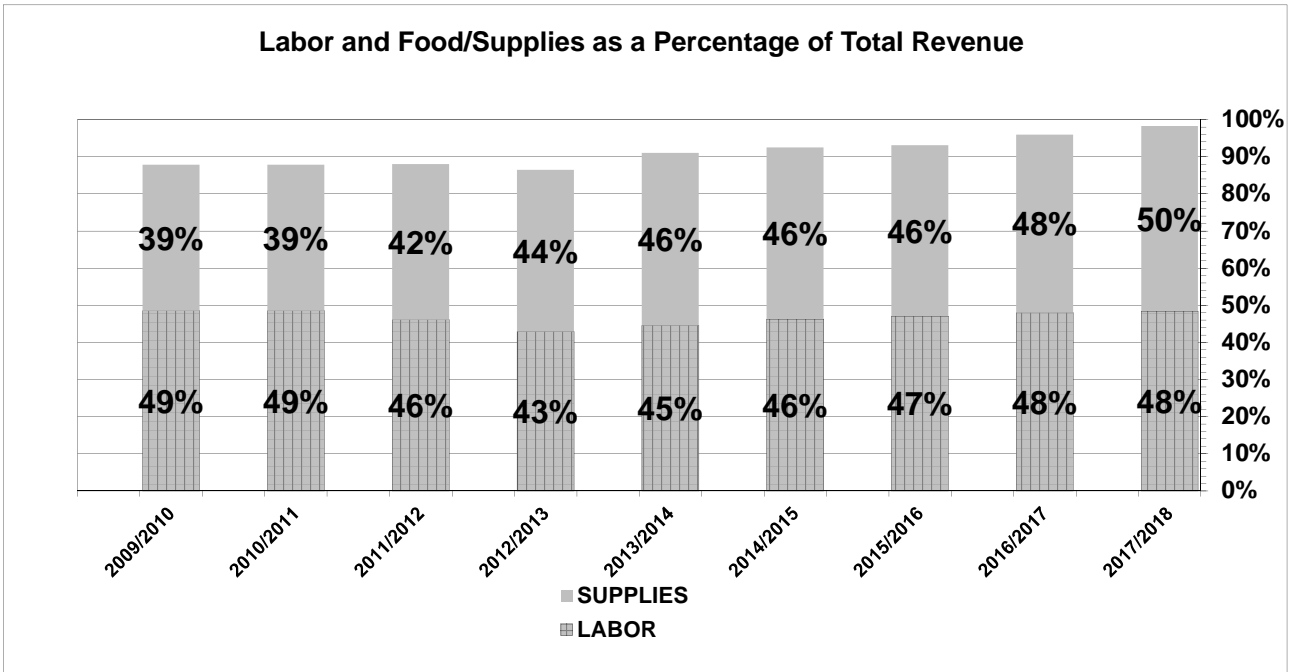
The School Board of Sarasota County, Florida
 Special Revenue Fund - Food and Nutrition Services

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; 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%