

## SPECIAL REVENUE FUND – FOOD AND NUTRITION SERVICES

### **Food and Nutrition Services Vision Statement**

“Nutritious Meals and Memories are Made Here”

### **Food and Nutrition Services Mission Statement**



Food and Nutrition Services strives to serve restaurant-quality food that attracts students to our 52 dining locations throughout Sarasota County. Student meals are prepared with love so that students are fueled up and prepared to learn. A high priority is given to sourcing local foods and showcasing fresh fruits and vegetables. Our **Food** must look good and taste good, so students feel invited to eat with us every day.



Nutritional Integrity is the forefront of our decision-making process in every choice we make in the food items served to students. Kid-friendly favorites must meet rigorous guidelines consistent with U.S. Dietary Guidelines. Quality nutritious foods are selected while being financially responsible is a sustaining facet of every area of our department. Nutritious foods fuel the student’s mind to excel so we constantly balance quality and acceptability. **Nutrition** is a key component of our meals.



Quality Service is the expectation of all employees in the department. Students and other customers are met with a friendly welcoming dining environment. Students are the driving force of our business, so customers are made to feel welcomed and valued - This is the ongoing priority of the FNS team. We recognize that our role is vital to assist schools in educating our students. We want our customers to feel like family that is cared for and appreciated. **Service** is the heart of our program.

## SPECIAL REVENUE FUND – FOOD AND NUTRITION SERVICES

### **Special Revenue Fund-Food and Nutrition Services Overview**

The Food and Nutrition Services budget for fiscal year 2023-2024 has been prepared as a summary of the entire department fund. The 2023-2024 tentative 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.

	<u><b>Meal Prices</b></u>		<u><b>Reimbursement Rates</b></u>	
			Non-Severe Need/Severe Need	
	<u><b>Lunch</b></u>	<u><b>Breakfast</b></u>	<u><b>Lunch</b></u>	<u><b>Breakfast</b></u>
<b>Free</b>	\$0.00	\$0.00	\$4.43	2.26/2.67
<b>Reduced</b>	0.40	0.30	4.03	1.96/2.37
<u><b>Full Priced:</b></u>				
<b>Elementary</b>	2.75	1.50	0.87	0.50/.50
<b>Middle</b>	3.00	2.00	0.87	0.50/.50
<b>High</b>	3.25	2.00	0.87	0.50/.50

The 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. There are currently 23 sites participating in the Supper Program.

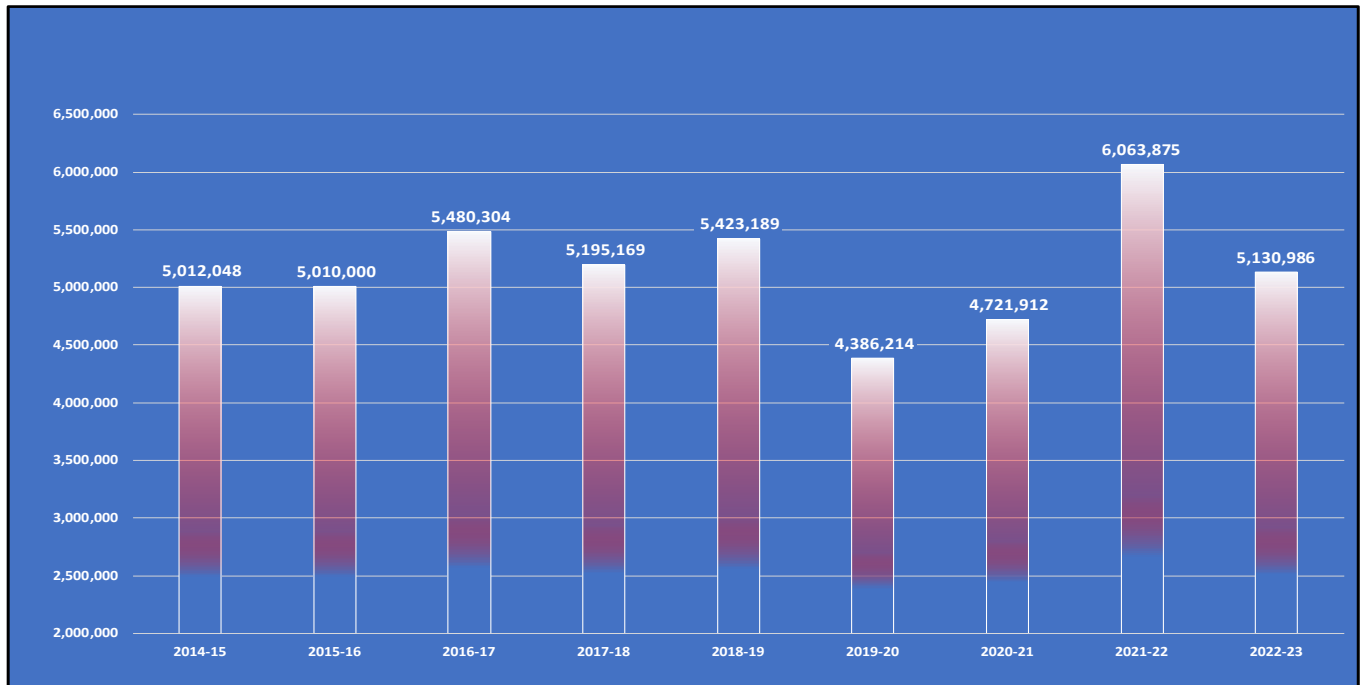
A reflection of cost containment in the expenditures category will result from continued efficient management and control of all resources. Food and Nutrition Services is required by the Florida Department of Agriculture and Consumer Services to maintain a fund balance sufficient to cover three months of operating expenses.

A list of employees by category follows:

Director	1.00	Special Events Manager	1.00
Assistant Director	1.00	Resource Manager	1.00
Director's Secretary	1.00	Floating Managers	5.00
Area Supervisors	4.00	FNS Managers	38.00
Nutrition Educator	1.00	Food Service Assistants	304.00
Coordinator, Farm to School	1.00	Buyer	1.00
Accountant	1.00	FNS Manager Interns	8.00
Operations Facilitator	1.00	Equipment Repairman	1.00
<b>Total</b>			<u><u>370.00</u></u>

## SPECIAL REVENUE FUND – FOOD AND NUTRITION SERVICES

### History of Total Equivalent Meals



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  
 2017-18: \$3.31 ala carte = 1EM  
 2018-19: \$3.39 ala carte = 1EM  
 2019-20: \$3.50 ala carte = 1EM  
 2020-21: \$3.60 ala carte = 1EM  
 2021-22: \$3.75 ala carte = 1EM  
 2022-23: \$4.43 ala carte = 1EM

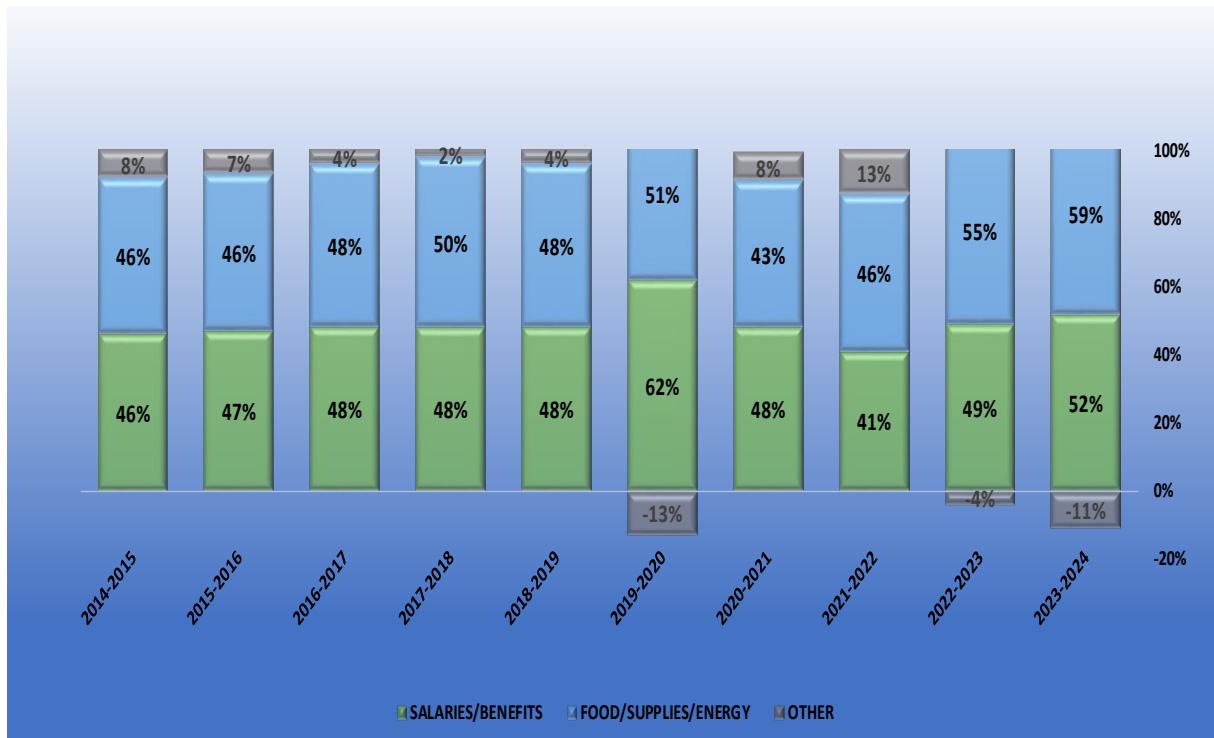
1 lunch = 1 EM  
 1.5 breakfasts = 1 EM  
 3 snacks = 1 EM  
 1 supper = 1 EM

### Historical Considerations

2016-17: Meal Prices Increase  
 2017-18: 6 Hurricane Days  
 2019-20: COVID-19. 132 School Days  
 2020-21: Free Breakfast & Lunch  
 2021-22: Free Breakfast & Lunch  
 2022-23: 8 Hurricane Days

## SPECIAL REVENUE FUND – FOOD AND NUTRITION SERVICES

### Labor and Food Supplies Expenditures as a Percentage of Revenues



<u>YEAR</u>	<u>SALARIES/BENEFITS</u>	<u>FOOD/SUPPLIES/ENERGY</u>	<u>OTHER</u>
2014-2015	46%	46%	8%
2015-2016	47%	46%	7%
2016-2017	48%	48%	4%
2017-2018	48%	50%	2%
2018-2019	48%	48%	4%
2019-2020	62%	51%	-13%
2020-2021	48%	43%	9%
2021-2022	41%	46%	13%
2022-2023	49%	55%	-4%
2023-2024	52%	59%	-11%

**Note:** 2019-2020 Negative Percentage was the result of decreased revenues since the District was closed for 48 days due to COVID 19 pandemic and expenses did not decrease; 2022-2023 and 2023-2024 projected Negative Percentage is the result of the increased cost of food, labor, and supplies and projected potential decrease in revenue from meals; therefore, we had to use fund balance.

# SPECIAL REVENUE FUND – FOOD AND NUTRITION SERVICES

## Summary by Function

	Actuals 2021-2022	Amended Budget 2022-2023	Projected Actuals 2022-2023	Tentative Budget 2023-2024
<b>Estimated Revenues</b>				
<b>Federal Through State Sources</b>				
School Lunch	\$ -	\$ 10,534,867	\$ 10,827,420	\$ 12,030,775
School Breakfast	-	2,446,440	2,606,311	2,916,100
After School Snack Reimbursement	-	19,691	19,691	21,426
USDA Donated Commodities	1,747,566	1,750,000	1,750,000	1,750,000
Summer Food Service	23,211,764	564,400	564,400	564,400
CACFP Supper Program	1,048,898	787,039	787,039	842,985
Donated Foods	70,199	55,368	69,118	63,450
Fresh Fruit & Vegetable Program	389,945	387,315	387,315	400,000
Miscellaneous Federal through State	5,814	1,730,500	1,730,500	-
<b>Total Federal through State Sources</b>	<b>26,474,186</b>	<b>18,275,620</b>	<b>18,741,794</b>	<b>18,589,136</b>
<b>State Sources</b>				
School Breakfast Supplement	61,085	62,330	62,330	62,330
School Lunch Supplement	91,678	92,735	92,735	92,735
<b>Total State Sources</b>	<b>152,763</b>	<b>155,065</b>	<b>155,065</b>	<b>155,065</b>
<b>Local Sources</b>				
Tuition	3,500	-	-	-
Interest	13,996	121,343	121,343	60,000
Gifts, Grants and Bequests	13,009	20,000	22,119	25,000
Student Lunches	-	3,200,000	3,291,408	3,595,300
Student Breakfasts	147	200,000	292,835	321,700
Adult Meals	95,304	93,389	93,389	113,700
Ala Carte	1,405,010	1,557,199	1,557,199	2,000,000
Student Snacks	-	16,575	16,575	20,000
Other Food Sales	104,172	146,571	149,182	150,000
Miscellaneous Local Revenue	20,258	20,000	20,000	10,000
<b>Total Local Sources</b>	<b>1,655,396</b>	<b>5,375,077</b>	<b>5,564,050</b>	<b>6,295,700</b>
<b>Total Revenues</b>	<b>28,282,345</b>	<b>23,805,762</b>	<b>24,460,909</b>	<b>25,039,901</b>
<b>Total Revenues and Other Financing Sources (Net)</b>	<b>28,282,345</b>	<b>23,805,762</b>	<b>24,460,909</b>	<b>25,039,901</b>
Beginning Fund Balance	2,560,727	6,338,188	6,338,188	5,470,970
<b>Total Funds Available</b>	<b>\$ 30,843,072</b>	<b>\$ 30,143,950</b>	<b>\$ 30,799,097</b>	<b>\$ 30,510,871</b>
<b>Appropriations</b>				
Appropriations by Function				
Food Services	\$ 24,504,884	\$ 28,145,249	\$ 25,328,127	\$ 27,930,314
<b>Total Appropriations and Transfers Out</b>	<b>24,504,884</b>	<b>28,145,249</b>	<b>25,328,127</b>	<b>27,930,314</b>
<b>Ending Fund Balance</b>	<b>\$ 6,338,188</b>	<b>\$ 1,998,701</b>	<b>\$ 5,470,970</b>	<b>\$ 2,580,557</b>
<b>Composition of Ending Fund Balance</b>				
Nonspendable Fund Balance	\$ 259,618	\$ 272,265	\$ -	\$ 500,000
Restricted Fund Balance	6,078,570	1,726,436	5,470,970	2,080,557
<b>TOTAL RESERVES AND FUND BALANCE</b>	<b>6,338,188</b>	<b>1,998,701</b>	<b>5,470,970</b>	<b>2,580,557</b>
<b>TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE</b>	<b>\$ 30,843,072</b>	<b>\$ 30,143,950</b>	<b>\$ 30,799,097</b>	<b>\$ 30,510,871</b>

# SPECIAL REVENUE FUND – FOOD AND NUTRITION SERVICES

## Summary by Object

	Actuals 2021-2022	Amended Budget 2022-2023	Projected Actuals 2022-2023	Tentative Budget 2023-2024
<b>Appropriations</b>				
Appropriations by Object				
Salaries	\$ 7,354,257	\$ 8,085,339	\$ 7,285,339	\$ 8,340,485
Benefits	4,121,541	4,731,866	4,623,620	4,747,928
Purchased Services District	502,997	597,295	597,295	572,264
Energy Services	56,996	53,381	44,201	53,381
Materials and Supplies	11,915,091	14,215,582	12,315,886	13,673,774
Capital Outlay	55,032	7,914	7,914	7,482
Other Expenses	498,970	453,872	453,872	535,000
Total Appropriations	<u>24,504,884</u>	<u>28,145,249</u>	<u>25,328,127</u>	<u>27,930,314</u>
<b>Total Appropriations and Transfers Out</b>	<u><b>24,504,884</b></u>	<u><b>28,145,249</b></u>	<u><b>25,328,127</b></u>	<u><b>27,930,314</b></u>
<b>Ending Fund Balance</b>	<u><b>\$ 6,338,188</b></u>	<u><b>\$ 1,998,701</b></u>	<u><b>\$ 5,470,970</b></u>	<u><b>\$ 2,580,557</b></u>
<b>Composition of Ending Fund Balance</b>				
Nonspendable Fund Balance	\$ 259,618	\$ 272,265	\$ -	\$ 500,000
Restricted Fund Balance	6,078,570	1,726,436	5,470,970	2,080,557
<b>TOTAL RESERVES AND FUND BALANCE</b>	<u><b>6,338,188</b></u>	<u><b>1,998,701</b></u>	<u><b>5,470,970</b></u>	<u><b>2,580,557</b></u>
<b>TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE</b>	<u><b>\$ 30,843,072</b></u>	<u><b>\$ 30,143,950</b></u>	<u><b>\$ 30,799,097</b></u>	<u><b>\$ 30,510,871</b></u>

# SPECIAL REVENUE FUND – FOOD AND NUTRITION SERVICES

2023-24 Tentative Budget Amount		Goals and Strategies
		<b>1. Personalize learning and accelerate growth for ALL students</b>
		Expand and enhance early learning and Prekindergarten (PK) programming opportunities for our students and families.
		1B. Maximize learning for ALL students through a Multi-Tiered System of Supports (MTSS). Implement a collaborative planning framework that ensures high levels of student learning using the
		1C. Professional Learning Communities (PLC) Model. Provide arts and experiential learning opportunities for students that honor multiple modalities and engage
		1D. ALL student groups. Equip all students for life readiness through access to accelerated, specialized, college, and career focused
		1E. instructional opportunities.
		<b>1. Personalize learning and accelerate growth for ALL students TOTAL</b>
		<b>2. Foster a healthy, supportive learning environment for ALL students</b>
		Enhance social-emotional learning and supports provided to students to promote belonging, dignity, and
		2A. inclusion. Promote positive behavior through proactive education and restorative practices to promote belonging,
		2B. dignity, and inclusion. Provide a continuum of supports and services through intensive support for behavior. Additionally, all SCS
		2C. schools would be recognized by the state as Model Schools. Build staff capacity to identify and address mental health needs of students and themselves.
		2D. Create an environment in which physical safety is a priority.
		2E.
		<b>2. Foster a healthy, supportive learning environment for ALL students TOTAL</b>
		<b>3. Recruit, Recognize, and Retain a Premier Workforce</b>
		Enhance recruitment efforts to attract quality and diverse applicants to decrease vacancies in all departments.
		3A.
		3B. Promote an exceptional employee experience to promote retention of high-quality employees.
		3C. Refine and communicate a competitive compensation and benefits plan.
		<b>3. Recruit, Recognize, and Retain a Premier Workforce TOTAL</b>
		<b>4. Collaborate with and engage school communities to support the achievement of our students</b>
		4A. Strengthen our “brand” through effective marketing and two-way district and school-based communications.
		4B. Support families as partners in their children’s education.
		4C. Collaborate with volunteers, community foundations and organizations to support our staff and students.
		4D. Build stronger platforms for effective, timely, internal employee communications.
		4E. Modify climate survey to include parent communication indicators.
		<b>4. Collaborate with and engage school communities to support the achievement of our students TOTAL</b>
		<b>5. Efficient and effective operations through fiscal stewardship</b>
27,930,314		5A. Maximize efficiency of operations.
		5B. Provide intentional development for operational employees.
		5C. Focus on environmental sustainability in all aspects of district and school operations.
		5D. Create district-wide customer service culture.
\$ 27,930,314		<b>5. Efficient and effective operations through fiscal stewardship TOTAL</b>
\$ 27,930,314		<b>GRAND TOTAL</b>

