



Food & Nutrition Services  
Annual Budget FY 2022

Director:  
Robert Shaheen

June 14, 2021



## **FNS BUDGET FY 2022**

**Revolving fund SCHOOL LUNCH c. 548 OF THE ACTS OF 1948, AS AMENDED BY c. 650, § 1969**

### **Food & Nutrition Service (FNS) Funding Compliance and Regulations:**

Primary funding comes from federal and state sources. Based on a reimbursement structure of funding, the program receives federal and state funds on a per meal served basis. As participation increases or decreases, the funding for the program fluctuates.

Federal reimbursements are based on the Federal Consumer Price Index for Foods Served Away from Home. There is usually a 1-2% per-meal reimbursement increase annually. State funds are on a per meal basis and distributed across cities and towns in Massachusetts at a per meal rate.

Any Net Cash Resources (NCA) must be reinvested back into the FNS programs. Federal regulations designate the non-profit status of the Food Service Program revolving account. At the end of an operating year (June), the NCA should not be more than 3 months average of expenses. Any amount in excess needs to be invested back into the program.

*\*Federal Register, 7CFR, Section 210.9 (b)(2).*

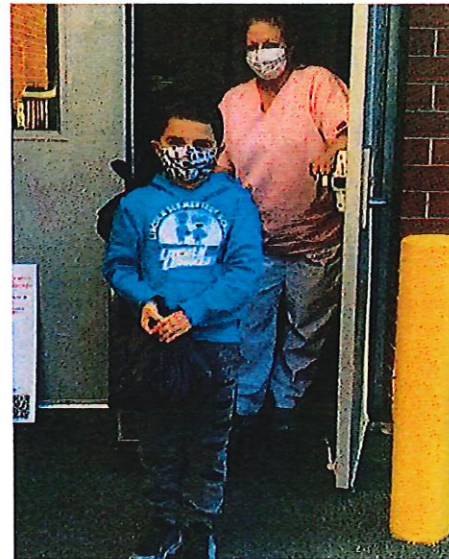
# FNS BUDGET FY 2022

## PROGRAM OVERVIEW

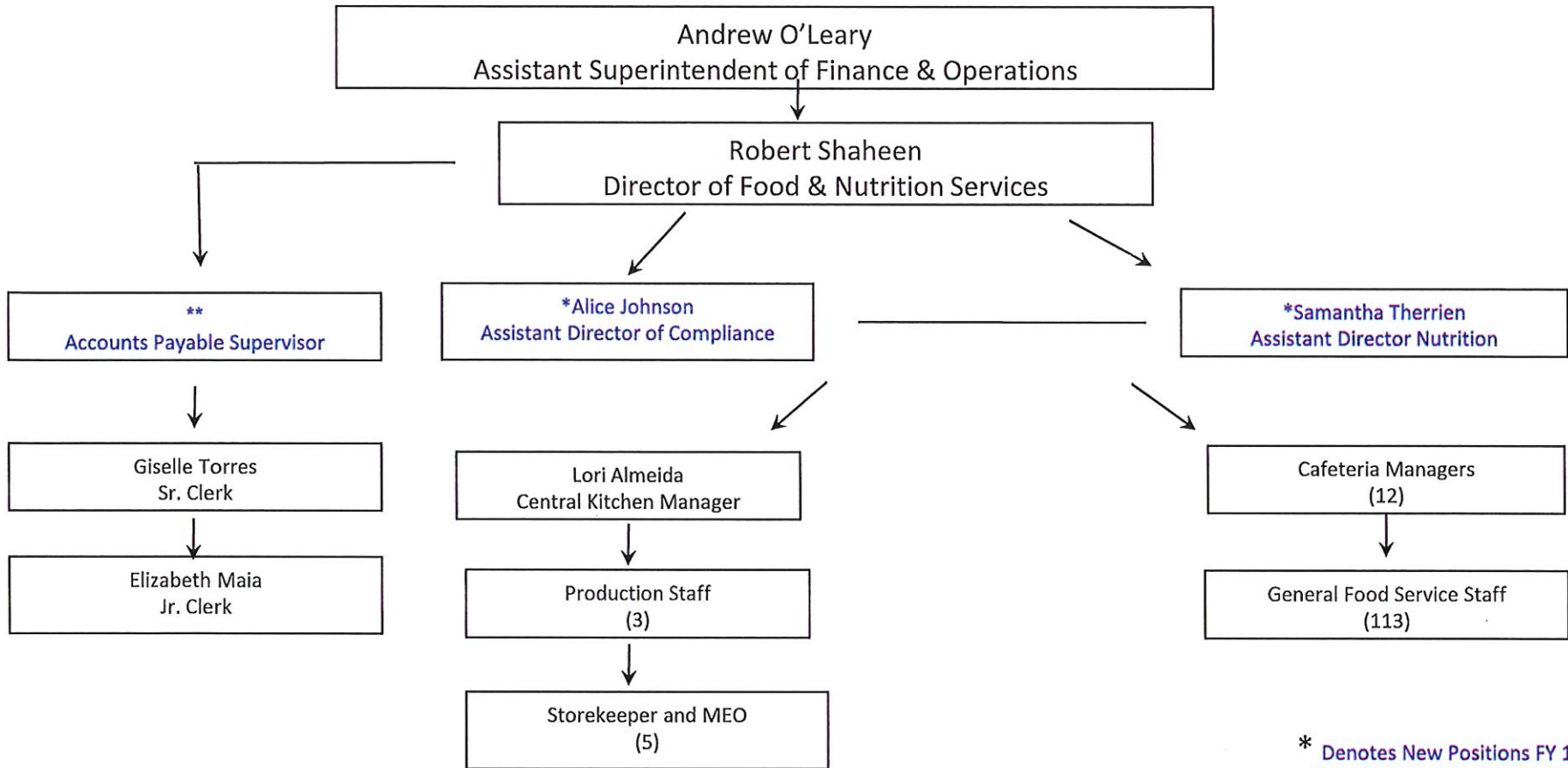
New Bedford Public Schools FNS is an integrated program within the school district servicing the nutritional needs of children across the district. FNS provides meals to all participating students through the Community Eligibility Provision Program (CEP). This is a Federally funded program offered under the Child Nutrition Act of 1966, monitored by the USDA and Department of Elementary and Secondary Education Office of Nutrition. All students can participate in the program at no charge.

### Meal Programs Offered:

- School Breakfast and Lunch
- After School Snack
- After School Supper Meals
- Summer Meals



NEW BEDFORD PUBLIC SCHOOL DISTRICT  
FOOD & NUTRITION SERVICES



\* Denotes New Positions FY 19

\*\* Denotes New Positions FY 20



# FNS BUDGET FY 2022

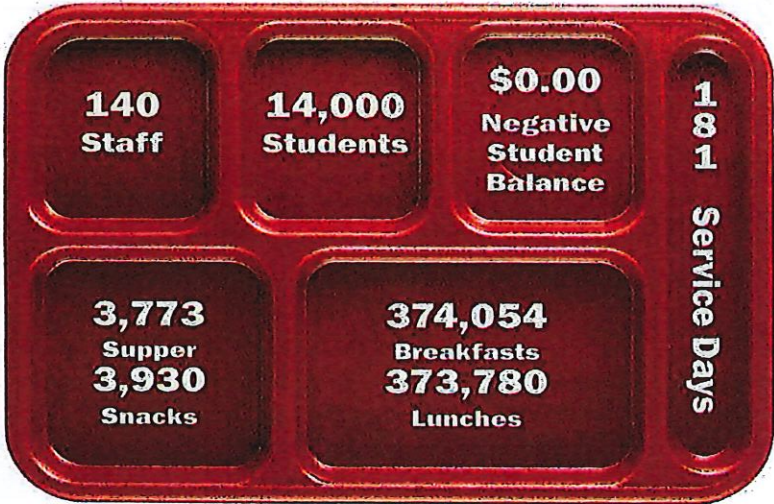
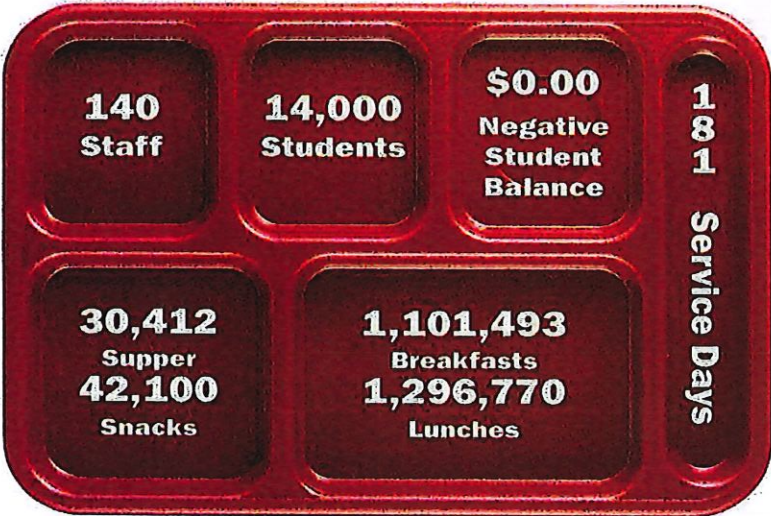
## NORMAL OPERATIONS

## LOWER PARTICIPATION CAUSES

- Limited Student Attendance
- Personal Safety
- Meal Choices
- P-EBT Card Benefits

SY 19-20 Meal Counts

SY 20-21 Meal Counts  
Down 70% from SY 19-20

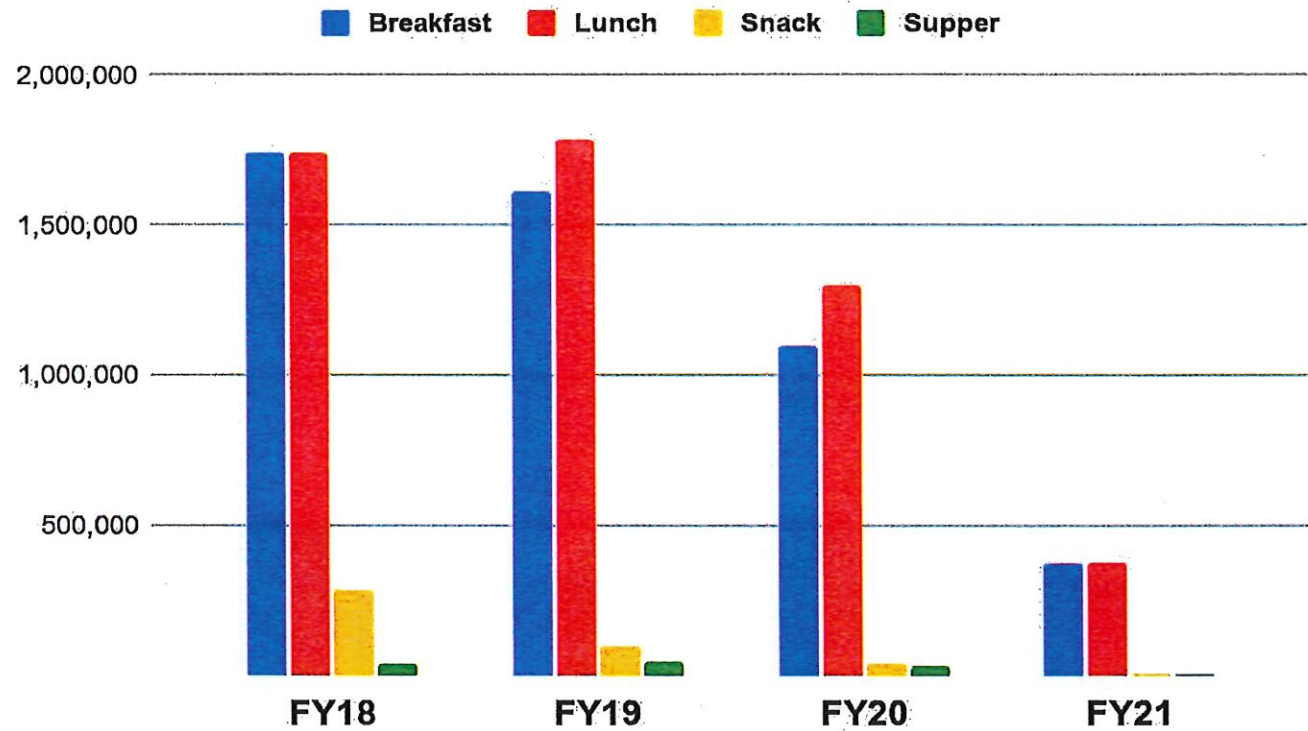


## District Meal Counts

From 2018, overall district meal counts were steadily increasing. Menu upgrades have improved lunch participation from 2018 to 2019.

Covid-19 has caused a 70% drop in participation since March of 2020.

FY21 reflects YTD 3/21.



	B	L	SN	SU
FY18	1,742,308	1,745,209	283,126	38,501
FY19	1,615,012	1,782,842	96,685	43,103
FY20	1,101,493	1,296,770	42,100	30,412
FY21	374,054	373,780	3,930	3,773



## FNS BUDGET FY 2022

**Breakfast Reimbursement**      \$2.46  
**Lunch Reimbursement**        \$4.32

### Meal Pattern Requirements / Portion Sizes

<b>Breakfast</b>	<b>Grain</b>	<b>7 -10 oz</b>	<b>per week</b>
	<b>Fruit</b>	<b>5 cups</b>	<b>per week</b>
	<b>Milk</b>	<b>5 cups</b>	<b>per week</b>
<b>Lunch</b>	<b>Grain</b>	<b>8 -10 oz</b>	<b>per week</b>
	<b>Protein</b>	<b>8 -10 oz</b>	<b>per week</b>
	<b>Vegetable</b>	<b>3-3/4-5 cups</b>	<b>per week</b>
	<b>Fruit</b>	<b>2-1/2 - 5 cups</b>	<b>per week</b>
	<b>Milk</b>	<b>5 cups</b>	<b>per week</b>

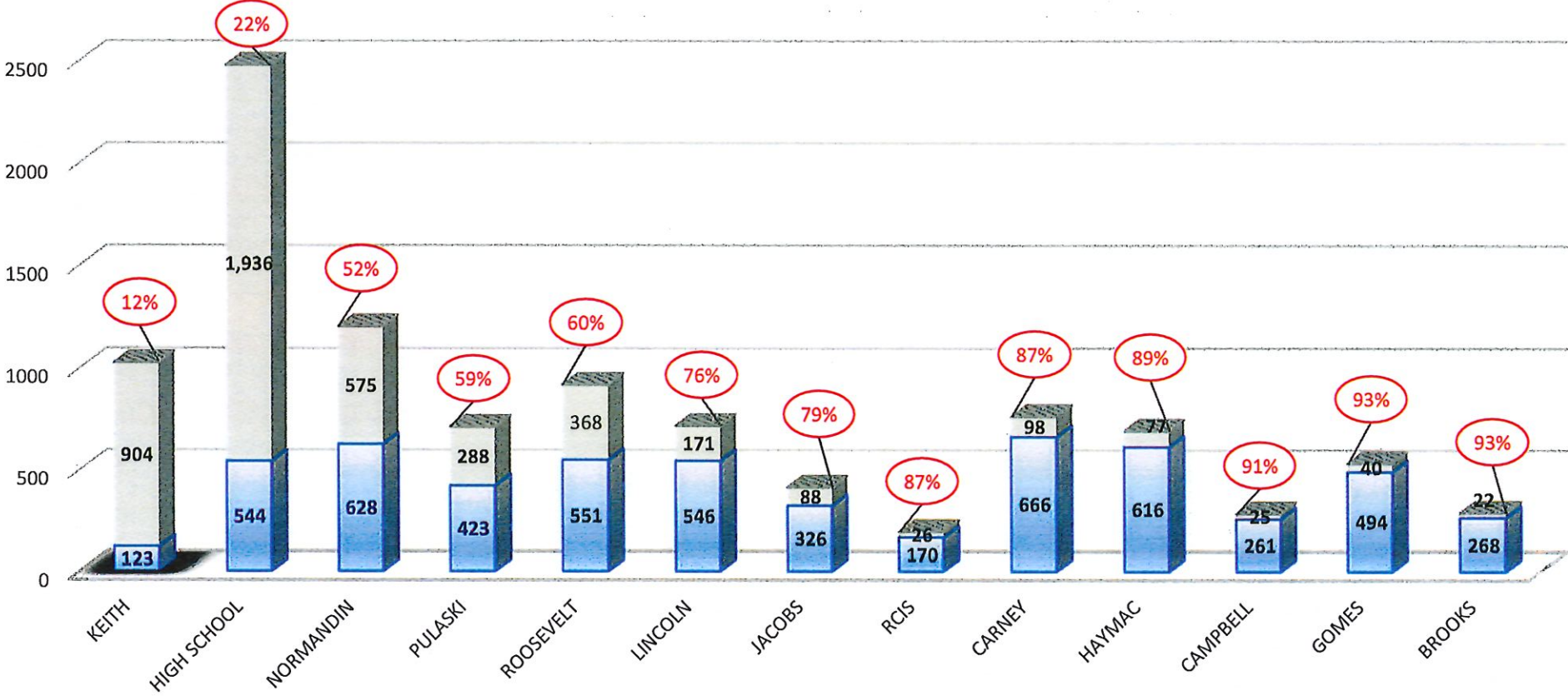


*Amounts vary based on grade level*

\*USDA Food and Nutrition Service

# BRK PARTICIPATION KITCHEN SCH

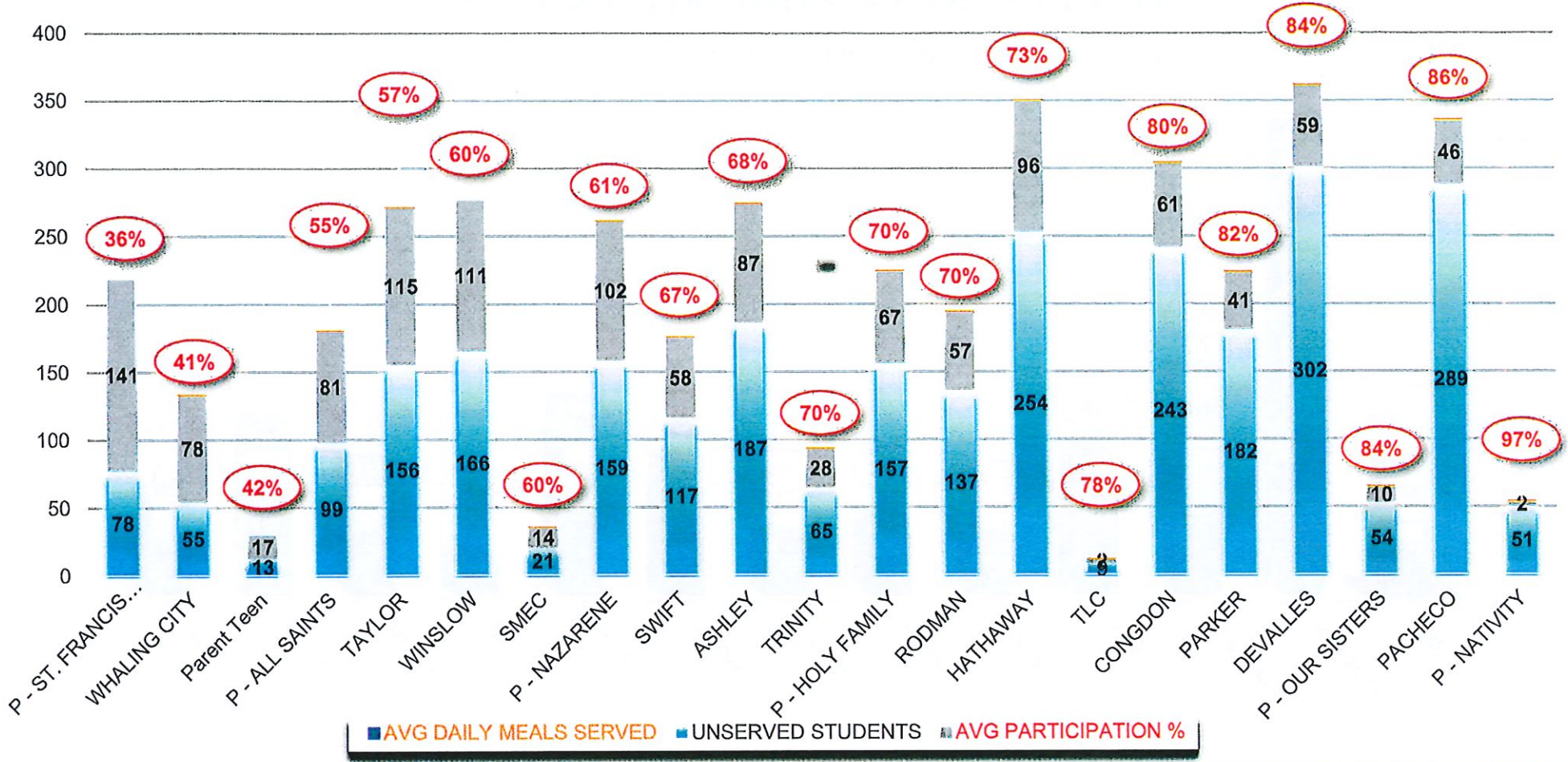
■ AVG DAILY MEALS SERVED   
 ■ UNSERVED STUDENTS   
 ○ AVG PARTICIPATION %



SCHOOL YEAR 2020



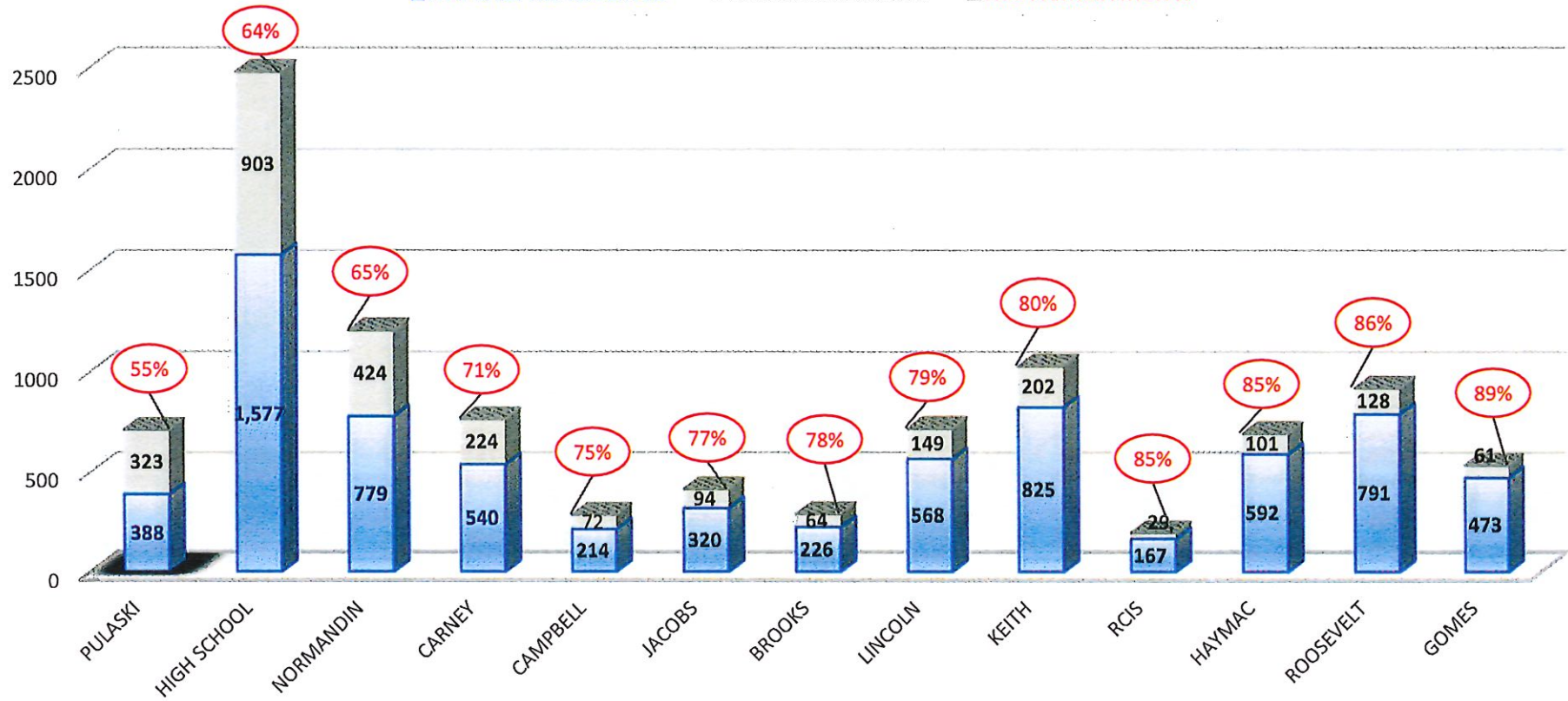
# BRK PARTICIPATION SATELLITE SCH



SCHOOL YEAR 2020

# LUNCH PARTICIPATION KITCHEN SCH

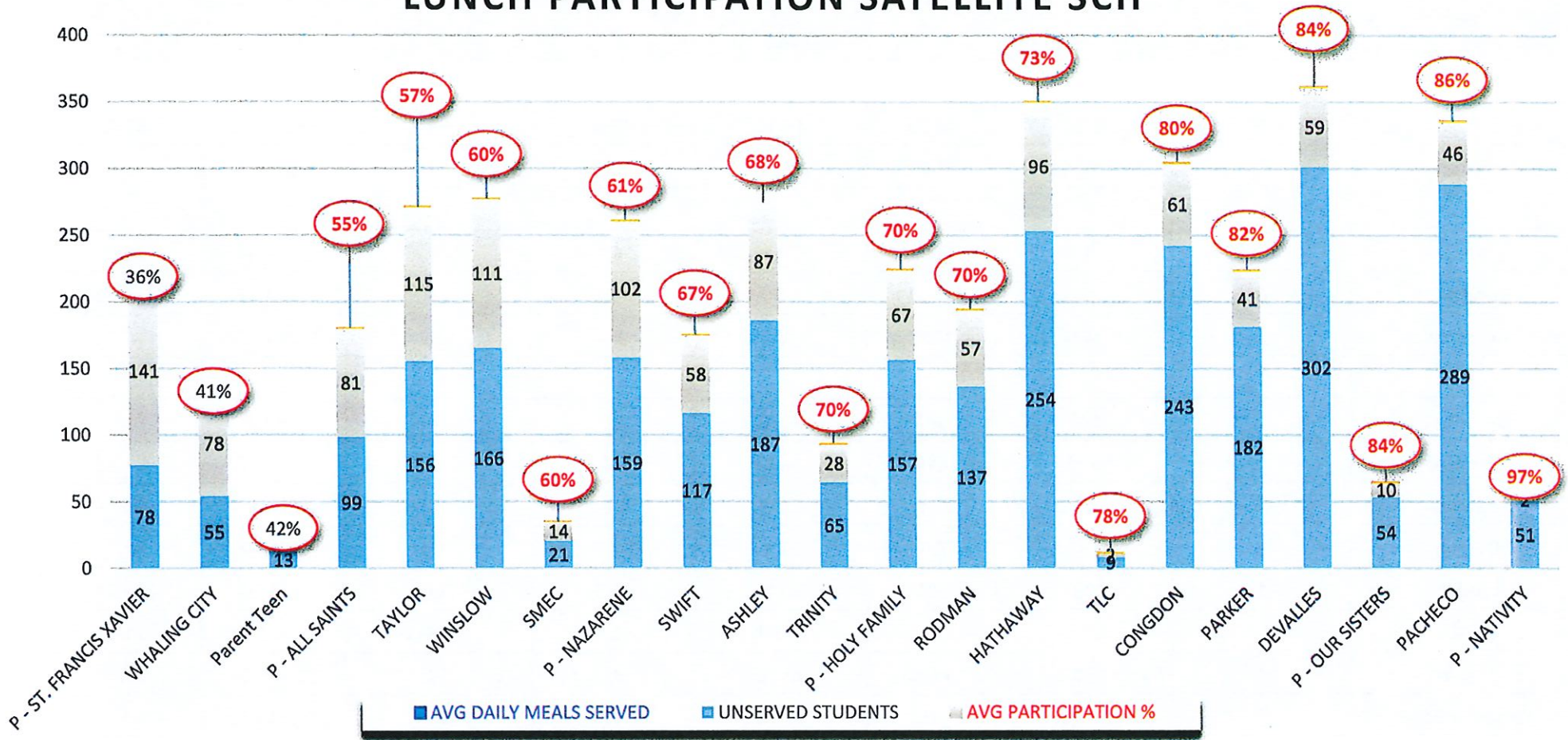
■ AVG DAILY MEALS SERVED   
 ■ UNSERVED STUDENTS   
 ○ AVG PARTICIPATION %



SCHOOL YEAR 2020



## LUNCH PARTICIPATION SATELLITE SCH



SCHOOL YEAR 2020



CAFETERIA SCHOOL	SATELLITES SERVED	STUDENTS SERVED	DAILY MEAL EQ'S	CAF / SAT STAFF	DAILY STAFF HOURS	MEAL EQS PER LABOR HOURS	DAILY LABOR COST	LABOR COST PER MEAL EQ
Central Kitchen	5	2265	2109	4 / 11	73.5	29	\$1,085.25	\$0.51
High School	0	2121	2089	25	79.5	26	\$1,774.54	\$0.85
Keith	1	1063	942	8 / 1	48	20	\$847.84	\$0.90
Roosevelt	0	1342	1163	8	33.5	35	\$724.39	\$0.62
Normandin	0	1407	1257	8	61	21	\$1,059.62	\$0.84
Campbell	1	540	397	4 / 1	28	14	\$430.97	\$1.09
Brooks	1	912	418	5 / 2	24	17	\$505.57	\$1.21
Jacobs	1	1092	566	6 / 2	39	15	\$674.23	\$1.19
Pulaski	3	897	702	6 / 1	32.5	22	\$590.98	\$0.84
Lincoln	1	1327	935	6 / 2	26.5	35	\$568.95	\$0.61
Carney	1	1276	1011	11 / 1	56.5	18	\$1,026.41	\$1.02
HayMac	1	1502	1140	10 / 2	65	18	\$1,185.29	\$1.04
Gomes / RCIS	1	1782	1415	11 / 2	40	35	\$1,118.09	\$0.79


**Labor Costs per meal will be impacted by Staff, Menu Upgrades, and Training.**




“Example of Normal Year Operations”  
SY 18-19

Revenue Total      9,870,485.51

Expenses Total      8,690,191.38

*Net Fund Cash Balance FY 18-19*            1,180,294.33

AVG 3 Month Operating Costs (Expenses / 10 x 3)

Allowable Yearly Carryover Fund Cash Balance            2,607,057.41

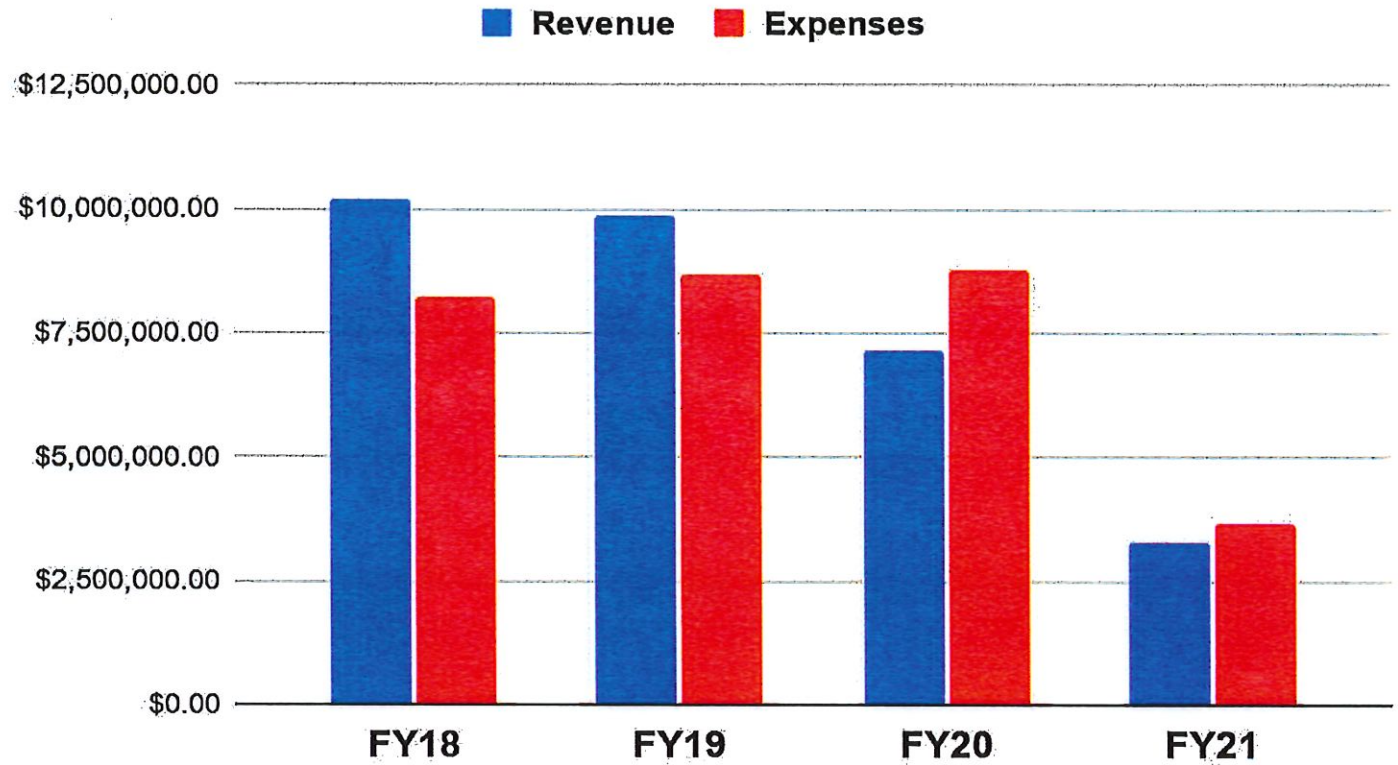
Revolving Account Balance SY 18-19            9,002,886.31

Total Net Cash Balance Excess            6,395,828.89

## Revenue & Expenses

Revenue for the department is greater than expenses in every year except for FY20 due to the pandemic.

The department was projected to have a positive net cash of at least 1 million for year ending 2020. Our revolving fund balance currently has \$4,974,562 as of April 23, 2021.



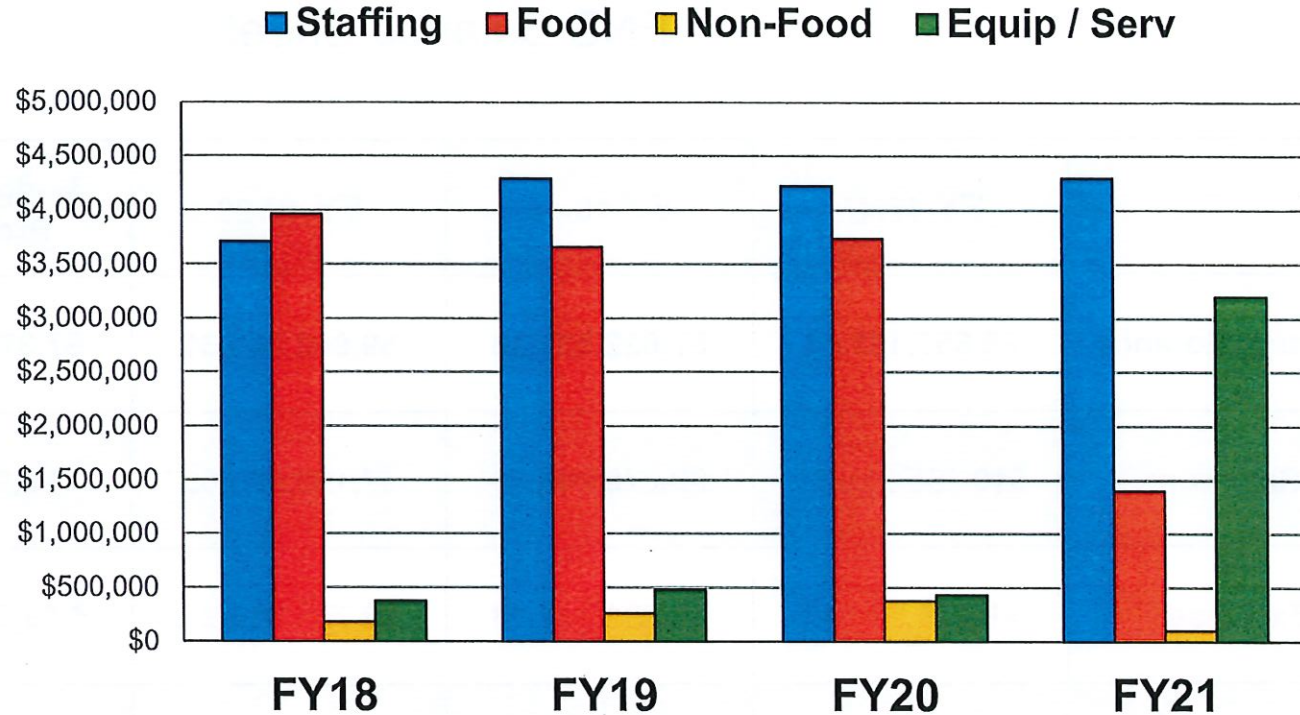
FY18	\$10,195,215.79	\$8,229,779.42
FY19	\$9,870,485.51	\$8,690,191.18
FY20	\$7,133,669.59	\$8,766,312.21
FY21	\$3,286,175.91	\$3,678,930.00



## Expense Ratios

On average the core expense including, Staffing and Food expenses, account for 75% (2018), 80% (2019), and 111% (2020) of Revenue.

DESE guidance suggests that 95% of Revenue will account for Staffing and Food Costs on a yearly basis. Non Covid years FNS falls below that target.



<b>FY18</b>	<b>\$3,709,580.24</b>	<b>\$3,961,392.99</b>	<b>\$181,116.06</b>	<b>\$377,690.13</b>
<b>FY19</b>	<b>\$4,291,050.22</b>	<b>\$3,657,891.38</b>	<b>\$262,549.34</b>	<b>\$478,700.24</b>
<b>FY20</b>	<b>\$4,221,666.99</b>	<b>\$3,736,069.84</b>	<b>\$373,938.95</b>	<b>\$434,636.43</b>
<b>FY21</b>	<b>\$4,300,000.00</b>	<b>\$1,400,000.00</b>	<b>\$100,000.00</b>	<b>\$3,200,000.00</b>

## FNS Balance Sheet

	FY 17-18	FY 18-19	FY 19-20	Budget 20-21 Projected	Budget 21-22 Projected
Starting Balance	\$5,857,155.61	\$7,822,591.98	\$9,002,886.31	\$7,370,243.69	\$4,270,243.69
Revenue	\$10,195,215.79	\$9,870,485.51	\$7,133,669.59	* \$5,900,000	\$10,000,000
Expenses	\$8,229,779.42	\$8,691,991.18	\$8,766,312.21	* \$9,000,000	\$8,800,000
Gain (Loss)	\$1,965,436.37	\$1,178,494.33	-\$1,632,642.62	-\$3,100,000	\$1,200,000
Ending Balance	\$7,822,591.98	\$9,002,886.31	\$7,370,243.69	\$4,270,243.69	\$5,470,243.69

\*Number includes the High School Renovation Project



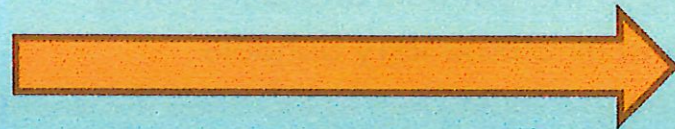
# FNS BUDGET FY 2022

## Revenue / Expenses Breakdown 21-22

### Revenue

● Federal Programs	\$9,100,000.00
● Student Sales	\$ 350,000.00
● Grants	\$ 500,000.00
● Venture Programs	<u>\$ 50,000.00</u>

**TOTAL REVENUE**

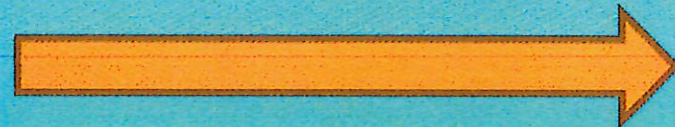


**\$10,000,000.00**

### Expenses

● Staffing	\$4,300,000.00
● Food	\$3,600,000.00
● Non-Food	\$ 200,000.00
● Equipment / Services	<u>\$ 700,000.00</u>

**TOTAL EXPENSES**



**\$8,800,000.00**



## **FNS BUDGET FY 2022**

### **CURRENT FNS PROGRAM IMPROVEMENTS AND FUNDING INITIATIVES:**

- New Bedford High School Kitchen Renovation Project
- Move Central Kitchen Operations to a new Culinary and Nutrition Central Kitchen.
- Upgrade and renovate existing Elementary School Kitchens (3)
- Upgrade Operations and Menu Systems
- Develop a Farm to School partnership in the Schools and Community
- Build Gardens and or Grow Systems at all Elementary Schools
- Provide Training and Standard Operating Procedures to increase knowledge and staff skills.

### **Grants Awarded 20-21:**

- Baker-Polito Food Security Infrastructure Grant \$1.4 Million
- USDA Fresh Fruit and Vegetable Grant \$385k



President Truman signs National School Lunch Act  
June 14, 1946

