



## Department of School Nutrition

175 Bingham Road  
Asheville, North Carolina 28806  
(828)255-5932  
[www.buncombe.k12.nc.us](http://www.buncombe.k12.nc.us)

---

**Tony Baldwin, Ed.D.**  
*Superintendent of Schools*

**Lisa C. Payne**  
*Director of School Nutrition*

This upcoming 2022-2023 School Year brings many challenges to the Buncombe County Schools Nutrition Department. Now we are faced with forecasting an unknown future. Based on extrapolated data we are trending downward in the number of students learning face to face. This will affect the number of students we serve. Decreased enrollment and meal participation will lower the revenue earned, therefore decreasing the budget proportionality. Using tangible data, we are currently trending a 6.9 percent decrease in enrollment in both virtual and remote learning environments. For budget development purposes this budget is based on the projected 6.9 percent decrease in face-to-face enrollment numbers calculated from current projected attendance.

As of this writing, School Nutrition's main source of revenue for meals served will come from The United States Department of Agriculture (National School Lunch Program) . The agency's revenue per meal served is different. Currently the daily reimbursement for the National School Lunch and Breakfast program is \$6.03

In 2019-2020 we served 1,646,695 in NSLP meals, and 1,227,036 in the NBP meals, we served 18,670 afterschool snacks. On March 16, 2020 we pivoted to the SFSP. On March 16, 2020 to June 30, 2021, we served 619,548 lunches and 426,711 breakfasts. For Summer Feeding July – August we served 199,348 breakfasts and 203,069 lunches.

Buncombe Schools Nutrition received \$165,124 from PRC174 -CRRSA – ESSER II - SCHOOL NUTRITION COVID SUPPORT money that provided all employees actively employed two retention incentive payments in the amount of 300.00 each. We also were able to keep 100 percent of our employees gainfully employed through natural attrition. We will fill those positions as needed based on our Meals per Labor Hour Management formula and School Nutrition's ability to generate the funds required to pay labor expenses.

Buncombe Schools Nutrition will not receive ESSER II or ESSER III money and is asking that during the three-year period that Buncombe County Schools is using ESSR II and III Funding that Buncombe Schools Nutrition and Buncombe County Schools evaluate Indirect Costs payments monthly when reviewing the CN program analysis. Beginning with the 2021-22 school year, the indirect cost rate that School Nutrition pays will be 8%.

Key Performance Indicators are:

Food Cost

Labor Cost

Supply Cost

Meals Per Labor Hour:

Inventory Turnover Rate

Program objectives are:

- Community Engagement – YMCA, CROP WALK, North Carolina Hunger Initiative, No Kid Hungry, BCS Foundation Scholarship, Verner, Head Start Program, Valley Daycare, Swannanoa Valley Daycare, Homework Diner, ASAP (Appalachian Sustainable Agriculture Program), WNC Food Justice Committee, Buncombe County EOC – Food Committee, School Health Advisory Council
- Health and Safety - PPE and Safety Equipment
- Implement more wellness activities emphasizing the importance of fresh fruits and vegetables in the diet. Produce Fairs and instruments to reach students, teaching the value of fresh fruits and vegetables.
- Procurement - purchase and maintain vehicles to supply Summer Food Service Meals in the community. (Long term goal)
- Procurement - replace older equipment with new energy efficient equipment. (Long term goal)
- Procurement – procure quality foods and nutritionally sound menu items following Local, State and Federal Procurement Regulations
- Professional Development - continued involvement in the School Nutrition Association at the Local, State and Federal Level.
- Professional Development for all employees to review pre-pandemic job skills and tasks and add the additional local training requirements.
- Promote local foods and have more financial resources to purchase from local farmers.

The amended 2021-2022 and the 2022-2023 budget captures the reality of decreased face 2 face student participation. Buncombe Schools Nutrition accepts the challenges of increasing participation, providing low cost, high quality meals to our students, recruiting and maintaining a labor pool. We will continue to focus on operating efficiently and effectively in these uncertain times.

*"This institution is an equal opportunity provider"*

[http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html)

# SN Financial Analysis

SFA Name/Number

Buncombe SN 110

Period Covered:

July-June 2022

Average Number Months Operating Balance

3.7566

Gain (Loss) for Period

\$ 978,375.13

SN Dollar Analysis

Labor & Benefits \$ 0.42

Food \$ 0.41

Food Processing  
Supplies \$ 0.04

Equipment \$ 0.00

Direct Cost \$ 0.01

Indirect Cost \$ 0.03

Profit \$ 0.07

Percent of Revenue for

**TARGET 40.0% - 45.0%**

**TARGET 40.0% - 45.0%**

Labor 42.50%

Food 40.68%

Supplies 4.58%

Indirect Cost 100.00%

Total Indirect Cost Paid

\$ 461,590.84

Maximum Indirect Cost Allowed

\$ 461,590.84

Total Meal Equivalents

3,155,011

Cost Per Meal Equivalents

\$ 3.96