



**Department of
School Nutrition**

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Tony Baldwin, Ed.D.
Superintendent of Schools

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To: Dr. Tony Baldwin, BCS Superintendent

From: Lisa C. Payne, School Nutrition Director

Date: June 30, 2022

Subject: 2021-2022 School Nutrition Budget Amendment #2

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 projected 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.

		Original Budget	Budget	Amended Budget SOS	Amended Budget
		2021-2022	100.00%	Meal Program	2021-2022
				5/5/2022	6/30/2022
Sales and Use Tax Revenue	5-3250-035-000	\$ -	\$ -		
USDA Grants-Regular	5-3811-035-000	\$ 4,218,324.80	\$ 4,218,324.80	\$11,053,042.21	\$ 14,101,078.47
USDA Grants- Cash in Lieu of Commodities	5-3812-035-000	\$ -	\$ -		
USDA Grants-Summer Feeding Program	5-3814-035-000	\$ 2,840,209.74	\$ 2,840,209.74	\$ 1,807,257.11	\$ 1,607,257.11
USDA Grants-Commodity Foods Used	5-3815-035-000	\$ 193,730.43	\$ 193,730.43	\$500,939.04	\$ 600,939.04
USDA Grants- Fresh Fruit & Vegetable	5-3816-035-000	\$ 50,602.80	\$ 50,602.80	\$113,819.12	\$ 120,000.00
USDA Grants - Child and Adult Care Food Program (CACFP)	5-3817-035-000	\$ 12,995.72	\$ 12,995.72	\$34,036.11	\$ 34,036.11
County Appropriations	5-4110-035-000	\$ -	\$ -		
Sales-Breakfast-Full Pay	5-4311-035-000	\$ -	\$ -		
Sales-Breakfast-Reduced	5-4312-035-000	\$ -	\$ -		
Sales-Breakfast-Adults	5-4313-035-000	\$ -	\$ -		
Sales-Lunch-Full Pay	5-4314-035-000	\$ 1,123,995.56	\$ 1,123,995.56	\$0.00	\$ -
Sales-Lunch-Reduced	5-4315-035-000	\$ -	\$ -		
Sales-Lunch-Adults	5-4316-035-000	\$ 57,291.90	\$ 57,291.90	\$84,555.74	\$ 54,866.70
Sales-Special Milk Program	5-4317-035-000	\$ -	\$ -		
Sales-Supplemental Sales	5-4318-035-000	\$ 374,502.96	\$ 374,502.96	\$323,456.24	\$ 12,866.18
Sales-Other	5-4319-035-000	\$ -	\$ -		
Catered Breakfasts	5-4321-035-000	\$ 61,304.28	\$ 61,304.28	\$74,206.11	\$ 64,207.18
Catered Lunches	5-4322-035-000	\$ 85,659.84	\$ 85,659.84	\$90,308.92	\$ 100,000.00
Suppers and Banquets	5-4323-035-000	\$ -	\$ -		
Catered Supplements	5-4324-035-000	\$ 25,280.04	\$ 25,280.04	\$20,236.18	\$ 20,070.52
Paid Student Meal Supplement	5-4331-035-000	\$ -	\$ -		
Reduced Student Meal Supplement	5-4332-035-000	\$ -	\$ -		
State Reimbursement for Breakfast	5-4341-035-000	\$ 26,448.06	\$ 26,448.06	\$0.00	\$ -
Local Revenue for Paid Lunch Equity	5-4350-035-000	\$ -	\$ -		
Rental of School Property	5-4420-035-000	\$ -	\$ -		
Contributions and Donations	5-4430-035-000	\$ -	\$ -		
Interest Earned on Investments	5-4450-035-000	\$ 54,302.16	\$ 54,302.16		\$ 5,568.40
Other Local Operating Revenues	5-4490-035-000	\$ 43,897.25	\$ 43,897.25	\$0.00	\$ -
Disposition of School Fixed Assets	5-4820-035-000	\$ 1,997.36	\$ 1,997.36		\$ -
Indirect Cost Allocated	5-4880-035-000	\$ -	\$ -		
COVID 19 Donations - Restricted Revenues	5-4890-035-000	\$ 97,458.80	\$ 97,458.80	\$5,000.00	\$ 5,000.00
Transfer from State Public School Fund	5-4921-035-000	\$ 96,740.65	\$ 96,740.65	\$ 96,740.65	\$ 96,740.65
Transfer from Local School Fund	5-4922-035-000	\$ 63,455.13	\$ 63,455.13	\$ 63,455.13	\$ 65,000.00
TOTALS FOR REVENUE		\$ 160,195.78	\$ 9,428,197.45	\$14,247,052.56	\$ 16,887,663.36
Projected 20-21 Revenue		\$ -	\$ -		
		\$ -	\$ -		
Director/Supervisor	5-7200-035-113	\$ -	\$ -		
Office Support	5-7200-035-151	\$ 120,627.34	\$ 120,627.34	\$129,981.51	\$ 175,000.00
Technician	5-7200-035-152	\$ 38,247.82	\$ 38,247.82	\$48,644.08	\$ 54,000.00
Administrative Specialist (Central Support)	5-7200-035-153	\$ 136,188.70	\$ 136,188.70	\$190,310.43	\$ 200,000.00
Substitute-Non Teaching	5-7200-035-165	\$ 12,243.44	\$ 12,243.44	\$7,428.27	\$ 8,419.00
Driver	5-7200-035-171	\$ 52,812.51	\$ 52,812.51	\$ 61,205.53	\$ 61,205.53
Cafeteria Worker	5-7200-035-174	\$ 1,871,457.81	\$ 1,871,457.81	\$ 1,741,253.49	\$ 1,842,583.28
Skilled Trades	5-7200-035-175	\$ -	\$ -		
Managers	5-7200-035-176	\$ 874,952.96	\$ 874,952.96	\$932,092.01	\$ 1,021,489.68
Work Study Students	5-7200-035-177	\$ -	\$ -		
Bonus Pay (Not Subject to Retirement)	5-7200-035-180	\$ -	\$ -	\$ -	\$ -
Supplementary Pay	5-7200-035-181	\$ 337,848.00	\$ 337,848.00	\$380,699.49	\$ 420,000.00
Longevity	5-7200-035-184	\$ 15,023.75	\$ 15,023.75	\$44,085.79	\$ 44,085.79
Bonus Leave Payoff	5-7200-035-185	\$ 8,220.00	\$ 8,220.00	\$ 8,220.00	\$ 8,220.00
Annual Leave Payoff	5-7200-035-188	\$ 46,505.04	\$ 46,505.04	\$ 75,000.00	\$ 75,000.00
Payments for Short Term Disability-First Six Months	5-7200-035-189	\$ 10,122.38	\$ 10,122.38	\$0.00	\$ 2,836.36
Staff Development Participant Pay	5-7200-035-196	\$ -	\$ -		
Overtime Pay	5-7200-035-199	\$ 1,050.00	\$ 1,050.00	\$14,794.22	\$ 15,768.58
Employer's Social Security Cost-Installment Accrual	5-7200-035-210	\$ -	\$ -		
Employer's Social Security Cost-Regular	5-7200-035-211	\$ 272,921.25	\$ 272,921.25	\$259,806.13	\$ 272,921.25
Employer's Retirement Cost-Installment Accrual	5-7200-035-220	\$ -	\$ -		
Employer's Retirement Cost-Regular	5-7200-035-221	\$ 677,918.50	\$ 677,918.50	\$724,931.76	\$ 850,000.00
Pension Expense	5-7200-035-223	\$ 1,601.25	\$ 1,601.25		
Employer's Hosp. Ins. Cost	5-7200-035-231	\$ 778,855.88	\$ 778,855.88	\$75,007.77	\$ 850,000.00
Employer's Worker's Comp. Ins. Cost	5-7200-035-232	\$ 158,204.55	\$ 158,204.55	\$870,896.19	\$ 950,000.00
Employer's Unemployment Ins. Cost	5-7200-035-233	\$ 656.25	\$ 656.25	\$1,832.08	\$ 1,832.08
Employer's Dental Insurance Cost	5-7200-035-234	\$ -	\$ -		
Employer's Life Insurance Cost	5-7200-035-235	\$ -	\$ -		
Other Insurance Cost	5-7200-035-239	\$ -	\$ -		
Contracted Services	5-7200-035-311	\$ 40,727.58	\$ 40,727.58	\$82,462.42	\$ 85,000.00
Workshop Expenses/Allowable Travel	5-7200-035-312	\$ 2,843.65	\$ 2,843.65	\$11,077.28	\$ 11,077.26
Advertising Fees	5-7200-035-313	\$ -	\$ -		
Printing and Binding Fees	5-7200-035-314	\$ 3,984.68	\$ 3,984.68	\$6,038.38	\$ 7,000.00
Reproduction Costs	5-7200-035-315	\$ -	\$ -		
Other Professional/Technical Contract Services	5-7200-035-319	\$ -	\$ -		
Contracted Repairs & Main-Equip	5-7200-035-326	\$ 1,517.45	\$ 1,517.45	\$9,029.61	\$ 10,000.00
Rentals/Leases	5-7200-035-327	\$ 71.28	\$ 71.28	\$ 71.28	\$ -
Other Property Services	5-7200-035-329	\$ -	\$ -		
Travel	5-7200-035-332	\$ 9,093.11	\$ 9,093.11	\$20,000.00	\$ 20,000.00
Telephone	5-7200-035-341	\$ -	\$ -		

Postage	5-7200-035-342	\$ 52.85	\$ 52.85	\$ 52.85	\$ 100.00
Mobile Communication Costs	5-7200-035-344	\$ 259.27	\$ 259.27	\$336.88	\$ 345.28
Security Monitoring	5-7200-035-345	\$ -	\$ -		
Membership Dues and Fees	5-7200-035-361	\$ 2,797.16	\$ 2,797.16	\$2,800.00	\$ 3,222.00
Bank Service Fee	5-7200-035-362	\$ 460.84	\$ 460.84	\$ 460.84	\$ -
Vehicle Liability Insurance	5-7200-035-372	\$ -	\$ -		
Supplies and Materials	5-7200-035-411	\$ 65,440.47	\$ 65,440.47	\$ 140,000.00	\$ 210,000.00
Computer Software and Supplies	5-7200-035-418	\$ -	\$ -	\$55,000.00	\$ 100,000.00
Fuel for Facilities	5-7200-035-421	\$ -	\$ -		
Repair Parts, Materials, and Related Labor, Grease and Antifreeze	5-7200-035-422	\$ 72,031.69	\$ 72,031.69	\$82,466.13	\$ 100,000.00
Gas/Diesel Fuel	5-7200-035-423	\$ 6,728.51	\$ 6,728.51	\$ 4,522.03	\$ 10,000.00
Oil	5-7200-035-424	\$ 112.88	\$ 112.88	\$ 27.90	\$ 119.17
Tires and Tubes	5-7200-035-425	\$ 2,596.15	\$ 2,596.15	\$ 2,596.15	\$ -
Food Purchases	5-7200-035-451	\$2,876,003.60	\$2,876,003.60	\$4,724,657.11	\$ 5,386,525.59
USDA Commodity Foods	5-7200-035-452	\$ 158,868.17	\$ 158,868.17	\$ 223,243.52	\$ 375,000.00
Food Processing Supplies	5-7200-035-453	\$ 207,405.06	\$ 207,405.06	\$598,846.45	\$ 650,000.00
Inventory Loss	5-7200-035-454	\$ -	\$ -		
Meal Sales Discount	5-7200-035-455	\$ -	\$ -		
Other Food Purchases	5-7200-035-459	\$ -	\$ -	\$194,566.14	\$ 450,000.00
Furniture and Equipment-Inventoried	5-7200-035-461	\$ -	\$ -		
Computer Equipment-Inventoried	5-7200-035-462	\$ 6,885.20	\$ 6,885.20	\$37,034.21	\$ 45,000.00
Sales and Use Tax Expense	5-7200-035-471	\$ -	\$ -		
Capitalized Furniture & Equipment	5-7200-035-541	\$ 2,671.33	\$ 2,671.33	\$ 10,000.00	\$ 25,912.51
License and Title Fees	5-7200-035-552	\$ -	\$ -		
Depreciation	5-7200-035-571	\$ 34,323.99	\$ 34,323.99	\$ 34,323.99	\$ 45,000.00
Indirect Cost	5-8100-035-392	\$ 517,865.11	\$ 517,865.11	\$ 441,250.86	\$ 500,000.00
Sales and Use Tax Refund (Contra-expenditure)	5-8100-035-472	\$ -	\$ -		
OPEB	5-2980-000-000	\$ -	\$ -	\$2,000,000.00	\$ 2,000,000.00
TOTALS FOR EXPENSE		\$ 9,428,197.45	\$ 9,428,197.45	\$ 14,247,052.58	\$ 16,887,663.36
TOTALS FOR REVENUE		\$ 9,428,197.45	\$ 9,428,197.45	\$ 14,247,052.58	\$ 16,887,663.36
P/L		\$ -	\$ -	\$ -	\$ 0.00
Esser Funds PRC 174		\$ -	\$ -	\$165,124.00	\$165,124.00
Retention Bonus Pay (Subject to Retirement)	5-7200-035-183	\$ -	\$ -	\$165,124.00	\$165,124.00