
FOOD SERVICE FUND

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FOOD SERVICE FUND

CHILD NUTRITION SERVICES

The Sioux Falls School District (SFSD) Child Nutrition Services (CNS) participate in multiple federal Child Nutrition programs. These are the National School Lunch Program, Breakfast Program, Summer Food Service Program, After School Snack Program, and Child Care Lunch and Snack Programs. Participation in these programs aid CNS in providing nutritious meals while maintaining affordable meal costs. During the 2020-2021 school year CNS was able to offer free breakfast and lunch to all students when USDA announced they would provide funding during the COVID-19 pandemic. CNS provides services at all elementary schools, middle schools, high schools, childcare programs, and the special programs at Axtell Park. Both breakfast and lunch are available at all locations. At present time, meals will continue to be free for all students through the end of the school year. The Sioux Falls School District has supported participation in these nutrition programs due to the fact, that well-fed children are more likely to be ready to learn.

The Food Service Center prepares the meals for all elementary locations. Secondary school meals are all prepared on site in full-service kitchens. CNS employs about one hundred sixty-five personnel serving on average 14,000 lunch and 4,100 breakfast meals per day. This equates to an average of 58 percent lunch and 17 percent breakfast participation.

Child Nutrition Services recently had a change in department leadership. With change there are new eyes and ideas presently being implemented with many other things planned for the beginning of the 2021-2022 school year. We have a strong goal to increase our participation in all school meal programs, while revamping the menus. The process to do this will involve student surveys, taste tests when feasible and constant feedback from all sources available.

One new program for families to utilize will be “*Meal Viewer*“. Meal Viewer will allow feedback from District patrons and students about the meals. One will be able to utilize a menu app on the phone for all nutritional information. Menu items may be rated, and everyone will have access to the nutritional values and allergens from the daily menu and individual foods served. This program will assist with students who have special dietary needs providing the necessary nutritional data for counting carbohydrates or other specifics. School staff and parents will have access to see this and how we meet your child’s specific needs.

Child Nutrition Services is responsible for all expenses directly related to the Food Service Program. The Food Service budget covers some supplementary costs, such as education assistants’ salaries and utilities. Revenues are generated from student cash sales, federal reimbursement, commodities, and interest earned on savings. The budget is based on previous year revenues and expenses and actual year-to-date budget data for the current year. It is required of Child Nutrition Services to meet all financial responsibilities avoiding any deficit which would take money away from education. Child Nutrition Services utilizes reserve funds to upgrade equipment, facilities, and food quality. Under our new leadership we will focus on meal quality and presentation.

Child Nutrition Services proudly offers the required meal components to assure we are providing optimal nutritional values at each meal period.

Key menu components include:

- Milk – choice of skim, 1 percent, or skim chocolate.
- Whole grain breads at both breakfast and lunch.
- Low fat meats, legumes, and low-fat cheeses.
- Variety of fresh, frozen fruits and vegetables daily at all schools.

CNS staff encourage students to eat fruits and vegetables daily at all schools.

2021/2022 OBJECTIVES

- Will provide more variety in breakfast and lunch options. This will drive participation and increased participation assist with keeping meal costs down.
- Continue to utilize unique ways offering meals in various settings, while following USDA guidelines. Examples: Classroom settings, grab and go
- Will continue to explore culturally diverse meals at all sites.
- Update equipment and facilities as funding allows.
- Upgrade technology in the department to work in a nimbler and more efficient environment.

FY22 Food Service Fund Budget

Revenues

Source	Budget FY21	Budget FY22	Increase/ (Decrease)/ from Prior Year
Pupil Sales	\$4,300,093	\$4,815,841	\$515,748
Adult Sales	68,501	57,468	(11,033)
Other State Revenue	40,376	45,364	4,988
Federal Reimbursement	5,473,788	7,216,494	1,742,706
Commodities	973,995	967,727	(6,268)
Other Local Sources	73,745	103,947	30,202
Cash from Fund Balance	1,822,830	-	(1,822,830)
Transfer In	-	-	-
Total	\$12,753,328	\$13,206,841	\$453,513

Expenditures

Use	FTE FY21	FTE FY22	Budget FY21	Budget FY22	Increase/ (Decrease)/ from Prior Year
Administration	1.00	2.00	\$130,125	\$192,381	\$62,256
Clerical	4.00	4.00	124,090	117,165	(6,925)
Custodial	11.09	11.75	452,822	489,096	36,274
Specialists	4.00	4.00	207,770	218,843	11,073
Child Nutrition Workers	97.06	107.07	2,467,410	2,824,191	356,781
Education Assistants	45.48	36.38	912,521	942,852	30,331
Classified Other Hourly	-	-	42,693	8,600	(34,093)
Other Temporary Pay	-	-	34,151	6,329	(27,822)
Overtime	-	-	17,500	7,750	(9,750)
Benefits			1,464,017	1,625,395	161,378
Purchased Services			481,962	571,264	89,302
Supplies and Materials			5,929,842	5,717,571	(212,271)
Dues and Fees			161,491	65,200	(96,291)
Equipment			310,000		(310,000)
Technology			80,000		(80,000)
Facility			80,000		(80,000)
Total Expenditures Before Depreciation	162.63	165.20	\$12,896,394	\$12,786,637	\$(109,757)
Non-Cash Depreciation Expense			326,934	420,204	93,270
Less Cash for Equip, Tech, & Facility			470,000	-	(470,000)
Total Food Service Fund			\$12,753,328	\$13,206,841	\$453,513

FOOD SERVICE FUND

Program: Lunch

The School Lunch Program, as part of the National School Lunch Program, includes all meals or snacks served throughout the school year. Beginning FY22, all Child Nutrition Services revenue and expenditure information will be included in this section.

United States Department of Agriculture (USD) Procurement Regulations require due diligence in acquiring all things purchased with Child Nutrition Services funds. Items bid include all food, bread, milk, produce, Fresh Fruit and Vegetable Program, all equipment, all services and all paper products that are needed to provide meals to students.

Revenues

Source	Budget FY21	Budget FY22	Increase/ (Decrease)/ from Prior Year
Pupil Sales	\$4,300,093	\$4,815,841	\$515,748
Adult Sales	68,501	57,468	(11,033)
Other State Revenue	40,376	45,364	4,988
Federal Reimbursement	5,473,788	7,216,494	1,742,706
Commodities	973,995	967,727	(6,268)
Other Local Sources	73,745	103,947	30,202
Cash from Fund Balance	1,822,830	-	(1,822,830)
Transfer In	-	-	-
Total	\$12,753,328	\$13,206,841	\$453,513

Expenditures

Use	Budget FY21	Budget FY22	Increase/ (Decrease)/ from Prior Year
Administration	\$130,125	\$192,381	\$62,256
Clerical	124,090	117,165	(6,925)
Custodial	452,822	489,096	36,274
Specialists	207,770	218,843	11,073
Child Nutrition Workers	2,391,113	2,824,191	433,078
Education Assistants	715,667	942,852	227,185
Classified Other Hourly	32,570	8,600	(23,970)
Other Temporary Pay	13,121	6,329	(6,792)
Overtime	17,500	7,750	(9,750)
Benefits	1,369,883	1,625,395	255,512
Purchased Services	476,950	571,264	94,314
Supplies and Materials	5,019,364	5,717,571	698,207
Dues and Fees	161,491	65,200	(96,291)
Equipment	310,000	-	(310,000)
Technology	80,000	-	(80,000)
Facility	80,000	-	(80,000)
Total Expenditures Before Depreciation	\$11,582,466	\$12,786,637	\$1,204,171
Non-Cash Depreciation Expense	326,934	420,204	93,270
Total Food Service Fund	\$11,909,400	\$13,206,841	\$1,297,441

FOOD SERVICE PROGRAM

Program: Breakfast

The Breakfast Program going into FY22 will be rolled into the overall Child Nutrition budget.

School Breakfast Program Budget

School Breakfast Program Budget - Revenues

Source	Budget FY21	Budget FY22	Increase/ (Decrease) from Prior Year
Pupil Sales	\$ -	\$ -	\$ -
Adult Sales	-	-	-
Federal Reimbursement	919,107	-	(919,107)
Cash from Fund Balance	-	-	-
Total	\$ 919,107	\$ -	\$ (919,107)

School Breakfast Program Budget - Expenditures

Use	Budget FY21	Budget FY22	Increase/ (Decrease) from Prior Year
Child Nutrition Workers	\$76,297	\$ -	\$(76,297)
Education Assistants	196,854	-	(196,854)
Benefits	91,371	-	(91,371)
Supplies & Materials	879,609	-	(879,609)
Purchased Services	-	-	-
Total Prior Depreciation	\$1,244,131	\$ -	\$(1,244,131)
Depreciation	-	-	-
Total Breakfast Program	\$1,244,131	\$ -	\$ (1,244,131)

FOOD SERVICE FUND

Program: Summer Lunch

The Summer Lunch Program going into FY22 will be rolled into the overall CNS budget.

Summer Lunch Program Budget

Summer Lunch Program Budget - Revenues

Source	Budget FY21	Budget FY22	Increase/ (Decrease) from Prior Year
Federal Reimbursement	\$919,107	\$ -	\$(919,107)
Total	\$919,107	\$ -	\$(919,107)

Summer Lunch Program Budget - Expenditures

Use	Budget FY21	Budget FY22	Increase/ (Decrease) from Prior Year
Child Nutrition Workers	\$ 76,297	\$ -	\$(76,297)
Education Assistants	196,854	-	(196,854)
Benefits	91,371	-	(91,371)
Supplies & Materials	879,609	-	(879,609)
Total Prior Depreciation	\$1,244,131	\$ -	\$(1,244,131)
Depreciation	-	-	-
Total Breakfast Program	\$1,244,131	\$ -	\$(1,244,131)

FOOD SERVICE FUND

Capital Equipment Plan

To assist the administration and School Board with planning the Director of Child Nutrition Services has developed a capital equipment schedule. The equipment will be placed on the District's bid cycle to enable the District to receive the best price savings on the equipment.

Item	FY22	FY23	FY24	FY25	FY26
Facility Fund Reserve	\$80,000	\$45,000	\$45,000	\$45,000	\$45,000
Technology Replacement	60,000	\$60,000	\$60,000	\$60,000	\$60,000
Delivery Truck Replacement	60,000	60,000	60,000	60,000	60,000
Lifts on Trucks	30,000	30,000	30,000	30,000	30,000
Tables/Tops	20,000	20,000	20,000	20,000	-
Hot Lines/Cold Lines/Sneeze Guards	20,000	20,000	20,000	20,000	20,000
Oven/Steamer	40,000	-	-	-	40,000
Dishmachines		40,000	-	-	-
Hot/Cold Carts	30,000	30,000	30,000	30,000	30,000
Equipment Improvements	-	-	-	-	-
Total Equip. Expenditures/Reserves	\$340,000	\$305,000	\$265,000	\$265,000	\$285,000

Technology Replacement Fund	FY22	FY23	FY24	FY25	FY26
Beginning Balance	\$302,000	\$132,000	\$177,000	\$222,000	\$267,000
Additional Budget Reserve	80,000	45,000	45,000	45,000	45,000
Hardware Expenditures	(250,000)	-	-	-	-
Software Expenditures	-	-	-	-	-
Technology Replacement Fund Total	\$132,000	\$177,000	\$222,000	\$267,000	\$312,000

Facility Fund	FY22	FY23	FY24	FY25	FY26
Beginning Balance	\$895,006	\$955,006	\$1,015,006	\$1,075,006	\$1,135,006
Additional Budget Reserve	60,000	60,000	60,000	60,000	60,000
Facility Fund Total	\$955,006	\$1,015,006	\$1,075,006	\$1,135,006	\$1,195,006

Food Service Fund	FY22	FY23	FY24	FY25	FY26
Starting Cash Balance	\$2,980,812	\$2,867,554	\$3,014,398	\$3,211,648	\$3,419,615
+ Budgeted Revenues	13,263,461	13,794,000	14,345,760	14,919,590	15,516,374
- Budgeted Expenditures	13,263,461	13,794,000	14,345,760	14,919,590	15,516,374
+ Noncash Depreciation	336,742	346,844	357,250	367,967	379,006
- Cash for Capitalized Items/Reserve	450,000	200,000	160,000	160,000	160,000
Ending Cash Balance	\$2,867,554	\$3,014,398	\$3,211,648	\$3,419,615	\$3,638,621
Ending Cash Balance less Reserves	\$1,780,548	\$1,822,392	\$1,914,642	\$2,017,609	\$2,131,615