

Budgeting for Breakfast Programs

Considerations:

School Healthy Eating Program (SHEP) funding provided by your RCE/CSAP is intended to be a sustainable source of **partial** funding for your breakfast program. Breakfast program costs will almost always exceed grants received. To build sustainability, breakfast programs need to diversify revenue sources in order to fully support programs.

Breakfast should provide foods from at least three of the four food groups from *Canada's Food Guide* and follow the *Food and Nutrition Policy for Nova Scotia Public Schools*. Budgeting for a breakfast program helps to maximize food dollars while ensuring that nutritious foods are served.

Key Factors to Breakfast Budgets:

- Average number of students accessing per day
- Cost per student per day
- Number of days breakfast is offered per year

Budgeting

Table 1: Determine Yearly Cost of Breakfast Program

| | Amount |
|--|---------|
| Average number of students per day (A) | |
| Average daily cost per student (B) | \$1.25* |
| Number of days served per year (C) | |
| Total food cost per year (D) (D=AxBxC) | \$ |
| Miscellaneous costs (i.e. supplies, equipment) (E) | \$ |
| Total estimated costs (F) (F=D+E) | \$ |

Table 2: Yearly Cost of Breakfast Program (Example)

| | Amount |
|--|--------------------|
| Average number of students per day (A) | 50 |
| Average daily cost per student (B) | \$1.25 |
| Number of days served per year (C) | 174** |
| Total food cost per year (D) (D=50 x \$1.25 x 174) | \$10,875.00 |
| Miscellaneous costs (i.e. supplies, equipment) (E) | \$1,000.00 |
| Total estimated costs (F) (F=\$10875 + \$1000) | \$11,875.00 |

*This is an estimated cost. The average daily cost per student will vary depending on buying individual items vs. buying in bulk, rural vs. urban stores, etc.

**This is an estimated number of days for a breakfast program running 5 days per week, beginning in the second week of September and ending in the third week of June.

Fundraising

Table 3: Determine Amount Needed to Fundraise

| | Amount |
|--|--------|
| Total estimated costs (F - see Table 1) | \$ |
| Amount received through RCE (G) | \$ |
| Amount received from RCE for equipment (H) | \$ |
| Amount received through other grants/donations (I) | \$ |
| Amount needed to fundraise (J) (J=F-G-H-I) | \$ |

Table 4: Amount Needed to Fundraise (Example)

| | Amount |
|---|--------------------|
| Total estimated costs (F - see Table 2) | \$11,875.00 |
| Amount received through RCE (G) | \$3,500.00 |
| Amount received from RCE for equipment (H) | \$1,000.00 |
| Amount received through other grants/donations (I) | \$2,500.00 |
| Amount needed to fundraise (J) (J=\$11875 - \$3500 - \$1000 - \$2500) | \$4,875.00 |

Fundraising Considerations

- How much extra funds will you need to fundraise per year?
- Does this fundraising amount seem achievable? If not, how can you better budget your spending and/or fundraise more effectively?
- Looking for a healthy fundraiser that exclusively supports School Healthy Eating Programs? Nourish Your Roots might be the fundraiser for you. Learn more about the program [here](#).

Calculating Food Cost Per Student Per Day

Our estimated average is \$1.25* per student per day. Calculate your school's food cost per student year-to-date to see how your food costs compare with your budgeted amount and/or the estimated average.

Table 5: Determine Current Food Cost Per Student Per Day

| | Amount |
|---|--------|
| Total expenses year-to-date (A) | \$ |
| Average number of students per day (B) | |
| Total number of days breakfast served (year-to-date) (C) | |
| Current food cost per student per day (D) (D=A/B/C) | \$ |

*This is an estimated cost. The average daily cost per student will vary depending on buying individual items vs. buying in bulk, rural vs. urban stores, etc.

Table 6: Current Food Cost Per Student Per Day (Example)

| | Amount |
|---|---------------|
| Total expenses year-to-date (A) | \$3,800.00 |
| Average number of students per day (B) | 50+ |
| Total number of days breakfast served (year-to-date) (C) | 62 |
| Current food cost per student per day (D) (D=\$3800 / 50 / 626) | \$1.23 |

Food Cost Per Serving

Determine your food cost per serving and use this when menu planning.

Table 7: Calculating Food Cost Per Serving

| | Amount |
|---|--------|
| Package size (A) | |
| Serving size (B) | |
| Number of servings per package (C) (C=A/B) | |
| Price of package (D) | \$ |
| Food cost per serving (E) (E=D/C) | \$ |

Table 8: Food Cost Per Serving - Fruit or Vegetable (Example)

| | Amount |
|--|------------------|
| Package size (A) | Bag of 18 apples |
| Serving size (B) | 1 apple |
| Number of servings per package (C) (C=18 / 1) | 18 |
| Price of package (D) | \$6.99 |
| Food cost per serving (E) (E=\$8.96 / 16) | \$0.39 |

Table 9: Food Cost Per Serving - Grain Product (Example)

| | Amount |
|--|--------------------|
| Package size (A) | 450g Box of cereal |
| Serving size (B) | 30g |
| Number of servings per package (C) (C=450 / 30) | 15 |
| Price of package (D) | \$5.79 |
| Food cost per serving (E) (E=\$5.79 / 15) | \$0.39 |

Table 10: Food Cost Per Serving - Protein (Example)

| | Amount |
|--|----------------------|
| Package size (A) | 400g Block of cheese |
| Serving size (B) | 25g |
| Number of servings per package (C) (C=A/B) | 16 |
| Price of package (D) | \$4.47 |
| Food cost per serving (E) (E=\$4.47 / 16) | \$0.25 |

Food Cost Per Serving at Local Grocery Store (prices current as of August 2020)

| Food Item | Average Cost Per Serving |
|---|---------------------------------|
| Apple (1) | \$0.39 |
| Banana (1) | \$0.26 |
| Orange (1) | \$0.71 |
| Mini Carrots (1/2 Cup) | \$0.44 |
| Frozen Berries (1/2 Cup) | \$0.65 |
| Canned Fruit (1/2 Cup) | \$0.49 |
| Whole Wheat Bread (1 Slice) | \$0.24 |
| Whole Grain Bread (1 Slice) | \$0.31 |
| Whole Grain Cereal (30g) | \$0.39 |
| Whole Wheat Bagel (1/2) | \$0.35 |
| Whole Wheat English Muffin (1) | \$0.50 |
| Whole Grain Pancake (Prepared from mix) (1) | \$0.11 |
| Large Flake Oatmeal (28g) | \$0.13 |
| Instant Oatmeal (1 Package) | \$0.51 |
| Milk (237mL) | \$0.40 |
| Milk (125mL*) | \$0.21 |
| Yogurt (117g) | \$0.46 |
| Cheese (25g) | \$0.30 |
| Egg (1) | \$0.29 |
| Margarine (2 Tsp) | \$0.07 |

*Poured from a 2L carton of milk.

Sample 5-Day Menu

| | Monday | Tuesday | Wednesday | Thursday | Friday |
|---------------------------|---------------------------|------------------|--------------------------------------|---------------------------------|------------------------------------|
| Fruit or Vegetable | Canned Fruit \$0.49 | Banana \$0.26 | Mini Carrots \$0.44 | Apple \$0.39 | Frozen Berries \$0.65 |
| Grain Product | Instant Oatmeal \$0.51 | Cereal \$0.39 | Whole Wheat English Muffin \$0.50 | Whole Wheat Toast (2) \$0.48 | Whole Grain Pancakes (2) \$0.22 |
| Protein | Milk \$0.21 | Milk \$0.40 | Egg \$0.29 | Cheese \$0.30 | Yogurt \$0.46 |
| Other | | | Margarine \$0.07 | Margarine \$0.07 | |
| Total | \$1.21 | \$1.05 | \$1.30 | \$1.24 | \$1.33 |

Adapted from Halifax Regional Centre for Education