SCHOOL NUTRITION HUB

SCHOOLS AS NUTRITION HUBS
OPERATIONAL PLAN WORKBOOK:
BREAKFAST AFTER THE BELL

JANUARY 2018

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Contents

Schools As Nutrition Hubs: Background

Most U.S. school nutrition directors are expected to wear two hats when it comes to their role in feeding the children of their communities. First—and in the eyes of many, foremost—school meal operations feed children, serving as a critical wedge in filling the hunger gap for millions of American children from low-income families. But in so doing, school nutrition directors are expected to run financially self-sufficient programs, operating, in many cases, as a multimillion-dollar foodservice business, serving the needs of a customer base of all students, regardless of income. The most successful school nutrition operations are led by directors who wear both hats simultaneously—combating child hunger and running financially solvent businesses by operating as Nutrition Hubs.

Schools operating as Nutrition Hubs ensure children can access healthy, high quality meals throughout the day and the year by administering all eligible federal school nutrition programs including school breakfast, lunch, afterschool, and summer meals. This strategy provides children with the nutrition they need twelve months of the year and gives school nutrition departments a financial management solution to increase revenue, optimize staff time, and maximize operational efficiencies. School Nutrition Hubs provide vital investments in children and their communities including:

Improved access. Children have access to wraparound nutrition including a healthy breakfast, lunch, and dinner as well as meals in the summertime when school is out.

Improved education. Schools that effectively feed children and prevent hunger benefit from increased student attendance, reduced tardiness, fewer visits to the nurse's office, and overall higher academic performance. Enhanced academic achievement improves success for the community as a whole.

Improved school culture and community. Nutrition Hubs create new jobs and improve wages and hours for existing school nutrition employees. Nutrition Hubs also bring school and community stakeholders together. Principals, teachers, parents, custodians, school athletic directors, parks and recreation departments, and community based organizations all work together to provide children the meals they need.

Improved operational efficiency. Schools that operate as Nutrition Hubs streamline menu planning and procurement across programs to maximize buying power, improve inventory management, and reduce administrative burdens.

Improved financial success. Higher participation in a variety of programs increases federal reimbursements providing school nutrition programs with added revenue to innovate service models and reinvest in their programs and people through additional training and updated equipment.

Program Overview

School Breakfast Program

Research demonstrates the importance of providing breakfast to children and youth. Children who eat a good breakfast tend to perform better in school, have better attendance, and exhibit fewer behavior problems. In addition, children who eat a good breakfast develop healthy eating habits, visit the school nurse less frequently, and are less likely to be obese. Despite the benefits of breakfast, for a variety of reasons, many children aren't able to eat a healthy breakfast at home in the morning.

The School Breakfast Program offers children a nutritious breakfast at school so they can start their day off right. While the program is underutilized—just over half of the low-income students who rely on a free or reduced-price lunch at school participate—schools, districts, education groups, and others across the country are supporting efforts to increase access to school breakfast programs. They are ensuring that more eligible students enroll in the meals program, increasing awareness about the importance of breakfast and availability of breakfast at schools, and implementing service delivery models that have proven to be successful in increasing participation.

Breakfast After the Bell programs increase participation by serving breakfast as a part of the official school day. Coupling this with universal free payment models has been shown to be the most effective way to reach children with the morning meal.

Common Breakfast After the Bell Delivery Models

One of the most effective ways to significantly boost school breakfast participation is to make it part of the school day. Traditional school breakfast programs often operate too early for students to participate, particularly if bus or carpool schedules do not enable them to get there on time. Breakfast After the Bell models that have proven to be successful in expanding access to school breakfast are described below. Many schools operate a hybrid model that combines elements of the different models.

Breakfast in the Classroom

Breakfast in the Classroom is a service delivery model where students eat breakfast in their classroom after the official start of the school day. Students or staff may deliver breakfasts to classrooms from the cafeteria via coolers or insulated rolling bags, or school nutrition staff can serve breakfast from mobile carts in the hallways. Breakfast in the Classroom typically takes 10–15 minutes and can happen during morning tasks such as attendance or it can be integrated with other instructional activities. Some schools encourage teachers to participate in the program and eat with their students.

Grab 'n' Go

Grab 'n' Go is a service delivery model where students pick up conveniently packaged breakfasts from mobile service carts in high traffic areas, such as hallways, entryways or cafeterias, when they arrive at school or between classes. Students can eat in the cafeteria, the classroom or elsewhere on school grounds. The Grab 'n' Go model is often used in middle and high schools because it is so flexible and can accommodate varying schedules and students who are on the move.

Second Chance Breakfast

Second Chance Breakfast refers to a meal service model where students eat breakfast during a break in the morning, often after first period or midway between breakfast and lunch. Schools can serve breakfast in the same manner as they would with traditional Grab 'n' Go breakfast. This model can be particularly effective for older students who may not be hungry first thing in the morning or may opt to hang out with friends. Second Chance Breakfast may be referred to by a variety of names, such as Breakfast After First Period, School Brunch or Mid-Morning Nutrition Break.

Breakfast Vending

Breakfast Vending allows students to access breakfast foods though vending machines. This model is most often implemented in high schools and vending machines are usually only available prior to the start of the school day.

Funding School Breakfast Programs

There are two types of funding structures for Breakfast After the Bell programs: universal and non-universal.

Universal Model

Universal programs means that all children eat for free. However, there are a few different ways to pay for universal programs including non-pricing, Provision 2, and Community Eligibility Program (CEP).

- **Non-pricing service model.** A meal service program in which all children are served meals without charge. However, meals are claimed for reimbursement according to each child's eligibility category. Typically this is only financially feasible when there are more than 70% of students eligible for free or reduced price meals.

- **Provision 2.** Provision 2 is an option for schools participating in the National School Lunch and School Breakfast Programs to reduce paperwork, simplify the logistics of operating school meals programs, and offer meals at no charge to all students. Provision 2 runs on a four-year cycle with certain requirements in the first year and reduced administrative requirements in subsequent years.

- **Community Eligibility Program (CEP).** CEP is a universal meal service option for schools and school districts in low-income areas. CEP allows the nation's highest poverty schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household applications. Instead, schools that adopt CEP are reimbursed using a formula based on the percentage of students categorically eligible for free meals based on their participation in other specific means-tested programs, such as the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF).

Non-Universal Program

This type of service requires that all children who receive a meal be categorized into one of three fee levels: free, reduced, and paid. Applications must be collected and children's fee status must be identified at point of service. The school nutrition program collects and submits meal counts to the state agency.

Resources

Please note: some links may not yet be live; if resource is not available, please check back.

Illinois Breakfast After the Bell Playbook. This has over 60 resources to help school stakeholders implement Breakfast After the Bell including **menu resources** and **outreach materials for stakeholders**.

Innovative Breakfast Delivery Options. The most effective ways to boost school breakfast participation are by using Breakfast After the Bell models. Learn how each Breakfast After the Bell model is structured, and the percentage increase your school breakfast program can experience by adopting these models.

Breakfast After the Bell 101 Videos. These videos are geared towards teachers and principals. They outline how Breakfast After the Bell benefits students and classrooms, and how it can be a seamless part of the instructional day.

- **Breakfast in the Classroom video**
- **Grab and Go to the Classroom video**
- **Second Chance video**

Breakfast in the Classroom Myths. This resource sheds light on 5 common myths that persist about Breakfast in the Classroom.

Teacher Guide—Classroom Set Up and Clean Up. This resource outlines how classrooms can be affected by Breakfast After the Bell, and shares best practices on how to create a plan for classroom set-up and clean up where breakfast is served or eaten.

Pre-Implementation Checklist. This resource is a mapped out list of action steps schools can take to prepare for Breakfast After the Bell implementation, from creating a school breakfast team, to connecting with schools that have already implemented Breakfast After the Bell to learn from their experiences.

- The action steps are based on suggestions from school stakeholders that have already implemented Breakfast After the Bell models.
- School Nutrition Directors vetted the checklist to ensure that the information contained in it is useful.

Breakfast After the Bell Rollout Timelines. These rollout timelines outline action steps school stakeholders can take to help prepare for the launch of Breakfast After the Bell.

- **Breakfast in the Classroom Rollout Timeline**
- **Grab and Go to the Classroom Rollout Timeline**

Breakfast After the Bell—Equipment Tips. Determining the equipment needs of a Breakfast After the Bell program can be a daunting process. This resource is designed to help guide school nutrition staff in choosing what equipment would be useful for whichever Breakfast After the Bell model they choose.

Section 1: Information Gathering

Key Demographic Information

The first step in expanding an existing or starting a new Breakfast After the Bell program is to gather information about potential school sites where the program could be successful. Gathering data for this program can help you determine if you will be able to offer your Breakfast After the Bell program universally or not.

▶ **Instructions for Table 1.1**

Provide the following information for all schools that have 70 percent or more free and reduced eligible students or are serving breakfast universally through CEP or provision 2 that do NOT currently have a Breakfast After the Bell program.

Table 1.1: Potential Universal Free Breakfast After the Bell School Sites ›› OPEN EXCEL SPREADSHEET ‹‹

Gathered Data Points	School / Site Name			
Enrollment				
Average Daily Attendance (ADA)				
Free and Reduce Eligible Student Rate				
Community Eligibility Program (Y/N)				
Provision 2				
Breakfast Average Daily Participation (ADP)				
Lunch Average Daily Participation (ADP)				

▶ **Instructions for Table 1.2**

Provide the following information for all schools that have fewer than 70 percent of free and reduced eligible students and are NOT serving breakfast universally.

Table 1.2: Potential Non-Universal Breakfast After the Bell Programs ›› OPEN EXCEL SPREADSHEET ‹‹

Gathered Data Points	School/Site Name			
Enrollment				
Average Daily Attendance (ADA)				
Free and Reduce Eligible Student Rate				
Breakfast Average Daily Participation (ADP)				
Lunch Average Daily Participation (ADP)				

Section 2: Team Building and Stakeholder Engagement

Stakeholder Support

The next step in planning program implementation is to identify key stakeholders to support and promote your efforts. Engaging stakeholders and creating potential target lists can happen simultaneously. Schedule meetings with internal school district staff like the superintendent, teachers, principals, custodial services and community groups like the Parent Teacher Association (PTA), youth programming groups, and other local health and anti-hunger coalitions.

▶ **Instructions for Table 2.1**

a. After meeting with key stakeholders, list them in Table 2.1.

b. Rate the degree to which the stakeholders support the program on a scale from 1 to 5.

- 1 = Poses a significant challenge
- 2 = Does not fully support the program and may cause challenges to implementation
- 3 = Not actively opposed or in favor of implementation
- 4 = Actively supporting the program
- 5 = Champion of the program

c. Make notes in Table 2.1 to guide your next steps for stakeholder engagement. A score of 1–3 indicates that efforts should be made to identify key concerns and potential solutions of this stakeholder group before program implementation. A score of 4 or higher means that this stakeholder group is actively supporting the program and efforts should be made to utilize stakeholder support to influence others throughout planning, implementation, and maintenance of the program.

➕ Pro Tip

Program financial success and sustainability largely rely on participation.
You will need a range of stakeholders to not only plan the program but also to recruit participants and promote participation.
It's best to identify these champions at the beginning of the planning process.

Resources

Check out the resource section of this workbook for more on stakeholder engagement.

Table 2.1: Identifying Stakeholder Support ›› OPEN EXCEL SPREADSHEET ‹‹

Stakeholder Group	Level of Support (Scale of 1 to 5) at School/Site Name			
Superintendent				
Principal				
Teachers				
School Nutrition Staff				
Custodial				
Parents				
Community Site Staff				
Other				

Putting It All Together: Creating a Target List for Program Roll-Out

▶ **Instructions for Table 2.2**

a. List a handful of eligible schools where you have determined there is significant stakeholder support and low breakfast participation.

b. Target these sites as good places to roll out the new program.

c. Keep the information from Tables 1.1, 1.2, and 2.1 to use when ready to expand your program.

Table 2.2: Target List for Program Rollout ›› OPEN EXCEL SPREADSHEET ‹‹

Stakeholder Champions		
School	Stakeholder Name	Stakeholder Group
		(e.g. Principal, Custodian)

Section 3: Program Planning

Site Visits

The next step in the planning process for program implementation is conducting site visits. Visiting potential sites will help you determine what kind of service, menus, and equipment are appropriate for this site. When possible it is best to conduct visits with multiple stakeholders: custodians, on-site kitchen staff, principals/administrators, students, and teachers.

Answer the following questions/gather the following information in order to determine the appropriate service, menu, and equipment for the sites. It is important to remember that on average, universal Breakfast After the Bell programs can see an increase in participation to 70–90% of enrolled students and non-universal programs can see an increase in participation to 60–80% of enrolled students.

> **➕ Pro Tip**
>
> The best way to identify your program needs and create buy-in is to visit programs in neighboring districts that have already implemented a Breakfast After the Bell program.

Table 3.1: Site Visit Data Collection ›› **OPEN EXCEL SPREADSHEET** ‹‹

Gathered Data Points	School / Site Name			
Facilities				
Number of classrooms				
Describe layout of school (i.e. two floors, elevators, number of entrances, etc…) or attach school map				
Write down measurements of elevators, hallway entrances, and stairwells. Label on school map.				
How will trash be removed and who will be responsible?				
Staffing				
Describe the number of school nutrition staff currently employed and write out their current schedules. What would need to change?				
Describe school staff's current job responsibilities in the morning. Where are monitors? Who oversees breakfast?				
Describe the plan for training school and school nutrition staff.				

Gathered Data Points	School / Site Name			
Operations				
Will meals need to be prepared on site, transported, or picked up?				
Describe the plan for identifying and modifying menu and service for special diets (i.e. allergies)				
When are children allowed in building?				
Where do children meet before the bell rings?				
Where do teachers retrieve children?				
When do teachers have to be in class?				
What time are children allowed into classroom?				
What time does school start?				
Which service model is most appropriate for this school?				
How will counting and claiming be administered?				
When will training for school nutrition, faculty, and school staff occur? Who will conduct the training?				
What time is lunch?				
Describe the current avenues available to market/communicate with the parents, staff, and community to promote the program.				
Site Requests/Preferences				
Describe any menu preferences or requests of staff or children.				
Describe any general concerns or challenges presented by staff or participants.				
Describe any general comments, requests, or preferences worth noting.				

Putting it All Together: Program Decisions

Now that you have visited all potential sites and engaged in discussions with stakeholders, it is time to consider what delivery model is most appropriate for each school. Review the pro/con lists for different delivery models below and indicate which is most appropriate for each of your potential school sites. Remember that many schools use a hybrid of service models in order to reach as many students as possible.

Pro Tip

Once you have been into one school, you have been into one school! Schools are unique and have a large range of equipment, capacity, and stakeholder needs. The most successful programs work to address different scenarios for each school building. Don't underestimate the importance of stakeholder engagement!

Table 3.2: School Delivery Model Pro and Con List

Delivery Model	Pro	Con
Grab 'n' Go from Cafeteria Second Chance from Cafeteria	• Requires little to no change in staffing needs. • Requires little to no change in equipment needs. • School nutrition staff is in charge of counting and claiming.	• Cafeteria space/location may still be too challenging to attract students. • Points of service may still miss too many students.
Grab 'n' Go from Kiosk Second Chance from Kiosk	• School nutrition staff is in charge of counting and claiming. • School nutrition staff controls time and temperature so food quality is usually better than direct delivery models. • Placing kiosks in high traffic areas increases participation.	• Students may choose to pass by service kiosk, so participation numbers are not usually as high as direct delivery programs. • May require additional staff or rearrangement of current staff schedules.
Direct Delivery	• Typically has the highest participation rate of all BAB models.	• Food quality may be challenging depending on menu items, delivery schedule, and service time. • Teachers and non-school nutrition staff may have a significant role in counting and claiming students.

Table 3.3: School Delivery Models ›› OPEN EXCEL SPREADSHEET ‹‹

School Name	Delivery Model(s)

Section 4: Menu Development

This menu development section of the operational plan is not intended for you to develop your complete cycle menu but rather to determine what type of equipment is needed for each site and your average food and labor costs in subsequent sections.

▸ **Instructions for Tables 4.1–4.3**

a. Review the types of delivery models you are considering for implementation.

b. Create a menu for each of those scenarios.

c. This section can be expanded to include varying menu options including scratch cooking, local, mostly packaged/unitized, or cold only. This will help you think about labor and food costs in subsequent sections. Think and rethink as many menu options here as you would like so you can compare costs.

Table 4.1: Grab 'n' Go Kiosk (start of school/second chance) ›› OPEN EXCEL SPREADSHEET ‹‹

	Monday	Tuesday	Wednesday	Thursday	Friday
Grain					
Milk					
Fruit					
Vegetable					
Meat/Meat Alternate					
Other					

Table 4.2: Grab 'n' Go Traditional-Serving Line (start of school/second chance) ›› OPEN EXCEL SPREADSHEET ‹‹

	Monday	Tuesday	Wednesday	Thursday	Friday
Grain					
Milk					
Fruit					
Vegetable					
Meat/Meat Alternate					
Other					

Table 4.3: Direct Delivery to Classroom ›› OPEN EXCEL SPREADSHEET ‹‹

	Monday	Tuesday	Wednesday	Thursday	Friday
Grain					
Milk					
Fruit					
Vegetable					
Meat/Meat Alternate					
Other					

Section 5: Equipment Capacity/Needs

When planning for your Breakfast After the Bell program, you will need to see if any of your sites require additional equipment. This could be an opportunity to work with your district grants manager or local community foundations to purchase equipment for the program.

▶ **Instructions for Table 5.1**

Fill out this section, by writing "need" or "have" in each category. If the site doesn't need or doesn't have this item, leave it blank.

Table 5.1: Equipment Needs and Capacity Assessment ›› OPEN EXCEL SPREADSHEET ‹‹

Gathered Data Points	School / Site Name			
Cold/Frozen Storage				
Refrigerator				
Freezer				
Walk-in Cooler				
Walk-in Freezer				
Milk Cooler				
Portable coolers				
Other				
Dry Storage				
Racking				
Can Racking				
Hot Holding				
Hot Holding Cabinet				
Hot Food Table				
Hot Food Carts				
Food Preparation				
Oven				
Cook Tops				
Steam Tables				
Steam Pans				
Other				
Small Wares				
Trays				
Fruit Slicers				
Hotel Pans				
Serving Utensils				
Brooms				
Hand Sanitizer				

Gathered Data Points	School / Site Name			
Supplies				
Disinfectant Wipes				
Sheet Pans				
Spoodles/Portioners/etc.				
Tongs				
Gloves/Aprons				
Hot Pads				
Other				
Transportation				
Grab 'n' Go/Beverage Carts				
Insulated Carriers				
Hand Dolly				
Cart Dolly				
Utility Cart				
Three-shelf Cart				
Delivery Truck or School Bus				
Other				
IT Equipment				
Computer Software				
Point of Sale Equipment				
Bar Coding				
Wifi Boost				
Other				
Utilities/Pest Management				
Garbage Cans				
Tilting Garbage Gondola				
Dumpster				
Pest Management				
Electrical Needs				
Handwashing Stations				
Other				

Section 6: Financial Planning

In this section, we will assess the financial planning needed to operate a sustainable program. This includes projected total numbers of meals and costs including food, labor, and other meal costs. A sustainable program must be financially sound even though individual sites may not be.

Projected Meals and Revenue

One of the most important steps to plan and determine if you can operate a new program is to project the number of meals you can serve. This projection will impact your costs including food and labor.

In general, when thinking through your Breakfast After the Bell program, universal programs that allow children to eat in the classroom after the bell, when implemented properly, can anticipate a 70% participation rate of the Average Daily Attendance (ADA). In direct delivery to classroom models, the average is closer to 80% of the ADA. For non-universal programs, it is recommended that you plan to serve 50%–60% of the ADA.

▶ **Instructions for Table 6.1**

a. Write out school name and estimate the number of meals that will be served each day.

b. Figure out the reimbursement rate for each meal.

c. Consider other reimbursement like grants or state matches.

d. Multiply columns A–C to get total revenue per day in column D.

➕ Pro Tip

Before you start Section 6, it would be helpful to have the following pieces of information:

- Proposed menu and food costs
- Lists of salaries and benefits for staff at all sites that will be preparing food
- Reimbursement amounts for programs
- Average % of labor and food cost per meal for school nutrition program (if available)
- District's meal conversion ratio (if available)

➕ Pro Tip

If you have any other revenue sources such as grants, state matches, or income from meals served to adults, consider them when determining program sustainability.

Table 6.1: Projected Meals and Revenue ›› OPEN EXCEL SPREADSHEET ‹‹

School/Site Name	A Projected Number of Breakfast Meals/Day	B Reimbursement Rate/Meal	C Other Reimbursements	D Projected Revenue/Day
	Free:	Free:	Free:	Free:
	Reduced:	Reduced:	Reduced:	Reduced:
	Paid:	Paid:	Paid:	Paid:
Total Projected Breakfast Meals/Day:			Total Projected Revenue/Day:	

Food Costs Target

When determining if this program is financially sustainable, it's important to have a good understanding of your food costs. In general, industry standard is that food costs are no more than 40% of total meal costs. This varies. If you know your percent of food cost per meal, use your district specific information below.

▸ **Instructions for Table 6.2**

a. Enter the total projected revenue per day (from Table 6.1) in column A.

b. Multiply A by percent meal cost in column B. This will give you total projected food cost budget per day in column C.

Table 6.2: Food Cost Target ›› **OPEN EXCEL SPREADSHEET** ‹‹

A	B	C
Total Projected Revenue/Day	**Percent Meal Cost of Food***	**Total Projected Food Costs Budget/Day**

*If you don't know your district's percent meal cost of food, use the industry standard of 40%.

Menu Cost

The aim of this section is to cost out the menus, developed in Section 4: Menu Development, to determine if you will meet your targeted food costs.

▸ **Instructions for Tables 6.3–6.5**

a. Enter the cost per serving of each component for each day of service. Add values for each day of service to get total per week.

b. To calculate total projected food costs per week, add total values for each component.

c. To calculate average food costs per day, take the total projected food costs per week calculated above, and divide by the number of days of service.

> ➕ **Pro Tip**
>
> Balance higher cost menus with lower cost menus; aim for *average* daily food costs to be 40%; each individual day does not need to be 40%.

Table 6.3: Grab 'n' Go from Kiosk ›› **OPEN EXCEL SPREADSHEET** ‹‹

	Monday	**Tuesday**	**Wednesday**	**Thursday**	**Friday**	**Total/Week**
Grain						
Milk						
Fruit						
Vegetable						
Meat/Meat Alternate (Optional)						
Other						
					Total Projected Food Costs/Week:	
					Average Food Costs/Meal:	

Table 6.4: Grab 'n' Go from Cafeteria ›› OPEN EXCEL SPREADSHEET ‹‹

	Monday	Tuesday	Wednesday	Thursday	Friday	Total/Week
Grain						
Milk						
Fruit						
Vegetable						
Meat/Meat Alternate (Optional)						
Other						
				Total Projected Food Costs/Week:		
				Average Food Costs/Meal:		

Table 6.5: Direct Delivery to Classroom ›› OPEN EXCEL SPREADSHEET ‹‹

	Monday	Tuesday	Wednesday	Thursday	Friday	Total/Week
Grain						
Milk						
Fruit						
Vegetable						
Meat/Meat Alternate (Optional)						
Other						
				Total Projected Food Costs/Week:		
				Average Food Costs/Meal:		

▶ **Instructions for Table 6.6**

a. For each menu type, enter the average food cost per meal (from Tables 6.3–6.5) in column A.

b. Multiply A by projected number of meals served per day (from Table 6.1) in column B. This will give you the total food costs per day in column C.

Table 6.6: Total Projected Food Costs Per Day ›› OPEN EXCEL SPREADSHEET ‹‹

	A	B	C
Menu Type	**Average Food Cost Per Meal**	**Projected Number of Meals Served Per Day**	**Total Food Costs Per Day**
Breakfast: Grab 'n' Go Kiosk			
Breakfast: Grab 'n' Go Cafeteria			
Breakfast: Direct Delivery			
		Total Projected Food Costs/Day:	

Food Cost Analysis

Compare your daily food costs budget from Table 6.2 to your projected daily food costs from Table 6.6.

Table 6.7: Food Cost Analysis ›› OPEN EXCEL SPREADSHEET ‹‹

Food Cost Analysis
Is your average meal costs per day greater or less than the projected food budget per day? Insert what ideas you have to change the food costs. For example, consider the following: plan less expensive menus, obtain more competitive food costs, purchase less expensive food items, reduce portion sizes if possible, introduce fewer hot items, make things from scratch and package in-house, or use more items from other programs when you can overlap.

Labor Cost Target

When determining if this program is financially sustainable, it's important to have a good understanding of your labor costs. In general, industry standard is that labor costs are no more than 40% of total costs. This varies. If you know your percent meal cost of labor, use your district specific information.

▶ **Instructions for Table 6.8**

a. Enter the total projected revenue per day (from Table 6.1) in column A.

b. Multiply A by percent labor cost in column B. This will give you total projected labor cost per day in column C.

Table 6.8: Labor Cost Target ›› OPEN EXCEL SPREADSHEET ‹‹

A	B	C
Total Projected Revenue/Day	**Percent Labor Cost of Meal***	**Total Projected Labor Costs/Day**

*If you don't know your district's percent of labor costs, use the industry standard of 40%.

Calculating Meals Per Labor Hour

This should be done per preparation site.

Table 6.9: Total Paid Labor Hours Per Day ›› **OPEN EXCEL SPREADSHEET** ‹‹

School/Site Name	Number of Paid Hours/Day
Total Paid Labor Hours Per Day:	

▶ **Instructions for Table 6.10**

a. Enter the total average meals served per day from all preparation sites in column A.

b. Multiply A by meal conversion ratio in column B. This will give you total meal equivalents per day in column C.

Table 6.10: Total Meal Equivalents ›› **OPEN EXCEL SPREADSHEET** ‹‹

	A	B	C
Meal Category	Average Meals Served/Day	Meal Conversion Ratio*	Total Meal Equivalents/Day
Lunch		1	
Breakfast		0.66	
Snacks		0.33	
		Total Meal Equivalents:	

* If you don't know your district's meal conversion ratio for column B, use the industry standard: 3 breakfasts = 2 lunch/supper; 1 lunch/supper = 3 snacks

▶ **Instructions for Table 6.11**

a. Enter the total meal equivalents (from Table 6.10) in column A.

b. Divide A by the total number of paid labor hours (from Table 6.9) in column B. This will give you meals per labor hour (MPLH) in column C.

Table 6.11: Meals per Labor Hour (MPLH) ›› **OPEN EXCEL SPREADSHEET** ‹‹

A	B	C
Total Meal Equivalents	Total Paid Labor Hours/Day	Meals/Labor Hour

Calculate Total Labor Costs

▸ **Instructions for Table 6.12**

a. Enter the total projected number of meal equivalents per day (data from Table 6.1 multiplied by a breakfast conversion ratio of .66) in row A.

b. Divide A by meals per labor hour (from Table 6.11) in row B. This will give you number of labor hours needed per day in row C.

Table 6.12: Total Labor Hours Needed

›› **OPEN EXCEL SPREADSHEET** ‹‹

	Variables	School/Site Name		
		Kent ES		
A	Total Projected Number of Meal Equivalents Per Day	166		
B	Meals Per Labor Hour	18		
C	Total Labor Hours Needed	9		

▸ **Instructions for Table 6.13**

a. Take the total labor hours (Table 6.12, row C) and distribute those hours among staff at each school/site.

b. Multiply hours for each staff member by employee cost per hour (staff member's hourly wage plus benefits). Add them all together to calculate the total labor costs for each site.

Table 6.13: Total Labor Costs ›› **OPEN EXCEL SPREADSHEET** ‹‹

Staff	School/Site Name		
Total Labor Hours Needed:			
Staff #1	[Hours x Employee Cost/Hour]		
Staff #2			
Staff #3			
Total Labor Costs:			

Table 6.14: Labor Cost Analysis ›› **OPEN EXCEL SPREADSHEET** ‹‹

Labor Cost Analysis
What are the labor costs? Are they higher than the target of 40%? What can we do to adjust costs of labor? Do we have money left over in food costs to cover labor? Give more hours to lower-wage workers?

Other Meal Costs

When determining if this program is financially sustainable, it's important to have a good understanding of your costs other than food and labor. In general, the industry standard is that other costs are no more than 20% of total costs. This varies. If you know your percent meal cost of other items, use your district-specific information.

Calculate Other Costs Target

▸ **Instructions for Table 6.15**

a. Enter the total projected revenue per day (from Table 6.1) in column A.

b. Multiply A by percent other cost per meal in column B. This will give you total projected other costs per day in column C.

Table 6.15: Other Costs Per Day ›› **OPEN EXCEL SPREADSHEET** ‹‹

A	B	C
Total Projected Revenue/Day	**Percent Other Cost of Meal***	**Total Projected Other Costs/Day**

*If you don't know your district's percent of other costs, use the industry standard of 20%.

Calculate Total Other Costs

Table 6.16: Total Other Costs ›› **OPEN EXCEL SPREADSHEET** ‹‹

School / Site Name	Supplies	Transportation	Other	Other	Total
				Total Other Costs:	

Other Costs Analysis

Table 6.17: Other Costs Analysis ›› **OPEN EXCEL SPREADSHEET** ‹‹

Other Costs Analysis
What are the other costs? Did you break even? Is there money to support other line items?

➕ Pro Tip

Don't forget to think about the range of supplies/other costs such as:

- Sporks
- Napkins
- Cups
- Lids
- Garbage bags
- Hand wipes
- Trays
- Grab 'n' go bags
- Plastic bags
- Transportation