

# Budgeting for Breakfast Programs

## Introduction

The Breakfast Program funding provided by your RCE/CSAP is intended to be a sustainable source of funding for your breakfast program. However, breakfast program costs often exceed current funding allotments. To build sustainability, breakfast programs can diversify revenue sources in order to fully support programs. Budgeting for a breakfast program helps to maximize food dollars while ensuring that nutritious foods are served.

# Budgeting for Breakfast Programs

## Calculating Food Cost Per Student Per Day

In the examples below, we have estimated the average food cost per student per day as \$1.40. This cost will vary depending on various factors, such as buying individual items vs. buying in bulk, or shopping at rural vs. urban stores.

**Table 1: Determine Current Food Cost Per Student Per Day**

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

**Table 2: Current Food Cost Per Student Per Day (Example)**

|  | Amount     |
|--|------------|
| Total expenses year-to-date (A)                                    | \$4,340.00 |
| Total number of days breakfast served (year-to-date) (B)           | 50         |
| Average number of students per day (C)                             | 62         |
| Current food cost per student per day (D) ( $D = 4340 / 50 / 62$ ) | \$1.40     |

# Calculating Yearly Cost of Breakfast Program

**Table 3: Determine Yearly Cost of Breakfast Program**

|  | Amount |
|--|--------|
| Average number of students per day (C)             |        |
| Average daily cost per student (D)                 |        |
| Number of days served per year (E)                 |        |
| Total food cost per year (F) (F = C x D x E)       |        |
| Miscellaneous costs (i.e. supplies, equipment) (G) |        |
| <b>Total estimated costs (H) (H = F + G)</b>       |        |

**Table 4: Yearly Cost of Breakfast Program (Example)**

|   | Amount             |
|---|--------------------|
| Average number of students per day (C)              | 50                 |
| Average daily cost per student (D)                  | \$1.40             |
| Number of days served per year (E)                  | 174*               |
| Total food cost per year (F) (F = C x D x E)        | \$12,180.00        |
| Miscellaneous costs (i.e. supplies, equipment) (G)  | \$1,000.00         |
| <b>Total estimated costs (H) (H = 12180 + 1000)</b> | <b>\$13,180.00</b> |

\*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

There may be a need to fundraise to cover costs that extend beyond your budget.

Consider:

- How much additional funding will you need to raise per year?
- Does this fundraising amount seem achievable?
- How can you better budget your spending or fundraise more effectively?



**Table 5: Determine Amount Needed to Fundraise**

|  | Amount |
|--|--------|
| Total estimated costs (H - see Table 3)            |        |
| Amount received through RCE (I)                    |        |
| Amount received through other grants/donations (J) |        |
| Amount needed to fundraise (K) ( $K = H - I - J$ ) |        |

**Table 6: Amount Needed to Fundraise (Example)**

|  | Amount      |
|--|-------------|
| Total estimated costs (H - see Table 3)                      | \$13,180.00 |
| Amount received through RCE (I)                              | \$4,500.00  |
| Amount received through other grants/donations (J)           | \$2,500.00  |
| Amount needed to fundraise (K) ( $K = 13180 - 4500 - 2500$ ) | \$6,180.00  |

## Budgeting for Menu Planning

Use the tables on the following pages to determine your food cost per serving when menu planning. On the last page, you will find a sample 5-day menu adapted from Halifax Regional Centre for Education, which includes estimated portion costs. Your costs may vary.

**Table 7: Calculate Food Cost Per Serving**

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



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

|   | Amount              |
|---|---------------------|
| Package size (A)  | 18 ct bag of apples |
| Serving size (B)  | 1 apple             |
| Number of servings per package (C) ( $C = 18 / 1$ )           | 18                  |
| Price of package (D)  | \$6.99              |
| <b>Food cost per serving (E) (<math>E = 6.99 / 18</math>)</b> | <b>\$0.39</b>       |

**Table 9: Food Cost Per Serving (Grain 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             |
| <b>Food cost per serving (E) (<math>E = 5.79 / 15</math>)</b> | <b>\$0.39</b>      |

**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) ( $C = 400 / 25$ )         | 16                   |
| Price of package (D)  | \$6.00               |
| <b>Food cost per serving (E) (<math>E = 6.00 / 16</math>)</b> | <b>\$0.38</b>        |



**Table 11: Food Cost Per Serving at Local Grocery Store**  
(Updated Feb 2023)

| Food Item (Serving Size)          | Average Cost Per Serving |
|-----------------------------------|--------------------------|
| Apple (1)                         | \$0.39                   |
| Banana (1)                        | \$0.26                   |
| Clementine (1)                    | \$0.35                   |
| Carrot sticks (1/2 cup)           | \$0.44                   |
| Frozen berries (1/2 cup)          | \$0.80                   |
| Canned fruit (1/2 cup)            | \$0.68                   |
| Whole wheat (WW) bread (1 slice)  | \$0.24                   |
| Whole grain (WG) bread (1 slice)  | \$0.36                   |
| WG cereal (30g)                   | \$0.39                   |
| WW bagel (1/2 bagel)              | \$0.35                   |
| WW English muffin (1)             | \$0.50                   |
| WG pancake, prepared from mix (1) | \$0.11                   |
| Large flake oatmeal (28g)         | \$0.17                   |
| Instant oatmeal (1 package)       | \$0.51                   |
| Milk (473 mL carton)              | \$2.19                   |
| Milk (125 mL*)                    | \$0.26                   |
| Yogurt (100g)                     | \$0.60                   |
| Cheese (25g)                      | \$0.38                   |
| Egg (1)                           | \$0.40                   |
| Margarine (10 mL)                 | \$0.07                   |

\*Poured from a 2L carton of milk.



## Sample 5-Day Menu

(Adapted from Halifax Regional Centre for Education)

|                    | Monday                  | Tuesday        | Wednesday                 | Thursday             | Friday                  |
|--------------------|-------------------------|----------------|---------------------------|----------------------|-------------------------|
| Vegetable or fruit | Canned fruit, \$0.68    | Banana, \$0.26 | Carrot sticks, \$0.44     | Apple, \$0.39        | Frozen berries, \$0.80  |
| Grain product      | Instant oatmeal, \$0.51 | Cereal, \$0.39 | WW English muffin, \$0.50 | WW toast (2), \$0.48 | WG pancakes (2), \$0.22 |
| Protein            | Milk, \$0.26            | Milk, \$0.26   | Egg, \$0.40               | Cheese, \$0.38       | Yogurt, \$0.60          |
| Other              |                         |                | Margarine, \$0.07         | Margarine, \$0.07    |                         |
| <b>Total</b>       | <b>\$1.45</b>           | <b>\$1.17</b>  | <b>\$1.41</b>             | <b>\$1.32</b>        | <b>\$1.62</b>           |

