

Fund S40000: Public School Food and Nutrition Services

Focus Fund S40000, Food and Nutrition Services, totals \$148.8 million in FY 2025 for all Food and Nutrition Services' operational and administrative costs. This fund is financially self-supporting and is operated under the federally-funded National School Lunch and Child Nutrition Acts. It should be noted that in FY 2023, the fund required the transfer of funds from Fund S10000, School Operating.

The Food and Nutrition Services program:

- Offers approximately 18 million meals and snacks to students and families;
- Participates in the USDA Community Eligibility Provision (CEP), which provides no-cost breakfast and lunch to all students at 45 eligible schools;
- Provides snacks to the School-Age Child Care (SACC) programs; and
- Partners with the school and community Partnership for a Healthier Fairfax to focus on wellness initiatives.

Other responsibilities include nutrition education, enforcement of sanitary practices, specifications for food and equipment, and layout and design of kitchens in new schools.

No support from Fund S10000, School Operating Fund, is required in FY 2025 as sufficient revenues are expected to be derived from food sales and federal and state aid.

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FUND STATEMENT

| Category | FY 2023 Actual | FY 2024 Adopted Budget Plan | FY 2024 Revised Budget Plan ¹ | FY 2025 Superintendent's Proposed |
|--|----------------------|-----------------------------------|--|---|
| Beginning Balance | \$48,647,696 | \$46,807,301 | \$54,681,084 | \$50,859,276 |
| Revenue: | | | | |
| Food Sales | \$31,966,658 | \$41,572,190 | \$41,572,190 | \$36,706,438 |
| Federal Aid | 61,386,098 | 45,638,936 | 45,638,936 | 58,178,668 |
| State Aid | 2,777,626 | 1,579,843 | 1,579,843 | 3,009,687 |
| Other Revenue | 789,520 | 44,925 | 116,023 | 30,211 |
| Total Revenue² | \$96,919,902 | \$88,835,894 | \$88,906,992 | \$97,925,004 |
| Transfers In: | | | | |
| School Operating Fund (S10000) | \$1,800,000 | \$0 | \$0 | \$0 |
| Total Transfers In: | \$1,800,000 | \$0 | \$0 | \$0 |
| Total Available | \$147,367,598 | \$135,643,195 | \$143,588,076 | \$148,784,280 |
| Total Expenditures² | \$91,869,941 | \$88,835,894 | \$92,728,800 | \$97,925,004 |
| Food and Nutrition Services General Reserve ³ | 0 | 46,807,301 | 50,859,276 | 50,859,276 |
| Total Disbursements | \$91,869,941 | \$135,643,195 | \$143,588,076 | \$148,784,280 |
| Inventory Change | \$816,573 | \$0 | \$0 | \$0 |
| Ending Balance | \$54,681,084 | \$0 | \$0 | \$0 |

¹ The *FY 2024 Revised Budget Plan* reflects adjustments adopted by the Fairfax County School Board on December 14, 2023 during the *FY 2024 Midyear Budget Review*. These midyear adjustments will be reflected in the County schedules and appropriations as part of the *FY 2024 Third Quarter Review*, which will be acted on by the Board of Supervisors on April 30, 2024.

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments of \$115,593 have been reflected as an increase to FY 2023 revenue and audit adjustments of \$841,866 have been reflected as a decrease to FY 2023 expenditures. Details of the audit adjustments will be included in the FY 2024 Third Quarter Package.

³ Any unused portion of the allocated Food and Nutrition Services General Reserve carries forward into the subsequent budget year.