

Business Operations
Ofelia San Pedro, Deputy Superintendent

**SUBJECT: RESOLUTION NO. 3, 2004-05 SPECIAL REVENUE - FOOD SERVICE
FUND FINAL BUDGET REVIEW**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Budget Management, the Office of the Controller and the Department of Food and Nutrition have completed a review of food service operations through June 30, 2005. This resolution decreases budgeted revenues and other sources by \$663,852, decreases appropriations by \$730,348 and increases fund balances by \$66,496 to reflect actual results for the year. Decreased revenues are due primarily to a decrease in USDA Commodities. Decreased appropriations are primarily for decreased purchased services and energy services. Accordingly, it is recommended that budgeted revenues and appropriations be amended as follows:

REVENUES		Increase (Decrease)
1. Increase (Decrease) Federal through State as follows:		\$ (523,986)
a. National School Lunch Act	\$ (256,658)	
b. USDA Commodities	(274,069)	
c. Other	<u>6,741</u>	
	\$ (523,986)	
2. Decrease State Food Service Supplement by \$91 and Miscellaneous State Revenue \$602.		(693)
3. Decrease Local Revenues as follows:		(139,173)
a. Decrease food sales	\$ (124,781)	
b. Decrease interest revenue	<u>(14,392)</u>	
Revenue to reflect actual results	\$ (139,173)	
Net Decrease in Revenues		<u>\$ (663,852)</u>

**REPLACEMENT
E-20**

APPROPRIATIONS	Increase (Decrease)
1. Increase salaries by \$309,060 and fringe benefits by \$47,573 to reflect actual results.	\$ 356,633
2. Decrease purchased services to reflect actual results.	(1,274,885)
3. Decrease energy services to reflect actual results.	(775,560)
4. Increase food and supplies to reflect an increase in participation.	648,855
5. Increase capital outlay to reflect actual results.	383,808
6. Decrease indirect cost and other.	<u>(69,199)</u>
Net Increase in Appropriations	<u>\$ (730,348)</u>
 ENDING FUND BALANCE	
1. Decrease Reserved for Commodity Inventory.	(763,532)
2. Increase Ending Fund Balance to reflect actual results.	<u>830,028</u>
Net Increase in Ending Fund Balance	<u>\$ 66,496</u>
Net Decrease in Appropriations And Ending Fund Balance	<u>\$ (663,852)</u>

RECOMMENDED: That The School Board of Miami-Dade County, Florida, approve Resolution No. 3, 2004-05 Food Service Fund Final Budget Review, decreasing revenues and appropriations/ending fund balance by \$663,852.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
2004-05 FOOD SERVICE BUDGET
SUMMARY OF REVENUES & APPROPRIATIONS
RESOLUTION NO. 3**

	AMENDED BUDGET 07/11/05	RESOLUTION NO. 3	AMENDED BUDGET 09/07/05
REVENUES & BEGINNING BALANCES			
REVENUES			
Federal Through State			
National School Lunch Act	\$ 89,608,000	\$ (256,658)	\$ 89,351,342
U.S.D.A. Commodities	8,100,000	(274,069)	7,825,931
Other	525,000	6,741	531,741
Subtotal Federal Through State	\$ 98,233,000	\$ (523,986)	\$ 97,709,014
State			
Food Service Supplement	\$ 2,780,000	\$ (91)	\$ 2,779,909
Other	53,000	(602)	52,398
Subtotal State	\$ 2,833,000	\$ (693)	\$ 2,832,307
Local			
Food Sales	\$ 36,082,000	\$ (124,781)	\$ 35,957,219
Interest and Other	115,000	(14,392)	100,608
Subtotal Local	\$ 36,197,000	\$ (139,173)	\$ 36,057,827
TOTAL REVENUES	\$ 137,263,000	\$ (663,852)	\$ 136,599,148
BEGINNING FUND BALANCE	\$ 13,525,734	\$ -	\$ 13,525,734
TOTAL REVENUES & BEGINNING BALANCES	\$ 150,788,734	\$ (663,852)	\$ 150,124,882
APPROPRIATIONS & RESERVES			
APPROPRIATIONS			
Salaries	\$ 43,868,610	\$ 309,060	\$ 44,177,670
Employee Benefits	18,373,390	47,573	18,420,963
Purchased Services	7,816,000	(1,274,885)	6,541,115
Energy Services	4,856,000	(775,560)	4,080,440
Food & Supplies	63,404,000	648,855	64,052,855
Capital Outlay	2,450,000	383,808	2,833,808
Indirect Cost & Other	3,655,000	(69,199)	3,585,801
TOTAL APPROPRIATIONS	\$ 144,423,000	\$ (730,348)	\$ 143,692,652
RESERVES			
Ending Fund Balance:			
Reserved for Commodity Inventory	\$ 3,955,000	\$ (763,532)	\$ 3,191,468
Unreserved	2,410,734	830,028	3,240,762
TOTAL RESERVES	\$ 6,365,734	\$ 66,496	\$ 6,432,230
TOTAL APPROPRIATIONS & RESERVES	\$ 150,788,734	\$ (663,852)	\$ 150,124,882