

Business Operations
Ofelia San Pedro, Deputy Superintendent

**SUBJECT: RESOLUTION NO. 3, 2005-06 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, 2006. This resolution decreases budgeted revenues and other sources by \$1,609,176, decreases appropriations by \$1,216,073 and decreases fund balance by \$393,103 to reflect actual results for the year. Decreased revenues are due primarily to decrease in participation. Decreased appropriations are primarily for decrease in personnel costs. Accordingly, it is recommended that budgeted revenues and appropriations be amended as follows:

REVENUES	Increase (Decrease)
1. Increase (Decrease) Federal through State as follows:	\$(1,650,283)
a. National School Lunch Act	\$ (1,544,280)
b. USDA Commodities	(55,333)
c. Other	<u>(50,670)</u>
	\$ (1,650,283)
2. Increase State Food Service Supplement by \$449 and decrease Miscellaneous State Revenue (\$731).	(282)
3. Decrease Local Revenues as follows:	(544,663)
a. Decrease food sales	\$ (555,933)
b. Increase interest revenue	<u>11,270</u>
	\$ (544,663)
4. Increase Other Sources as follows:	586,052
a. Increase Transfer from Other Funds	\$ 221,321
b. Increase Loss Recoveries	<u>364,731</u>
	\$ 586,052
Net Decrease in Revenues	<u>\$(1,609,176)</u>

APPROPRIATIONS	<u>Increase (Decrease)</u>
1. Decrease salaries by \$575,702 and fringe benefits by \$1,074,608 to reflect actual results.	\$(1,650,310)
2. Increase purchased services to reflect actual results.	107,644
3. Decrease energy services to reflect actual results.	(4,320)
4. Increase food and supplies to reflect a decrease in participation.	624,450
5. Decrease capital outlay to reflect actual results.	(231,339)
6. Decrease indirect cost and other.	<u>(62,198)</u>
Net Decrease in Appropriations	<u>\$ (1,216,073)</u>
 ENDING FUND BALANCE	
1. Decrease Reserved for Commodity Inventory.	\$ (1,285,236)
2. Increase Ending Fund Balance to reflect actual results.	<u>892,133</u>
Net Decrease in Ending Fund Balance	<u>\$ (393,103)</u>
Net Decrease in Appropriations And Ending Fund Balance	<u>\$ (1,609,176)</u>

RECOMMENDED: That The School Board of Miami-Dade County, Florida, approve Resolution No. 3, 2005-06 Food Service Fund Final Budget Review, decreasing revenues and appropriations/ending fund balance by \$1,609,176.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
2005-06 FOOD SERVICE BUDGET
SUMMARY OF REVENUES & APPROPRIATIONS
RESOLUTION NO. 3**

	AMENDED BUDGET 05/10/06	RESOLUTION 3	AMENDED BUDGET 09/13/06
REVENUES & BEGINNING BALANCES			
REVENUES			
Federal Through State			
National School Lunch Act	\$ 87,178,000	\$ (1,544,280)	\$ 85,633,720
U.S.D.A. Commodities	5,195,000	(55,333)	5,139,667
Other	525,000	(50,670)	474,330
Subtotal Federal Through State	\$ 92,898,000	\$ (1,650,283)	\$ 91,247,717
State			
Food Service Supplement	\$ 2,780,000	\$ 449	\$ 2,780,449
Other	54,000	(731)	53,269
Subtotal State	\$ 2,834,000	\$ (282)	\$ 2,833,718
Local			
Interest and Other	\$ 222,000	\$ 11,270	\$ 233,270
Food Sales	37,874,112	(555,933)	37,318,179
Subtotal Local	\$ 38,096,112	\$ (544,663)	\$ 37,551,449
Other Sources			
Transfers from Other Funds	\$ 1,800,000	\$ 221,321	\$ 2,021,321
Loss Recoveries		364,731	364,731
Subtotal Other Sources	\$ 1,800,000	\$ 586,052	\$ 2,386,052
TOTAL REVENUES	\$ 135,628,112	\$ (1,609,176)	\$ 134,018,936
BEGINNING FUND BALANCE	\$ 6,432,230	\$ -	\$ 6,432,230
TOTAL REVENUES & BEGINNING BALANCES	\$ 142,060,342	\$ (1,609,176)	\$ 140,451,166
APPROPRIATIONS & RESERVES			
APPROPRIATIONS			
Salaries	\$ 44,617,800	\$ (575,702)	\$ 44,042,098
Employee Benefits	21,404,200	(1,074,608)	20,329,592
Purchased Services	5,950,000	107,644	6,057,644
Energy Services	4,865,401	(4,320)	4,861,081
Food & Supplies	59,883,000	624,450	60,507,450
Capital Outlay	1,600,000	(231,339)	1,368,661
Indirect Cost & Other	3,274,000	(62,198)	3,211,802
TOTAL APPROPRIATIONS	\$ 141,594,401	\$ (1,216,073)	\$ 140,378,328
RESERVES			
Ending Fund Balance:			
Reserved for Commodity Inventory	\$ 2,899,000	\$ (1,285,236)	\$ 1,613,764
Unreserved	(2,433,059)	892,133	(1,540,926)
TOTAL RESERVES	\$ 465,941	\$ (393,103)	\$ 72,838
TOTAL APPROPRIATIONS & RESERVES	\$ 142,060,342	\$ (1,609,176)	\$ 140,451,166