Office of Superintendent of Schools August 26, 2026
Board Meeting of September 9, 2026

Financial Services
Ms. Margarita Betancourt, Interim Chief Financial Officer

SUBJECT: **RESOLUTION NO. 3, FY 2025-26 SPECIAL REVENUE - FOOD SERVICE FUND FINAL BUDGET REVIEW**

COMMITTEE: **FISCAL ACCOUNTABILITY & GOVERNMENTAL RELATIONS**

LINK TO STRATEGIC PLAN: **EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES**

The Department of Food and Nutrition, the Office of Budget Management and the Office of the Controller have completed a review of the food service operations through June 30, 2026. The overall revenues and other financing sources are being decreased by $1,393,041; appropriations are being decreased by $12,070,150 resulting in the fund balance being increased by $10,677,109.

Federal meal reimbursements are being decreased by $1,674,744 to reflect the actual amount earned from reimbursable meals. The United States Department of Agriculture (USDA) Commodities have increased by $132,340 to reflect actual USDA entitlements earned. Other revenues are being increased by $35,455. Food sales are being increased by $52,519 to reflect actual cash sales, and Interest and Other are being increased by $61,389.

Expenditures for salaries are being decreased by $2,721,951 to reflect actual costs. Fringe Benefits are being decreased by $1,967,495 to reflect the expenditures in fringe benefits charged to the Food Service fund. Purchased services are being decreased by $252,527 as a result of lower expenditures. Energy Services are being increased by $18,578 to reflect actual expenditures incurred. Food and Supplies are being decreased by $6,035,834 to match actual expenditures. Capital Outlay is decreasing by $1,052,801 based on final amounts. Indirect Cost & Other are being decreased by $58,120 to reflect actual expenditures.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, approve Resolution No. 3, FY 2025-26 Food Service Fund Final Budget Review, decreasing revenues by $1,393,041, decreasing appropriations by $12,070,150 and increasing ending fund balance by $10,677,109.

E-20

REVENUES CHANGES		**Increase (Decrease)**
1. Net decrease in **Federal through State** revenues:		$ (1,506,949)
a. National School Lunch Act	$ (1,674,744)	
b. U.S.D.A. Commodities	132,340	
d. Other	35,455	
Subtotal	$ (1,506,949)	
2. Net increase in **Local** revenues:		113,908
a. Interest and Other	$ 61,389	
b. Food Sales	52,519	
Subtotal	$ 113,908	
Net Decrease in Revenues		**$ (1,393,041)**

APPROPRIATIONS CHANGES	
1. Decrease salaries based on actual expenditures.	$ (2,721,951)
2. Decrease employee benefits based on actual expenditures.	(1,967,495)
3. Decrease purchased services based on actual expenditures.	(252,527)
4. Increase energy services based on actual expenditures.	18,578
5. Decrease food and supplies based on actual expenditures.	(6,035,834)
6. Decrease capital outlay based on actual expenditures.	(1,052,801)
7. Decrease indirect cost and other based on actual expenditures.	(58,120)
Net Decrease in Appropriations	**$ (12,070,150)**

ENDING FUND BALANCE	
Increase in Fund Balance	**$ 10,677,109**
Net Decrease in Appropriations and Ending Fund Balance	**$ (1,393,041)**

SUMMARY OF REVENUES AND APPROPRIATIONS
2025-2026 FOOD SERVICE BUDGET
RESOLUTION NO. 3

	FY 2025-2026 AMENDED 05/13/26	INCREASE (DECREASE)	FY 2025-2026 AMENDED 09/09/26
REVENUES			
Federal Through State			
National School Lunch Act	$ 172,600,000	$ (1,674,744)	$ 170,925,256
U.S.D.A. Commodities	13,624,000	132,340	13,756,340
Other	1,050,000	35,455	1,085,455
Total Federal	**$ 187,274,000**	**$ (1,506,949)**	**$ 185,767,051**
State			
Food Service Supplement	$ 1,627,388	$ -	$ 1,627,388
Total State	**$ 1,627,388**	**$ -**	**$ 1,627,388**
Local			
Interest and Other	$ 370,494	$ 61,389	$ 431,883
Food Sales	1,390,000	52,519	1,442,519
Total Local	**$ 1,760,494**	**$ 113,908**	**$ 1,874,402**
TOTAL REVENUES	**$ 190,661,882**	**$ (1,393,041)**	**$ 189,268,841**
BEGINNING FUND BALANCE	**$ 37,448,788**	**$ -**	**$ 37,448,788**
TOTAL REVENUES & BEGINNING FUND BALANCE	**$ 228,110,670**	**$ (1,393,041)**	**$ 226,717,629**
APPROPRIATIONS AND RESERVES			
APPROPRIATIONS			
Salaries	$ 61,477,359	$ (2,721,951)	$ 58,755,408
Employee Benefits	32,766,124	(1,967,495)	30,798,629
Purchased Services	7,740,000	(252,527)	7,487,473
Energy Services	10,106,953	18,578	10,125,531
Food & Supplies	100,915,000	(6,035,834)	94,879,166
Capital Outlay	4,040,000	(1,052,801)	2,987,199
Indirect Cost & Other	3,183,368	(58,120)	3,125,248
TOTAL APPROPRIATIONS	**$ 220,228,804**	**$ (12,070,150)**	**$ 208,158,654**
Ending Fund Balance			
Non-Spendable	$ 5,839,377	$ (918,006)	$ 4,921,371
Restricted	2,042,489	11,595,115	13,637,604
TOTAL ENDING FUND BALANCE	**$ 7,881,866**	**$ 10,677,109**	**$ 18,558,975**
TOTAL APPROPRIATIONS & FUND BALANCE	**$ 228,110,670**	**$ (1,393,041)**	**$ 226,717,629**