

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2025-2026

Food Service Fund - Budget Amendment #3
Executive Summary

Food Service Fund Budget Amendment #3 is for the fiscal period ending **March 31, 2026**. Below is a summary of the adjustments to estimated revenues and appropriations. Additional detail by object is attached (page 2) for further reference.

	Increase	Decrease
Estimated Revenue Changes:		
Federal Through State Sources		
State Sources		
Local Sources	16,297	
Other Financing Sources:		
Transfers in from General Fund		
Transfers in from Capital Projects		
Loss Recoveries		
Net Change in Estimated Revenue	\$ 16,297	
Appropriations Changes (by Function and Object):		
Function 7600 - Food Service:		
100 Salaries	17,673	
200 Benefits	4,481	
300 Purchased Services	167,477	
400 Energy Services		
500 Materials and Supplies		
600 Capital Outlay	1,500,000	
700 Other Expenses	5,799	
Net Change in Appropriations	\$ 1,695,430	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - December 31, 2025	\$ 9,611,875
Increase (decrease) in Estimated Revenues	16,297
(Increase) decrease in Appropriations	(1,695,430)
Fund Balance - March 31, 2026	\$ 7,932,743

The School Board of Hernando County, Florida
 Food Service Fund
 Budget Amendment #3
 Summary by Object
 Fiscal Year 2025-2026

	Original Budget 2025-2026	Current Budget 2025-2026	Increase	Decrease	Amended Budget 2025-2026
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	18,446,000	18,446,000	-	-	18,446,000
3299 MISCELLANIEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	18,446,000	18,446,000	-	-	18,446,000
STATE SOURCES					
3337 SCHOOL BREAKFAST SUPPLEMENT	86,000	86,000	-	-	86,000
3338 SCHOOL LUNCH SUPPLEMENT	108,000	108,000	-	-	108,000
TOTAL STATE SOURCES	194,000	194,000	-	-	194,000
LOCAL SOURCES:					
3451 STUDENT LUNCHES	472,499	-	-	-	-
3453 ADULT LUNCH / BREAKFAST	-	2,500	-	-	2,500
3454 STUDENT / ADULT ALA CARTE	-	450,000	-	-	450,000
3456 OTHER FOOD SALES	-	15,000	-	-	15,000
3457 FOOD REBATES	-	4,999	-	-	4,999
3495 OTHER MISCELANEOUS LOCAL	-	11,915	16,297	-	28,212
TOTAL LOCAL SOURCES:	472,499	484,414	16,297	-	500,711
OTHER FINANCING SOURCES:					
3610 TRANSFERS IN FROM GENERAL FUND	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES:	-	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,112,499	19,124,414	16,297	-	19,140,711
BEGINNING FUND BALANCE	11,775,503	11,775,503	-	-	11,775,503
TOTAL ESTIMATED REVENUE	30,888,002	30,899,917	16,297	-	30,916,214
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			16,297		
APPROPRIATIONS					
EXPENDITURES:					
100 SALARIES	5,240,659	5,254,359	17,673	-	5,272,032
200 BENEFITS	2,969,915	2,966,967	4,481	-	2,971,448
300 PURCHASED SERVICES	722,203	722,339	167,477	-	889,816
400 ENERGY SERVICES	314,500	315,201	-	-	315,201
500 MATERIALS AND SUPPLIES	10,803,500	10,811,172	-	-	10,811,172
600 CAPITAL OUTLAY	330,000	968,004	1,500,000	-	2,468,004
700 OTHER EXPENSES	250,000	250,000	5,799	-	255,799
TOTAL EXPENDITURES	20,630,777	21,288,042	1,695,430	-	22,983,471
OTHER FINANCING USES					
9700 TRANSFERS OUT					
920 TRANSFERS TO DEBT SERVICE FUND	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
ENDING FUND BALANCE	10,257,225	9,611,875	-	1,679,132	7,932,743
TOTAL APPROPRIATIONS	30,888,002	30,899,917	1,695,430	1,679,132	30,916,214
NET INCREASE (DECREASE) IN APPROPRIATIONS			16,297		