

Financial Affairs
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, THE 1998-99 GENERAL FUND MID-YEAR
BUDGET REVIEW**

The Office of Budget Management has completed its review of actual receipts and expenditures through December 30, 1998 and updated entitlement notices from the Department of Education based on actual October FTE, adjusted for Miami-Dade's preliminary February FTE counts, and grant award notices from federal agencies through December 30, 1998.

REVENUE CHANGES	INCREASE (DECREASE)
1. Decrease state revenues due to the following:	\$ (5,315,069)
a. Decrease Florida Education Finance Program (FEFP) by \$6,752,161. This decrease is primarily due to lower weighted FTE than projected.	
b. Increase discretionary lottery proration by \$138,709 due to lower WFTE statewide.	
c. Decrease state categorical revenue by a net of \$141,430 due to funding changes in various programs.	
d. Increase miscellaneous state revenue by a net of \$1,439,813. Most of these revenues require offsetting appropriations.	
2. Increase (decrease) local revenues due to the following:	2,832,676
Property Taxes	\$ 1,326,784
Interest	1,381,000
Miscellaneous Local *	<u>124,892</u>
	<u>\$ 2,832,676</u>
* Requires offsetting appropriations	
3. Increase non-revenue sources to reflect sales of surplus equipment.	3,322
	<hr/>
NET REVENUE DECREASE	\$ (2,479,071)

APPROPRIATION CHANGES	INCREASE (DECREASE)
Appropriations Changes Due to Projections	
1. Salaries are projected to exceed current budget by only .1% and are due to average salaries and lapse rates varying from budget assumptions.	\$ 1,270,480
2. Employee Benefits will decrease slightly from budget due to the following:	985,110
a. Retirement costs will decline by \$1,286,032 or .4%.	
b. Group insurance is projected to increase by \$2,464,737 or about 2.3% over budget.	
c. Unemployment and tuition reimbursement are projected to decrease by \$193,595 or 4.7%.	
3. Energy Services are projected to increase by 2.8% over the adopted budget.	968,150
4. Other Non-Salary will increase by approximately .6% due primarily to new categorical programs.	1,836,921
	<hr/>
TOTAL APPROPRIATION CHANGES DUE TO PROJECTIONS	\$ 5,060,661

Recommended for Approval

1. Increase appropriations for the Attorney's Office for one legal secretary and related furniture and equipment (\$20,500) and Professional & Technical services (\$75,000). Recurring annual costs are approximately \$61,500.	\$ 95,500
2. Establish two EDP auditor positions (pay grades 42, 44) in the Office of Management and Compliance Audits. Recurring annual costs are approximately \$140,596.	35,149
3. Establish one Coordinator II (PG 41) and one secretary (PG 21) in the Division of Athletics/Activities and Accreditation to implement a middle schools athletic program. Recurring annual costs are approximately \$72,000.	18,000

	INCREASE (DECREASE)
4. Increase appropriations in the Division of Life Skills to cover the increased costs of field trips (transportation) to Special Events.	\$ 75,000
5. Establish appropriations for field trips (transportation) in the Role Models Program.	78,144
6. Allocate a second registrar (PG 23) to Management Training to accommodate increased enrollments in training classes for administrators and clerical staff. Recurring annual costs are approximately \$33,331.	8,332
7. Provide funding to implement the Professional Assessment and Comprehensive Evaluation System (PACES). Provides for printing the PACES manuals and training both administrators and teachers in use of the teacher assessment and evaluation procedures.	50,000
8. Appropriation to replace District Lease Budget used to pay settlement authorized by the Board on October 21, 1998 (Agenda Item K-4).	270,000
9. Increase appropriations by \$158,746 for professional and technical services (legal) in the Capital Construction Compliance Office. These costs will be offset by an abatement to Capital Outlay Funds.	-0-
10. Establish a budget to forward-fund band instrument replacement by senior high schools which will repay the advance over a period of up to five years.	385,000
11. Restore one-half of the 20% administrative deferment taken from schools for substitute teachers (including fringe benefits.)	1,126,357

TOTAL APPROPRIATION CHANGES RECOMMENDED FOR APPROVAL	\$ 2,141,482
---	---------------------

	INCREASE (DECREASE)
RESERVES	
Reduce Contingency from \$44,386,480 to \$34,705,266 to balance.	\$ (9,681,214)
	<hr/>
TOTAL DECREASE IN APPROPRIATIONS & RESERVES	<u>\$ (2,479,071)</u>

- RECOMMENDED:** That The School Board of Miami-Dade County, Florida:
- a. Adopt Resolution No. 2, 1998-99 General Fund Mid-Year Budget Review, decreasing revenues and appropriations and reserves by \$2,479,071.
 - b. Adopt the Summary of Revenues and Appropriations (page 5) and the Summary of Appropriations by Function (page 10).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
1998-99 GENERAL FUND BUDGET
SUMMARY OF REVENUES APPROPRIATIONS
RESOLUTION NO.2**

	AMENDED BUDGET 12/9/98	RESOLUTION NO. 2		AMENDED BUDGET 2/10/99
		ADJUSTMENTS DUE TO PROJECTIONS	RECOMMENDATIONS	
REVENUES & BEGINNING BALANCES				
REVENUES				
Federal	\$ 12,963,060	\$ -	\$ -	\$ 12,963,060
State	1,302,232,736	(5,315,069)	-	1,296,917,667
Local	630,821,518	1,451,676	-	632,273,194
Interest	17,128,000	1,381,000	-	18,509,000
TOTAL REVENUES	\$ 1,963,145,314	\$ (2,482,393)	\$ -	\$ 1,960,662,921
TRANSFERS FROM CAPITAL OUTLAY	\$ 101,179,516	\$ -	\$ -	\$ 101,179,516
BEGINNING FUND BALANCE	\$ 117,058,631	\$ -	\$ -	\$ 117,058,631
SUBTOTAL REVENUES & BEGINNING BALANCES	\$ 2,181,383,461	\$ (2,482,393)	\$ -	\$ 2,178,901,068
NON-REVENUE SOURCES - Other	\$ 10,000,000	\$ 3,322	\$ -	\$ 10,003,322
TOTAL REVENUES & BEGINNING BALANCES	\$ 2,191,383,461	\$ (2,479,071)	\$ -	\$ 2,188,904,390
APPROPRIATIONS & RESERVES				
APPROPRIATIONS				
Salaries	\$ 1,337,851,532	\$ 1,270,480	\$ 1,062,517	\$ 1,340,184,529
Employee Benefits	450,652,778	985,110	139,821	\$ 451,777,709
Liability Insurance	12,709,590	-	-	\$ 12,709,590
Energy Services	35,039,233	968,150	-	\$ 36,007,383
Other Non-salary	306,442,373	1,836,921	939,144	\$ 309,218,438
Transfer to Food Service	2,293,078	-	-	\$ 2,293,078
Transfer to Internal Funds	2,008,397	-	-	\$ 2,008,397
TOTAL APPROPRIATIONS	\$ 2,146,996,981	\$ 5,060,661	\$ 2,141,482	\$ 2,154,199,124
RESERVES				
Contingency/Unreserved Fund Balance	\$ 44,386,480	\$ (7,539,732)	\$ (2,141,482)	\$ 34,705,266
TOTAL RESERVES	\$ 44,386,480	\$ (7,539,732)	\$ (2,141,482)	\$ 34,705,266
TOTAL APPROPRIATIONS & RESERVES	\$ 2,191,383,461	\$ (2,479,071)	\$ -	\$ 2,188,904,390

**SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION NO. 2
1998-99**

	AMENDED BUDGET 12/9/98	RESOLUTION NO. 2	AMENDED BUDGET 2/10/99
FEDERAL SOURCES			
Impact Aid	\$ 50,000	\$ 0	\$ 50,000
R.O.T.C.	1,000,000	0	1,000,000
Targeted Assistance/Entrant Grant	3,313,060	0	3,313,060
Medicaid Reimbursement	8,600,000	0	8,600,000
Total Federal	\$ 12,963,060	\$ 0	\$ 12,963,060
STATE SOURCES			
Florida Education Finance Program	\$1,013,617,242	(\$ 6,752,161)	\$1,006,865,081
Workforce Development	111,391,161	0	111,391,161
Discretionary Lottery Funds	29,687,120	138,709	29,825,829
Categorical Programs:			
Migrant Education (A)	257,470	0	257,470
Instructional Materials (A)	28,183,205	(27,758)	28,155,447
Summer School K-8-Basic (A)	31,861,521	0	31,861,521
Transportation (B)	28,002,792	0	28,002,792
Safe Schools (B)	9,739,388	19,939	9,759,327
First Grade Class Size (A)	14,859,800	0	14,859,800
Pre-K Early Intervention (A)	18,617,527	(132,683)	18,484,844
Instructional Technology (A)	12,208,128	(928)	12,207,200
Full Service Schools (A)	0	0	0
Florida Teachers Lead Program (A)	2,008,397	0	2,008,397
Miscellaneous State	1,798,985	1,439,813	3,238,798
Total State	\$1,302,232,736	(\$ 5,315,069)	\$1,296,917,667

- (A) Revenues for which appropriations equal revenues.
(B) Revenues for which appropriations exceed revenues.

**SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION NO. 2
1998-99**

	AMENDED BUDGET 12/9/98	RESOLUTION NO. 2	AMENDED BUDGET 2/10/99
LOCAL SOURCES			
FEFP Required Local Effort	\$ 532,705,596	\$ 1,191,926	\$ 533,897,522
Local Discretionary Millage	60,272,022	134,858	60,406,880
Sub - Total	\$ 592,977,618	\$ 1,326,784	\$ 594,304,402
Miscellaneous Local:			
Vocational Fees	\$ 3,838,297	\$ 0	\$ 3,838,297
Rent	200,000	0	200,000
Interest	17,128,000	1,381,000	18,509,000
Tax Redemptions	9,985,031	0	9,985,031
Fed. Indirect Cost Reimbursement	3,000,000	0	3,000,000
Misc. School Receipts (A)	2,000,000	0	2,000,000
Community Schools - Contributions (A)	48,540	0	48,540
Community Schools - Internal (A)	8,000,000	0	8,000,000
Community Schools - Fees (B)	2,000,000	0	2,000,000
Food Service Indirect Costs	4,076,780	0	4,076,780
Metro Dade Cable TV (A)	0	0	0
Other Miscellaneous Local	4,695,252	124,892	4,820,144
Total Local	\$ 647,949,518	\$ 2,832,676	\$ 650,782,194
TOTAL REVENUES	\$1,963,145,314	(\$ 2,482,393)	\$1,960,662,921
TRANSFERS			
From Capital Outlay	\$ 101,179,516	\$ -	\$ 101,179,516
NON-REVENUE SOURCES	\$ 0	\$ 3,322	\$ 3,322
NON-REVENUE SOURCES - Other	\$ 10,000,000	\$ 0	\$ 10,000,000
FUND BALANCE FROM PRIOR YEAR	\$ 117,058,631	\$ 0	\$ 117,058,631
TOTAL REVENUES & OTHER SOURCES	\$2,191,383,461	(\$ 2,479,071)	\$2,188,904,390

**OTHER MISCELLANEOUS STATE
1998-99**

	AMENDED BUDGET 12/9/98	RESOLUTION NO. 2	AMENDED BUDGET 2/10/99
Florida First Start (A)	\$ 0	\$ 489,713	\$ 489,713
Multi-Agency Network (A)	0	38,702	38,702
Performance Incentive (A)	700,000	0	700,000
SBE Administrative Expenses	145,000	0	145,000
State License Tax	150,000	0	150,000
WLRN TV - Latin American TV	0	0	0
WLRN - Radio/Reading Service (A)	45,323	0	45,323
Academy of International Business (A)	0	91,500	91,500
Health Services (A)	76,000	0	76,000
State Public TV (A)	572,000	0	572,000
State Public Radio (A)	110,662	0	110,662
Satellite - Miami Springs Sr. H. S. (A)	0	22,000	22,000
Jobs for Florida's Graduate (A)	0	100,000	100,000
Tobacco Prevention (A)	0	109,000	109,000
Cap Incentive (A)	0	538,898	538,898
W.D.I.S.S. (A)	0	50,000	50,000
TOTAL MISCELLANEOUS STATE	\$ 1,798,985	\$ 1,439,813	\$ 3,238,798

**OTHER MISCELLANEOUS LOCAL
1998-99**

	AMENDED BUDGET 12/9/98	RESOLUTION NO. 2	AMENDED BUDGET 2/10/99
Florida Work Experience	\$ 107,763	\$ 0	\$ 107,763
Transportation - Internal Funds (A)	300,000	0	300,000
Miami North Dade Stadium	45,000	0	45,000
Fingerprinting (A)	400,000	0	400,000
Certification Processing	160,000	0	160,000
Renewal of Certificates (B)	89,042	0	89,042
Safe Schools-Fees	200,000	0	200,000
Fee-Supported Pre-K (A)	3,393,447	0	3,393,447
Friends of WLRN - Ineligible (A)	0	124,595	124,595
Josten's Learning Corp. - Royalty (A)	0	297	297
TOTAL OTHER MISC. LOCAL	\$ 4,695,252	\$ 124,892	\$ 4,820,144

MIAMI-DADE COUNTY PUBLIC SCHOOLS
1998-99 GENERAL FUND BUDGET
SUMMARY OF APPROPRIATIONS BY FUNCTION
RESOLUTION NO. 2
 February 10, 1999

FUNCTION	TOTAL BUDGET	SALARIES (51XX)	EMPLOYEE BENEFITS (52XX)	PURCHASED SERVICES (53XX)	ENERGY SERVICES (54XX)	MATERIALS AND SUPPLIES (55XX)	CAPITAL OUTLAY (56XX)	OTHER EXPENSES (57XX)
INSTRUCTIONAL SERVICES	\$ 1,379,656,602	\$ 897,114,522	\$ 298,040,854	\$ 36,274,212	\$ 69,592	\$ 144,998,541	\$ 2,711,070	\$ 447,811
SUPPORT SERVICES								
Pupil Personnel Services	105,593,002	76,189,329	26,109,792	3,125,134	1,000	-	137,747	30,000
Instructional Media Services	51,629,435	28,726,452	10,259,085	671,719	-	510,767	11,461,412	-
Instruction & Curriculum Development	18,628,772	12,761,081	4,135,866	853,149	2,940	668,288	55,317	152,131
Instructional Staff Training	7,986,831	3,767,177	3,818,288	340,792	-	60,274	300	-
Board of Education	4,224,542	2,475,483	819,142	730,049	-	62,144	-	137,724
General Administration	6,771,835	4,735,943	1,505,896	363,921	12,870	115,076	30,968	7,161
School Administration	120,771,646	86,380,947	29,521,498	299,815	-	2,569,386	-	2,000,000
Facilities Acquisition & Construction	10,566,181	175,025	-	391,156	-	-	-	10,000,000
Fiscal Services	13,466,345	6,718,677	2,332,827	405,973	2,650	58,462	-	3,947,756
Food Services	-	-	-	-	-	-	-	-
Central Services	69,850,571	41,410,646	18,654,173	8,296,864	187,481	1,192,048	-	109,359
Transportation Services	59,196,677	34,186,593	15,240,921	5,780,390	3,347,750	-	641,023	-
Operation of Plant	165,908,573	70,867,487	29,768,620	32,728,558	31,920,934	457,882	126,233	38,859
Maintenance of Plant	112,801,148	59,991,502	19,705,218	14,714,075	462,166	16,126,580	1,801,607	-
Community Services	22,842,489	14,683,665	4,575,119	968,735	-	2,070,334	544,636	-
Debt Services	3,000	-	-	-	-	-	3,000	-
Total Instructional & Support Services	\$ 2,149,897,649	\$ 1,340,184,529	\$ 464,487,299	\$ 105,944,542	\$ 36,007,383	\$ 168,889,782	\$ 17,513,313	\$ 16,870,801
Transfers to Other Funds								
Debt Service	\$ -	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Special Revenue	2,293,078	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	-	-	-
Trust & Agency	2,008,397	-	-	-	-	-	-	-
Total Appropriations & Transfers	\$ 2,152,057,642							
Fund Balance:								
Reserved Fund Balance	\$ -	-	-	-	-	-	-	-
Unreserved Fund Balance	34,705,266	-	-	-	-	-	-	-
Total Fund Balance	\$ 34,705,266							
Total Appropriations, Transfers and Fund Balance	\$ 2,188,904,390							