

Financial Affairs
Richard H. Hinds, Chief Financial Officer

SUBJECT: RESOLUTION NO. 3, 1998-99 GENERAL FUND SPRING BUDGET REVIEW

The Office of Budget Management has completed its review of actual receipts and expenditures through April 30, 1999, and updated entitlement notices from the Department of Education. Based on that review, the following changes to the budget, as amended through the last Board meeting in April are recommended for approval.

REVENUE CHANGES	INCREASE (DECREASE)
1. Increase Federal Sources due to increase in Targeted Assistance Grant.	\$ 736,940
2. Increase State Revenue due to the following:	3,660,767
a. Decrease Florida Education Finance Program (FEFP) by \$377,521. This decrease is primarily due to a proration in the prior year adjustment.	
b. Decrease discretionary lottery proration by \$49,184 due to lower base FEFP funding.	
c. Increase State Categorical revenue by \$1,281,220 due to funding changes in various programs.	
d. Increase Miscellaneous State Revenue by \$2,806,252.*	
3. Increase local revenues due to the following:	4,332,948
Universal Service (E-Rate)	\$ 3,000,000
Miscellaneous Local *	<u>1,332,948</u>
	<u>\$ 4,332,948</u>
4. Increase Transfer From Capital Outlay to reflect transfer previously approved by the School Board on April 14, 1999 in Resolution No. 1, 1998-99 Capital Outlay Fund's Budget.	853,397

* Requires offsetting appropriations.

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REVENUE CHANGES

**INCREASE
(DECREASE)**

- 5. Decrease non-revenue sources. The issuance of short-term commercial paper to fund land purchases is no longer considered feasible.

(10,000,000)

Net Revenue Decrease

\$ (415,948)

APPROPRIATION CHANGES DUE TO PROJECTIONS

- 1. Increase **salary appropriations** due to the following: \$ 8,139,586
 - a. Decrease in various retiree incentive program payouts based upon projected results (\$848,988).
 - b. Increase hourly/overtime/substitute accounts primarily from non-salary accounts (\$8,941,617).
 - c. Increase due to new categorical programs (\$724,783).
 - d. Decrease due to projections (\$677,826).
- 2. Decrease **employee benefits** as follows: (1,611,353)
 - a. Decrease in retirement/FICA and workers' compensation (\$3,809,804) based on projections.
 - b. Increase health/hospitalization insurance (\$2,865,168) based on projections.
 - c. Decrease unemployment compensation and tuition reimbursement (\$666,717) based on projections.
- 3. Increase **energy services** appropriations based on projections. 71,073
- 4. Decrease **other non-salary** appropriations as follows: (18,773,307)
 - a. Increase non-salary for categorical programs, offset by a revenue increase (\$1,867,232).

APPROPRIATION CHANGES DUE TO PROJECTIONS (cont)	INCREASE (DECREASE)
b. Decrease non-salary due primarily to transfers from hourly/overtime/substitute accounts with fringes (\$12,085,539).	
c. Decrease non-salary for land purchases that previously were to be funded through proceeds from the issuance of short-term commercial paper (\$8,555,000).	
Net Appropriation Decrease	<u>\$(12,174,001)</u>

RESERVE CHANGES

Increase Contingency , leaving total reserves of \$46,463,319.	<u>\$ 11,758,053</u>
Total Decrease in Appropriations and Reserves	<u>\$ (415,948)</u>

RECOMMENDED: That The School Board of Miami-Dade County, Florida:

- a. Adopt Resolution No. 3, 1998-99 General Fund Spring Budget Review, decreasing revenues and appropriations and reserves by \$415,948.
- b. Adopt the Summary of Revenues and Appropriations (page 4) and the Summary of Appropriations by Function (page 9).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
1998-99 GENERAL FUND BUDGET
SUMMARY OF REVENUES APPROPRIATIONS
RESOLUTION NO. 3**

	AMENDED BUDGET 2/10/99	RESOLUTION NO. 3	AMENDED BUDGET 6/23/99
REVENUES & BEGINNING BALANCES			
REVENUES			
Federal	\$ 12,963,060	\$ 736,940	\$ 13,700,000
State	1,296,917,667	3,660,767	1,300,578,434
Local	632,273,194	4,332,948	636,606,142
Interest	18,509,000	-	18,509,000
TOTAL REVENUES	\$ 1,960,662,921	\$ 8,730,655	\$ 1,969,393,576
TRANSFERS FROM CAPITAL OUTLAY	\$ 101,179,516	\$ 853,397	\$ 102,032,913
BEGINNING FUND BALANCE	\$ 117,058,631	\$ -	\$ 117,058,631
SUBTOTAL REVENUES & BEGINNING BALANCES	\$ 2,178,901,068	\$ 9,584,052	\$ 2,188,485,120
NON-REVENUE SOURCES - Other	\$ 10,003,322	\$ (10,000,000)	\$ 3,322
TOTAL REVENUES & BEGINNING BALANCES	\$ 2,188,904,390	\$ (415,948)	\$ 2,188,488,442
APPROPRIATIONS & RESERVES			
APPROPRIATIONS			
Salaries	\$ 1,340,184,529	\$ 8,139,586	\$ 1,348,324,115
Employee Benefits	451,777,709	(1,611,353)	\$ 450,166,356
Liability Insurance	12,709,590	-	\$ 12,709,590
Energy Services	36,007,383	71,073	\$ 36,078,456
Other Non-salary	309,218,438	(18,773,307)	\$ 290,445,131
Transfer to Food Service	2,293,078	-	\$ 2,293,078
Transfer to Internal Funds	2,008,397	-	\$ 2,008,397
TOTAL APPROPRIATIONS	\$ 2,154,199,124	\$ (12,174,001)	\$ 2,142,025,123
RESERVES			
Contingency/Unreserved Fund Balance	\$ 34,705,266	\$ 11,758,053	\$ 46,463,319
TOTAL RESERVES	\$ 34,705,266	\$ 11,758,053	\$ 46,463,319
TOTAL APPROPRIATIONS & RESERVES	\$ 2,188,904,390	\$ (415,948)	\$ 2,188,488,442

**SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION NO. 3
1998-99**

	AMENDED BUDGET 2/10/99	RESOLUTION NO. 3	AMENDED BUDGET 6/23/99
FEDERAL SOURCES			
Impact Aid	\$ 50,000	\$ -	\$ 50,000
R.O.T.C.	1,000,000	-	1,000,000
Targeted Assistance/Entrant Grant	3,313,060	736,940	4,050,000
Medicaid Reimbursement	8,600,000	-	8,600,000
Total Federal	\$ 12,963,060	\$ 736,940	\$ 13,700,000
STATE SOURCES			
Florida Education Finance Program	\$1,003,247,663	\$ 417,949	\$ 1,003,665,612
Prior Year Adjustment	3,528,843	(791,145)	2,737,698
Discretionary Lottery Funds	29,914,404	(49,184)	29,865,220
Workforce Development	111,391,161	-	111,391,161
Safe Schools (B)	9,759,327	(4,325)	9,755,002
Pre-K Early Intervention (A)	18,484,844	-	18,484,844
Categorical Programs:			
Migrant Education (A)	257,470	-	257,470
Instructional Materials (A)	28,155,447	29,869	28,185,316
Summer School K-8-Basic (A)	31,861,521	-	31,861,521
Transportation (B)	28,002,792	1,242,083	29,244,875
First Grade Class Size (A)	14,859,800	-	14,859,800
Instructional Technology (A)	12,207,200	9,268	12,216,468
Florida Teachers Lead Program (A)	2,008,397	-	2,008,397
Miscellaneous State	3,238,798	2,806,252	6,045,050
Total State	\$1,296,917,667	\$ 3,660,767	\$ 1,300,578,434

(A) Revenues for which appropriations equal revenues.

(B) Revenues for which appropriations exceed revenues.

**SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION NO. 3
1998-99**

	AMENDED BUDGET 2/10/99	RESOLUTION NO. 3	AMENDED BUDGET 6/23/99
LOCAL SOURCES			
FEFP Required Local Effort	\$ 533,897,522	\$ -	\$ 533,897,522
Local Discretionary Millage	60,406,880	-	60,406,880
Sub - Total	\$ 594,304,402	\$ -	\$ 594,304,402
Miscellaneous Local:			
Vocational Fees	\$ 3,838,297	\$ -	\$ 3,838,297
Rent	200,000	-	200,000
Interest	18,509,000	-	18,509,000
Tax Redemptions	9,985,031	-	9,985,031
Universal Service (E-Rate)	-	3,000,000	3,000,000
Fed. Indirect Cost Reimbursement	3,000,000	-	3,000,000
Misc. School Receipts (A)	2,000,000	-	2,000,000
Community Schools - Contributions (A)	48,540	-	48,540
Community Schools - Internal (A)	8,000,000	778,435	8,778,435
Community Schools - Fringe Charges (B)	2,000,000	-	2,000,000
Community Schools - Gifts/Grants/Bequests (A)	-	14,045	14,045
Community Schools - Federal thru Local (A)	-	6,963	6,963
Food Service Indirect Costs	4,076,780	-	4,076,780
Miami-Dade Cable TV (A)	-	522,000	522,000
Other Miscellaneous Local	4,820,144	11,505	4,831,649
Total Local	\$ 650,782,194	\$ 4,332,948	\$ 655,115,142
TOTAL REVENUES	\$ 1,960,662,921	\$ 8,730,655	\$ 1,969,393,576
TRANSFERS			
From Capital Outlay	\$ 101,179,516	\$ 853,397	\$ 102,032,913
NON-REVENUE SOURCES	\$ 3,322	\$ -	\$ 3,322
NON-REVENUE SOURCES - Other	\$ 10,000,000	\$ (10,000,000)	\$ -
FUND BALANCE FROM PRIOR YEAR	\$ 117,058,631	\$ -	\$ 117,058,631
TOTAL REVENUES & OTHER SOURCES	\$ 2,188,904,390	\$ (415,948)	\$ 2,188,488,442

**OTHER MISCELLANEOUS STATE
1998-99**

	AMENDED BUDGET 2/10/99	RESOLUTION NO. 3	AMENDED BUDGET 6/23/99
Florida First Start (A)	\$ 489,713	\$ -	\$ 489,713
Multi-Agency Network (A)	38,702	-	38,702
Performance Incentive (A)	700,000	-	700,000
SBE Administrative Expenses	145,000	-	145,000
State License Tax	150,000	-	150,000
WLRN TV - Latin American TV	-	78,339	78,339
WLRN - Radio/Reading Service (A)	45,323	-	45,323
Academy of International Business (A)	91,500	-	91,500
Health Services (A)	76,000	-	76,000
State Public TV (A)	572,000	-	572,000
State Public Radio (A)	110,662	-	110,662
Satellite - Miami Springs Sr. H. S. (A)	22,000	-	22,000
Jobs for Florida's Graduate (A)	100,000	-	100,000
Tobacco Prevention (A)	109,000	-	109,000
Cap Incentive (A)	538,898	-	538,898
W.D.I.S.S. (A)	50,000	-	50,000
Controlled Open Enrollment (A)	-	950,000	950,000
Florida Distance Learning (A)	-	127,573	127,573
Teens Against Tobacco (TATU) (A)	-	112,346	112,346
Extended Access (A)	-	36,452	36,452
Florida School Recognition (A)	-	795,269	795,269
School Improve. Reading Initiative (A)	-	441,000	441,000
Parents to Kids (A)	-	142,045	142,045
Florida Excellent Teaching (A)	-	25,478	25,478
Collaborative Partnership (A)	-	97,750	97,750
TOTAL MISCELLANEOUS STATE	\$ 3,238,798	\$ 2,806,252	\$ 6,045,050

**OTHER MISCELLANEOUS LOCAL
1998-99**

	AMENDED BUDGET 2/10/99	RESOLUTION NO. 3	AMENDED BUDGET 6/23/99
Florida Work Experience	\$ 107,763	\$ -	\$ 107,763
Transportation - Internal Funds (A)	300,000	-	300,000
Miami North Dade Stadium	45,000	-	45,000
Fingerprinting (A)	400,000	11,505	411,505
Certification Processing	160,000	-	160,000
Renewal of Certificates (B)	89,042	-	89,042
Safe Schools-Fees	200,000	-	200,000
Fee-Supported Pre-K (A)	3,393,447	-	3,393,447
Friends of WLRN - Ineligible (A)	124,595	-	124,595
Josten's Learning Corp. - Royalty (A)	297	-	297
TOTAL OTHER MISC. LOCAL	\$ 4,820,144	\$ 11,505	\$ 4,831,649

MIAMI-DADE COUNTY PUBLIC SCHOOLS
1998-99 GENERAL FUND BUDGET
SUMMARY OF APPROPRIATIONS BY FUNCTION
RESOLUTION NO. 3
 June 23, 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	\$ 1,334,359,708	\$ 885,492,640	\$296,984,275	\$ 59,175,205	\$ 69,592	\$ 62,019,492	\$ 29,964,867	\$ 653,637
SUPPORT SERVICES:								
Pupil Personnel Services	\$ 108,994,574	\$ 78,655,866	\$ 26,109,792	\$ 3,482,753	-	\$ 489,418	\$ 226,745	\$ 30,000
Instructional Media Services	52,124,185	28,726,452	9,270,335	682,099	-	1,937,039	11,461,412	46,848
Instructional & Curriculum Development	20,290,904	13,817,276	4,063,503	1,204,025	2,940	668,288	382,741	152,131
Instructional Staff Training	9,708,809	4,532,558	3,545,100	1,361,123	-	129,223	136,723	4,082
Board of Education	4,373,288	2,569,523	799,604	730,049	-	78,741	57,647	137,724
General Administration	7,090,523	4,935,026	1,505,896	363,921	12,870	126,086	135,716	11,008
School Administration	132,947,569	97,005,661	30,222,033	1,597,742	403	2,569,386	1,052,344	500,000
Facilities Acquisition & Construction	355,332	-	-	-	-	-	355,332	-
Fiscal Services	13,958,678	7,245,626	2,332,827	452,436	1,715	73,767	49,957	3,802,350
Central Services	75,066,651	36,610,646	18,154,173	15,165,651	187,481	1,192,048	3,647,293	109,359
Transportation Services	70,629,825	42,727,235	17,547,816	6,452,920	1,942,735	1,318,096	641,023	-
Operation of Plant	176,314,710	74,492,460	29,768,620	34,397,038	33,304,835	2,130,336	2,182,561	38,859
Maintenance of Plant	105,325,457	53,991,502	17,705,218	18,944,047	554,885	10,126,580	3,975,490	27,735
Community Services	26,180,435	17,521,644	4,866,754	1,174,000	1,000	2,070,334	544,636	2,068
Debt Services	3,000	-	-	-	-	-	3,000	-
Total Instruction & Support Services	\$ 2,137,723,648	\$1,348,324,115	\$462,875,946	\$145,183,009	\$36,078,456	\$84,928,834	\$54,817,487	\$5,515,801
Transfers to Other Funds								
Debt Service	\$ -	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Special Revenue	2,293,078	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	-	-	-
Trust & Agency	2,008,397	-	-	-	-	-	-	-
Total Appropriations & Transfers	\$ 2,142,025,123	-	-	-	-	-	-	-
Fund Balance:								
Reserved Fund Balance	\$ -	-	-	-	-	-	-	-
Unreserved Fund Balance	46,463,319	-	-	-	-	-	-	-
Total Fund Balance	\$ 46,463,319	-	-	-	-	-	-	-
Total Appropriations, Transfers and Fund Balance	\$ 2,188,488,442	-	-	-	-	-	-	-