

Office of Superintendent of Schools  
Board Meeting of September 8, 1999

September 2, 1999

Financial Affairs  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: FINAL ADOPTION OF THE 1999-2000 BUDGET**

On July 26, 1999, the Board tentatively adopted the 1999-2000 budget following the first public hearing on the budget as prescribed by Chapter 200, Florida Statutes. That tentative adopted budget included proposed millage rates, projected revenues and recommended appropriations for 1999-2000 for the General Fund, Debt Service Funds, Capital Outlay Funds, Special Revenue Funds and Trust & Agency Funds.

Changes to Revenues, Appropriations and Fund Balances from the budgets which were tentatively adopted on July 26, 1999 are attached for all funds.

The following documents will be provided to School Board Members under separate cover and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center:

- 1999-2000 State Budget Forms (All Funds)
- Summary of Salary Accounts (and Staff Positions) by Organizational Units (Three Year Comparison)
- Analysis of 1998-99 Ending Fund Balance

**NOTE:** This item is one of two items which are part of the 5:01 p.m. public budget hearing and which should only be discussed at that time.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, adopt the 1999-2000 Annual Budget which consists of the revenues and appropriations delineated on the official state budget forms and including any amendments approved by the Board following the public hearing on September 8, 1999.

**REPLACEMENT  
A-4**

**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
RECOMMENDED FOR FINAL ADOPTION**

**GENERAL FUND**

<b>REVENUES</b>	<b>Increase (Decrease)</b>
1. Decrease Federal Sources for Medicaid Reimbursement based on the actual 1998-99 experience.	\$ (2,286,080)
2. Increase State Sources for Migrant Education.	129,394
3. Increase Local Sources for revised interest projection.	963,000
4. Increase Transfer from Capital Outlay to fund charter schools share of School of Infrastructure Thrift (SIT) Awards.	1,337,848
5. Increase Fund Balance from Prior Year to conform to final year-end closing.	<u>28,607,029</u>
<b>Total Revenue Increase</b>	<b><u>\$ 28,751,191</u></b>

**APPROPRIATIONS**

1. Increase appropriations for rebudgets including encumbrances, commitments, selected school available balances and state categorical available balances carried forward from the prior year. Original estimate was \$79,898,004; actual results were \$99,621,806.	\$ 19,723,802
2. Increase appropriations for Migrant Education offset by a revenue increase.	129,394
3. Increase appropriations by reducing abatement to Contracted Programs Fund due to a reduction in Emergency Immigrant funding.	2,195,002
4. Reduce appropriations to exceptional education Medicaid program partially offset by a revenue reduction.	( 1,385,824)

**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
RECOMMENDED FOR FINAL ADOPTION**

**GENERAL FUND (continued)**

	<b>Increase (Decrease)</b>
5. Reduce appropriations for interest expense for Tax Anticipation Notes based upon an updated calculation.	\$ ( 409,667)
6. Increase appropriations for 2000-2001 FRS payment due to audit to eliminate interest payment.	2,770,000
7. Increase appropriations for charter schools share of School of Infrastructure Thrift (SIT) Awards offset by an increase in the Transfer from Capital Outlay.	1,337,848
8. Various other technical changes and corrections.	<u>854,227</u>
<b>Total Appropriations Increase</b>	<b><u>\$ 25,214,782</u></b>

**RESERVES AND TRANSFERS**

1. Increase contingency to balance. Total contingency recommended for adoption is \$35,381,958 (including administrative deferment of \$5,466,297.)	\$ 3,536,409
2. Eliminate the Transfer to Food Service. Previously used to fund Lunchroom Aides.	( 2,293,078)
3. Increase Transfer to Internal Funds to replace loss to schools due to transfer of Competitive Food Sales (vending machines) to Food Service.	<u>2,293,078</u>
<b>Total Reserves and Transfers Increase</b>	<b><u>\$ 3,536,409</u></b>
<b>Total Appropriations, Reserves and Transfers Increase</b>	<b><u>\$ 28,751,191</u></b>

**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
RECOMMENDED FOR FINAL ADOPTION**

**DEBT SERVICE FUNDS**

<b>RESERVES</b>	<b>Increase (Decrease)</b>
1. Decrease CO & DS withheld for SBE Bonds.	\$ ( 227,142)
2. Increase anticipated interest earnings on investments to reflect revised projections.	68,000
3. Increase Fund Balance from prior year to conform with final year-end closing.	66,167
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<b>Total Revenue Decrease</b>	<b><u>\$ ( 92,975)</u></b>
<b>APPROPRIATIONS</b>	
1. Decrease projected fees.	\$ ( 2,000)
2. Decrease projected ending fund balance.	<hr/> ( 90,975)
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<b>Total Appropriations Decrease</b>	<b><u>\$ ( 92,975)</u></b>

**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
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**CAPITAL OUTLAY FUNDS**

<b>REVENUES</b>	<b>Increase (Decrease)</b>
1. Decrease Beginning Fund Balance to conform with final year-end closing.	\$ ( 21,721,228)
2. Increase anticipated interest earnings on investments to reflect revised projections.	236,000
3. Increase the CO & DS allocation to reflect a revised state distribution.	228,340
4. Increase the intrafund transfer to reflect the revised projected interest in the COPs funds.	192,000
5. Decrease projected SBE bonds to reflect a revised state distribution.	( 900,000)
6. Decrease s.237 loans intended for furniture and equipment (to be funded from Impact Fees).	( 6,723,344)
7. Increase s.237 loans for land acquisitions.	11,565,000
8. Increase COPs proceeds to purchase vocational equipment.	1,200,000
9. Increase deferred revenue for the Biscayne Nature Center.	981,879
10. Increase deferred PECO revenue to reflect actual.	1
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<b>Total Revenue Decrease</b>	<b><u>\$ ( 14,941,352)</u></b>

**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
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**CAPITAL OUTLAY FUNDS (continued)**

<b>APPROPRIATIONS</b>	<b>Increase (Decrease)</b>
1. Decrease program rebudgets from 1998-99 to reflect final results.	\$ ( 38,238,520)
2. Increase appropriations for site purchases.	11,565,000
3. Increase appropriations for vocational equipment.	1,200,000
4. Increase the Transfer to General Fund for charter schools share of School Infrastructure Thrift (SIT) Awards.	1,337,848
5. Increase the intrafund transfer to reflect revised projected interest in the COPs funds.	192,000
6. Decrease the Future Horizons Pilot project to the amount requested.	( 178,462)
7. Increase the allocation for COMET labs.	50,000
8. Increase the Legal Reserves for legal fees and anticipated settlements.	3,000,000
9. Increase Undistributed Capital Contingency.	6,130,782
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<b>Total Appropriations Decrease</b>	<b><u>\$ ( 14,941,352)</u></b>

**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
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**FOOD SERVICE FUND**

<b>REVENUES</b>	<b>Increase (Decrease)</b>
1. Decrease Beginning Fund Balance to reflect final year-end closing.	\$ ( 761,160)
2. Establish Competitive Food Sales (vending machines) program. Formerly, these funds were reported under each school's Internal Fund.	2,293,078
3. Eliminate Transfer from General Fund for Lunchroom Aides. Effective 1999-2000, Food Service will fund these positions from the Competitive Food Sales revenue.	( 2,293,078)
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<b>Total Revenues Increase</b>	<b><u>\$ ( 761,160)</u></b>

**APPROPRIATIONS**

Decrease Ending Fund Balance.	<u>\$ ( 761,160)</u>
<b>Total Appropriation and Ending Fund Balance Increase</b>	<b><u>\$ ( 761,160)</u></b>

**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
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**CONTRACTED PROGRAM FUNDS**

<b>REVENUES</b>	<b>Increase (Decrease)</b>
Increase Revenues as follows:	
Federal	\$ 5,623,830
State	3,282
Local	<u>6,174,053</u>
<b>Total Revenue Increase</b>	<b><u>\$ 11,801,165</u></b>

**APPROPRIATIONS**

Increase (Decrease) Appropriations as follows:

Estimated 1998-99 Carry Forward	\$ 1,783,641
Saber – Year 3	221,394
Title II Eisenhower	2,062,189
Title VI	( 16,739)
Sharks	880
Teachers Teaching with Technology	5,000
Pillsbury Grants	13,000
Project One	118,817
Title I – Migrant	176,867
Multi-Agency Network	107,770
Wages – Front End	4,721,519
Summer Youth Employment Program	217,554
Read With Me	9,958
FSU Teacher Enhancement	43,000
Wages – Career Management Service	400,000
Gender Equity	20,000
Health Promoting	196,781
Project Hable	150,442
Title I – Neglected Delinquent	32,456
Title I – Schoolwide	181,145
Comprehensive School Reform Demonstration	900,000
Title I – School Improvement	396,102
Project Upstart	65,000
Feeder Net	<u>( 5,611)</u>
<b>Total Appropriations Increase</b>	<b><u>\$ 11,801,165</u></b>



**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
RECOMMENDED FOR FINAL ADOPTION**

**TRUST & AGENCY FUNDS – EARLY RETIREMENT**

**REVENUES**

**Increase  
(Decrease)**

Decrease Beginning Fund Balance to reflect 1998-99 actual results. \$ ( 2,178 )

**Total Revenues Decrease** \$ ( 2,178 )

**APPROPRIATIONS**

Decrease projected Ending Fund Balance. \$ ( 2,178 )

**Total Appropriations Decrease** \$ ( 2,178 )

**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
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**TRUST & AGENCY FUNDS – SPECIAL EVENTS**

<b>REVENUES</b>	<b>Increase (Decrease)</b>
1. Increase in interest and Miscellaneous Local Sources.	\$ 62,804
2. Decrease Beginning Fund Balance to reflect the 1998-99 final results.	( 3,234)
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<b>Total Revenues Decrease</b>	<b><u>\$ 59,570</u></b>
<b>APPROPRIATIONS</b>	
Increase appropriations to balance.	<u>\$ 59,570</u>
<b>Total Appropriations Decrease</b>	<b><u>\$ 59,570</u></b>

**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
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**TRUST & AGENCY FUNDS – SCHOOL BOARD LAW ENFORCEMENT TRUST FUND**

**REVENUES**

**Increase  
(Decrease)**

Decrease Beginning Fund Balance to reflect 1998-99  
actual results.

\$ ( 63,091)

**Total Revenue Decrease**

**\$ ( 63,091)**

**APPROPRIATIONS**

Decrease appropriations to balance.

\$ ( 63,091)

**Total Appropriations Decrease**

**\$ ( 63,091)**

**CHANGES FROM THE 1999-2000 TENTATIVE ADOPTED BUDGET  
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**TRUST & AGENCY FUNDS – FINANCIAL AID FEES**

<b>REVENUES</b>	<b>Increase (Decrease)</b>
1. Increase in Financial Aid Fees.	\$ 70,980
2. Increase Beginning Fund Balance to reflect actual 1998-99 results.	<u>26,288</u>
<b>Total Revenue Increase</b>	<b><u>\$ 97,268</u></b>
<b>APPROPRIATIONS</b>	
Increase projected Vocational Fee Waivers to balance.	<u>\$ 97,268</u>
<b>Total Appropriations Decrease</b>	<b><u>\$ 97,268</u></b>