

Financial Affairs
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, THE 1999-2000 GENERAL FUND SPRING
BUDGET REVIEW**

The Office of Budget Management has completed its review of actual receipts and expenditures through April 30, 2000, and updated entitlement notices from the Department of Education. Based on that review, the following changes to the budget as previously amended on February 9, 2000 are recommended for approval.

REVENUE CHANGES	INCREASE (DECREASE)
1. Increase Federal Sources due to increase in Subsidized Child Care Fees.	\$ 14,771
2. Increase State Revenue due to the following:	11,841,582
a. Increase Florida Education Finance Program (FEFP) by \$8,358,859. This increase is primarily due to the shift of ESE FTE to Support Levels with higher cost factors. This is a result of revised procedures distributed by the Department of Education.	
b. Increase discretionary lottery proration by \$53,760 due to higher base FEFP funding.	
c. Increase State Categorical revenue by \$179,783 due to funding changes in various programs.	
d. Increase Miscellaneous State revenue \$3,249,180. *	
3. Increase Local Revenue due to the following:	5,060,967
Universal Services (E-Rate)	\$ 5,000,000
Miscellaneous Local	<u>60,967</u> *
Total Increase	<u>\$ 5,060,967</u>

* Requires offsetting appropriations

REVENUE CHANGES (continued)	<u>INCREASE (DECREASE)</u>
4. Increase non-revenue sources to reflect sales of surplus equipment (\$3,457), and a pro-rata settlement in the Asbestos School Litigation (\$897,160) and the cash option of the demutualization of Metropolitan Insurance Company from the sale of 256,258 shares of common stock (\$3,651,677).	\$ 4,552,294
NET REVENUE INCREASE	<u>\$ 21,469,614</u>

APPROPRIATION CHANGES DUE TO PROJECTIONS

1. Increase salary appropriations due to the following:	\$ 5,750,194
a. Increase in various retiree incentive programs payouts based upon projected results (\$2,482,782).	
b. Increase hourly/overtime/substitutes accounts primarily from non-salary accounts (\$6,108,378).	
c. Increase due to new categorical programs (\$1,089,208).	
d. Decrease due to projections (\$3,930,174).	
2. Increase employee benefits as follows:	3,302,447
a. Increase in retirement/FICA and workers' compensation (\$513,882) based on projections.	
b. Increase health/hospitalization insurance (\$2,256,669) based on projections.	
c. Increase unemployment compensation and/or tuition reimbursement (\$531,896) based on projections.	

APPROPRIATION CHANGES DUE TO PROJECTIONS
(continued)

INCREASE
(DECREASE)

3. Decrease **energy services** appropriations based on projections. \$ (359,005)
4. Increase **non-salary** appropriations as follows: 530,429
- a. Increase for categorical programs, offset by a revenue increase (\$2,143,465).
 - b. Decrease non-salary due primarily to transfers to hourly/overtime/substitute accounts with fringes (\$4,545,230).
 - c. Increase communication services (\$792,188) due primarily to the accelerated conversion of elementary school telephone systems to full T-1 service.
 - d. Increase supplies in selected Title I schools by \$2,140,006 as a result of an agreement reached with the Department of Education regarding the 1998-99 Title I comparability report. During 1999-00, the district reported Comparability in all Title I schools.

Net Appropriations Decrease

\$ 9,224,065

RECOMMENDED FOR APPROVAL	INCREASE (DECREASE)
1. Increase appropriations in the Division of Mathematics and Science to implement start-up activities for a Comprehensive Plan-Mathematics and Science program. Appropriations include substitutes (\$4,000), in-service reimbursement (\$85,000), teacher (\$21,000), rentals (\$750), supplies (\$5,000), and out-of-county travel (\$4,250).	\$ 120,000
2. Increase appropriations in the Office of Integrated Media Services to purchase an emergency generator for WLRN in the event of a natural emergency.	110,000
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Total Appropriations Changes Recommended for Approval	<u>\$ 230,000</u>
 RESERVE CHANGES	
Increase Contingency, leaving total reserves of \$46,071,258.	<u>\$ 12,015,549</u>
TOTAL INCREASE IN APPROPRIATIONS AND RESERVES	<u><u>\$ 21,469,614</u></u>

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

- a. Adopt Resolution No. 2, 1999-2000 General Fund Spring Budget Review increasing revenues and appropriations and reserves by \$21,469,614.
- b. Adopt the Summary of Revenues and Appropriations and the Summary of Appropriations by Function.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
1999-2000 GENERAL FUND BUDGET
SUMMARY OF REVENUES APPROPRIATIONS
RESOLUTION NO. 2**

	AMENDED BUDGET 2/9/00	RESOLUTION NO. 2 ADJUSTMENTS DUE TO		AMENDED BUDGET 6/21/00
		PROJECTIONS	RECOMMENDATIONS	
REVENUES & BEGINNING BALANCES				
REVENUES				
Federal	\$ 7,363,920	\$ 14,771	\$ -	\$ 7,378,691
State	1,314,499,752	11,841,582	-	1,326,341,334
Local	625,536,565	5,060,967	-	630,597,532
Interest	20,612,000	-	-	20,612,000
TOTAL REVENUES	\$ 1,968,012,237	\$ 16,917,320	\$ -	\$ 1,984,929,557
TRANSFERS FROM CAPITAL OUTLAY	\$ 112,243,491	\$ -	\$ -	\$ 112,243,491
BEGINNING FUND BALANCE	154,719,727	-	-	154,719,727
SUBTOTAL REVENUES & BEGINNING BALANCES	\$ 2,234,975,455	\$ 16,917,320	\$ -	\$ 2,251,892,775
NON-REVENUE SOURCES - Other	\$ 3,589	\$ 4,552,294	\$ -	\$ 4,555,883
TOTAL REVENUES & BEGINNING BALANCES	\$ 2,234,979,044	\$ 21,469,614	\$ -	\$ 2,256,448,658
APPROPRIATIONS & RESERVES				
APPROPRIATIONS				
Salaries	\$ 1,413,594,118	\$ 5,750,194	\$ 91,938	\$ 1,419,436,250
Employee Benefits	399,217,383	3,302,447	18,062	402,537,892
Liability Insurance	13,365,128	-	-	13,365,128
Energy Services	36,862,241	(359,005)	-	36,503,236
Other Non-salary	333,368,858	530,429	120,000	334,019,287
Transfer to Internal Funds	4,515,607	-	-	4,515,607
TOTAL APPROPRIATIONS	\$ 2,200,923,335	\$ 9,224,065	\$ 230,000	\$ 2,210,377,400
RESERVES				
Contingency/Unreserved Fund Balance	\$ 25,968,636	\$ 12,383,131	\$ (230,000)	\$ 38,121,767
Designated Reserves	8,087,073	(137,582)	-	7,949,491
TOTAL RESERVES	\$ 34,055,709	\$ 12,245,549	\$ (230,000)	\$ 46,071,258
TOTAL APPROPRIATIONS & RESERVES	\$ 2,234,979,044	\$ 21,469,614	\$ -	\$ 2,256,448,658

SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION NO. 2
1999-2000

	AMENDED BUDGET 2/9/00	RESOLUTION NO. 2	AMENDED BUDGET 6/21/00
FEDERAL SOURCES			
Impact Aid	\$ 50,000	\$ 0	\$ 50,000
R.O.T.C.	1,000,000	0	1,000,000
Subsidized Child Care	0	14,771	14,771
Medicaid Reimbursement	6,313,920	0	6,313,920
Total Federal	\$ 7,363,920	\$ 14,771	\$ 7,378,691
STATE SOURCES			
Florida Education Finance Program	\$ 921,987,013	\$ 8,540,781	\$ 930,527,794
Prior Year Adjustment	6,915,230	(189,606)	6,725,624
Discretionary Lottery Funds	23,897,060	53,760	23,950,820
Workforce Development	111,516,527	0	111,516,527
Safe Schools(B)	13,168,021	7,684	13,175,705
Pre-Kindergarten(A)	18,398,968	0	18,398,968
Categorical Programs:			
Migrant Education (A)	307,382	0	307,382
Instructional Materials (A)	29,294,884	133,571	29,428,455
Teacher Training (A)	5,145,058	3,054	5,148,112
Transportation (B)	29,853,517	44,947	29,898,464
Class Size Reduction/Suppl.Instr.	134,735,835	0	134,735,835
Instructional Technology (A)	9,442,695	7,716	9,450,411
Teachers Lead Program (A)	2,232,034	(9,505)	2,222,529
Miscellaneous State	7,605,528	3,249,180	10,854,708
Total State	\$1,314,499,752	\$ 11,841,582	\$1,326,341,334

- (A) Revenue for which appropriations equal revenue.
(B) Revenue for which appropriations exceed revenue.

SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION NO. 2
1999-2000

	AMENDED BUDGET 2/9/00	RESOLUTION NO. 2	AMENDED BUDGET 6/21/00
LOCAL SOURCES			
FEFP Required Local Effort	\$ 521,870,604	\$ 0	\$ 521,870,604
Local Discretionary Millage	62,434,798	0	62,434,798
Sub - Total	\$ 584,305,402	\$ 0	\$ 584,305,402
Miscellaneous Local:			
Vocational Fees	\$ 3,838,297	\$ 0	\$ 3,838,297
Rent	200,000	0	200,000
Interest	20,612,000	0	20,612,000
Tax Redemptions	10,837,137	0	10,837,137
Universal Service (E-Rate)	0	5,000,000	5,000,000
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)	7,500,000	0	7,500,000
Community Schools-Fringe Charges(B)	2,500,000	0	2,500,000
Miami-Dade Cable TV (A)	522,000	0	522,000
Food Service Indirect Costs	4,731,326	0	4,731,326
Other Miscellaneous Local	6,053,863	60,967	6,114,830
Total Local	\$ 646,148,565	\$ 5,060,967	\$ 651,209,532
TOTAL REVENUES	\$1,968,012,237	\$ 16,917,320	\$1,984,929,557
TRANSFERS			
From Capital Outlay	\$ 112,243,491	\$ 0	\$ 112,243,491
NON-REVENUE SOURCES			
	\$ 3,589	\$ 4,552,294	\$ 4,555,883
FUND BALANCE FROM PRIOR YEAR			
	\$ 154,719,727	\$ 0	\$ 154,719,727
TOTAL REVENUES & OTHER SOURCES			
	\$2,234,979,044	\$ 21,469,614	\$2,256,448,658

- (A) Revenue for which appropriations equal revenue.
 (B) Revenue for which appropriations exceed revenue.

MISCELLANEOUS STATE REVENUES
RESOLUTION NO. 2
1999-2000

	AMENDED BUDGET 2/9/00	RESOLUTION NO. 2	AMENDED BUDGET 6/21/00
Performance Incentive (A)	\$ 700,000	\$ 0	\$ 700,000
Multi-Agency Network (A)	38,702	0	38,702
Jobs for Florida Grads (A)	0	715,000	715,000
New Millennium (A)	0	199,433	199,433
Boys & Girls Club of America (A)	91,817	0	91,817
Extended School Year (A)	0	840,000	840,000
Learning for Life (A)	100,000	0	100,000
Aids Incentive (A)	0	15,000	15,000
Sunlink (A)	20,000	0	20,000
Florida Excellent Teaching (A)	0	79,557	79,557
Florida First Start (A)	489,713	0	489,713
Beach Student Club (A)	0	21,000	21,000
Open Enrollment (A)	0	1,100,000	1,100,000
Right Beginnings (A)	0	235,000	235,000
SBE Administrative Expenses	145,000	0	145,000
State License Tax	150,000	0	150,000
WLRN TV/Latin American TV (A)	650,339	0	650,339
WLRN - Radio/Reading Service (A)	155,985	0	155,985
Health Services (A)	76,000	0	76,000
Extended Access (A)	0	44,190	44,190
Project Bridges (A)	203,835	0	203,835
Reading Initiative 1 (A)	100,000	0	100,000
Reading Initiative 2 (A)	550,000	0	550,000
Airport Satellite (A)	30,000	0	30,000
Hosts (A)	600,000	0	600,000
CAP Incentive (A)	400,000	0	400,000
Full Service Schools (A)	819,872	0	819,872
Florida School Recognition (A)	2,125,148	0	2,125,148
Parents to Kids (A)	159,117	0	159,117
TOTAL MISCELLANEOUS STATE	\$7,605,528	\$3,249,180	\$10,854,708

- (A) Revenue for which appropriations equal revenue.
(B) Revenue for which appropriations exceed revenue.

OTHER MISCELLANEOUS LOCAL REVENUES
RESOLUTION NO. 2
1999-2000

	AMENDED BUDGET 2/9/00	RESOLUTION NO. 2	AMENDED BUDGET 6/21/00
Florida Work Experience (B)	\$ 107,763	\$ 0	\$ 107,763
Technology Upgrade (A)	1,106,977	0	1,106,977
Transportation - Internal Funds (A)	300,000	0	300,000
Miami North Dade Stadium	45,000	0	45,000
WLRN - TV Support - Ineligible (A)	0	18,436	18,436
Renewal of Certificates (B)	89,042	0	89,042
Fingerprinting (B)	400,000	0	400,000
Certification Processing	160,000	0	160,000
Fee Supported Pre-K (B)	3,393,447	0	3,393,447
Safe Schools-Fees	200,000	0	200,000
Credit Card Rebate (A)	0	24,000	24,000
Friends of WLRN (A)	91,124	0	91,124
TSA Service Fees (A)	40,476	28,489	68,965
Estate Revenue (A)	110,076	0	110,076
One, Two, Three Read (A)	9,958	(9,958)	0
TOTAL OTHER MISC LOCAL	\$6,053,863	\$ 60,967	\$6,114,830

(A) Revenue for which appropriations equal revenue.

(B) Revenue for which appropriations exceed revenue.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
1999-2000 GENERAL FUND BUDGET
SUMMARY OF APPROPRIATIONS BY FUNCTION
RESOLUTION NO. 2
 June 21, 2000

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	\$ 1,351,819,629	\$ 932,198,071	\$ 252,290,017	\$ 55,595,073	\$ 142,286	\$ 82,213,528	\$ 28,721,900	\$ 658,754
SUPPORT SERVICES								
Pupil Personnel Services	111,345,383	82,969,837	23,158,820	4,186,820	1,000	523,812	475,094	30,000
Instructional Media Services	54,565,469	30,205,890	8,944,803	3,263,506	-	1,994,024	10,141,036	16,210
Instruction & Curriculum Development	22,646,779	15,724,031	4,521,679	1,096,396	3,540	400,280	698,722	202,131
Instructional Staff Training	10,308,927	5,075,797	3,696,586	905,346	-	460,100	171,098	-
Board of Education	5,461,814	2,869,000	708,964	1,527,549	-	169,230	49,347	137,724
General Administration	7,428,735	5,175,449	1,308,757	488,663	13,150	170,719	258,836	13,161
School Administration	136,472,412	98,888,955	27,144,631	3,851,552	2,000	3,747,078	2,538,196	300,000
Facilities Acquisition & Construction	2,880,036	810,072	218,700	957,910	106,760	59,156	727,438	-
Fiscal Services	12,403,934	7,786,136	2,138,050	675,793	2,650	137,346	625,870	1,038,089
Food Services	-	-	-	-	-	-	-	-
Central Services	76,029,037	39,582,145	14,031,526	18,257,438	347,981	1,483,536	2,217,052	109,359
Transportation Services	82,183,656	46,500,344	16,841,545	10,973,522	4,750,078	2,176,522	941,645	-
Operation of Plant	189,737,068	77,026,488	27,768,531	47,695,683	30,363,856	4,287,152	2,556,499	38,859
Maintenance of Plant	113,221,311	55,793,599	15,117,664	22,423,982	767,935	15,001,226	4,041,905	75,000
Community Services	28,457,603	18,830,436	4,647,619	1,957,857	2,000	2,414,691	600,000	5,000
Debt Services	900,000	-	-	-	-	-	-	900,000
Total Instructional & Support Services	\$ 2,205,861,793	\$ 1,419,436,250	\$ 402,537,892	\$ 173,857,090	\$ 36,503,236	\$ 115,238,400	\$ 54,764,638	\$ 3,524,287
Transfers to Other Funds								
Debt Service	\$ -	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Special Revenue	-	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	-	-	-
Trust & Agency	4,515,607	-	-	-	-	-	-	-
Total Appropriations & Transfers	\$ 2,210,377,400							
Fund Balance:								
Reserved Fund Balance	\$ 7,949,491							
Unreserved Fund Balance	38,121,767							
Total Fund Balance	\$ 46,071,258							
Total Appropriations, Transfers and Fund Balance	\$ 2,256,448,658							