

Financial Affairs
Richard H. Hinds, Chief Financial Officer

SUBJECT: RESOLUTION NO. 3, 1999-00 GENERAL FUND FINAL BUDGET REVIEW

The Office of Budget Management has completed its review of actual receipts and expenditures through June 30, 2000, 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 June are recommended for approval.

REVENUE CHANGES	Increase (Decrease)
1. Decrease Federal Sources mainly due to a decrease in Medicaid Reimbursement of \$2,713,920 and increases/decreases in other federal sources.	\$ (2,383,737)
2. Increase State Revenue due to the following:	921,837
Workforce Development - Voc. Perf.	\$ 104,108
Pre-Kindergarten	2,600
Instructional Materials	111,122
Miscellaneous State	<u>704,007</u>
	<u>\$ 921,837</u>
3. Increase (decrease) Local Revenues due to the following:	5,301,275
Required Local Effort	\$ (5,371,044)
Local Discretionary Millage	(612,154)
Vocational Fees	1,399,404
Tuition	60,494
Rent	169,539
Interest	1,083,559
Tax Redemptions	(753,095)
Universal E-Rate	59,057
Federal Indirect Cost	2,612,092
Community Schools	6,673,231
Food Service Indirect Cost	(58,747)
Miscellaneous Local	<u>38,939</u>
	<u>\$ 5,301,275</u>

**REPLACEMENT
G-1**

	Increase (Decrease)
4. Increase Transfers from Capital Outlay Fund to reflect actual results.	\$ 1,888,940
5. Increase Non-Revenue Sources to reflect actual results. Included are proceeds from the sale of fixed assets (\$330,641), loss recoveries (\$4,405) and proceeds from Capital Leases (\$860,276) recorded to comply with generally accepted accounting principles.	1,195,322
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Net Revenues Increase	<u>\$ 6,923,637</u>

APPROPRIATIONS

1. Reclassify appropriations to unreserved fund balance for unexpended State Categoricals (\$21,047,797) and unexpended school balances (\$26,495,762) to be rebudgeted in 2000-01.	\$ (47,543,559)
2. Decrease other appropriations to reflect actual results.	(6,147,341)
3. Increase Transfer to Food Service Fund to offset the expenditures for lunchroom monitors which were in excess of collections for competitive food sales.	1,234,609
4. Decrease Transfer to Internal Funds for the Florida Lead Teacher Program and Competitive Food Sales. (Transferred reduction in Competitive Food Sales to Food Service to cover excess cost of lunchroom monitors.)	(1,539,762)
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Net Decrease in Appropriations	<u>\$ (53,996,053)</u>

RESERVES

1. Increase Designated Reserves to reflect prepaid insurance premiums, primarily for property and liability insurance, to comply with generally accepted accounting principles.	\$ 820,267
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	Increase (Decrease)
2. Increase contingency/unreserved fund balance to reflect actual unreserved balance as of June 30, 2000. The total balance of \$98,221,190 includes \$50,677,631 of contingency and \$47,543,559 of unexpended balances which will be rebudgeted in 2000-01.	60,099,423
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Net Increase in Reserves	\$ <u>60,919,690</u>
Net Increase in Appropriations and Reserves	\$ <u><u>6,923,637</u></u>

- RECOMMENDED:** That The School Board of Miami-Dade County, Florida:
- a) Adopt Resolution No. 3, 1999-2000 General Fund Final Budget Review;
 - b) Adopt the Summary of Revenues & Appropriations (page 4) and the Summary of Appropriations by Function (page 9).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
1999-2000 GENERAL FUND BUDGET
SUMMARY OF REVENUES AND APPROPRIATIONS
RESOLUTION NO. 3**

	AMENDED BUDGET 6/21/00	RESOLUTION NO. 3	AMENDED BUDGET 9/13/00
REVENUES & BEGINNING BALANCES			
REVENUES			
Federal	\$ 7,378,691	\$ (2,383,737)	\$ 4,994,954
State	1,326,341,334	921,837	1,327,263,171
Local	630,597,532	4,217,716	634,815,248
Interest	20,612,000	1,083,559	21,695,559
TOTAL REVENUES	\$ 1,984,929,557	\$ 3,839,375	\$ 1,988,768,932
TRANSFERS FROM CAPITAL OUTLAY	\$ 112,243,491	\$ 1,888,940	\$ 114,132,431
BEGINNING FUND BALANCE	154,719,727	-	154,719,727
SUBTOTAL REVENUES & BEGINNING BALANCES	\$ 2,251,892,775	\$ 5,728,315	\$ 2,257,621,090
NON-REVENUE SOURCES - Other	\$ 4,555,883	\$ 1,195,322	\$ 5,751,205
TOTAL REVENUES & BEGINNING BALANCES	\$ 2,256,448,658	\$ 6,923,637	\$ 2,263,372,295
APPROPRIATIONS & RESERVES			
APPROPRIATIONS			
Salaries	\$ 1,419,436,250	\$ (4,632,512)	\$ 1,414,803,738
Employee Benefits	402,537,892	(4,742,100)	397,795,792
Liability Insurance	13,365,128	(5,554,308)	7,810,820
Energy Services	36,503,236	994,773	37,498,009
Other Non-salary	334,019,287	(39,756,753)	294,262,534
Transfer to Food Service	-	1,234,609	1,234,609
Transfer to Internal Funds	4,515,607	(1,539,762)	2,975,845
TOTAL APPROPRIATIONS	\$ 2,210,377,400	\$ (53,996,053)	\$ 2,156,381,347
RESERVES			
Contingency/Unreserved Fund Balance	\$ 38,121,767	\$ 60,099,423	\$ 98,221,190
Designated Reserves	7,949,491	820,267	8,769,758
TOTAL RESERVES	\$ 46,071,258	\$ 60,919,690	\$ 106,990,948
TOTAL APPROPRIATIONS & RESERVES	\$ 2,256,448,658	\$ 6,923,637	\$ 2,263,372,295

SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION NO. 3
1999-2000

	AMENDED BUDGET 6/21/00	RESOLUTION NO. 3	AMENDED BUDGET 9/13/00
FEDERAL SOURCES			
Impact Aid	\$ 50,000	(\$ 21,214)	\$ 28,786
R.O.T.C.	1,000,000	95,681	1,095,681
Misc. Federal Direct	0	0	0
Cuban Haitian Refugee	0	136,613	136,613
Subsidized Child Care	14,771	119,103	133,874
Medicaid Reimbursement	6,313,920	(2,713,920)	3,600,000
Total Federal	\$ 7,378,691	(\$ 2,383,737)	\$ 4,994,954
STATE SOURCES			
Florida Education Finance Program	\$ 930,527,794	\$ 0	\$ 930,527,794
Prior Year Adjustment	6,725,624	0	6,725,624
Discretionary Lottery Funds	23,950,820	0	23,950,820
Workforce Development	111,516,527	0	111,516,527
Workforce Development - Voc. Performance	0	104,108	104,108
Safe Schools(B)	13,175,705	0	13,175,705
Pre-Kindergarten(A)	18,398,968	2,600	18,401,568
Categorical Programs:			
Migrant Education (A)	307,382	0	307,382
Instructional Materials (A)	29,428,455	111,122	29,539,577
Teacher Training (A)	5,148,112	0	5,148,112
Transportation (B)	29,898,464	0	29,898,464
Class Size Reduction/Suppl.Instr.	134,735,835	0	134,735,835
Instructional Technology (A)	9,450,411	0	9,450,411
Teachers Lead Program (A)	2,222,529	0	2,222,529
Miscellaneous State	10,854,708	704,007	11,558,715
Total State	\$1,326,341,334	\$ 921,837	\$1,327,263,171

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

SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION NO. 3
1999-2000

	AMENDED BUDGET 6/21/00	RESOLUTION NO. 3	AMENDED BUDGET 9/13/00
LOCAL SOURCES			
FEFP Required Local Effort	\$ 521,870,604	(\$ 5,371,044)	\$ 516,499,560
Local Discretionary Millage	62,434,798	(612,154)	61,822,644
Sub - Total	\$ 584,305,402	(\$ 5,983,198)	\$ 578,322,204
Miscellaneous Local:			
Vocational Fees	\$ 3,838,297	\$ 1,399,404	\$ 5,237,701
Tuition		60,494	60,494
Rent	200,000	169,539	369,539
Interest	20,612,000	1,083,559	21,695,559
Tax Redemptions	10,837,137	(753,095)	10,084,042
Universal Service (E-Rate)	5,000,000	59,057	5,059,057
Fed. Indirect Cost Reimbursement	3,000,000	2,612,092	5,612,092
Misc. School Receipts (A)	2,000,000	-	2,000,000
Community Schools-Contributions (A)	48,540	(48,540)	0
Community Schools - Internal (A)	7,500,000	4,856,052	12,356,052
Community Schools-Fringe Charges(B)	2,500,000	1,865,719	4,365,719
Miami-Dade Cable TV (A)	522,000	-	522,000
Food Service Indirect Costs	4,731,326	(58,747)	4,672,579
Other Miscellaneous Local	6,114,830	38,939	6,153,769
Total Local	\$ 651,209,532	\$ 5,301,275	\$ 656,510,807
TOTAL REVENUES	\$1,984,929,557	\$ 3,839,375	\$1,988,768,932
TRANSFERS			
From Capital Outlay	\$ 112,243,491	\$ 1,888,940	\$ 114,132,431
NON-REVENUE SOURCES	\$ 4,555,883	\$ 1,195,322	\$ 5,751,205
FUND BALANCE FROM PRIOR YEAR	\$ 154,719,727	\$ 0	\$ 154,719,727
TOTAL REVENUES & OTHER SOURCES	\$2,256,448,658	\$ 6,923,637	\$2,263,372,295

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

**MISCELLANEOUS STATE REVENUES
RESOLUTION NO. 3
1999-2000**

	AMENDED BUDGET 6/21/00	RESOLUTION NO. 3	AMENDED BUDGET 9/13/00
Performance Incentive (A)	\$ 700,000	\$ 212,100	\$ 912,100
Multi-Agency Network (A)	38,702	-	38,702
Jobs for Florida Grads (A)	715,000	-	715,000
New Millennium (A)	199,433	(199,433)	0
Boys & Girls Club of America (A)	91,817	-	91,817
Extended School Year (A)	840,000	(152,039)	687,961
Learning for Life (A)	100,000	-	100,000
Aids Incentive (A)	15,000	-	15,000
Sunlink (A)	20,000	132,000	152,000
Florida Excellent Teaching (A)	79,557	(79,557)	0
Florida First Start (A)	489,713	-	489,713
Beach Student Club (A)	21,000	(21,000)	0
Open Enrollment (A)	1,100,000	-	1,100,000
Right Beginnings (A)	235,000	-	235,000
SBE Administrative Expenses	145,000	75,256	220,256
State License Tax	150,000	(112,991)	37,009
WLRN TV/Latin American TV (A)	650,339	(4,326)	646,013
WLRN - Radio/Reading Service (A)	155,985	-	155,985
Miscellaneous State		27,480	27,480
Health Services (A)	76,000	-	76,000
Extended Access (A)	44,190	(44,190)	0
Project Bridges (A)	203,835	(203,835)	0
Reading Initiative 1 (A)	100,000	-	100,000
Reading Initiative 2 (A)	550,000	-	550,000
Airport Satellite (A)	30,000	7,500	37,500
Hosts (A)	600,000	-	600,000
CAP Incentive (A)	400,000	-	400,000
Full Service Schools (A)	819,872	42,055	861,927
Controlled Open Enrollment (A)	0	-	0
Florida Distance Learning (A)	0	-	0
Teens Against Tobacco (TATU) (A)	0	3,153	3,153
Florida School Recognition (A)	2,125,148	-	2,125,148
Parents to Kids (A)	159,117	(17,072)	142,045
Florida Excellent Teaching (A)	0	424,310	424,310
Collaborative Partnership (A)	0	-	0
Other Miscellaneous State	0	508,161	508,161
Miami Springs Airport	0	5,500	5,500
Health Science Lindsey	0	25,500	25,500
Health Science Morgan	0	25,500	25,500
Healthtech Educ.	0	49,935	49,935
TOTAL MISCELLANEOUS STATE	\$10,854,708	\$ 704,007	\$11,558,715

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

OTHER MISCELLANEOUS LOCAL REVENUES
RESOLUTION NO. 3
1999-2000

	AMENDED BUDGET 6/21/00	RESOLUTION NO. 3	AMENDED BUDGET 9/13/00
Florida Work Experience (B)	\$ 107,763	(\$ 48,656)	\$ 59,107
Technology Upgrade (A)	1,106,977	(1,106,977)	0
Transportation - Internal Funds (A)	300,000	(42,235)	257,765
Miami North Dade Stadium	45,000	(45,000)	0
WLRN - TV Support - Ineligible (A)	18,436	(18,436)	0
Renewal of Certificates (B)	89,042	24,433	113,475
Fingerprinting (B)	400,000	66,565	466,565
Certification Processing	160,000	(21,188)	138,812
Miscellaneous Local		1,424,200	1,424,200
Fee Supported Pre-K (B)	3,393,447	(362,709)	3,030,738
Safe Schools-Fees	200,000	2,163	202,163
Credit Card Rebate (A)	24,000	(7,339)	16,661
Friends of WLRN (A)	91,124	(91,124)	0
TSA Service Fees (A)	68,965	(68,965)	0
Estate Revenue (A)	110,076	(110,076)	0
Performance Penalties (B)	0	64,777	64,777
Private Funding (A)	0	82,000	82,000
COBRA (B)	0	13,121	13,121
Red Cross Shelter (B)	0	34,682	34,682
Refunds of Prior Year's Expenditures	0	353	353
Lost, Damaged & Sold Textbooks	0	249,350	249,350
TOTAL OTHER MISC LOCAL	\$6,114,830	\$ 38,939	\$6,153,769

- (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. 3
 September 13, 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	\$ 1,307,511,749	\$ 923,465,008	\$ 252,253,213	\$ 55,134,767	\$ 138,740	\$ 50,953,678	\$ 24,863,910	\$ 702,433
SUPPORT SERVICES								
Pupil Personnel Services	111,642,573	84,133,441	22,886,863	3,671,622	83	503,987	433,065	13,512
Instructional Media Services	54,933,816	29,933,246	8,483,873	2,176,442	-	1,642,917	12,671,504	25,834
Instruction & Curriculum Development	22,418,335	15,766,260	3,982,046	1,253,227	3,852	630,904	638,671	143,375
Instructional Staff Training	10,842,788	5,129,171	4,006,834	850,054	-	711,662	144,497	570
Board of Education	4,759,663	2,749,358	708,839	1,034,337	-	115,095	25,760	126,274
General Administration	7,265,568	5,113,135	1,255,766	526,975	15,319	131,717	209,708	12,948
School Administration	138,779,570	103,345,684	27,642,952	3,454,908	861	2,517,339	1,655,597	162,229
Facilities Acquisition & Construction	7,740,316	-	-	5,050,615	52,621	10,504	2,626,576	-
Fiscal Services	14,659,581	7,771,233	2,136,055	548,339	2,782	88,025	532,404	3,580,743
Food Services	-	-	-	-	-	-	-	-
Central Services	72,238,150	38,157,448	10,838,540	13,137,450	204,183	1,982,853	7,586,806	330,870
Transportation Services	74,007,621	44,370,552	15,988,714	7,721,118	3,631,510	1,362,438	893,793	39,496
Operation of Plant	182,825,708	80,250,572	27,889,857	36,713,305	32,687,707	2,715,205	1,873,017	696,045
Maintenance of Plant	113,983,524	54,710,977	15,138,798	24,008,938	759,950	12,877,089	6,395,058	92,714
Community Services	28,561,931	19,907,653	4,583,442	1,462,799	401	1,976,253	628,610	2,773
Debt Services	-	-	-	-	-	-	-	-
Total Instructional & Support Services	\$ 2,152,170,893	\$ 1,414,803,738	\$ 397,795,792	\$ 156,744,896	\$ 37,498,009	\$ 78,219,666	\$ 61,178,976	\$ 5,929,816
Transfers to Other Funds								
Debt Service	\$ -	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Special Revenue	1,234,609	-	-	-	-	-	-	-
Internal Service	2,975,845	-	-	-	-	-	-	-
Trust & Agency	-	-	-	-	-	-	-	-
Total Appropriations & Transfers	\$ 2,156,381,347							
Fund Balance:								
Reserved Fund Balance	\$ 8,769,758							
Unreserved Fund Balance	\$ 98,221,190							
Total Fund Balance	\$ 106,990,948							
Total Appropriations, Transfers and Fund Balance	\$ 2,263,372,295							