

Financial Affairs
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, THE 2000-01 GENERAL FUND MID-YEAR
BUDGET REVIEW**

The Office of Budget Management has completed its review of actual receipts and expenditures through December 29, 2000 and updated entitlement notices from the Department of Education based on actual October and projected February FTE counts.

REVENUE CHANGES **INCREASE
(DECREASE)**

1. Increase **state revenues** due to the following: \$ 28,570,699

a. Increase Florida Education Finance Program (FEFP) by \$5,847,272 due primarily to increased WFTE offset by a Prorated Holdback of \$6,568,757, an increase in the Prior Year Adjustment of \$11,494,295 and a decrease for Scholarships for Disabled Students of \$2,799,634.

b. Increase Discretionary Lottery Fund by \$47,483.

c. Increase Safe Schools by \$5,858.

d. Create School Recognition/Merit School Program for \$11,240,053. This revenue requires an offsetting appropriation.

e. Increase (Decrease) Categorical Programs due to the following:

Instructional Materials	\$ (806,489)
Instructional Technology	(50,061)
Teacher Training	<u>(28,936)</u>
	<u>\$ (885,486)</u>

f. Increase Miscellaneous State Revenue by a net \$10,189,615. These revenues require offsetting appropriations.

**REVISED
REPLACEMENT
G-1**

REVENUE CHANGES	INCREASE (DECREASE)
2. Increase (Decrease) local revenues due to the following	\$ 1,801,315
Property Taxes	\$ 715,647
Discretionary Millage	83,998
Interest	(560,000)
Other Miscellaneous Local	<u>1,561,670</u>
	<u>\$ 1,801,315</u>
3. Increase transfer from Capital Outlay , which is offset by an appropriation increase for Charter Schools.	3,087,123
4. Increase non-revenue sources-other to reflect sales of surplus equipment.	10,206
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NET REVENUE INCREASE	<u>\$ 33,469,343</u>

APPROPRIATIONS CHANGES

Appropriations Changes Due to Projections

- | | |
|--|---------------|
| 1. Salaries are projected to exceed current budget due primarily to the following: | \$ 28,677,895 |
| a. Increases in Miscellaneous State/Local programs, offset by revenue increases (\$7,029,836). | |
| b. Reclassify \$7,270,052 from non-salary to salary in the Teacher Recruitment and Retention program. | |
| c. Establish Florida School Recognition Program for \$8,898,880 to provide financial awards to schools that sustain high performance or demonstrate exemplary improvement. This appropriation is offset by an increase in revenue. | |
| d. Reclassify \$8,140,396 from non-salary to hourly/overtime/substitute accounts to reflect primarily school-based decisions. | |
| e. Decrease due to projections (\$2,661,269). | |

APPROPRIATIONS CHANGES**INCREASE
(DECREASE)****Appropriations Changes Due to Projections**

2. **Employee benefits** are projected to exceed budget due to the following: \$ 2,837,472
- a. FICA/retirement/workers compensation costs will decline by \$1,997,955.
 - b. Group insurance is projected to increase by \$4,901,379 or about 3.5% over budget.
 - c. Unemployment and tuition reimbursement are projected to decrease by \$65,952.
3. Decrease **liability insurance** to agree to actuarial study. (744,887)
4. **Energy services** are projected to increase over the adopted budget due to increasing prices for natural gas and oil. Since July 2000, Florida Power and Light has increased electricity rates by 7.5% and 12%. An additional 13% increase has been requested, but is not reflected in the projection since it has not yet been approved. 3,428,768
5. Other **non-salary** will decrease by approximately 3.3% due primarily to the following: (12,395,694)
- a. Increase Multicultural/Alternative Education by \$175,000 to fund phase one for implementation of programs in mediation, peace, tolerance and violence prevention pursuant to Board action (Agenda item C-12) on November 15, 2000.
 - b. Increase contracted services by \$275,000 for consulting expenses for the restructuring of health plans for 2002 pursuant to Board action (Agenda item E-10) on October 11, 2000.
 - c. Establish Florida School Recognition Program for \$1,396,591 to provide financial awards to schools that sustain high performance or demonstrate exemplary improvement. This appropriation is offset by an increase in revenue.
 - d. Reclassify \$7,919,756 to salary and benefits for the Teacher Recruitment and Retention program that was initially established under supplies.
 - e. Increase in Miscellaneous State/Local Programs offset by an increase in revenue (\$3,375,939).
 - f. Reclassify \$9,698,468 to salary and fringes to reflect primarily school-based decisions.

**TOTAL APPROPRIATION CHANGES
DUE TO PROJECTIONS**

\$ 21,803,554

Recommended for Approval	INCREASE (DECREASE)
1. Increase appropriations in various non-salary accounts in the Office of Facilities Operations-Maintenance. In addition, increase various non-salary accounts for Roofing Abatement by \$33,992 offset by an abatement to Capital Outlay. These appropriations were inadvertently omitted in the Adopted Budget.	\$ 3,194,996
2. Increase appropriations for contracted services (\$6,885) and printing/duplicating (\$10,000) in the Office of the Controller. The printing/duplicating will be used to print a new Internal Funds manual; the contracted services is to fund the accounts payable disbursements audit.	16,885
3. Increase appropriations for property insurance for May-June. This represents a 30% increase due to additional property value and an anticipated rate increase.	455,300
4. Establish appropriations for the distribution of Charter School Capital Outlay, which is offset by an increase in the Capital Outlay Transfer pursuant to directions from DOE.	3,087,123
5. Increase appropriations to the Office of Career Preparation for the remainder of this fiscal year to cover transportation costs for eligible students to attend Training and Employment Council (TEC) after-school tutorial programs at 21 secondary schools from February 5 through May 4. TEC provides funding for the delivery of the tutorial program except for transportation required by some of the eligible students.	144,000
6. Increase appropriations for instructional materials to fund schools at a minimum of \$25.00 per FTE for discretionary purchases. Effective 2001-02, schools will be required to purchase core instructional materials within two years. Purchases will begin March 1, 2001.	3,000,000
7. Increase appropriations for hourly/overtime (\$331,209), equipment (\$99,000) and other non-salary objects (\$37,160) for the School Police based on a mid-year review.	467,369
TOTAL APPROPRIATION CHANGES RECOMMENDED FOR APPROVAL	<u>\$ 10,365,673</u>

RESERVES	INCREASE (DECREASE)
Increase Contingency from \$38,502,200 to \$39,802,316 to balance. This includes \$7,106,680 for administrative deferment.	\$ 1,300,116
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TOTAL INCREASE IN APPROPRIATIONS & RESERVES	<u>\$ 33,469,343</u>

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

- a. Adopt Resolution No. 1, 2000-01 General Fund Mid-Year Budget Review, increasing revenues and appropriations and reserves by \$33,469,343. REVISI
- b. Adopt the Summary of Revenues and Appropriations (page 6) and the Summary of Appropriations by Function (page 11).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
2000-2001 GENERAL FUND BUDGET
SUMMARY OF REVENUES & APPROPRIATIONS
RESOLUTION NO. 1**

	ADOPTED BUDGET 9/13/00	RESOLUTION NO. 1 ADJUSTMENTS DUE TO		AMENDED BUDGET 2/14/01
		PROJECTIONS	RECOMMENDATIONS	
REVENUES & BEGINNING BALANCES				
REVENUES				
Federal	\$ 6,250,000	\$ -	\$ -	\$ 6,250,000
State	1,401,246,990	28,570,699	-	1,429,817,689
Local	667,555,963	2,361,315	-	669,917,278
Interest	23,899,000	(560,000)	-	23,339,000
TOTAL REVENUES	\$ 2,098,951,953	\$ 30,372,014	\$ -	\$ 2,129,323,967
TRANSFERS FROM CAPITAL OUTLAY	\$ 111,187,054	\$ 3,087,123	\$ -	\$ 114,274,177
BEGINNING FUND BALANCE	162,908,008	-	-	162,908,008
SUBTOTAL REVENUES & BEGINNING BALANCES	\$ 2,373,047,015	\$ 33,459,137	\$ -	\$ 2,406,506,152
NON-REVENUE SOURCES - Other	\$ -	\$ 10,206	\$ -	\$ 10,206
TOTAL REVENUES & BEGINNING BALANCES	\$ 2,373,047,015	\$ 33,469,343	\$ -	\$ 2,406,516,358
APPROPRIATIONS & RESERVES				
APPROPRIATIONS				
Salaries	\$ 1,488,929,596	\$ 28,677,895	\$ 278,000	\$ 1,517,885,491
Employee Benefits	421,481,579	2,837,472	53,209	424,372,260
Liability Insurance	11,911,437	(744,887)	-	11,166,550
Energy Services	37,440,522	3,428,768	-	40,869,290
Other Non-salary	372,488,498	(12,395,694)	10,034,464	370,127,268
Transfer to Internal Funds	2,293,183	-	-	2,293,183
TOTAL APPROPRIATIONS	\$ 2,334,544,815	\$ 21,803,554	\$ 10,365,673	\$ 2,366,714,042
RESERVES				
Contingency/Unreserved Fund Balance	\$ 30,552,729	\$ 12,508,580	\$ (10,365,673)	\$ 32,695,636
Designated Reserves	7,949,471	(842,791)	-	7,106,680
TOTAL RESERVES	\$ 38,502,200	\$ 11,665,789	\$ (10,365,673)	\$ 39,802,316
TOTAL APPROPRIATIONS & RESERVES	\$ 2,373,047,015	\$ 33,469,343	\$ -	\$ 2,406,516,358

SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION No.1
2000-2001

	ADOPTED BUDGET 09/13/2000	RESOLUTION No. 1	AMENDED BUDGET 02/14/2001
FEDERAL SOURCES			
Impact Aid	\$ 50,000	\$ -	\$ 50,000
R.O.T.C.	1,000,000	-	1,000,000
Medicaid Reimbursement	5,200,000	-	5,200,000
Total Federal	\$ 6,250,000	\$ -	\$ 6,250,000
STATE SOURCES			
Florida Education Finance Program	\$ 868,427,955	\$ 5,847,272	\$ 874,275,227
Prorated Holdback		(6,568,757)	(6,568,757)
Prior Year Adjustment	-	11,494,295	11,494,295
Scholarship for Disabled Students		(2,799,634)	(2,799,634)
Discretionary Lottery Fund	30,712,777	47,483	30,760,260
ESE Guarantee	136,108,056	-	136,108,056
Workforce Development	107,122,464	-	107,122,464
Jobs with Disabilities	2,378,232		2,378,232
Home Schools(B)	13,946,031	5,858	13,951,889
Sch. Recognition/Merit School (A)		11,240,053	11,240,053
Pre-Kindergarten(A)	18,337,538	-	18,337,538
Categorical Programs:			
Migrant Education (A)	307,382	-	307,382
Instructional Materials (A)	29,722,179	(806,489)	28,915,690
Transportation (B)	30,470,097	-	30,470,097
Instructional Technology (A)	9,513,883	(50,061)	9,463,822
Teachers Lead Program (A)	2,293,183	-	2,293,183
Class Size Reduction/Suppl. Instr. (B)	138,128,914	-	138,128,914
Teacher Recruitment (A)	7,919,756	-	7,919,756
Teacher Training (B)	5,487,543	(28,936)	5,458,607
Miscellaneous State	371,000	10,189,615	10,560,615
	\$ 1,401,246,990	\$ 28,570,699	\$ 1,429,817,689

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

SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION No.1
2000-2001

	ADOPTED BUDGET 09/13/2000	RESOLUTION No.1	AMENDED BUDGET 02/14/2001
LOCAL SOURCES			
FEFP Required Local Effort	\$ 557,441,503	\$ 715,647	\$ 558,157,150
Local Discretionary Millage	65,428,279	83,998	65,512,277
Sub - Total	\$ 622,869,782	\$ 799,645	\$ 623,669,427
Miscellaneous Local:			
Vocational Fees	\$ 3,838,297	-	\$ 3,838,297
Rent	200,000	-	200,000
Interest	23,899,000	(560,000)	23,339,000
Tax Redemptions	10,837,137	-	10,837,137
Fed. Indirect Cost Reimbursement	3,600,000	-	3,600,000
Misc. School Receipts (A)	2,000,000	-	2,000,000
Community Schools-Contributions (A)	48,540	-	48,540
Community Schools - Internal (A)	12,000,000	-	12,000,000
Community Schools-Fringe Charges(B)	4,000,000	-	4,000,000
Food Service Indirect Costs	3,517,485	-	3,517,485
Other Miscellaneous Local	4,644,722	1,561,670	6,206,392
Total Local	\$ 691,454,963	\$ 1,801,315	\$ 693,256,278
TOTAL REVENUES	\$ 2,098,951,953	\$ 30,372,014	\$ 2,129,323,967
TRANSFERS			
From Capital Outlay	\$ 111,187,054	\$ 3,087,123	\$ 114,274,177
NON-REVENUE SOURCES OTHER	\$ -	\$ 10,206	\$ 10,206
FUND BALANCE FROM PRIOR YEAR	\$ 162,908,008	\$ -	\$ 162,908,008
TOTAL REVENUES & OTHER SOURCES	\$ 2,373,047,015	\$ 33,469,343	\$ 2,406,516,358

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

**MISCELLANEOUS STATE REVENUES
RESOLUTION No. 1
2000-2001**

	ADOPTED BUDGET 09/13/2000	RESOLUTION No. 1	AMENDED BUDGET 02/14/2001
Multi-Agency Network (A)	\$ -	\$ 38,702	\$ 38,702
Florida First Start (A)		489,713	489,713
CO & DS Withheld For Adm.	145,000	-	145,000
State License Tax	150,000	-	150,000
WLRN TV/Latin American TV (A)		2,043,196	2,043,196
WLRN - Radio/Reading Service (A)		155,985	155,985
Health Services (A)	76,000	-	76,000
Outstanding Teacher D&F Schools (A)	-	4,402,610	4,402,610
Sus/AP Honor Math (A)	-	70,000	70,000
Jobs for FL (A)	-	1,280,000	1,280,000
All Aboard (A)	-	400,000	400,000
Failure Free Bridge (A)	-	528,000	528,000
K Reading (A)	-	425,000	425,000
ve to Contempo (A)	-	12,000	12,000
Second Chance (A)	-	100,000	100,000
Bay Point Second (A)	-	100,000	100,000
Hawk Academy (A)	-	30,000	30,000
Boys and Girls Clubs (A)	-	64,474	64,474
Beach Tech. Education		49,935	49,935
TOTAL MISCELLANEOUS STATE	\$ 371,000	\$ 10,189,615	\$ 10,560,615

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

**OTHER MISCELLANEOUS LOCAL REVENUES
RESOLUTION No.1
2000-2001**

	ADOPTED BUDGET 09/13/2000	RESOLUTION No. 1	AMENDED BUDGET 02/14/2001
Florida Work Experience (B)	\$ 100,000	\$ -	\$ 100,000
Transportation - Internal Funds (A)	300,000	-	300,000
Renewal of Certificates (B)	89,042	(36)	89,006
Fingerprinting (B)	400,000	-	400,000
Certification Processing (A)	124,767	-	124,767
Fee Supported Pre-K (B)	3,393,447	-	3,393,447
Safe Schools-Fees (A)	200,000	-	200,000
TSA Service Fees (A)	37,466	-	37,466
Pre-K Sliding Fee (A)	-	144,415	144,415
Full Service School (A)	-	895,291	895,291
Metro Dade Cable (A)	-	522,000	522,000
TOTAL OTHER MISC LOCAL	\$ 4,644,722	\$ 1,561,670	\$ 6,206,392

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
2000-2001 GENERAL FUND BUDGET
SUMMARY OF APPROPRIATIONS BY FUNCTION
RESOLUTION NO. 1
February 14, 2001**

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	\$ 1,505,401,258	\$ 1,004,179,007	\$ 270,674,684	\$ 39,331,948	\$ 87,892	\$ 178,349,997	\$ 12,076,052	\$ 701,678
SUPPORT SERVICES:								
Pupil Personnel Services	\$ 112,470,912	\$ 85,085,813	\$ 23,871,964	\$ 2,581,953	\$ 1,000	\$ 465,235	\$ 434,947	\$ 30,000
Instructional Media Services	52,666,224	33,257,287	9,886,699	786,601	-	844,820	7,882,817	8,000
Instruction & Curriculum Development	23,649,361	16,854,394	4,402,523	763,904	3,540	443,732	1,029,137	152,131
Instructional Staff Training	8,650,329	4,082,087	3,826,081	357,794	-	360,712	23,655	-
Board of Education	5,560,029	2,617,974	700,592	2,024,095	-	68,644	11,000	137,724
General Administration	8,376,445	5,785,221	1,420,251	808,679	13,638	220,670	120,000	7,986
School Administration	138,989,292	103,009,600	29,103,767	1,299,000	1,120	2,575,805	1,000,000	2,000,000
Facilities Acquisition & Construction	3,842,893	-	-	477,770	-	-	3,365,123	-
Fiscal Services	15,119,515	8,150,160	2,268,013	616,366	2,650	73,342	390,000	3,618,984
Central Services	81,086,910	49,086,944	20,875,800	7,891,424	188,117	1,398,547	1,536,719	109,359
Transportation Services	80,059,200	48,304,295	18,008,643	7,543,862	3,713,500	1,993,640	495,260	-
Operation of Plant	188,327,488	81,434,111	29,869,201	39,317,436	33,564,898	2,496,316	1,606,667	38,859
Maintenance of Plant	110,580,714	56,130,827	15,983,594	17,146,916	3,292,935	14,375,418	3,648,024	3,000
Community Services	29,640,289	19,907,771	4,646,998	2,690,342	-	1,992,178	403,000	-
Debt Services	-	-	-	-	-	-	-	-
Total Instruction & Support Services	\$ 2,364,420,859	\$1,517,885,491	\$435,538,810	\$123,638,090	\$40,869,290	\$205,659,056	\$34,022,401	\$6,807,721
Transfers to Other Funds								
Debt Service	\$ -	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Special Revenue	-	-	-	-	-	-	-	-
Internal Service	2,293,183	-	-	-	-	-	-	-
Trust & Agency	-	-	-	-	-	-	-	-
Total Appropriations & Transfers	\$ 2,366,714,042							
Fund Balance:								
Reserved Fund Balance	\$ 7,106,680							
Unreserved Fund Balance	32,695,636							
Total Fund Balance	\$ 39,802,316							
Total Appropriations, Transfers and Fund Balance	\$ 2,406,516,358							