

Business Operations
Ofelia San Pedro, Deputy Superintendent

SUBJECT: FINAL REPORT ON COMPLIANCE WITH DOLLARS TO THE CLASSROOM ACT FOR 2003-04

COMMITTEE: BUSINESS AND FINANCIAL SERVICES

Section 1011.64, F.S. requires that any school district in which average school grades are below the statewide median must increase classroom expenditures from operating funds. Additionally, Florida law requires that a final report, prepared at the end of each fiscal year, include information that clearly indicates the degree of each district's compliance or non-compliance with the requirements of this section. If not fully compliant, the district must include a statement that has been adopted at a public hearing and signed by the district school superintendent and district school board members, which explains why the requirements of this section were not met.

The District did not meet the requirement for FY 2003-04. For your reference:

- Exhibit I** – reflects how the State determined the Classroom Instruction Expenditure Requirement for FY 2003-04 of 66.23%;
- Exhibit II** – is M-DCPS' calculation, as pre-defined by the State, of the percentage of "Classroom" Expenditures to Total Operating Expenditures of 63.60%; and
- Exhibit III** – is the statement that is recommended to be included in the final report.

In determining the Classroom Instruction Expenditure Requirement ("Requirement") for FY 2003-04, the State calculated the classroom expenditure % for FY 2001-02 and added 2% based on average school grades in FY 2001-02. Pursuant to law, the budget for FY 2003-04 included appropriations which, if fully expended, would have satisfied the Requirement

In order to understand why the District did not satisfy the FY 2003-04 Requirement, a comparison between budgeted and actual expenditures is necessary. The major factors that negatively affected classroom expenditures were:

- Summer Services for 2003 were budgeted in the amount of \$23.3 million compared to actual expenditures of \$46.5 million during Summer 2002. However, Summer 2003 expenditures, in total, were \$9.6 million under budget, of which \$7.2 million was in the classroom.
- The 2003-04 budget included approximately \$28.6 million in a collective bargaining reserve for instructional staff salary increases. However an analysis of the increase in average salaries of teachers and paraprofessionals between May 2004 and May 2003 indicates that approximately \$4.8 million of the appropriated salary increases did not occur. Contributing factors would include the retirement of higher paid staff to be replaced by lower paid new teachers due to DROP as well as several hundred instructional positions that were never filled due to a shortage of teacher applicants.
- Allocated but unfilled positions for teachers and paraprofessionals resulted in classroom expenditures being less than budgeted by approximately \$5.4 million, due primarily to the shortage of teacher applicants.

- Appropriation reductions after the start of school due to the loss of FTE enrollment and resulting revenues attributable to McKay and Opportunity Scholarships.
- An end-of-year transfer of an additional \$4.0 million for exceptional student education bus aides from the General Fund to the IDEA grant in the Special Revenue – Other Federal Programs Fund.
- An increase of \$21.3 million in year-end unexpended appropriations for state categorical programs, encumbrances, and in-process purchase requisitions, which by policy are rebudgeted in the new year.

The program reductions listed above primarily affected direct classroom expenditures.

M-DCPS is not the only school district not meeting its Requirement for FY 2003-04. Exhibit IV shows that 45 districts (67% of the districts in the State) did not achieve their "required" percentages in the latest school year (FY 2002-03) for which statewide data is available.

Also, it must be noted that the formula used by the Department of Education (DOE) to calculate classroom expenditures does not consider the Districts' significant operational costs for insurance, transportation, security and custodial services which, although not in the DOE's definition of "classroom expenditures", are absolutely necessary to have classroom operations.

By taking into account only state revenues provided for student transportation and not actual transportation expenditures, the calculation penalizes large urban districts that must substantially subsidize transportation. Approximately \$50.1 million or 65% of Miami-Dade's transportation costs are not covered by state transportation revenues and must be subsidized by other General Fund revenues and, therefore, cannot be spent in the classroom. This represents 87% of the shortfall in classroom expenditures.

Exhibit V is a comparative analysis of expenditures for Fiscal Years 2001-02, 2002-03, and 2003-04 that shows that total school level and instructional expenditures for Miami-Dade County Public Schools have increased from year to year.

Finally, the State's Appropriation Act for FY 2004-05 was enacted without language requiring Dollars to the Classroom expenditure shifts or percentage reporting. For this reason the District will not need to file this report next year.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, approve the Final Report on Dollars to The Classroom Act for 2003-04 and authorize the Superintendent to forward the report to the Department of Education.

CP:egc

2003-04 Classroom Instruction Expenditure Requirement

District	Weighted District Grade by School Type			1% Shift When Below Minimum Performance Standard			Total % Shift	2001-02 Classroom Instruction % of Total	2003-04 Classroom Instruction Expenditure % Requirement
	Elementary	Middle	High	Elementary	Middle	High			
1 Alachua	3.39	3.84	3.21	0%	0%	0%	0%	58.69%	58.69%
2 Baker	3.00	3.00	2.00	0%	0%	0%	0%	58.43%	58.43%
3 Bay	3.87	3.86	3.08	0%	0%	0%	0%	66.68%	66.68%
4 Bradford	2.60	3.00	2.01	1%	0%	0%	1%	61.45%	62.45%
5 Brevard	3.87	3.94	3.64	0%	0%	0%	0%	66.53%	66.53%
6 Broward	3.19	3.31	2.09	0%	0%	0%	0%	62.19%	62.19%
7 Calhoun	3.45	4.00	3.62	0%	0%	0%	0%	64.55%	64.55%
8 Charlotte	3.69	4.00	2.24	0%	0%	0%	0%	61.31%	61.31%
9 Citrus	4.00	4.00	3.00	0%	0%	0%	0%	62.44%	62.44%
10 Clay	3.75	4.00	2.87	0%	0%	0%	0%	65.66%	65.66%
11 Collier	3.16	3.46	2.29	0%	0%	0%	0%	67.00%	67.00%
12 Columbia	2.69	2.45	2.00	0%	1%	0%	1%	65.18%	66.18%
13 Dade	3.01	2.73	1.76	0%	1%	1%	2%	64.23%	66.23%
14 De Soto	2.32	2.00	1.00	1%	1%	1%	3%	62.21%	65.21%
15 Dixie	2.00	4.00	1.00	1%	0%	1%	2%	56.96%	58.96%
16 Duval	3.02	2.68	1.88	0%	1%	1%	2%	64.86%	66.86%
17 Escambia	3.40	2.81	2.34	0%	1%	0%	1%	64.16%	65.16%
18 Flagler	4.00	4.00	3.01	0%	0%	0%	0%	59.29%	59.29%
19 Franklin	3.43	2.55	2.40	0%	1%	0%	1%	60.95%	61.95%
20 Gadsden	2.45	1.83	1.00	1%	1%	1%	3%	58.51%	61.51%
21 Gilchrist	4.00	3.50	3.46	0%	0%	0%	0%	60.21%	60.21%
22 Glades	2.00	2.00	2.00	1%	1%	0%	2%	58.01%	60.01%
23 Gulf	3.49	4.00	2.00	0%	0%	0%	0%	61.79%	61.79%
24 Hamilton	2.00	1.00	1.00	1%	1%	1%	3%	57.80%	60.80%
25 Hardee	2.91	3.00	1.00	0%	0%	1%	1%	65.10%	66.10%
26 Hendry	2.83	2.47	1.46	0%	1%	1%	2%	65.02%	67.02%
27 Hernando	3.59	2.73	2.00	0%	1%	0%	1%	59.94%	60.94%
28 Highlands	3.26	3.51	1.66	0%	0%	1%	1%	57.68%	58.68%
29 Hillsborough	3.25	3.40	2.46	0%	0%	0%	0%	65.92%	65.92%
30 Holmes	2.68	3.38	3.04	0%	0%	0%	0%	64.16%	64.16%
31 Indian River	3.36	3.63	2.18	0%	0%	0%	0%	61.62%	61.62%
32 Jackson	3.73	3.46	2.91	0%	0%	0%	0%	61.42%	61.42%
33 Jefferson	1.85	1.00	1.99	1%	1%	1%	3%	58.10%	61.10%
34 Lafayette	3.00	2.00	2.00	0%	1%	0%	1%	54.54%	55.54%
35 Lake	3.69	3.30	1.68	0%	0%	1%	1%	65.88%	66.88%
36 Lee	3.37	3.53	2.30	0%	0%	0%	0%	61.31%	61.31%
37 Leon	3.67	3.48	3.27	0%	0%	0%	0%	60.46%	60.46%
38 Levy	3.65	3.31	2.62	0%	0%	0%	0%	63.93%	63.93%
39 Liberty	4.00	4.00	3.10	0%	0%	0%	0%	61.89%	61.89%
40 Madison	1.80	2.00	2.00	1%	1%	0%	2%	61.92%	63.92%
41 Manatee	3.29	3.15	2.51	0%	0%	0%	0%	64.01%	64.01%
42 Marion	3.38	3.90	2.56	0%	0%	0%	0%	65.15%	65.15%
43 Martin	3.81	3.91	3.00	0%	0%	0%	0%	64.19%	64.19%
44 Monroe	3.86	3.90	2.85	0%	0%	0%	0%	56.91%	56.91%
45 Nassau	3.63	3.85	2.76	0%	0%	0%	0%	64.37%	64.37%
46 Okaloosa	3.97	3.97	3.71	0%	0%	0%	0%	66.05%	66.05%
47 Okeechobee	2.97	2.55	1.01	0%	1%	1%	2%	64.34%	66.34%
48 Orange	3.41	3.31	2.20	0%	0%	0%	0%	64.74%	64.74%
49 Osceola	2.91	2.72	2.04	0%	1%	0%	1%	60.76%	61.76%
50 Palm Beach	3.35	3.31	2.30	0%	0%	0%	0%	65.67%	65.67%
51 Pasco	3.40	3.43	2.51	0%	0%	0%	0%	63.60%	63.60%
52 Pinellas	3.50	3.58	2.28	0%	0%	0%	0%	65.21%	65.21%
53 Polk	3.31	3.06	2.33	0%	0%	0%	0%	67.70%	67.70%
54 Putnam	3.36	2.58	2.00	0%	1%	0%	1%	62.63%	63.63%
55 St. Johns	3.55	4.00	3.47	0%	0%	0%	0%	67.85%	67.85%
56 St. Lucie	3.06	2.81	2.44	0%	1%	0%	1%	62.66%	63.66%
57 Santa Rosa	4.00	3.96	3.44	0%	0%	0%	0%	62.43%	62.43%
58 Sarasota	3.76	3.69	2.93	0%	0%	0%	0%	62.72%	62.72%
59 Seminole	3.85	3.81	3.04	0%	0%	0%	0%	67.22%	67.22%
60 Sumter	2.99	2.88	2.81	0%	0%	0%	0%	62.90%	62.90%
61 Suwannee	2.21	3.00	2.50	1%	0%	0%	1%	62.66%	63.66%
62 Taylor	2.00	2.94	2.00	1%	0%	0%	1%	66.33%	67.33%
63 Union	4.00	3.00	2.00	0%	0%	0%	0%	55.73%	55.73%
64 Volusia	3.88	3.80	2.66	0%	0%	0%	0%	64.47%	64.47%
65 Wakulla	4.00	4.00	2.00	0%	0%	0%	0%	62.09%	62.09%
66 Walton	4.00	3.46	3.17	0%	0%	0%	0%	63.01%	63.01%
67 Washington	3.93	3.58	2.01	0%	0%	0%	0%	64.50%	64.50%

Minimum Performance Standards:	2.68	2.84	2.00
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Miami-Dade County Public Schools
Calculation of Compliance with Dollars to the Classroom Act
2003-04 Compared to Base Year of 2001-02

Exhibit II

	2001-02	2003-04	Increase (Decrease) From 2001-02
Step 1			
2001-02 Operating Expenditures*	\$ 2,289,014,958	\$ 2,345,547,964	\$ 56,533,006
Transfers to Other Funds*	-	-	-
Total Operating Expenditures	2,289,014,958	2,345,547,964	56,533,006
Less Function 7420 (Capital Outlay)*	(92,066)	(61,891)	30,175
Less Function 9300 (Capital Outlay)*	(14,000,861)	(12,873,006)	1,127,855
Less Function 9200 (Debt Service)*	(1,019,903)	(1,418,418)	(398,515)
Less Adult Job Prep**	(42,500,589)	(41,625,300)	875,289
Less Adult General**	(78,124,450)	(83,544,831)	(5,420,381)
Less Transportation Revenue*	(28,198,518)	(27,419,093)	779,425
Less Transfers to Other Funds*	-	-	-
Total Operating Expenditures for	2,125,078,571	2,178,605,425	53,526,854
Calculation of Section 1011.64, F.S.			

Step 2

2001-02 Operating Expenditures, Instruction (Func 5000)*	1,414,463,141	1,433,074,215	18,611,074
2001-02 Operating Expenditures, Staff Training (Func 6400)*	9,473,598	10,704,649	1,231,051
Less Adult Programs, Direct Instruction**	(58,932,509)	(58,120,125)	812,384
Less Adult General, Staff Training**	(15,717)	(126,687)	(110,970)
Classroom Expenditures As Defined by Section 1011.64	\$ 1,364,988,513	\$ 1,385,532,052	\$ 20,543,539

Step 3

% Classroom Expenditures to Total Operating Expenditures	64.23%	<u>63.60%</u>
Number of Academic Standards x 1%	<u>2.00%</u>	
Required % Classroom Expenditures to Total Operating Expenditures for 2003-04	<u><u>66.23%</u></u>	

Calculation of Shortfall in Classroom Expenditures

Total Operating Expenditures for Calculation	\$ 2,178,605,425
Required % Classroom Expenditures	66.23%
Required Classroom Expenditures	<u>\$ 1,442,942,194</u>
Classroom Expenditures As Defined by Section 1011.64	<u>(1,385,532,052)</u>
Classroom Expenditure Shortfall	\$ 57,410,142

*From Annual Financial Report

**From Cost Report Data in Annual Financial Reportm (AFR)

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
FINAL REPORT ON DOLLARS TO THE CLASSROOM ACT
FY 2003-04**

A Final Report on Dollars to the Classroom Act for FY 2003-04 (Agenda Item E88) was approved by The School Board of Miami-Dade County, Florida, at their School Board Meeting on November 17, 2004.

Using the state's formula to calculate classroom expenditures, the final report indicated that the District spent 2.63% less than the required 66.23% for classroom expenditures. For the District to have met the requirement for 2003-04 that instructional costs be 66.23% of operating expenditures, an additional \$57.4 million of classroom spending would have been required. Several factors contributed to this shortfall:

- Services for Summer 2003 were budgeted in the amount of \$23.3 million compared to actual expenditures of \$46.5 million during Summer 2002. However, Summer 2003 expenditures, in total, were \$9.6 million under budget, of which \$7.2 million was in the classroom.
- The 2003-04 budget included approximately \$28.6 million in a collective bargaining reserve for instructional staff salary increases. However an analysis of the increase in average salaries of teachers and paraprofessionals between May 2004 and May 2003 indicates that approximately \$4.8 million of the appropriated salary increases did not occur. Contributing factors would include the retirement of higher paid staff to be replaced by lower paid new teachers due to DROP as well as several hundred instructional positions that were never filled due to a shortage of teacher applicants.
- Allocated but unfilled positions for teachers and paraprofessionals resulted in classroom expenditures being less than budgeted by approximately \$5.4 million, due primarily to the shortage of teacher applicants.
- Appropriation reductions after the start of school due to the loss of FTE enrollment and resulting revenues attributable to McKay and Opportunity Scholarships.
- An end-of-year transfer of an additional \$4.0 million for exceptional student education bus aides from the General Fund to the IDEA grant in the Special Revenue – Other Federal Programs Fund.
- An increase of \$21.3 million in year-end unexpended appropriations for state categorical programs, encumbrances, and in-process purchase requisitions, which by policy are rebudgeted in the new year.

These program reductions affected, almost exclusively, direct classroom expenditures.

It should be noted that this district's instructional costs as a percentage of total expense have traditionally been among the highest in the state.

Dr. Rudolph F. Crew
Superintendent of Schools

Mr. Agustín Barrera

Mr. Frank J. Bolaños

Mr. Frank J. Cobo

Ms. Perla Tabares Hantman

Dr. Robert B. Ingram

Dr. Marta Pérez

Dr. Solomon C. Stinson

Note: The list of School Board Members will be revised to include new members elected on November 2 as well as the Chair and Vice Chair elected on November 16 and will be distributed prior to the regular Board meeting of November 17.

District	Elementary Weighted District Grade Less Than Median Grade -1-	Middle Weighted District Grade Less Than Median Grade -2-	High Weighted District Grade Less Than Median Grade -3-	Dollars to the Classroom				2000-01 Classroom Instruction % of Total -8-	2002-03 Classroom Instruction Expenditure % Requirement -9-	2002-03 Classroom Instruction Expenditure % Achieved -10-
				Elementary Below Median 1% Shift -4-	Middle Below Median 1% Shift -5-	High Below Median 1% Shift -6-	Total % Shift -7-			
1 Alachua	2.98	3.74	3.25	0%	0%	0%	0%	58.38%	58.38%	57.60% ✓
2 Baker	1.00	2.00	1.00	1%	1%	1%	3%	57.00%	60.00%	56.46% ✓
3 Bay	2.97	3.63	2.17	0%	0%	0%	0%	65.73%	65.73%	66.46% ✓
4 Bradford	2.10	2.98	2.00	1%	0%	0%	1%	61.74%	62.74%	60.21% ✓
5 Brevard	3.53	3.64	3.29	0%	0%	0%	0%	65.24%	65.24%	65.78% ✓
6 Broward	3.06	3.36	2.25	0%	0%	0%	0%	61.61%	61.61%	61.65% ✓
7 Calhoun	3.49	3.50	3.00	0%	0%	0%	0%	60.85%	60.85%	60.63% ✓
8 Charlotte	3.65	4.00	3.37	0%	0%	0%	0%	60.74%	60.74%	60.68% ✓
9 Citrus	3.25	3.48	2.34	0%	0%	0%	0%	59.60%	59.60%	60.77% ✓
10 Clay	3.39	4.00	3.12	0%	0%	0%	0%	64.58%	64.58%	64.72% ✓
11 Collier	2.69	3.06	2.38	0%	0%	0%	0%	66.25%	66.25%	67.11% ✓
12 Columbia	2.81	2.16	2.00	0%	1%	0%	1%	64.52%	65.52%	63.79% ✓
13 Dade	2.88	2.67	1.76	0%	1%	1%	1%	64.32%	66.32%	64.17% ✓
14 De Soto	2.90	3.00	2.00	0%	0%	0%	0%	62.18%	62.18%	63.18% ✓
15 Dixie	1.49	3.00	2.00	1%	0%	0%	1%	54.70%	55.70%	55.92% ✓
16 Duval	2.79	2.51	1.68	0%	1%	1%	2%	60.56%	62.56%	63.87% ✓
17 Escambia	2.53	3.09	2.31	1%	0%	0%	1%	62.37%	63.37%	64.40% ✓
18 Flagler	3.60	4.00	3.00	0%	0%	0%	0%	58.34%	58.34%	60.65% ✓
19 Franklin	2.06	2.00	2.00	1%	1%	0%	2%	58.92%	60.92%	59.21% ✓
20 Gadsden	1.27	1.39	0.65	1%	1%	1%	3%	58.74%	61.74%	54.72% ✓
21 Gilchrist	3.47	3.53	3.48	0%	0%	0%	0%	60.00%	60.00%	58.83% ✓
22 Glades	2.99	2.00	2.00	0%	1%	0%	1%	58.85%	59.85%	51.88% ✓
23 Gulf	3.00	3.66	3.00	0%	0%	0%	0%	60.64%	60.64%	58.81% ✓
24 Hamilton	1.24	1.00	1.00	1%	1%	1%	3%	58.58%	61.58%	60.79% ✓
25 Hardee	2.36	2.00	2.00	1%	1%	0%	2%	62.86%	64.86%	64.42% ✓
26 Hendry	2.48	2.00	0.46	1%	1%	1%	3%	59.46%	62.46%	61.58% ✓
27 Hernando	3.18	2.00	2.00	0%	1%	0%	1%	61.35%	62.35%	62.00% ✓
28 Highlands	2.67	3.51	1.68	1%	0%	1%	2%	59.79%	61.79%	60.85% ✓
29 Hillsborough	3.00	3.42	2.52	0%	0%	0%	0%	65.53%	65.53%	65.77% ✓
30 Holmes	2.89	2.96	2.48	0%	0%	0%	0%	64.85%	64.85%	60.38% ✓
31 Indian River	3.11	3.32	2.12	0%	0%	0%	0%	61.82%	61.82%	60.78% ✓
32 Jackson	2.79	2.84	1.90	0%	0%	1%	1%	60.72%	61.72%	60.22% ✓
33 Jefferson	0.27	1.00	0.00	1%	1%	1%	3%	58.80%	61.80%	53.65% ✓
34 Lafayette	3.85	3.00	3.00	0%	0%	0%	0%	55.61%	55.61%	52.08% ✓
35 Lake	3.10	3.05	2.00	0%	0%	0%	0%	65.41%	65.41%	64.48% ✓
36 Lee	3.12	3.33	2.41	0%	0%	0%	0%	58.14%	58.14%	60.62% ✓
37 Leon	3.16	3.42	3.31	0%	0%	0%	0%	61.92%	61.92%	60.12% ✓
38 Levy	2.37	2.50	2.06	1%	1%	0%	2%	62.56%	64.56%	62.86% ✓
39 Liberty	3.40	3.53	2.00	0%	0%	0%	0%	65.18%	65.18%	60.14% ✓
40 Madison	2.00		1.00	1%	1%	1%	3%	61.65%	64.65%	58.52% ✓
41 Manatee	3.08	3.14	2.48	0%	0%	0%	0%	65.25%	65.25%	66.25% ✓
42 Marion	2.70	2.80	2.61	0%	1%	0%	1%	63.53%	64.53%	62.25% ✓
43 Martin	3.51	3.83	2.64	0%	0%	0%	0%	64.08%	64.08%	63.29% ✓
44 Monroe	3.39	3.17	2.31	0%	0%	0%	0%	58.08%	58.08%	53.13% ✓
45 Nassau	2.82	3.04	2.68	0%	0%	0%	0%	61.24%	61.24%	61.78% ✓
46 Okaloosa	3.60	3.94	3.60	0%	0%	0%	0%	65.35%	65.35%	66.45% ✓
47 Okeechobee	2.40	2.64	3.00	1%	1%	0%	2%	61.69%	63.69%	62.69% ✓
48 Orange	2.66	3.04	1.83	1%	0%	1%	2%	59.94%	61.94%	65.03% ✓
49 Osceola	2.44	2.68	1.84	1%	1%	1%	3%	59.27%	62.27%	60.24% ✓
50 Palm Beach	2.89	3.11	2.24	0%	0%	0%	0%	65.76%	65.76%	63.85% ✓
51 Pasco	2.81	3.20	1.92	0%	0%	1%	1%	63.23%	64.23%	64.40% ✓
52 Pinellas	2.92	3.52	2.59	0%	0%	0%	0%	63.68%	63.68%	65.33% ✓
53 Polk	2.83	2.65	2.26	0%	1%	0%	1%	66.70%	67.70%	66.98% ✓
54 Putnam	2.31	2.00	2.00	1%	1%	0%	2%	60.17%	62.17%	59.76% ✓
55 St. Johns	3.16	3.26	3.27	0%	0%	0%	0%	63.40%	63.40%	63.44% ✓
56 St. Lucie	2.62	2.79	1.84	1%	1%	1%	3%	62.37%	65.37%	63.05% ✓
57 Santa Rosa	3.70	3.96	3.21	0%	0%	0%	0%	62.97%	62.97%	60.57% ✓
58 Sarasota	3.67	3.86	3.41	0%	0%	0%	0%	61.58%	61.58%	57.94% ✓
59 Seminole	3.46	3.89	3.46	0%	0%	0%	0%	66.13%	66.13%	66.81% ✓
60 Sumter	2.68	2.63	2.00	0%	1%	0%	1%	61.88%	62.88%	64.27% ✓
61 Suwannee	2.00	2.00	2.00	1%	1%	0%	2%	62.21%	64.21%	60.00% ✓
62 Taylor	2.00	2.00	1.00	1%	1%	1%	3%	64.78%	67.78%	61.28% ✓
63 Union	2.00	2.00	1.00	1%	1%	1%	3%	56.08%	59.08%	51.89% ✓
64 Volusia	3.28	3.23	2.34	0%	0%	0%	0%	65.46%	65.46%	64.36% ✓
65 Wakulla	4.00	3.00	2.00	0%	0%	0%	0%	61.64%	61.64%	61.42% ✓
66 Walton	3.40	3.06	2.16	0%	0%	0%	0%	63.57%	63.57%	61.96% ✓
67 Washington	2.12	3.00	2.00	1%	0%	0%	1%	67.19%	68.19%	62.40% ✓

Minimum Performance Standards: 2.68 2.84 3.00

✓ Indicates districts that did not satisfy the Dollars to the Classroom requirement.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
Comparative Analysis of Expenditures
for years
2001-02 through 2003-04

	2001-02	% OF TOTAL	2002-03	% OF TOTAL	2003-04	% OF TOTAL
SCHOOL LEVEL SERVICES						
TEACHING	\$ 1,414,463		\$ 1,407,728		\$ 1,433,074	
STUDENT SERVICES (includes counselors, psychologists and visiting teachers)	<u>169,135</u>		172,522		177,639	
TRANSPORTATION	<u>80,078</u>		78,190		<u>77,552</u>	
TOTAL DIRECT SERVICES TO STUDENTS	<u>\$ 1,663,676</u>	72.7%	<u>\$ 1,658,440</u>	73.0%	<u>\$ 1,688,265</u>	72.0%
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	\$ 298,651		\$ 292,237		\$ 323,402	
SCHOOL ADMINISTRATION	146,015		148,123		155,799	
COMMUNITY SERVICES	34,761		33,203		34,863	
TOTAL SCHOOL LEVEL SERVICES	<u>\$ 2,143,103</u>	93.6%	<u>\$ 2,132,003</u>	93.8%	<u>\$ 2,202,329</u>	93.9%
INSTRUCTIONAL SUPPORT SERVICES						
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 23,887		\$ 22,509		\$ 24,201	
INSTRUCTIONAL STAFF TRAINING	9,474		9,356		10,705	
TOTAL INSTRUCTIONAL SUPPORT SERVICES	<u>\$ 33,361</u>	1.5%	<u>\$ 31,865</u>	1.4%	<u>\$ 34,906</u>	1.5%
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	<u>\$ 2,176,464</u>	95.1%	<u>\$ 2,163,868</u>	95.2%	<u>\$ 2,237,235</u>	95.4%
BUSINESS SERVICES						
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable, and cash management)	\$ 15,562		\$ 14,878		\$ 13,642	
CENTRAL SERVICES (includes purchasing, personnel, data processing, risk management and warehouse services)	66,674		67,410		62,861	
DEBT and OTHER	1,020		1,350		1,419	
TOTAL BUSINESS SERVICES	<u>\$ 83,256</u>	3.6%	<u>\$ 83,638</u>	3.7%	<u>\$ 77,922</u>	3.3%
CENTRAL ADMINISTRATION						
BOARD OF EDUCATION (BOARD ATTORNEY)	4,711		\$ 5,009		\$ 5,519	
GENERAL ADMINISTRATION	9,237		8,665		10,956	
TOTAL CENTRAL ADMINISTRATION	<u>13,948</u>	0.6%	<u>\$ 13,674</u>	0.6%	<u>\$ 16,475</u>	0.7%
SUB-TOTAL EXPENDITURES	2,273,668	99.3%	\$ 2,261,180	99.5%	\$ 2,331,632	99.4%
FACILITIES & CAPITALIZED EQUIPMENT	1,345	0.1%	1,770	0.1%	1,043	0.0%
OTHER CAPITAL OUTLAY	<u>14,001</u>	0.6%	<u>9,739</u>	0.4%	<u>12,873</u>	0.5%
TOTAL EXPENDITURES	<u>2,289,014</u>	100.0%	<u>\$ 2,272,689</u>	100.0%	<u>\$ 2,345,548</u>	100.0%