

Business Operations  
Ofelia San Pedro, Deputy Superintendent

**SUBJECT: RESOLUTION NO. 3, 2004-05 GENERAL FUND FINAL BUDGET REVIEW**

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

The Office of Budget Management has completed its review of actual receipts and expenditures through June 30, 2005, and updated entitlement notices from the Department of Education. Based on that review, the following changes to the budget are recommended for approval.

<b>REVENUE CHANGES</b>	<b>Increase (Decrease)</b>
1. Increase <b>Federal Sources</b> based on actual results:	\$ 3,422,679
Impact Aid	\$ (38,354)
ROTC	612,372
Medicaid Reimbursement	2,707,934
Federal Through State (Comm. Sch.)	<u>140,727</u>
<b>Total Federal Sources</b>	<b>\$ 3,422,679</b>
2. Decrease <b>State Revenue</b> based on actual results:	(1,120,196)
Non-Recurring DCD Transition Funding	14,145
Instructional Materials	(247,716)
Transportation	328,076
Instructional Technology	(64,733)
Charter Schools Capital Outlay	(1,257,315)
Miscellaneous State	<u>107,347</u>
<b>Total State Revenue</b>	<b><u>\$ (1,120,196)</u></b>

**REPLACEMENT  
E-16**

**REVENUE CHANGES (Continued)**

**Increase  
(Decrease)**

3. Increase <b>Local Revenues</b> based on actual results:	\$ 10,681,729
Required Local Effort	\$ (5,114,673)
Local Discretionary Millage	(598,526)
Miscellaneous Local	<u>16,394,928</u>
<b>Total Local Revenue</b>	<b>\$ 10,681,729</b>
4. Increase <b>Transfer from Capital Outlay Fund</b> to reflect actual results.	724,125
5. Increase <b>Non-Revenue Sources</b> to reflect proceeds from the sale of fixed assets (\$371,895), proceeds from Capital Leases (\$1,529,978) and loss recoveries (\$761,065) recorded to comply with generally accepted accounting principles.	2,662,938
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<b>Net Revenue Increase</b>	<b><u>\$ 16,371,275</u></b>

<b>APPROPRIATIONS</b>	<b>Increase (Decrease)</b>
1. Reduce appropriations to reflect actual results as follows:	\$ (88,609,946)
Salaries	\$ (11,318,848)
Employee Benefits	(23,869,043)
Energy Services	3,518,214
Other Non-salary	<u>(56,940,269)</u>
Total	\$ (88,609,946)
<b>Net Decrease in Appropriations</b>	
	<b><u>\$ (88,609,946)</u></b>

**RESERVES**

1. Increase <b>contingency/unreserved fund balance</b> to reflect actual unreserved balance as of June 30, 2005. The total balance of \$128,686,455 includes \$62,547,944 of contingency and \$66,138,511 of unexpended balances which will be rebudgeted in 2005-06.	\$ 66,612,990
2. Establish <b>Designated Reserves</b> to reflect unexpended State Categoricals (\$17,087,814) and prepaid insurance premiums (primarily for property and liability insurance) (\$21,280,417), to comply with generally accepted accounting principles.	38,368,231
<b>Net Increase in Reserves</b>	
	<b><u>\$ 104,981,221</u></b>

<b>Net Increase in Appropriations and Reserves</b>	<b><u>\$ 16,371,275</u></b>
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- RECOMMENDED:** That The School Board of Miami-Dade County, Florida:
1. adopt Resolution No. 3, 2004-05 General Fund Final Budget Review; and
  2. adopt the Summary of Revenues & Appropriations (page 4) and the Summary of Appropriations by Function (page 9).

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
2004-05 GENERAL FUND BUDGET  
SUMMARY OF REVENUES & APPROPRIATIONS  
RESOLUTION NO. 3

	AMENDED BUDGET 06/16/05	RESOLUTION NO. 3	AMENDED BUDGET 09/07/05
<b>REVENUES &amp; BEGINNING BALANCES</b>			
<b>REVENUES</b>			
Federal	\$ 16,987,400	\$ 3,422,679	\$ 20,410,079
State	1,428,427,965	(1,120,196)	1,427,307,769
Local	921,891,572	8,639,081	930,530,653
Interest	8,606,000	2,042,648	10,648,648
<b>TOTAL REVENUES</b>	<b>\$ 2,375,912,937</b>	<b>\$ 12,984,212</b>	<b>\$ 2,388,897,149</b>
TRANSFERS FROM CAPITAL OUTLAY	\$ 126,568,083	\$ 724,125	\$ 127,292,208
BEGINNING FUND BALANCE	204,133,185		204,133,185
<b>SUBTOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 2,706,614,205</b>	<b>\$ 13,708,337</b>	<b>\$ 2,720,322,542</b>
NON-REVENUE SOURCES - Other	\$ -	\$ 2,662,938	\$ 2,662,938
<b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 2,706,614,205</b>	<b>\$ 16,371,275</b>	<b>\$ 2,722,985,480</b>
<b>APPROPRIATIONS &amp; RESERVES</b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 1,643,529,534	\$ (11,318,848)	\$ 1,632,210,686
Employee Benefits	499,573,950	(23,869,043)	475,704,907
Liability Insurance	8,053,981	596,736	8,650,717
Energy Services	57,837,154	3,518,214	61,355,368
Other Non-salary	435,546,121	(57,537,005)	378,009,116
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,644,540,740</b>	<b>\$ (88,609,946)</b>	<b>\$ 2,555,930,794</b>
<b>RESERVES &amp; ENDING FUND BALANCE</b>			
Unreserved Fund Balance - Rebudgets	\$ -	\$ 66,138,511	\$ 66,138,511
Unreserved Fund Balance - Contingency	62,073,465	474,479	62,547,944
Designated Reserves *		38,368,231	38,368,231
<b>TOTAL RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 62,073,465</b>	<b>\$ 104,981,221</b>	<b>\$ 167,054,686</b>
<b>TOTAL APPROPRIATIONS, RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 2,706,614,205</b>	<b>\$ 16,371,275</b>	<b>\$ 2,722,985,480</b>

\* Designated Reserves include Pre-paid Expense of (\$21,280,417) and Reserve for State Categoricals (\$17,087,814).

**SUMMARY OF REVENUES AND OTHER SOURCES  
GENERAL FUND  
2004 - 05**

**Resolution No. 3**

	<b>AMENDED BUDGET 06/16/05</b>	<b>RESOLUTION No. 3</b>	<b>AMENDED BUDGET 09/07/05</b>
<b>FEDERAL SOURCES</b>			
Impact Aid	\$ 50,000	\$ (38,354)	\$ 11,646
R.O.T.C.	1,800,000	612,372	2,412,372
Medicaid Reimbursement	12,000,000	2,707,934	14,707,934
Federal Through State Community Schools	3,137,400	140,727	3,278,127
<b>Total Federal</b>	<b>\$ 16,987,400</b>	<b>\$ 3,422,679</b>	<b>\$ 20,410,079</b>
Florida Education Finance Program	\$ 760,123,461	\$ -	\$ 760,123,461
Safe Schools(B)	12,592,717	-	12,592,717
Supplemental Academic Instruction	136,062,180	-	136,062,180
ESE Guarantee	143,429,739	-	143,429,739
Declining Enrollment Supplement	6,588,186	-	6,588,186
Summer Reading Allocation (A)	3,467,196	-	3,467,196
Non-Recurring DCD Transition Funding	14,231,828	14,145	14,245,973
Fail Contingency	(300,000)	-	(300,000)
Prior Year Adjustment	8,149,362	-	8,149,362
Opportunity Scholarship Adjustment	(1,742,409)	-	(1,742,409)
McKay Scholarship Adjustment	(23,283,540)	-	(23,283,540)
Workforce Development	99,296,917	-	99,296,917
Adults with Disabilities (A)	2,229,829	-	2,229,829
Discretionary Lottery Funds	21,259,357	-	21,259,357
School Recognition (A)	13,898,831	-	13,898,831
Categorical Programs:			
Instructional Materials (A)	30,831,869	(247,716)	30,584,153
Transportation (B)	28,099,989	328,076	28,428,065
Instructional Technology (B)	6,933,296	(64,733)	6,868,563
Teachers Lead Program (A)	2,284,297	-	2,284,297
Teacher Training (B)	4,999,429	-	4,999,429
Class Size Reduction	141,683,655	-	141,683,655
Charter Schools Capital Outlay (A)	6,900,117	(1,257,315)	5,642,802
Miscellaneous State	10,691,659	107,347	10,799,006
<b>Total State</b>	<b>\$ 1,428,427,965</b>	<b>\$ (1,120,196)</b>	<b>\$ 1,427,307,769</b>

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

**SUMMARY OF REVENUES AND OTHER SOURCES  
GENERAL FUND  
2004 - 05**

**Resolution No. 3**

	<b>AMENDED BUDGET 06/16/05</b>	<b>RESOLUTION No. 3</b>	<b>AMENDED BUDGET 09/07/05</b>
<b>LOCAL SOURCES</b>			
FEFP Required Local Effort	\$ 771,428,570	\$ (5,114,673)	\$ 766,313,897
Local Discretionary Millage	90,273,556	(598,526)	89,675,030
<b>Sub - Total</b>	<b>\$ 861,702,126</b>	<b>\$ (5,713,199)</b>	<b>\$ 855,988,927</b>
<b>Miscellaneous Local:</b>			
Tax Redemptions	\$ 9,000,000	\$ 333,360	\$ 9,333,360
Rent	200,000	261,592	461,592
Interest	8,606,000	2,042,648	10,648,648
Tuition	-	40,687	40,687
Gifts Grants and Bequests	-	100,894	100,894
Vocational Fees	4,500,000	745,511	5,245,511
Financial Aid Fees	450,000	40,113	490,113
Community Schools-Contributions (A)	48,540	(48,540)	-
Community Schools - Internal (A)	13,014,000	1,260,812	14,274,812
Community Schools-Fringe Charges(B)	1,848,600	3,136,132	4,984,732
Driver Education (B)	1,294,300	(131,952)	1,162,348
Fed. Indirect Cost Reimbursement	7,100,000	3,553,901	10,653,901
Universal Services (E-Rate)	12,683,170	-	12,683,170
Misc. School Receipts (A)	3,000,000	1,234,997	4,234,997
Food Service Indirect Costs	2,421,033	1,162,614	3,583,647
Other Miscellaneous Local	4,629,803	2,662,159	7,291,962
<b>Total Local</b>	<b>\$ 930,497,572</b>	<b>\$ 10,681,729</b>	<b>\$ 941,179,301</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,375,912,937</b>	<b>\$ 12,984,212</b>	<b>\$ 2,388,897,149</b>
<b>TRANSFERS</b>			
From Capital Outlay	\$ 126,568,083	\$ 724,125	\$ 127,292,208
<b>FUND BALANCE FROM PRIOR YEAR</b>	<b>204,133,185</b>	<b>-</b>	<b>204,133,185</b>
<b>NON REVENUE SOURCES</b>			
Capital Lease Agreements	-	1,529,978	1,529,978
Insurance/Accts. Receivable Recovery	-	761,065	761,065
Sale of Land and Equipment	-	371,895	371,895
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 2,706,614,205</b>	<b>\$ 16,371,275</b>	<b>\$ 2,722,985,480</b>

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

**MISCELLANEOUS STATE REVENUES  
GENERAL FUND  
2004 - 05**

	<b>AMENDED BUDGET 06/16/05</b>	<b>RESOLUTION No. 3</b>	<b>AMENDED BUDGET 09/07/05</b>
CO & DS Withheld for Adm.	\$ 145,000	\$ 85,734	\$ 230,734
State License Tax	150,000	35,678	185,678
Health Service (B)	76,000	(38,000)	38,000
SFW Individual Training Account (A)	668,024	140,466	808,490
Reading First Academies (A)	813,000	(437,572)	375,428
Radio Transmit I 03/03	-	29,560	29,560
I Care 09/04	-	197,615	197,615
Challenge Ludlam 09/05	-	10,000	10,000
Assist Plus State 12/05	-	83,965	83,965
Full Service Schools (A)	800,000	-	800,000
Excellent Teaching (A)	3,465,437	-	3,465,437
FDLRS General Revenue (A)	113,083	-	113,083
Radio Reading Service (A)	45,323	-	45,323
Reading Coach - Elementary (A)	1,358,201	-	1,358,201
Reading Coach - Middle (A)	1,830,705	-	1,830,705
Miami Film Culture (A)	11,478	-	11,478
Miami Film Intlex 06/05 (A)	4,363	-	4,363
Multi-Agency General Revenue (A)	33,312	-	33,312
WLRN - FM (A)	106,614	-	106,614
WLRN - TV (A)	557,675	-	557,675
Science Buddies (A)	400,000	-	400,000
Innovative Practices (A)	113,444	-	113,444
Miscellaneous State Revenue	-	(99)	(99)
<b>TOTAL MISCELLANEOUS STATE</b>	<b>\$ 10,691,659</b>	<b>\$ 107,347</b>	<b>\$ 10,799,006</b>

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

**OTHER MISCELLANEOUS LOCAL REVENUES  
GENERAL FUND  
2004 - 05**

	<b>AMENDED BUDGET 06/16/05</b>	<b>RESOLUTION No. 3</b>	<b>AMENDED BUDGET 09/07/05</b>
Fee Supported Pre-K (B)	\$ 4,268,160	\$ (238,489)	\$ 4,029,671
WLRN FM Supp Eligible	-	300,000	300,000
WLRN-TV Supp Ineligible	-	1,152	1,152
WLRN-FM Supp. Ineligible	-	7,950	7,950
Safe Schools-Fees (A)	200,000	23,775	223,775
Lost/Damaged Textbooks (A)	110,242	309,917	420,159
Certificates Processing	-	121,870	121,870
MSE/SFASAS Reimbursement	-	788,064	788,064
Parking Fees	-	16,699	16,699
Parents as First Teachers	-	9,299	9,299
TSA Service Fees	-	64,570	64,570
Cobra Administration	-	9,350	9,350
Transportation Service Internal Fund	-	94,047	94,047
Renewal of Certificates	-	157,372	157,372
Finger Printing	-	134,615	134,615
Credit Card Rebate	-	65,148	65,148
Readiness Coalition/Student Assessment (A)	51,401	-	51,401
Other Misc. Local	-	796,820	796,820
<b>TOTAL OTHER MISC LOCAL</b>	<b>\$ 4,629,803</b>	<b>\$ 2,662,159</b>	<b>\$ 7,291,962</b>

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



MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 2004-05 GENERAL FUND BUDGET  
 SUMMARY OF APPROPRIATIONS BY FUNCTION  
 RESOLUTION NO. 3  
 September 7, 2005

FUNCTION	TOTAL BUDGET	SALARIES (51XX)	EMPLOYEE BENEFITS (52XX)	PURCHASED SERVICES (53XX)	ENERGY SERVICES (54XX)	MATERIALS AND SUPPLIES (55XX)	CAPITAL OUTLAY (56XX)	OTHER EXPENSES (57XX)
<b>INSTRUCTIONAL SERVICES</b>	\$ 1,559,493,386	\$ 1,050,455,082	\$ 298,120,360	\$ 119,664,417	\$ 96,523	\$ 69,054,201	\$ 16,659,095	\$ 5,443,707
<b>SUPPORT SERVICES</b>								
Pupil Personnel Services	129,505,683	96,990,889	27,527,288	4,582,921	-	270,062	128,869	5,655
Instructional Media Services	57,323,113	38,923,040	11,732,576	305,059	-	1,680,664	4,678,024	3,750
Instruction & Curriculum Development	25,509,346	17,854,810	4,527,759	1,940,162	1,791	612,945	365,120	206,760
Instructional Staff Training	12,998,215	8,729,620	3,551,356	568,693	-	120,868	27,679	-
Board of Education	7,557,353	4,184,882	1,037,768	1,901,280	1,033	242,487	62,957	126,947
General Administration	11,328,989	7,016,362	1,622,708	2,294,620	15,983	258,348	126,846	4,121
School Administration	166,011,988	121,947,841	34,381,805	1,909,555	2,363	3,719,486	3,782,522	268,414
Facilities Acquisition & Construction	777,688	185,907	26,972	11,673	-	8,816	544,319	-
Fiscal Services	15,810,214	9,328,478	2,565,479	863,219	305	104,706	216,057	2,731,970
Food Services	-	-	-	-	-	-	-	-
Central Services	78,884,241	45,229,660	12,884,329	15,286,067	111,085	1,144,482	4,138,868	79,750
Transportation Services	86,841,772	48,264,702	18,743,559	11,441,021	6,316,262	1,316,586	738,752	20,890
Operation of Plant	255,582,098	101,490,665	37,385,328	55,719,536	53,863,345	3,280,373	3,835,637	7,214
Maintenance of Plant	109,729,867	55,377,486	16,055,615	17,448,837	946,678	12,988,059	6,834,532	78,660
Community Services	38,576,842	26,231,262	5,542,007	1,988,820	-	2,771,578	1,004,564	1,038,610
Debt Services	-	-	-	-	-	-	-	-
<b>Total Instructional &amp; Support Services</b>	<b>\$ 2,555,930,794</b>	<b>\$ 1,632,210,686</b>	<b>\$ 475,704,907</b>	<b>\$ 235,925,881</b>	<b>\$ 61,355,368</b>	<b>\$ 97,573,663</b>	<b>\$ 43,143,841</b>	<b>\$ 10,016,449</b>
<b>Transfers to Other Funds</b>								
Debt Service	\$ -	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Special Revenue	-	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	-	-	-
Trust & Agency	-	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>\$ 2,555,930,794</b>							
<b>Fund Balance:</b>								
Reserved Fund Balance	\$ 38,368,231							
Unreserved Fund Balance	\$ 128,686,455							
<b>Total Fund Balance</b>	<b>\$ 167,054,686</b>							
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$ 2,722,985,480</b>							