

June 8, 2006

Business Operations
Ofelia San Pedro, Deputy Superintendent

**SUBJECT: RESOLUTION NO. 2, 2005-06 GENERAL FUND SPRING BUDGET
REVIEW**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

As is customary at this time of year, this report recommends budgetary adjustments for the General Fund after review of actual receipts and expenditures through April, 2006 and updated entitlement notices from the Department of Education.

Major revenue changes include a decline in the projected Florida Education Finance Program (FEFP) revenue of \$2.6 million. This is due to a 675.9 decline (0.17%) in weighted full-time equivalent (FTE) students when compared to the prior resolution. This decline was partially offset by the increase in Declining Enrollment Supplement of \$1 million. Other major revenue adjustments include an increase in Categoricals, miscellaneous State grants (\$6.2 million) and miscellaneous local revenue (\$3.9 million).

Major appropriation changes include the establishment of new state and local programmatic funds commensurate with revenue increases in energy-related expenses.

This resolution increases both revenues and appropriations by \$8.7 million, General Fund Contingency remains at \$69.1 million, or 2.5 % of general fund appropriations.

**REVISED
REPLACEMENT
E-13**

REVENUE CHANGES

**Increase
(Decrease)**

1. Decrease **State Revenues** due to the following: \$4,776,337

a. Reduce Florida Education Finance Program as follows:

Decrease of 476.27 unweighted FTE	\$(2,607,916)
Safe Schools	1,094
Declining Enrollment Supplement	1,006,535
Summer Reading	(4,795)
Prior Year Adjustment	7,207
Opportunity Scholarships	(1,941)
McKay Scholarships	(8,796)
Discretionary Lottery	<u>(10,396)</u>

TOTAL \$(1,619,008)

b. Increase Categorical Programs as follows:

Instructional Materials	\$(1,109)*
Transportation	225,077
Instructional Technology	1,451
Teacher Training	<u>604</u>

TOTAL \$226,023

c. Increase Miscellaneous State Revenue as follows:

Excellent Teaching	\$3,895,036*
Middle School Enrichment	1,138,550
Other Miscellaneous State	1,135,736

* Requires offsetting appropriation increases.

2. Increase **Local Revenues** as follows: 3,931,229

Voluntary Pre-K	\$3,153,607
Fee Supported Pre-K	777,622

NET REVENUE INCREASE \$8,707,566

APPROPRIATION CHANGES

**Increase
(Decrease)**

Appropriation Changes Due to Projections

1. Salaries are projected to increase due to the following:	\$4,096,727
a. Increase in miscellaneous state/local programs of \$3,895,036 for Excellent Teaching program payout.	
b. Increase in appropriations due to budget projections by \$201,691	
2. Employee benefits are projected to increase commensurate with increases in salaries.	1,318,015
3. Increase energy services to revised projected level. Electricity paid by M-DCPS has risen 10.4% between July 2004 and March 2005.	182,968
4. Other non-salary accounts will increase due primarily to the following:	<u>3,109,856</u>
a. Increase in miscellaneous state/local programs by \$3,193,899 which is offset by an increase in revenue.	
b. Decrease appropriations due to budget projections by (\$84,043).	
TOTAL INCREASE IN APPROPRIATIONS	<u>\$8,707,566</u>

RECOMMENDED:

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

- a. adopt Resolution No. 2, 2005-06 General Fund Spring Budget Review, increasing revenues, and appropriations by \$8,707,566; and
- b. adopt the Summary of Revenues and Appropriations and the Summary of Appropriations by Function.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
SUMMARY OF REVENUES AND OTHER SOURCES
GENERAL FUND
2005 - 06**

	AMENDED BUDGET 2/15/06	RESOLUTION No. 2	AMENDED BUDGET 6/14/06
FTEu	358,585.56	(476.27)	358,109.29
FTEw			
FTEw (funded)	391,638.46	(675.90)	390,962.56
BSA	3,742.42	0.00	3,742.42
DCD	1.031	0.00	1.031
BASE FUNDING (FTEw*BSA*DCD)	\$1,511,111,549	(2,607,916)	\$1,508,503,633
FEDERAL SOURCES			
Impact Aid	\$ 50,000	\$ -	\$ 50,000
R.O.T.C.	1,800,000	-	1,800,000
Medicaid Reimbursement	12,000,000	-	12,000,000
Federal Through State Community Schools	3,137,400	-	3,137,400
Total Federal	\$ 16,987,400	\$ -	\$ 16,987,400
Florida Education Finance Program*	\$ 634,119,968	\$ (2,607,916)	\$ 631,512,052
Safe Schools(B)	12,483,638	1,094	12,484,732
Supplemental Academic Instruction	136,196,149	-	136,196,149
ESE Guarantee	147,022,111	-	147,022,111
Declining Enrollment Supplement	7,751,753	1,006,535	8,758,288
Summer Reading Allocation (A)	11,947,290	(4,795)	11,942,495
Non-Recurring DCD Transition Funding	13,005,362	-	13,005,362
Prior Year Adjustment	13,101,226	7,207	13,108,433
Prior Year Adjustment for Scholarship Deductions	34,617	-	34,617
Opportunity Scholarship Adjustment	(1,775,072)	(1,941)	(1,777,013)
McKay Scholarship Adjustment	(24,388,886)	(8,796)	(24,397,682)
Workforce Development	100,289,884	-	100,289,884
Adults with Disabilities (A)	2,232,136	-	2,232,136
Discretionary Lottery Funds	18,017,839	(10,396)	18,007,443
School Recognition (A)	19,842,872	-	19,842,872
Categorical Programs:			
Instructional Materials (A)	32,074,617	(1,109)	32,073,508
Transportation (B)	28,826,856	225,077	29,051,933
Instructional Technology (B)	6,703,390	1,451	6,704,841
Teachers Lead Program (A)	2,428,121	-	2,428,121
Teacher Training (B)	2,441,571	604	2,442,175
Class Size Reduction	210,082,494	-	210,082,494
Charter Schools Capital Outlay (A)	6,900,117	-	6,900,117
Miscellaneous State	6,194,070	6,169,322	12,363,392
Total State	\$ 1,385,532,123	\$ 4,776,337	\$ 1,390,308,460

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
SUMMARY OF REVENUES AND OTHER SOURCES
GENERAL FUND
2005 - 06**

	AMENDED BUDGET 2/15/06	RESOLUTION No. 2	AMENDED BUDGET 6/14/06
LOCAL SOURCES			
FEFP Required Local Effort	\$ 876,991,581	\$ -	\$ 876,991,581
Local Discretionary Millage	122,140,398	-	122,140,398
Sub - Total	\$ 999,131,979	\$ -	\$ 999,131,979
Miscellaneous Local:			
Tax Redemptions	\$ 9,000,000	\$ -	\$ 9,000,000
Rent	200,000	-	200,000
Interest	16,054,000	-	16,054,000
Vocational Fees	4,500,000	-	4,500,000
Financial Aid Fees	450,000	-	450,000
Community Schools-Contributions (A)	48,540	-	48,540
Community Schools - Internal (A)	13,014,000	-	13,014,000
Community Schools-Fringe Charges(B)	1,848,600	-	1,848,600
Driver Education	1,294,300	-	1,294,300
Fed. Indirect Cost Reimbursement	7,100,000	-	7,100,000
Universal Services (E-Rate)	4,000,000	-	4,000,000
Misc. School Receipts (A)	3,000,000	-	3,000,000
Food Service Indirect Costs	2,421,033	-	2,421,033
Other Miscellaneous Local	8,313,991	3,931,229	12,245,220
Total Local	\$ 1,070,376,443	\$ 3,931,229	\$ 1,074,307,672
TOTAL REVENUES	\$ 2,472,895,966	\$ 8,707,566	\$ 2,481,603,532
TRANSFERS			
From Capital Outlay	\$ 129,032,388	\$ -	\$ 129,032,388
To Food Service	\$ -	\$ (1,800,000)	\$ (1,800,000)
FUND BALANCE FROM PRIOR YEAR	222,066,907	-	222,066,907
TOTAL REVENUES & OTHER SOURCES	\$ 2,823,995,261	\$ 6,907,566	\$ 2,830,902,827

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

**MISCELLANEOUS STATE REVENUES
GENERAL FUND
2005 - 06**

	AMENDED BUDGET 2/15/06	RESOLUTION No. 2	AMENDED BUDGET 6/14/06
CO & DS Withheld for Adm.	\$ 145,000	\$ -	\$ 145,000
State License Tax	150,000	-	150,000
Health Service (B)	-	198,067	198,067
SFW Individual Training Account (A)	673,567	25,199	698,766
Full Service Schools (A)	800,000	-	800,000
Excellent Teaching	2,289,393	3,895,036	6,184,429
FDLRS General Revenue (A)	113,083	-	113,083
Radio Reading Service (A)	45,323	-	45,323
Next Gen Film CS 06/06	15,695	-	15,695
Next Gen Film AC 06/15/06	11,949	-	11,949
Succeed Nursing 06/06	427,500	-	427,500
Fl. Succeed It 06/30/06	160,000	-	160,000
Fl. Succeed Medical 06/30/06	160,000	-	160,000
Challenge Ludlam (09/05)	-	10,006	10,006
Assist Plus State	-	83,965	83,965
Safe Schools After School	-	829,597	829,597
MSE/SFSAS	-	1,138,550	1,138,550
Multi-Agency General Revenue (A)	33,312	-	33,312
WLRN - FM (A)	106,614	(11,098)	95,516
WLRN - TV (A)	557,675	-	557,675
Science Buddies (A)	400,000	-	400,000
Innovative Practices (A)	104,959	-	104,959
TOTAL MISCELLANEOUS STATE	\$ 6,194,070	\$ 6,169,322	\$ 12,363,392

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

**OTHER MISCELLANEOUS LOCAL REVENUES
GENERAL FUND
2005 - 06**

	AMENDED BUDGET 2/15/06	RESOLUTION No. 2	AMENDED BUDGET 6/14/06
Fee Supported Pre-K (B)	\$ 2,134,080	\$ 777,622	\$ 2,911,702
Safe Schools-Fees (A)	200,000	-	200,000
Voluntary Pre-K	5,979,911	3,153,607	9,133,518
TOTAL OTHER MISC LOCAL	\$ 8,313,991	\$ 3,931,229	\$ 12,245,220

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

DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY
 2005-2006 General Fund Budget
 Summary of Appropriations by Function
 Resolution No. 2
 June 14, 2006

FUNCTION	#	TOTALS	SALARIES 100	BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ 1,714,834,789	\$ 1,043,161,027	\$ 329,300,856	\$ 110,784,296	\$ 68,823	\$ 212,822,490	\$ 10,448,318	\$ 8,248,977
Instructional Support Contr. PGMS	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 123,178,232	\$ 88,305,938	\$ 28,306,892	\$ 3,829,986	\$ -	\$ 2,578,207	\$ 138,480	\$ 18,720
Instructional Media Services	6200	\$ 49,417,072	\$ 31,864,075	\$ 10,591,518	\$ 626,967	\$ -	\$ 2,955,951	\$ 3,374,560	\$ 3,981
Instruction & Curriculum Development	6300	\$ 25,097,205	\$ 16,451,337	\$ 4,773,116	\$ 1,698,058	\$ 954	\$ 1,922,713	\$ 191,390	\$ 59,637
Instructional Staff Training	6400	\$ 13,880,296	\$ 9,587,477	\$ 3,815,482	\$ 181,217	\$ -	\$ 291,089	\$ 5,031	\$ -
Board of Education	7100	\$ 7,124,281	\$ 3,743,512	\$ 978,206	\$ 1,589,870	\$ -	\$ 528,323	\$ 23,715	\$ 259,287
General Administration	7200	\$ 9,030,397	\$ 6,067,806	\$ 1,557,377	\$ 565,180	\$ 16,175	\$ 684,502	\$ 68,212	\$ 91,145
School Administration	7300	\$ 161,395,731	\$ 111,700,285	\$ 35,658,197	\$ 1,168,193	\$ 2,686	\$ 9,201,239	\$ 3,279,491	\$ 385,641
Facilities Acquisition & Construction	7400	\$ 24,501,679	\$ 16,861,862	\$ 5,299,969	\$ 521,920	\$ 23,263	\$ 693,334	\$ 1,078,201	\$ 23,130
Fiscal Services	7500	\$ 12,703,551	\$ 8,389,427	\$ 2,647,429	\$ 1,060,516	\$ 2,333	\$ 244,711	\$ 129,259	\$ 229,878
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 53,285,430	\$ 30,475,830	\$ 3,245,063	\$ 13,941,287	\$ 110,359	\$ 3,022,460	\$ 2,301,615	\$ 188,815
Transportation Services	7800	\$ 84,615,472	\$ 44,475,659	\$ 19,133,317	\$ 8,744,222	\$ 6,809,048	\$ 4,771,622	\$ 681,603	\$ -
Operation of Plant	7900	\$ 291,510,749	\$ 100,456,207	\$ 40,986,886	\$ 79,973,714	\$ 57,314,057	\$ 9,282,484	\$ 3,484,626	\$ 12,775
Maintenance of Plant	8100	\$ 153,128,027	\$ 53,545,868	\$ 16,924,783	\$ 35,673,425	\$ 1,104,754	\$ 42,615,456	\$ 3,262,420	\$ 1,331
Community Services	9100	\$ 38,061,697	\$ 23,756,878	\$ 5,774,127	\$ 1,732,611	\$ -	\$ 5,295,116	\$ 531,577	\$ 971,388
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction & Support Services		\$ 2,761,764,608	\$ 1,588,843,176	\$ 508,993,218	\$ 262,091,462	\$ 65,453,821	\$ 296,889,696	\$ 28,998,528	\$ 10,494,706
Transfers to other Fundsout: (Function 9700)									
Debt Service Funds	9792								
Capital Outlay	9793								
Special Revenue	9794	\$ 1,800,000							
Internal Revenue	9798								
Total Appropriations & Transfers		\$ 2,763,564,608							
Fund Balance:									
Reserve Fund Balance		\$ 69,138,219							
Unreserved Fund Balance									
Total Fund Balance									
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 2,832,702,827							