

Business Operations  
Ofelia San Pedro, Deputy Superintendent

**SUBJECT: RESOLUTION NO. 3, 2005-06 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, 2006, 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:	\$ 2,902,701
Impact Aid	\$ (43,139)
ROTC	556,225
Medicaid Reimbursement	1,186,557
Federal Through State (Comm. Sch.)	<u>1,203,058</u>
<b>Total Federal Sources</b>	<b>\$ 2,902,701</b>
2. Increase <b>State Revenue</b> based on actual results:	9,756,204
Workforce Development	\$ 1,141,303
Charter Schools Capital Outlay	(1,274,659)
Miscellaneous State	<u>9,889,560</u>
<b>Total State Revenue</b>	<b><u>\$ 9,756,204</u></b>

<b>REVENUE CHANGES</b> <i>(Continued)</i>	<b>Increase (Decrease)</b>
3. Decrease <b>Local Revenues</b> based on actual results:	\$ (2,662,453)
Local Discretionary Millage	\$ (4,499,304)
Other Local Revenue	<u>7,161,757</u>
<b>Total Local Revenue</b>	<b>\$ (2,662,453)</b>
4. Increase <b>Transfer from Capital Outlay Fund</b> to reflect actual results.	2,659,353
5. Increase <b>Non-Revenue Sources</b> to reflect proceeds from the sale of fixed assets (\$353,411) and proceeds from Capital Leases (\$1,421,633). In addition, recognizes loss recoveries (\$29,897,612) for 2005-06 hurricanes recorded to comply with generally accepted accounting principles.	31,672,656
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<b>Net Revenue Increase</b>	<b><u>\$ 44,328,461</u></b>

<b>APPROPRIATIONS</b>	<b>Increase (Decrease)</b>
1. Reduce appropriations to reflect actual results as follows:	\$ (28,083,210)
Salaries	\$ 125,817,352
Employee Benefits	(15,522,605)
Energy Services	8,441,247
Other Non-salary	<u>(146,819,204)</u>
Total	\$ (28,083,210)
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<b>Net Decrease in Appropriations</b>	<b><u>\$ (28,083,210)</u></b>

### TRANSFERS TO OTHER FUNDS

Increase Transfer to Food Service Fund due to low fund balance.	\$ 221,321
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### RESERVES

- |   |               |
|---|---------------|
| 1. Increase <b>contingency/unreserved fund balance</b> to reflect actual unreserved balance as of June 30, 2006. The total balance of \$101,910,538 includes \$68,652,971 of contingency and \$33,257,567 of unexpended balances which will be rebudgeted in 2006-07. | \$ 32,772,319 |
| 2. Establish <b>Designated Reserves</b> to reflect unexpended State Categoricals (\$13,983,264) and prepaid insurance premiums (primarily for property and liability insurance) (\$25,434,767), to comply with generally accepted accounting principles.              | 39,418,031    |

<b>Net Increase in Reserves</b>	<b><u>\$ 72,190,350</u></b>
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<b>Net Increase in Appropriations and Reserves</b>	<b><u>\$ 44,328,461</u></b>
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**RECOMMENDED:** That The School Board of Miami-Dade County, Florida:

1. adopt Resolution No. 3, 2005-06 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  
2005-06 GENERAL FUND BUDGET  
SUMMARY OF REVENUES AND APPROPRIATIONS  
RESOLUTION NO. 3**

	<b>AMENDED BUDGET 6/14/06</b>	<b>RESOLUTION No. 3</b>	<b>AMENDED BUDGET 9/13/06</b>
<b>REVENUES &amp; BEGINNING BALANCES</b>			
<b>REVENUES</b>			
Federal	\$ 16,987,400	\$ 2,902,701	\$ 19,890,101
State	1,390,308,460	9,756,204	1,400,064,664
Local	1,058,253,672	(3,724,969)	1,054,528,703
Interest	16,054,000	1,062,516	17,116,516
<b>TOTAL REVENUES</b>	<b>\$ 2,481,603,532</b>	<b>\$ 9,996,452</b>	<b>\$ 2,491,599,984</b>
TRANSFERS FROM CAPITAL OUTLAY	\$ 129,032,388	\$ 2,659,353	\$ 131,691,741
BEGINNING FUND BALANCE	222,066,907	-	222,066,907
<b>SUBTOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 2,832,702,827</b>	<b>\$ 12,655,805</b>	<b>\$ 2,845,358,632</b>
NON REVENUE SOURCES - Other	-	31,672,656	31,672,656
<b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 2,832,702,827</b>	<b>\$ 44,328,461</b>	<b>\$ 2,877,031,288</b>
<b>APPROPRIATIONS &amp; RESERVES</b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 1,588,843,177	\$ 125,817,352	\$ 1,714,660,529
Employee Benefits	508,993,218	(15,522,605)	493,470,613
Energy Services	65,453,821	8,441,247	73,895,068
Other Non-salary	598,474,392	(146,819,204)	451,655,188
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,761,764,608</b>	<b>\$ (28,083,210)</b>	<b>\$ 2,733,681,398</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 1,800,000</b>	<b>\$ 221,321</b>	<b>\$ 2,021,321</b>
<b>RESERVES &amp; ENDING FUND BALANCE</b>			
Unreserved Fund Balance:			
Contingency	\$ 69,138,219	\$ (485,248)	\$ 68,652,971
Rebudgets	-	33,257,567	33,257,567
Designated Reserves*	-	39,418,031	39,418,031
<b>TOTAL RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 69,138,219</b>	<b>\$ 72,190,350</b>	<b>\$ 141,328,569</b>
<b>TOTAL APPROPRIATIONS, TRANSFERS, RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 2,832,702,827</b>	<b>\$ 44,328,461</b>	<b>\$ 2,877,031,288</b>

NOTE: Final Amended Budget reclassifies Rebudgets and Designated Reserves from Appropriations to Ending Fund Balance.

\*Designated Reserves include Pre-paid Expense of \$25,434,767 and Reserve for State Categoricals of \$13,983,264.

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

	<b>AMENDED BUDGET 6/14/06</b>	<b>RESOLUTION No. 3</b>	<b>AMENDED BUDGET 9/13/06</b>
<b>FEDERAL SOURCES</b>			
Impact Aid	\$ 50,000	\$ (43,139)	\$ 6,861
R.O.T.C.	1,800,000	556,225	2,356,225
Medicaid Reimbursement	12,000,000	1,186,557	13,186,557
Federal Through State Community Schools	3,137,400	1,203,058	4,340,458
<b>Total Federal</b>	<b>\$ 16,987,400</b>	<b>\$ 2,902,701</b>	<b>\$ 19,890,101</b>
<b>STATE SOURCES</b>			
Florida Education Finance Program	\$ 631,512,052	\$ -	\$ 631,512,052
Safe Schools(B)	12,484,732	-	12,484,732
Supplemental Academic Instruction	136,196,149	-	136,196,149
ESE Guarantee	147,022,111	-	147,022,111
Declining Enrollment Supplement	8,758,288	-	8,758,288
Summer Reading Allocation (A)	11,942,495	-	11,942,495
Non-Recurring DCD Transition Funding	13,005,362	-	13,005,362
Prior Year Adjustment	13,108,433	-	13,108,433
Prior Year Adjustment for Scholarship Deductions	34,617	-	34,617
Opportunity Scholarship Adjustment	(1,777,013)	-	(1,777,013)
McKay Scholarship Adjustment	(24,397,682)	-	(24,397,682)
Workforce Development	100,289,884	1,141,303	101,431,187
Adults with Disabilities (A)	2,232,136	-	2,232,136
Discretionary Lottery Funds	18,007,443	-	18,007,443
School Recognition (A)	19,842,872	-	19,842,872
Categorical Programs:			
Instructional Materials (A)	32,073,508	-	32,073,508
Transportation (B)	29,051,933	-	29,051,933
Instructional Technology (B)	6,704,841	-	6,704,841
Teachers Lead Program (A)	2,428,121	-	2,428,121
Teacher Training (B)	2,442,175	-	2,442,175
Class Size Reduction	210,082,494	-	210,082,494
Charter Schools Capital Outlay (A)	6,900,117	(1,274,659)	5,625,458
Miscellaneous State	12,363,392	9,889,560	22,252,952
<b>Total State</b>	<b>\$ 1,390,308,460</b>	<b>\$ 9,756,204</b>	<b>\$ 1,400,064,664</b>

- (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**

	<b>AMENDED BUDGET 6/14/06</b>	<b>RESOLUTION No. 3</b>	<b>AMENDED BUDGET 9/13/06</b>
<b>LOCAL SOURCES</b>			
FEFP Required Local Effort	\$ 876,991,581	\$ -	\$ 876,991,581
Local Discretionary Millage	122,140,398	(4,499,304)	117,641,094
<b>Sub - Total</b>	<b>\$ 999,131,979</b>	<b>\$ (4,499,304)</b>	<b>\$ 994,632,675</b>
<b>Miscellaneous Local:</b>			
Tax Redemptions	\$ 9,000,000	\$ (1,150,473)	\$ 7,849,527
Rent	200,000	416,331	616,331
Interest	16,054,000	1,062,516	17,116,516
Tuition	-	107,106	107,106
Gift Grants and Bequest	-	61,010	61,010
Vocational Fees	4,500,000	906,679	5,406,679
Financial Aid Fees	450,000	26,762	476,762
Community Schools-Contributions (A)	48,540	(48,540)	-
Community Schools - Internal (A)	13,014,000	5,413,605	18,427,605
Community Schools-Fringe Charges(B)	1,848,600	(196,864)	1,651,736
Driver Education	1,294,300	(108,082)	1,186,218
Fed. Indirect Cost Reimbursement	7,100,000	1,928,834	9,028,834
Universal Services (E-Rate)	4,000,000	(1,655,747)	2,344,253
Misc. School Receipts (A)	3,000,000	1,525,095	4,525,095
Food Service Indirect Costs	2,421,033	788,667	3,209,700
Other Miscellaneous Local	12,245,220	(7,240,048)	5,005,172
<b>Total Local</b>	<b>\$ 1,074,307,672</b>	<b>\$ (2,662,453)</b>	<b>\$ 1,071,645,219</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,481,603,532</b>	<b>\$ 9,996,452</b>	<b>\$ 2,491,599,984</b>
<b>TRANSFERS</b>			
From Capital Outlay	\$ 129,032,388	\$ 2,659,353	\$ 131,691,741
<b>NON REVENUE SOURCES</b>			
Capital Lease Agreements	-	1,421,633	1,421,633
Insurance/Accts. Receivable Recovery	-	29,897,612	29,897,612
Sale of Equipment	-	353,411	353,411
<b>FUND BALANCE FROM PRIOR YEAR</b>	<b>222,066,907</b>	<b>-</b>	<b>222,066,907</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 2,832,702,827</b>	<b>\$ 44,328,461</b>	<b>\$ 2,877,031,288</b>

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

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

	<b>AMENDED BUDGET 6/14/06</b>	<b>RESOLUTION No. 3</b>	<b>AMENDED BUDGET 9/13/06</b>
CO & DS Withheld for Adm.	\$ 145,000	\$ 85,000	\$ 230,000
State License Tax	150,000	41,954	191,954
Voluntary Pre-K (A)	-	9,408,238	9,408,238
Health Service (B)	198,067	(122,067)	76,000
SFW Individual Training Account (A)	698,766	48,336	747,102
Full Service Schools (A)	800,000	-	800,000
Excellent Teaching (A)	6,184,429	2,419,926	8,604,355
FDLRS General Revenue (A)	113,083	-	113,083
Radio Reading Service (A)	45,323	-	45,323
Next Gen Film CS 06/06 (A)	15,695	-	15,695
Next Gen Film AE 06/15/06 (A)	11,949	-	11,949
Succeed Nursing 06/06 (A)	427,500	-	427,500
Florida Succeed It 06/30/06 (A)	160,000	-	160,000
Florida Succeed Medical 06/30/06 (A)	160,000	-	160,000
Challenge Ludlam (09/05) (A)	10,006	(10,006)	-
Assist Plus State (A)	83,965	(83,965)	-
Safe Schools After School (A)	829,597	(829,597)	-
MSE/SFSAS (A)	1,138,550	(1,138,550)	-
Reading First Academies (A)	-	50,400	50,400
State Dated Checks (A)	-	2,653	2,653
Project CONNECT (A)	-	6,500	6,500
Multi-Agency General Revenue (A)	33,312	-	33,312
WLRN - FM (A)	95,516	11,098	106,614
WLRN - TV (A)	557,675	-	557,675
Science Buddies (A)	400,000	-	400,000
Innovative Practices (A)	104,959	(104,959)	-
Boy's and Girl's Club 6/30/06 (A)	-	104,599	104,599
<b>TOTAL MISCELLANEOUS STATE</b>	<b>\$ 12,363,392</b>	<b>\$ 9,889,560</b>	<b>\$ 22,252,952</b>

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

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

	<b>AMENDED BUDGET 6/14/06</b>	<b>RESOLUTION No. 3</b>	<b>AMENDED BUDGET 9/13/06</b>
Fee Supported Pre-K (B)	\$ 2,911,702	\$ (978,331)	\$ 1,933,371
Safe Schools-Fees (A)	200,000	6,021	206,021
Voluntary Pre-K *	9,133,518	(9,133,518)	-
Safe Schools After School (A)	-	282,136	282,136
MSE/SFSAS (A)	-	142,153	142,153
Parent Academy (A)	-	155,227	155,227
Certificate Processing	-	89,887	89,887
Prior Year	-	(4,529)	(4,529)
Renewal of Certificates	-	192,240	192,240
Cobra Administration	-	15,034	15,034
Lobbyist Service	-	5,375	5,375
Technology Demonstration Service (A)	-	32,905	32,905
Collection from Lost & Damaged Textbooks (A)	-	427,024	427,024
Professional Development	-	70,185	70,185
Fingerprinting	-	184,541	184,541
WLRN FM and TV (A)	-	309,753	309,753
TSA Service Fees	-	61,015	61,015
Transportation Service Internal Fund	-	98,173	98,173
Heat Academy (A)	-	56,010	56,010
Credit Card Rebate	-	133,750	133,750
Other Misc. Local	-	614,901	614,901
<b>TOTAL OTHER MISC LOCAL</b>	<b>\$ 12,245,220</b>	<b>\$ (7,240,048)</b>	<b>\$ 5,005,172</b>

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



DADE COUNTY .IC SCHOOLS  
 2005-06 GENERAL FUND BUDGET  
 SUMMARY OF APPROPRIATIONS BY FUNCTION  
 RESOLUTION NO. 3  
 September 13, 2006

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	\$ 1,656,411,460	\$ 1,105,843,193	\$ 311,285,515	\$ 134,942,222	\$ 94,761	\$ 85,070,586	\$ 15,041,976	\$ 4,133,207
SUPPORT SERVICES:								
Pupil Personnel Services	129,233,765	96,296,446	27,185,602	4,599,501	-	894,898	250,798	6,520
Instructional Media Services	50,229,754	33,884,265	9,743,760	682,908	-	1,296,879	4,620,555	1,387
Instruction & Curriculum Development	28,476,370	19,840,940	4,871,277	2,295,615	1,150	1,109,269	254,198	103,921
Instructional Staff Training	15,843,412	11,527,483	3,940,056	247,231	-	121,454	7,188	-
Instructional Support	31,855,812	19,386,249	5,708,530	2,777,461	36,244	665,245	3,282,083	-
Board of Education	7,540,192	4,181,636	959,423	2,043,616	1,650	184,429	62,987	106,451
General Administration	10,005,559	6,974,886	1,543,048	984,122	20,209	301,625	147,859	33,810
School Administration	170,567,976	125,524,264	34,811,398	1,954,507	5,891	3,583,846	4,525,000	163,070
Facilities Acquisition & Construction	1,351,628	704,012	26,843	33,450	-	9,967	577,356	-
Fiscal Services	18,100,803	9,757,173	2,639,159	1,336,504	3,313	108,366	186,176	4,070,112
Central Services	62,365,269	34,777,192	9,728,290	14,832,434	111,309	584,634	2,094,060	237,350
Transportation Services	87,582,294	47,876,347	18,285,731	10,896,021	8,244,518	1,399,347	880,218	112
Operation of Plant	287,716,819	112,304,468	40,601,705	63,265,612	64,012,128	3,286,405	4,242,041	4,460
Maintenance of Plant	135,075,911	57,875,598	16,288,980	38,169,572	1,363,895	16,454,842	4,847,465	75,559
General Support	1,717,909	770,317	191,421	744,003	-	10,423	1,745	-
Budget Clearing	-	-	-	-	-	-	-	-
Community Services	39,606,465	27,136,060	5,659,875	2,395,306	-	2,675,864	837,127	902,233
Debt Services	-	-	-	-	-	-	-	-
<b>Total Instruction &amp; Support Services</b>	<b>\$ 2,733,681,398</b>	<b>\$ 1,714,660,529</b>	<b>\$ 493,470,613</b>	<b>\$ 282,200,085</b>	<b>\$ 73,895,068</b>	<b>\$ 117,758,079</b>	<b>\$ 41,858,832</b>	<b>\$ 9,838,192</b>
Transfers to Other Funds	\$							
Debt Service	-							
Capital Outlay	-							
Special Revenue	2,021,321							
Internal Service	-							
Trust & Agency	-							
<b>Total Appropriations &amp; Transfers</b>	<b>2,735,702,719</b>							
Fund Balance:								
Reserved Fund Balance	39,418,031							
Unreserved Fund Balance	101,910,538							
<b>Total Fund Balance</b>	<b>141,328,569</b>							
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$ 2,877,031,288</b>							

