

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, FY2009-10 GENERAL FUND MID-YEAR BUDGET REVIEW**

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

**LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

This resolution recommends budgetary adjustments for the General Fund including: 1) the impact of the annual Florida Education Finance Program (FEFP) Third Calculation which includes a State funding proration; 2) the changes in market conditions that affect interest income; and 3) the increase in sale of surplus property. Changes to specific revenue and appropriation items are described below.

Total revenues are being decreased by (\$30.4) million of which \$29.2 million is a decrease in revenue for McKay Scholarships which has an offsetting appropriation. Revenue decreases include FEFP adjustments, new miscellaneous state/local revenue grants, a decrease in interest based on the latest available information and an increase in anticipated revenue from the sale of surplus property (\$7 million). Major FEFP adjustments are summarized below.

### **Major Revenue Adjustments In FEFP**

Revenue adjustments include the following items reflected in the Third Calculation of the FEFP, received from the Department of Education in December 2009:

- Decrease of 276 **weighted** full-time equivalent (FTE) students reported (\$1.0 million).
- Decrease in the Declining Enrollment Supplement of (\$1.0) million since unweighted FTE increased.
- Eliminate McKay Scholarships (\$29.2 million) (offset by an appropriation decrease).
- Increase revenue for a Prior Year Adjustment (\$1.2 million) due primarily to an increase in weighted FTE.
- Increase revenue in other FEFP programs (primarily transportation) by \$1.9 million.
- Decrease in revenue for Categorical Programs by (\$2.7) million which requires an appropriation decrease of (\$2.1) million.
- Decrease in revenue due to a proration to funds available (\$5.0 million). It is important to note the actual proration is approximately (\$7.5) million; however part of the expected proration (\$1.8) million was booked in the second calculation.

## Major Appropriation Changes

Major appropriation changes are summarized based upon projections and recommendations to reduce the budget to balance. Based on projections, salaries/fringes are increased, partially due to a shift of non-salary appropriations to salary/fringes. Employee benefits are reduced due to the redesign of the health and life benefits plan previously approved by the Board and a reduction in actual full time employees since budget adoption on September 9, 2009 due to a strict hiring freeze and a movement of students to charter schools. Major changes to non-salary accounts are: 1) a shift to salary/fringes (\$10.4 million) based on school-site discretionary spending decisions, 2) an increase in charter school payments due to an increase of students from an estimated 28,000 to approximately 30,600 students (\$15.6 million) and 3) the elimination of McKay Scholarships which is offset by a revenue reduction (\$28.0 million).

The District has cut nearly \$350 million from the General Fund in the last 18 months. It has become increasingly more difficult to stay true to our guiding principles to protect the classroom and workforce, and maintain annual salaries, while maintaining fiscal viability; however, we believe, to the extent possible, this resolution stays true to those principles. The recommended cuts include the following:

- A mid-year review of all central office budgets to achieve an additional \$2 million reduction. This will reduce central administration nearly 40% from the FY 2007-08 budget level.
- A reduction in the community school budget to fund the cost of their assistant principal and clerk. These funds are available from year-ended, June 30, 2009 rebudgets and will not result in an increase in cost to families attending after-care programs.
- A reduction in non-instructional hourly employees work day by one hour each day. This excludes security monitors.
- Extension of the strict hiring freeze to school sites with only classroom teaching openings to be filled for the remainder of the year.
- Reduction of the health insurance cost from the adopted budget, as a result of fewer employees being hired due to the hiring freeze, some attrition in the over-allocated clerical staff and lower cost for life insurance.
- Reduced costs to schools for coverage of custodial and security staff that work in adult education.

The reserve for Tax Roll Yield is being increased by \$9.72 million in anticipation of lower tax collections. Based upon these recommendations, the total Contingency Reserve will be \$76.2 million or 3.19% of revenue. The Contingency will exceed 3% of revenue for the first time in over a decade. It will be necessary to continue the strict hiring freeze on all open positions and continue to curtail expenditures in the second half of the year to achieve this fund balance.

This resolution reduces both revenues and appropriations by \$30.4 million.

The following details the necessary revenue and appropriation adjustments for your consideration:

**REVENUE CHANGES**

**INCREASE  
(DECREASE)**

1. Decrease **State revenues** due to the following: \$ (35,930,914)

a. Decrease Florida Education Finance Program (FEFP) as follows:

|  |                     |
|--|---------------------|
| Decrease of 275.97 <b>weighted</b> FTE | \$ (1,013,965)      |
| Safe Schools                           | (7,384)             |
| Declining Enrollment Supplement        | (959,089)           |
| Reading Allocation                     | (45,882)            |
| DJJ Supplemental Allocation            | (217,223)           |
| Instructional Materials                | (446,467)           |
| Transportation                         | 1,983,551           |
| Proration to funds available           | (5,031,865)         |
| Prior Year Adjustment                  | 1,185,709           |
| Prior Year Scholarship Adjustment      | 6,393               |
| McKay Scholarship Adjustment           | <u>(29,244,031)</u> |
| Total                                  | \$ (33,790,253)     |

b. Decrease Categorical Programs based on confirmation of state reports as follows:

|                             |                    |
|-----------------------------|--------------------|
| Discretionary Lottery Funds | \$ 978,438         |
| School Recognition*         | (2,076,168)        |
| Class Size Reduction        | <u>(1,651,753)</u> |
| Total                       | \$ (2,749,483)     |

\*Offsetting appropriation decrease.

c. Increase Miscellaneous State revenue by \$608,822 (programs identified on page 10 entitled Miscellaneous State Sources).

2. Decrease **Local revenues** as follows: (1,479,344)

|                            |                |
|----------------------------|----------------|
| Interest                   | \$ (1,640,000) |
| Other Miscellaneous Local* | <u>160,656</u> |
| Total                      | \$ (1,479,344) |

\*Requires offsetting appropriations.

3. Increase **Non-Revenue Sources** for the sale of surplus property 7,000,000  
for sales scheduled to occur prior to June 30, 2010.

**NET REVENUE DECREASE**

**\$ ( 30,410,258)**

**APPROPRIATION CHANGES**

**INCREASE  
(DECREASE)**

1. **Salaries** are projected to decrease below the current budget due primarily to the following: \$(16,164,893)
  - a. **Reclassification** of \$2,289,721 to hourly/overtime/temporary instructor accounts from non-salary to reflect school-based decisions.
  - b. Increase salaries by \$318,186 in Miscellaneous State and Local grants offset by an increase in revenue.
  - c. Reclassification from the salary account reflected in the Employee Protection Plan (\$5,806,236) to Health Benefits.
  - d. Reclassification of the Advanced Placement budget from the salary account to non-salary (\$4,149,639).
  - e. Reduce salaries by (\$1,736,122) in the School Recognition Program offset by a reduction in revenue.
  - f. Decrease salaries by (\$7,080,803) due primarily to a reduction in teachers from the shift of students in public schools to charter schools.
  
2. **Employee benefits** are increased due to the following: 4,607,361
  - a. Decrease in FICA/Retirement/Workers Compensation by (\$987,504) due to the decrease in salaries noted above.
  - b. Increase health benefits by \$5,875,564 based on latest projections. This projection includes an increase of \$5 million that was transferred from the Employee Protection Fund.
  - c. Increase Unemployment Compensation costs by \$149,663 based on projections.
  - d. Decrease Tuition Reimbursement by (\$430,362) based on projections.
  
3. Increase **liability insurance** based on actuarial report. 223,721
  
4. Decrease **energy services** based on projections which reflect positive results of the District's Green Initiative. (4,545,087)
  
5. Other **non-salary** accounts will decrease due primarily to the following: (11,054,676)
  - a. **Reclassify** (\$2,760,488) to hourly/overtime/temporary instructors plus related fringe benefits from non-salary to primarily reflect school-based decisions.
  - b. Increase in miscellaneous state/local programs by \$161,121 which is offset by an increase in revenue.

**APPROPRIATION CHANGES (continued)**

**INCREASE  
(DECREASE)**

- c. Decrease DJJ Supplement by (\$217,223) offset by a decrease in revenue.
- d. Increase appropriations for Charter Schools by \$15,557,627 due to an increase in enrollment of approximately 2,600 students over projected.
- e. Eliminate appropriation for McKay Scholarships (\$27,968,785). The original FTE estimate included 3,500 FTE McKay Scholarships resulting in revenues and appropriations established at \$28.0 million. The Department of Education pays parents directly for student tuition in lieu of payment to the district. However, by law, both the revenue and appropriations must be reported in the District's adopted budget.
- f. Increase non-salary accounts for distribution of Advanced Placement funds (reclassified from a salary account) in the amount of \$5,002,805.
- g. Decrease non-salary by (\$829,733) based on latest projections.

**TOTAL APPROPRIATION CHANGES**

**\$(26,933,574)**

**RECOMMENDED REDUCTIONS TO BALANCE**

- 1. Reduce non-salary accounts at non-school locations based on mid-year review and cancel non-essential contracts after review of alignment with strategic plan. \$ (2,000,000)
- 2. Reduce Community School rebudgets to cover the cost of assistant principals and clerks allocated for Community Schools but covered by the District. (1,800,000)
- 3. Reduce non-instructional hourly expenditures by reducing hourly employees' hours, excluding security monitors, by one hour a day effective February 15, 2010. (1,200,000)
- 4. Close purchase orders open more than six months with no activity. (800,000)
- 5. Implement a strict hiring freeze immediately and only fill classroom teaching positions only. (1,800,000)
- 6. Reduce school-site budgets by tightly controlling discretionary spending. Require all spending to be approved by Region Superintendents or their designee. (600,000)

| <b><u>RECOMMENDED REDUCTIONS TO BALANCE (Continued)</u></b>  | <b><u>INCREASE<br/>(DECREASE)</u></b> |
|--|---------------------------------------|
| 7. Reduce health-related benefit costs due to a reduction in the number of filled full-time positions since budget adoption and lower cost of the life insurance in the new insurance program. | (4,000,000)                           |
| 8. Transfer allowable security/custodial costs to adult education.   | (1,000,000)                           |
| <b>TOTAL RECOMMENDED REDUCTIONS TO BALANCE</b>   | <b><u>\$(13,200,000)</u></b>          |

**TRANSFERS/RESERVES**

|   |                               |
|---|-------------------------------|
| 1. Increase the Reserve for Tax Roll Yield based on anticipated reduction in tax collections. | \$ 9,723,316                  |
| <b>TOTAL INCREASE IN TRANSFERS/RESERVES</b>   | <b><u>\$ 9,723,316</u></b>    |
| <b>TOTAL DECREASE IN<br/>APPROPRIATIONS, TRANSFERS &amp; RESERVES</b>                         | <b><u>\$( 30,410,258)</u></b> |

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

1. adopt Resolution No. 1, FY2009-10 General Fund Mid-Year Budget Review, decreasing revenues, appropriations and reserves by (\$30,410,258); and
2. adopt the Summary of Revenues and Appropriations (page 7) and the Summary of Appropriations by Function (page 12).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
SUMMARY OF REVENUES AND APPROPRIATIONS  
GENERAL FUND  
FY2009-10  
RESOLUTION NO. 1**

|   | <b>ADOPTED<br/>BUDGET<br/>9/9/09</b> | <b>RESOLUTION<br/>NO. 1</b> | <b>AMENDED<br/>BUDGET<br/>2/10/10</b> |
|---|--------------------------------------|-----------------------------|---------------------------------------|
| <b>REVENUES &amp; BEGINNING BALANCES</b>                                  |                                      |                             |                                       |
| <b>REVENUES</b>   |                                      |                             |                                       |
| Federal   | \$ 17,349,657                        | \$ -                        | \$ 17,349,657                         |
| State   | 986,963,239                          | (35,930,914)                | 951,032,325                           |
| Local   | 1,424,169,348                        | (1,479,344)                 | 1,422,690,004                         |
| <b>TOTAL REVENUES</b>   | <b>\$ 2,428,482,244</b>              | <b>\$ (37,410,258)</b>      | <b>\$ 2,391,071,986</b>               |
| TRANSFERS FROM CAPITAL OUTLAY   | \$ 176,506,832                       | \$ -                        | \$ 176,506,832                        |
| BEGINNING FUND BALANCE  | 81,222,679                           | -                           | 81,222,679                            |
| <b>SUBTOTAL REVENUES &amp; BEGINNING BALANCES</b>                         | <b>\$ 2,686,211,755</b>              | <b>\$ (37,410,258)</b>      | <b>\$ 2,648,801,497</b>               |
| NON-REVENUE SOURCES - Other   | 10,000,000                           | 7,000,000                   | 17,000,000                            |
| <b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>                            | <b>\$ 2,696,211,755</b>              | <b>\$ (30,410,258)</b>      | <b>\$ 2,665,801,497</b>               |
| <b>APPROPRIATIONS &amp; RESERVES</b>                                      |                                      |                             |                                       |
| <b>APPROPRIATIONS</b>   |                                      |                             |                                       |
| Salaries  | \$ 1,567,072,371                     | \$ (20,514,396)             | \$ 1,546,557,975                      |
| Employee Benefits   | 546,501,831                          | 156,864                     | 546,658,695                           |
| Liability Insurance   | 5,264,233                            | 223,721                     | 5,487,954                             |
| Purchased Services  | 308,027,448                          | 33,443,418                  | 341,470,866                           |
| Energy Services   | 79,436,286                           | (4,894,265)                 | 74,542,021                            |
| Other Non-Salary  | 123,364,759                          | (48,548,916)                | 74,815,843                            |
| <b>TOTAL APPROPRIATIONS</b>   | <b>\$ 2,629,666,928</b>              | <b>\$ (40,133,574)</b>      | <b>\$ 2,589,533,354</b>               |
| <b>RESERVES &amp; ENDING FUND BALANCE</b>                                 |                                      |                             |                                       |
| Unreserved - Contingency  | \$ 56,544,827                        | \$ -                        | \$ 56,544,827                         |
| Designated Reserve - Tax Roll Yield                                       | 10,000,000                           | 9,723,316                   | 19,723,316                            |
| <b>TOTAL RESERVES &amp; ENDING FUND BALANCE</b>                           | <b>\$ 66,544,827</b>                 | <b>\$ 9,723,316</b>         | <b>\$ 76,268,143</b>                  |
| <b>TOTAL APPROPRIATIONS, RESERVES &amp;<br/>&amp; ENDING FUND BALANCE</b> | <b>\$ 2,696,211,755</b>              | <b>\$ (30,410,258)</b>      | <b>\$ 2,665,801,497</b>               |

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
SUMMARY OF REVENUES AND OTHER SOURCES**

General Fund  
FY2009-10

Resolution No. 1

|  | ADOPTED<br>BUDGET<br>9/9/2009 | RESOLUTION<br>NO. 1    | AMENDED<br>BUDGET<br>2/10/2010 |
|--|-------------------------------|------------------------|--------------------------------|
| <b>FEDERAL SOURCES</b>                       |                               |                        |                                |
| Impact Aid                                   | \$ 10,000                     | \$ -                   | \$ 10,000                      |
| R.O.T.C.                                     | 2,145,515                     | -                      | 2,145,515                      |
| Medicaid Reimbursement                       | 13,000,000                    | -                      | 13,000,000                     |
| Federal Through State Community Schools      | 2,194,142                     | -                      | 2,194,142                      |
| <b>Total Federal</b>                         | <b>\$ 17,349,657</b>          | <b>\$ -</b>            | <b>\$ 17,349,657</b>           |
| <b>STATE SOURCES</b>                         |                               |                        |                                |
| FLORIDA EDUCATION FINANCE PROGRAM:           |                               |                        |                                |
| Base Funding less FEFP Required Local Effort | \$ 151,369,775                | \$ (1,013,965)         | \$ 150,355,810                 |
| Safe Schools(B)                              | 10,026,828                    | (7,384)                | 10,019,444                     |
| Supplemental Academic Instruction            | 116,842,993                   | -                      | 116,842,993                    |
| ESE Guarantee                                | 133,052,781                   | -                      | 133,052,781                    |
| Declining Enrollment Supplement              | 2,557,766                     | (959,089)              | 1,598,677                      |
| Reading Allocation (A)                       | 12,665,032                    | (45,882)               | 12,619,150                     |
| Merit Award Allocation (MAP)                 | 878,732                       | -                      | 878,732                        |
| DJJ Supplemental Allocation                  | 661,208                       | (217,223)              | 443,985                        |
| Instructional Material                       | 27,584,923                    | (154,218)              | 27,430,705                     |
| Instructional Materials - Adjustments        | -                             | (292,249)              | (292,249)                      |
| Transportation                               | 24,159,168                    | 1,635,554              | 25,794,722                     |
| Transportation - Prior Year Adjustment       | -                             | 347,997                | 347,997                        |
| Teachers Lead Program                        | 4,376,396                     | -                      | 4,376,396                      |
| Proration to State Funds Available           | (1,845,665)                   | (5,035,000)            | (6,880,665)                    |
| Proration to Veto                            | (778,718)                     | 3,135                  | (775,583)                      |
| Prior Year Adjustment                        | -                             | 1,185,709              | 1,185,709                      |
| Prior Year Scholarship Adjustment            | -                             | 6,393                  | 6,393                          |
| McKay Scholarship Adjustment                 | -                             | (29,244,031)           | (29,244,031)                   |
| <b>Sub-Total FEFP</b>                        | <b>\$ 481,551,219</b>         | <b>\$ (33,790,253)</b> | <b>\$ 447,760,966</b>          |
| OTHER STATE:                                 |                               |                        |                                |
| Workforce Development                        | \$ 87,825,793                 | \$ -                   | \$ 87,825,793                  |
| Adults with Disabilities (A)                 | 1,755,584                     | -                      | 1,755,584                      |
| Performance Based Incentives                 | 1,025,027                     | -                      | 1,025,027                      |
| Voluntary Pre-K (A)                          | 7,951,622                     | -                      | 7,951,622                      |
| CATEGORICAL PROGRAMS:                        |                               |                        |                                |
| Full Service Schools (A)                     | 768,000                       | -                      | 768,000                        |
| Excellent Teaching (A)                       | 6,303,572                     | -                      | 6,303,572                      |
| Discretionary Lottery Funds                  | -                             | 978,438                | 978,438                        |
| School Recognition/Merit (A)                 | 18,411,367                    | (2,076,168)            | 16,335,199                     |
| Class Size Reduction                         | 378,934,487                   | (1,651,753)            | 377,282,734                    |
| Miscellaneous State                          | 2,436,568                     | 608,822                | 3,045,390                      |
| <b>Total State</b>                           | <b>\$ 986,963,239</b>         | <b>\$ (35,930,914)</b> | <b>\$ 951,032,325</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  
FY2009-10

Resolution No. 1

|   | ADOPTED<br>TENTATIVE<br>9/9/2009 | RESOLUTION<br>NO. 1    | AMENDED<br>BUDGET<br>2/10/2010 |
|---|----------------------------------|------------------------|--------------------------------|
| <b>LOCAL SOURCES</b>                      |                                  |                        |                                |
| FEFP Required Local Effort                | \$ 1,216,285,947                 | \$ -                   | \$ 1,216,285,947               |
| Local Discretionary Millage               | 122,298,110                      | -                      | 122,298,110                    |
| <b>Sub - Total</b>                        | <b>\$ 1,338,584,057</b>          | <b>\$ -</b>            | <b>\$ 1,338,584,057</b>        |
| <b>Miscellaneous Local:</b>               |                                  |                        |                                |
| Tax Redemptions                           | \$ 13,500,000                    | \$ -                   | \$ 13,500,000                  |
| Rent                                      | 6,190,000                        | -                      | 6,190,000                      |
| Interest                                  | 3,000,000                        | (1,640,000)            | 1,360,000                      |
| Vocational Fees                           | 561,502                          | -                      | 561,502                        |
| Post Secondary Fees                       | 3,954,726                        | -                      | 3,954,726                      |
| Continuing Workforce Fees                 | 163,772                          | -                      | 163,772                        |
| Financial Aid Fees                        | 468,000                          | -                      | 468,000                        |
| Community Schools-Contributions (A)       | 48,540                           | -                      | 48,540                         |
| Community Schools - Internal (A)          | 16,975,771                       | -                      | 16,975,771                     |
| Community Schools - Internal (A)          | 1,328,035                        | -                      | 1,328,035                      |
| Community Schools - Internal (A)          | 4,551,555                        | -                      | 4,551,555                      |
| Driver Education                          | 1,229,270                        | -                      | 1,229,270                      |
| Fed. Indirect Cost Reimbursement          | 13,929,475                       | -                      | 13,929,475                     |
| Universal Services (E-Rate)               | 8,500,000                        | -                      | 8,500,000                      |
| Misc. School Receipts (A)                 | 3,000,000                        | -                      | 3,000,000                      |
| Food Service Indirect Costs               | 3,532,883                        | -                      | 3,532,883                      |
| Other Miscellaneous Local                 | 4,651,762                        | 160,656                | 4,812,418                      |
| <b>Total Local</b>                        | <b>\$ 1,424,169,348</b>          | <b>\$ (1,479,344)</b>  | <b>\$ 1,422,690,004</b>        |
| <b>TOTAL REVENUES</b>                     | <b>\$ 2,428,482,244</b>          | <b>\$ (37,410,258)</b> | <b>\$ 2,391,071,986</b>        |
| <b>TRANSFERS</b>                          |                                  |                        |                                |
| From Capital Outlay                       | \$ 176,506,832                   | \$ -                   | \$ 176,506,832                 |
| <b>NON-REVENUE SOURCES</b>                |                                  |                        |                                |
| Sale of Surplus Property                  | 10,000,000                       | 7,000,000              | 17,000,000                     |
| <b>FUND BALANCE FROM PRIOR YEAR</b>       | <b>81,222,679</b>                | <b>-</b>               | <b>81,222,679</b>              |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>\$ 2,696,211,755</b>          | <b>\$ (30,410,258)</b> | <b>\$ 2,665,801,497</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  
FY2009-10**

**Resolution No. 1**

|                                    | <b>ADOPTED<br/>BUDGET<br/>9/9/2009</b> | <b>RESOLUTION<br/>NO. 1</b> | <b>AMENDED<br/>BUDGET<br/>2/10/2010</b> |
|------------------------------------|--|-----------------------------|---|
| <b>MISCELLANEOUS STATE SOURCES</b> |  |                             |   |
| CO & DS Withheld for Adm.          | \$ 145,000                             | \$ -                        | \$ 145,000                              |
| State License Tax                  | 140,000                                | -                           | 140,000                                 |
| Health Service (B)                 | 72,960                                 | -                           | 72,960                                  |
| SFW Individual Training Account    | 701,524                                | -                           | 701,524                                 |
| FDLRS - Gen Revenue                | 67,036                                 | -                           | 67,036                                  |
| SEDNET IDEA Gen Rev                | 18,018                                 | -                           | 18,018                                  |
| WLRN-TV Community                  | -                                      | 363,200                     | 363,200                                 |
| WLRN-FM Community                  | -                                      | 72,907                      | 72,907                                  |
| WLRN Friends                       | -                                      | 100,000                     | 100,000                                 |
| Reduce Speeding                    | 105,000                                | -                           | 105,000                                 |
| Collaborative Challenge EKB        | -                                      | 10,000                      | 10,000                                  |
| MSE/SFSAS                          | 1,185,601                              | -                           | 1,185,601                               |
| Summer Pre-K                       | -                                      | 62,715                      | 62,715                                  |
| Section 504 Special Needs          | 1,429                                  | -                           | 1,429                                   |
| <b>TOTAL MISCELLANEOUS STATE</b>   | <b>\$ 2,436,568</b>                    | <b>\$ 608,822</b>           | <b>\$ 3,045,390</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  
FY2009-10

Resolution No. 1

|  | <b>ADOPTED<br/>BUDGET<br/>9/9/2009</b> | <b>RESOLUTION<br/>NO. 1</b> | <b>AMENDED<br/>BUDGET<br/>2/10/2010</b> |
|--|--|-----------------------------|---|
| <b>OTHER MISCELLANEOUS LOCAL SOURCES</b> |  |                             |   |
| Fee Supported Pre-K (B)                  | \$ 4,413,762                           | \$ -                        | \$ 4,413,762                            |
| MDCPS Police Reimbursable OT             | -                                      | 160,656                     | 160,656                                 |
| Fingerprinting                           | 238,000                                | -                           | 238,000                                 |
| <b>TOTAL OTHER MISC LOCAL</b>            | <b>\$ 4,651,762</b>                    | <b>\$ 160,656</b>           | <b>\$ 4,812,418</b>                     |

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**2009-10 GENERAL FUND BUDGET**  
**SUMMARY OF APPROPRIATIONS BY FUNCTION**  
**RESOLUTION NO. 1**  
 February 10, 2010

| 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                                  | \$ 1,713,042,847        | \$ 1,072,169,331        | \$ 378,357,348           | \$ 218,280,080            | \$ 714,464             | \$ 40,340,736                 | \$ 1,206,020          | \$ 1,974,868          |
| SUPPORT SERVICES:                                       |                         |                         |                          |                           |                        |                               |                       |                       |
| Pupil Personnel Services                                | 64,007,590              | 42,700,227              | 18,499,032               | 2,696,203                 | 2,967                  | 109,161                       | -                     | -                     |
| Instructional Media Services                            | 12,313,074              | 8,719,347               | 3,311,006                | 180,681                   | 5,489                  | 35,273                        | 61,278                | -                     |
| Instruction & Curriculum Development                    | 17,659,917              | 12,671,247              | 3,743,890                | 834,029                   | 958                    | 196,288                       | 93,505                | 120,000               |
| Instructional Staff Training                            | 9,862,594               | 6,594,868               | 3,223,966                | 25,821                    | 3,741                  | 14,198                        | -                     | -                     |
| Instructional Support                                   | 27,898,789              | 19,135,921              | 7,675,933                | 770,645                   | 29,663                 | 236,635                       | 49,992                | -                     |
| Board of Education                                      | 7,119,891               | 3,940,159               | 1,307,070                | 1,569,230                 | 29,017                 | 156,728                       | 15,440                | 102,247               |
| General Administration                                  | 5,768,757               | 4,232,887               | 1,230,700                | 189,656                   | 26,596                 | 82,722                        | -                     | 6,196                 |
| School Administration                                   | 158,730,875             | 114,489,254             | 37,604,404               | 1,104,285                 | 30,899                 | 2,375,607                     | 401,525               | 2,724,901             |
| Facilities Acquisition & Construction                   | -                       | -                       | -                        | -                         | -                      | -                             | -                     | -                     |
| Fiscal Services   | 12,881,986              | 7,831,869               | 2,693,976                | 349,105                   | 356                    | 49,680                        | 17,000                | 1,940,000             |
| Central Services  | 65,882,803              | 35,006,910              | 11,927,714               | 17,384,423                | 744,286                | 730,750                       | 3,047                 | 85,673                |
| Transportation Services                                 | 71,220,474              | 42,481,674              | 16,553,022               | 3,976,173                 | 5,637,813              | 2,401,792                     | 20,000                | 150,000               |
| Operation of Plant                                      | 282,182,416             | 100,076,050             | 41,348,556               | 74,436,161                | 65,712,548             | 410,445                       | 198,656               | -                     |
| Maintenance of Plant                                    | 106,848,556             | 55,409,776              | 18,909,168               | 19,319,076                | 1,571,675              | 11,091,440                    | 542,421               | 5,000                 |
| General Support   | 1,091,115               | 708,155                 | 243,712                  | 112,878                   | -                      | 26,370                        | -                     | -                     |
| Budget Clearing   | -                       | -                       | -                        | -                         | -                      | -                             | -                     | -                     |
| Community Services                                      | 29,946,224              | 20,390,300              | 5,517,152                | 242,420                   | 31,549                 | 2,872,034                     | 164,769               | 728,000               |
| Debt Services   | 3,075,446               | -                       | -                        | -                         | -                      | -                             | -                     | -                     |
| <b>Total Instruction &amp; Support Services</b>         | <b>\$ 2,589,533,354</b> | <b>\$ 1,546,557,975</b> | <b>\$ 552,146,649</b>    | <b>\$ 341,470,866</b>     | <b>\$ 74,542,021</b>   | <b>\$ 61,129,859</b>          | <b>\$ 2,773,653</b>   | <b>\$ 10,912,331</b>  |
| Transfers to Other Funds                                |                         |                         |                          |                           |                        |                               |                       |                       |
| Debt Service  |                         |                         |                          |                           |                        |                               |                       |                       |
| Capital Outlay  |                         |                         |                          |                           |                        |                               |                       |                       |
| Special Revenue   |                         |                         |                          |                           |                        |                               |                       |                       |
| Internal Service  |                         |                         |                          |                           |                        |                               |                       |                       |
| Trust & Agency  |                         |                         |                          |                           |                        |                               |                       |                       |
| <b>Total Appropriations &amp; Transfers</b>             | <b>2,589,533,354</b>    |                         |                          |                           |                        |                               |                       |                       |
| Fund Balance:   |                         |                         |                          |                           |                        |                               |                       |                       |
| Reserved Fund Balance                                   | 19,723,316              |                         |                          |                           |                        |                               |                       |                       |
| Unreserved Fund Balance                                 | 56,544,827              |                         |                          |                           |                        |                               |                       |                       |
| <b>Total Fund Balance</b>                               | <b>76,268,143</b>       |                         |                          |                           |                        |                               |                       |                       |
| <b>Total Appropriations, Transfers and Fund Balance</b> | <b>\$ 2,665,801,497</b> |                         |                          |                           |                        |                               |                       |                       |