

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 3, FY2009-10 GENERAL FUND FINAL BUDGET REVIEW**

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

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

This resolution recommends budgetary adjustments for the General Fund based on actual receipts and expenditures through June 30, 2010. Budget recommendation is to reduce revenues and appropriations by \$17.1 million.

<b><u>REVENUE CHANGES</u></b>		<b><u>Increase (Decrease)</u></b>
1. Increase <b>Federal Revenues</b> based on actual results:		\$ 1,976,998
Impact Aid	\$ (2,359)	
ROTC	38,451	
Medicaid Reimbursement	1,698,472	
Community School Programs*	156,465	
Adoption Incentive*	85,969	
Total	\$ 1,976,998	
2. Increase <b>Other State/Categorical Revenues</b> based on actual results:		1,561,281
FEFP adjustments	\$ (514,114)	
Voluntary Pre-K*	3,308,510	
Miscellaneous State	(1,233,115)	
Total	\$ 1,561,281	

**REVENUE CHANGES (continued)**

**Increase  
(Decrease)**

3. Decrease **Local Revenues** based on actual results. \$ (9,346,022)

Rent	\$ 748,524	
Vocational Fees	(561,046)	
Post Secondary Fees	1,887,148	
Continuing Workforce Fees	(94,438)	
Financial Aid Fees	75,608	
Community Schools*	(1,827,310)	
Course Fees	9,004	
Miscellaneous School Receipts*	(790,919)	
Other Miscellaneous Local Sources*	3,382,784	
Property Tax Collections, net of Tax Redemptions	(14,061,664)	
Interest	(44,277)	
Driver Education**	(700,000)	
Federal Indirect Cost Reimb.	2,291,782	
Universal Services (E-Rate)	364,204	
Tuition	277,291	
Food Service Indirect Costs	<u>(302,713)</u>	
Total	<u>\$( 9,346,022)</u>	

**NET REVENUE DECREASE**

**\$ (5,807,743 )**

\* Offsetting appropriations

\*\*To correspond to the year fees are received from Miami-Dade County. Revenues received were recorded in a liability account.

<b><u>CHANGES IN TRANSFERS, NON REVENUE SOURCES, AND BEGINNING FUND BALANCE</u></b>	<b><u>Increase (Decrease)</u></b>
1. Decrease Transfers from Capital Outlay to reflect actual results.	\$ (2,148,275)
2. Decrease Non Revenue Sources to reflect a reduction in Sale of Capital Assets (\$9,742,701), offset by increases in proceeds from Leases (\$506,763) and loss recoveries (\$115,860) to comply with generally accepted accounting practices.	(9,120,078)
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<b>TOTAL CHANGES IN TRANSFERS/NON-REVENUE SOURCES AND BEGINNING FUND BALANCE</b>	<b><u>\$(11,268,353)</u></b>
<b>NET DECREASE IN REVENUES AND OTHER SOURCES</b>	<b><u>\$(17,076,096)</u></b>

<b>APPROPRIATION CHANGES</b>	<b><u>Increase (Decrease)</u></b>
Increase (decrease) appropriations related to final revenue results and to reflect actual results as follows:	\$(43,956,766)
Salaries	\$ (9,444,205)
Employee Benefits	(25,652,072)
Purchased Services	(10,644,076)
Energy Services	(273,783)
Other Non-salary	<u>2,057,370</u>
Sub-Total	<u>\$ (43,956,766)</u>
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<b>NET DECREASE IN APPROPRIATIONS</b>	<b><u>\$(43,956,766)</u></b>

<b>RESERVES/TRANSFERS/ENDING FUND BALANCE</b>	<b>Increase (Decrease)</b>
1. Increase unreserved fund balance to reflect actual balance as of June 30, 2010. The unreserved fund balance of \$96,274,183 includes \$83,574,532 for contingency and \$12,699,651 of unexpended balances which will be rebudgeted into FY2010-11.	\$ 37,153,758
<p>Contingency has increased from \$59.1 million to \$83.6 million as a result of revenue and expenditure increases/decreases as noted on previous pages.</p>	
2. Eliminate the Tax Roll Yield Reserve. This program was established to offset the estimated tax revenue loss. Revenue reduction is now reflected on previous page.	(15,000,000)
3. Establish Designated Reserves to reflect unexpended State Categoricals (\$4,522,107) and Pre-Paid Expenses (\$204,805) to comply with generally accepted accounting principles.	4,726,912
<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>	
<b>INCREASE IN RESERVES/TRANSFERS</b>	
<b>ENDING FUND BALANCE \$ 26,880,670</b>	
<b>DECREASE IN APPROPRIATIONS/RESERVES/</b>	
<b>TRANSFERS/ENDING FUND BALANCE \$ (17,076,096)</b>	

- RECOMMENDED:** That The School Board of Miami-Dade County, Florida:
- a. adopt Resolution No. 3, FY2009-10 General Fund Final Budget Review, decreasing revenues and appropriations by \$17,076,096; 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 APPROPRIATIONS  
GENERAL FUND  
FY2009-10  
RESOLUTION NO. 3**

	<b>AMENDED BUDGET 5/12/10</b>	<b>RESOLUTION NO. 3</b>	<b>AMENDED BUDGET 9/7/10</b>
<b>REVENUES &amp; BEGINNING BALANCES</b>			
<b>REVENUES</b>			
Federal	\$ 16,349,657	\$ 1,976,998	\$ 18,326,655
State	948,860,526	1,561,281	950,421,807
Local	1,422,160,734	(9,346,022)	1,412,814,712
<b>TOTAL REVENUES</b>	<b>\$ 2,387,370,917</b>	<b>\$ (5,807,743)</b>	<b>\$ 2,381,563,174</b>
TRANSFERS FROM CAPITAL OUTLAY	\$ 176,506,832	\$ (2,148,275)	\$ 174,358,557
BEGINNING FUND BALANCE	81,222,679	-	81,222,679
<b>SUBTOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 2,645,100,428</b>	<b>\$ (7,956,018)</b>	<b>\$ 2,637,144,410</b>
NON-REVENUE SOURCES - Other	10,000,000	(9,120,078)	879,922
<b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 2,655,100,428</b>	<b>\$ (17,076,096)</b>	<b>\$ 2,638,024,332</b>
<b>APPROPRIATIONS &amp; RESERVES</b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 1,537,669,557	\$ (9,444,205)	\$ 1,528,225,352
Employee Benefits	543,013,593	(25,652,072)	517,361,521
Purchased Services	357,778,156	(10,644,076)	347,134,080
Energy Services	74,542,021	(273,783)	74,268,238
Other Non-Salary	67,976,676	2,057,370	70,034,046
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,580,980,003</b>	<b>\$ (43,956,766)</b>	<b>\$ 2,537,023,237</b>
<b>RESERVES &amp; ENDING FUND BALANCE</b>			
Unreserved - Contingency	\$ 59,120,425	\$ 24,454,107	\$ 83,574,532
Unreserved - Commitments/Rebudgets		12,699,651	12,699,651
Designated Reserves - Tax Roll Yield	15,000,000	(15,000,000)	-
Designated Reserves - Pre-paid Expense/Categoricals		4,726,912	4,726,912
<b>TOTAL RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 74,120,425</b>	<b>\$ 26,880,670</b>	<b>\$ 101,001,095</b>
<b>TOTAL APPROPRIATIONS, RESERVES &amp; &amp; ENDING FUND BALANCE</b>	<b>\$ 2,655,100,428</b>	<b>\$ (17,076,096)</b>	<b>\$ 2,638,024,332</b>

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

General Fund  
FY2009-10

Resolution No. 3

	AMENDED BUDGET 5/12/2010	RESOLUTION NO. 3	AMENDED BUDGET 9/7/2010
<b>FEDERAL SOURCES</b>			
Impact Aid	\$ 10,000	\$ (2,359)	\$ 7,641
R.O.T.C.	2,145,515	38,451	2,183,966
Medicaid Reimbursement	12,000,000	1,698,472	13,698,472
Federal Through State Community Schools	2,194,142	156,465	2,350,607
Federal Through State Adoption Incentive	-	85,969	85,969
<b>Total Federal</b>	<b>\$ 16,349,657</b>	<b>\$ 1,976,998</b>	<b>\$ 18,326,655</b>
<b>STATE SOURCES</b>			
FLORIDA EDUCATION FINANCE PROGRAM:			
Base Funding less FEFP Required Local Effort	\$ 160,434,069	\$ -	\$ 160,434,069
FEFP reduction for FIRN Payment		(52,172)	(52,172)
Proration to State Funds Available	(11,015,757)	-	(11,015,757)
Proration to Veto	(777,687)	-	(777,687)
Safe Schools(B)	10,029,114	-	10,029,114
ESE Guarantee	133,052,781	-	133,052,781
Supplemental Academic Instruction	116,842,993	-	116,842,993
Reading Allocation (A)	12,668,669	30	12,668,699
DJJ Supplemental Allocation	458,761	-	458,761
Merit Award Allocation (MAP)	878,732	(100,935)	777,797
Teachers Lead Program	4,376,396	-	4,376,396
Instructional Material	27,430,705	-	27,430,705
Transportation	25,758,241	-	25,758,241
Instructional Materials - Adjustments	(295,935)	-	(295,935)
Transportation - Prior Year Adjustment	347,997	-	347,997
Prior Year Adjustment	1,185,709	(361,037)	824,672
Prior Year Scholarship Adjustment	6,393	-	6,393
McKay Scholarship Adjustment	(29,492,290)	-	(29,492,290)
<b>Sub-Total FEFP</b>	<b>\$ 451,888,891</b>	<b>\$ (514,114)</b>	<b>\$ 451,374,777</b>
<b>OTHER STATE:</b>			
Workforce Development	\$ 87,825,793	\$ -	\$ 87,825,793
Performance Based Incentives	1,025,027	-	1,025,027
Adults with Disabilities (A)	1,755,584	-	1,755,584
Voluntary Pre-K (A)	7,951,622	3,308,510	11,260,132
<b>CATEGORICAL PROGRAMS:</b>			
Discretionary Lottery Funds	982,286	-	982,286
Class Size Reduction	377,282,734	-	377,282,734
School Recognition/Merit (A)	16,335,199	-	16,335,199
Full Service Schools (A)	768,000	-	768,000
Miscellaneous State	3,045,390	(1,233,115)	1,812,275
<b>Total State</b>	<b>\$ 948,860,526</b>	<b>\$ 1,561,281</b>	<b>\$ 950,421,807</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. 3

	AMENDED BUDGET 5/12/2010	RESOLUTION NO. 3	AMENDED BUDGET 9/7/2010
<b>LOCAL SOURCES</b>			
FEFP Required Local Effort	\$ 1,216,285,947	\$ (36,771,417)	\$ 1,179,514,530
Local Discretionary Millage	122,298,110	(3,645,647)	118,652,463
<b>Sub - Total</b>	<b>\$ 1,338,584,057</b>	<b>\$ (40,417,064)</b>	<b>\$ 1,298,166,993</b>
<b>Miscellaneous Local:</b>			
Tax Redemptions	\$ 13,500,000	\$ 26,355,400	\$ 39,855,400
Tuition	-	277,291	277,291
Rent	6,190,000	748,524	6,938,524
Vocational Fees	561,502	(561,046)	456
Post Secondary Fees	3,954,726	1,887,148	5,841,874
Continuing Workforce Fees	163,772	(94,438)	69,334
Community Schools-Contributions (A)	48,540	(48,540)	-
Community Schools - Internal (A)	16,975,771	(2,729,660)	14,246,111
Community Schools - Internal (A)	4,551,555	420,889	4,972,444
Community Schools - Internal (A)	1,328,035	530,001	1,858,036
School Course Class Fees-Safe Sch Internal	-	8,478	8,478
School Course Class Fees-Safe Sch Board	-	526	526
Financial Aid Fees	468,000	75,608	543,608
Driver Education	700,000	(700,000)	-
Misc. School Receipts (A)	3,000,000	(790,919)	2,209,081
Fed. Indirect Cost Reimbursement	13,929,475	2,291,782	16,221,257
Universal Services (E-Rate)	8,500,000	364,204	8,864,204
Food Service Indirect Costs	3,532,883	(302,713)	3,230,170
Interest	1,360,000	(44,277)	1,315,723
Other Miscellaneous Local	4,812,418	3,382,784	8,195,202
<b>Total Local</b>	<b>\$ 1,422,160,734</b>	<b>\$ (9,346,022)</b>	<b>\$ 1,412,814,712</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,387,370,917</b>	<b>\$ (5,807,743)</b>	<b>\$ 2,381,563,174</b>
<b>TRANSFERS</b>			
From Capital Outlay	\$ 176,506,832	(2,148,275)	\$ 174,358,557
<b>NON-REVENUE SOURCES</b>			
Proceeds from Loans/Leases	-	506,763	\$ 506,763
Sale of Capital Assets	10,000,000	(9,742,701)	257,299
Loss Recoveries	-	115,860	115,860
<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>\$ 2,655,100,428</b>	<b>\$ (17,076,096)</b>	<b>\$ 2,638,024,332</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. 3

	AMENDED BUDGET 5/12/2010	RESOLUTION NO. 3	AMENDED BUDGET 9/7/2010
<b>MISCELLANEOUS STATE SOURCES</b>			
CO & DS Withheld for Adm.	\$ 145,000	\$ 81,257	\$ 226,257
State License Tax	140,000	49,481	189,481
Summer Pre-K	62,715	-	62,715
Flood Control	-	1,144	1,144
Health Service (B)	72,960	-	72,960
Florida Virtual School	-	32,712	32,712
SFW Individual Training Account	701,524	(171,800)	529,724
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
Boys and Girls Club	-	61,121	61,121
Reduce Speeding	105,000	-	105,000
Collaborative Challenge EKB	10,000	-	10,000
WLRN Friends	100,000	(100,000)	-
MSE/SFSAS	1,185,601	(1,185,601)	-
Section 504 Special Needs	1,429	(1,429)	-
<b>TOTAL MISCELLANEOUS STATE</b>	<b>\$ 3,045,390</b>	<b>\$ (1,233,115)</b>	<b>\$ 1,812,275</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. 3

	AMENDED BUDGET 5/12/2010	RESOLUTION NO. 3	AMENDED BUDGET 9/7/2010
<b>OTHER MISCELLANEOUS LOCAL SOURCES</b>			
Fee Supported Pre-K (B)	\$ 4,413,762	\$ (2,405,241)	\$ 2,008,521
Misc Local Revenues	-	847,995	847,995
MDCPS Police Reimbursable OT	160,656	153,849	314,505
WLRN-FM Supp Ineligible	-	10,300	10,300
WLRN-TV Supp Ineligible	-	4,037	4,037
WLRN Friends	-	100,000	100,000
MSE/SFSAS	-	1,841,410	1,841,410
Private and State funding	-	436,529	436,529
Section 504 Special Needs	-	973	973
Renewal of Certificates	-	218,379	218,379
Cobra Administration	-	28,287	28,287
Fingerprinting	238,000	355,389	593,389
Aerospace Academy Reinbursements	-	2,034	2,034
Techology Demonstration Projects	-	(20,736)	(20,736)
Vendor Discounts	-	595	595
Credit card rebate	-	128,376	128,376
Safety Abatement	-	8,388	8,388
Bus Fees	-	1,021,232	1,021,232
Transport Serv Intern.	-	65,519	65,519
Other Misc. Local Sources	-	84,431	84,431
Other Misc. Local Sources	-	149,540	149,540
Revenues-Certificates	-	70,302	70,302
Revenues-Lobbyists Services	-	4,250	4,250
Prior Year Adjustments	-	(12,326)	(12,326)
Lost/Damaged Text Books	-	287,372	287,372
Take One (NBPTS)	-	1,900	1,900
<b>TOTAL OTHER MISC LOCAL</b>	<b>\$ 4,812,418</b>	<b>\$ 3,382,784</b>	<b>\$ 8,195,202</b>

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

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY2009-10 GENERAL FUND BUDGET  
 SUMMARY OF APPROPRIATIONS BY FUNCTION  
 RESOLUTION NO. 3  
 September 7, 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)
<b>INSTRUCTIONAL SERVICES</b>								
5000	\$ 1,688,244,214	\$ 1,057,417,586	\$ 342,155,179	\$ 226,754,136	\$ 67,345	\$ 37,333,765	\$ 2,516,009	\$ 2,000,184
<b>SUPPORT SERVICES:</b>								
6100 Pupil Personnel Services	60,751,002	42,278,908	15,201,331	3,112,704	-	142,317	15,744	-
6200 Instructional Media Services	7,436,434	4,944,529	2,264,387	73,766	-	103,961	49,791	-
6300 Instruction & Curriculum Development	20,067,592	12,924,203	3,541,812	2,570,825	-	522,267	339,340	169,145
6400 Instructional Staff Training	5,328,486	2,571,448	2,515,690	227,006	-	14,352	-	-
6500 Instructional Support	28,521,480	19,589,163	7,143,090	1,460,121	50,903	274,025	4,178	-
7100 Board of Education	6,596,052	3,922,328	1,160,294	1,180,338	2,425	126,186	63,651	140,830
7200 General Administration	6,391,484	4,602,299	1,233,105	415,509	21,392	100,110	18,849	220
7300 School Administration	163,615,767	121,937,994	38,012,000	1,031,878	36,406	1,804,371	714,076	79,042
7410 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-
7500 Fiscal Services	14,178,121	7,971,291	2,512,945	445,332	-	40,685	2,750	3,205,118
7700 Central Services	58,284,401	28,894,016	12,903,705	15,646,458	77,706	188,566	68,408	565,522
7800 Transportation Services	79,896,064	43,637,153	20,626,219	7,793,172	5,689,502	1,903,697	4,498	241,823
7900 Operation of Plant	289,965,977	102,400,902	45,321,491	74,210,598	67,106,128	692,517	234,341	-
8100 Maintenance of Plant	94,433,054	51,575,479	17,430,205	11,905,370	1,216,431	11,151,040	1,154,084	445
8200 General Support	981,224	702,943	210,939	49,130	-	18,212	-	-
8300 Budget Clearing	-	-	-	-	-	-	-	-
9100 Community Services	30,962,986	22,915,102	5,129,129	257,737	-	1,651,660	253,805	745,553
9200 Debt Services	1,368,889	-	-	-	-	-	-	1,368,889
<b>Total Instruction &amp; Support Services</b>	<b>\$ 2,537,023,237</b>	<b>\$ 1,528,225,352</b>	<b>\$ 517,361,521</b>	<b>\$ 347,134,080</b>	<b>\$ 74,268,238</b>	<b>\$ 56,077,751</b>	<b>\$ 5,439,524</b>	<b>\$ 8,516,771</b>
<b>Transfers to Other Funds</b>								
9792 Debt Service	\$ -	-	-	-	-	-	-	-
9793 Capital Outlay	-	-	-	-	-	-	-	-
9794 Special Revenue	-	-	-	-	-	-	-	-
9798 Internal Service	-	-	-	-	-	-	-	-
9799 Trust & Agency	-	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>2,537,023,237</b>	-	-	-	-	-	-	-
<b>Fund Balance:</b>								
Reserved Fund Balance	\$ 4,726,912	-	-	-	-	-	-	-
Unreserved Fund Balance	96,274,183	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>101,001,095</b>	-	-	-	-	-	-	-
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$ 2,638,024,332</b>	-	-	-	-	-	-	-