

Financial Affairs
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, THE 1999-2000 GENERAL FUND MID-YEAR
BUDGET REVIEW**

The Office of Budget Management has completed its review of actual receipts and expenditures through December 31, 1999 and updated entitlement notices from the Department of Education based on actual October FTE, adjusted for Miami-Dade's projected February FTE counts, and grant award notices from federal agencies through December 31, 1999.

REVENUE CHANGES	INCREASE (DECREASE)
1. Decrease state revenues due to the following:	\$ (9,779,227)
a. Decrease Florida Education Finance Program (FEFP) by \$16,857,544. This decrease is primarily due to lower weighted FTE (WFTE) than projected.	
b. Decrease discretionary lottery proration by \$12,679 due to lower WFTE.	
c. Increase state categorical revenue by a net of \$556,468 due to funding changes in various programs.	
d. Increase miscellaneous state revenue by a net of \$6,534,528. These revenues require offsetting appropriations.	
2. Increase (decrease) local revenues due to the following:	4,369,976
Property Taxes	\$ 1,007,841
Interest	1,522,000
Miscellaneous Local *	<u>1,840,135</u>
	<u>\$ 4,369,976</u>
* Requires offsetting appropriations	
3. Increase non-revenue sources to reflect sales of surplus equipment.	3,589
	<hr/>
NET REVENUE DECREASE	\$ (5,405,662)

G-1

APPROPRIATION CHANGES**INCREASE
(DECREASE)****Appropriations Changes Due to Projections**

1. Salaries are projected to increase due to the following:	\$ 7,790,537
a. Increase in Miscellaneous State/Local programs, offset by a revenue increase (\$2,569,667).	
b. Shift from Non-Salary to hourly/overtime accounts (\$11,054,428).	
c. Decrease due primarily to reduction in unfilled exceptional education teacher units due to reduction in unweighted FTE in these programs (\$5,833,558).	
2. Employee Benefits will decrease slightly from budget due to the following:	(2,020,467)
a. Retirement/Social Security costs will decline by \$2,413,958 or .9%.	
b. Group insurance is projected to increase by \$1,229,083 or about 1.0% over budget.	
c. Unemployment and tuition reimbursement are projected to decrease by \$835,592.	
3. Liability Insurance is projected to increase by 4.5%.	576,963
4. Energy Services are projected to decrease by 1.2%.	(439,797)
5. Other Non-Salary will decrease due to the following factors:	(11,475,973)
a. Increase in Miscellaneous State/Local programs, offset by a revenue increase (\$4,945,511).	
b. Reclassify \$2,620,776 to fund balance to reflect actual Administrative Deferment results (20% of school discretionary non-salary budgets).	
c. Decrease in utilities purchased, primarily water and sewer costs (\$539,816).	
d. Decrease due primarily to a shift to hourly/overtime accounts in school budgets (\$13,260,892).	
TOTAL APPROPRIATION CHANGES DUE TO PROJECTIONS	<u>\$ (5,568,737)</u>

Recommended for Approval	INCREASE (DECREASE)
1. Create two educational specialists positions and one Office Manager (Pay Grade 24) as the district's match to an Annenberg Challenge grant for a One Community One Goal ® initiative.	\$ 90,287
2. Increase appropriations in the Attorney's Office to cover fees associated with generating a report on various legal issues, including whether the district in its estimation has achieved unitary status.	500,000
3. Create two Personnel Aide positions (Pay Grade 21) and \$66,000 for hourly personnel (including fringes) in Personnel Operations and Records. In addition, increase appropriations by \$111,717 to fund an enhanced document management system including licenses, software/hardware and training.	215,487
4. Increase appropriations to provide advanced funding to upgrade television studios. Funds will be re-paid by schools over a five-year period.	250,000
5. Increase appropriations to rebudget available balances in Adult Performance-Based Relief grants from the 1998-99 school year. The programs were not previously rebudgeted in 1999-2000 because the official notification was not received by the Office of Budget Management prior to final adoption.	433,550
<hr/>	
TOTAL APPROPRIATION CHANGES RECOMMENDED FOR APPROVAL	\$ <u>1,489,324</u>

RESERVES	INCREASE (DECREASE)
Decrease Contingency from \$35,381,958 to \$34,055,709 to balance.	\$ (1,326,249)
	<hr/>
TOTAL DECREASE IN APPROPRIATIONS & RESERVES	<u>\$ (5,405,662)</u>

- RECOMMENDED:** That The School Board of Miami-Dade County, Florida:
- a. Adopt Resolution No. 1, 1999-2000 General Fund Mid-Year Budget Review, decreasing revenues and appropriations and reserves by \$5,405,662.
 - b. Adopt the Summary of Revenues and Appropriations and the Summary of Appropriations by Function (Attached).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
1999-2000 GENERAL FUND BUDGET
SUMMARY OF REVENUES APPROPRIATIONS
RESOLUTION NO. 1**

	ADOPTED BUDGET 9/8/99	RESOLUTION NO. 1 ADJUSTMENTS DUE TO		AMENDED BUDGET 2/9/00
		PROJECTIONS	RECOMMENDATIONS	
REVENUES & BEGINNING BALANCES				
REVENUES				
Federal	\$ 7,363,920	\$ -	\$ -	\$ 7,363,920
State	1,324,278,979	(9,779,227)	-	1,314,499,752
Local	622,688,589	2,847,976	-	625,536,565
Interest	19,090,000	1,522,000	-	20,612,000
TOTAL REVENUES	\$ 1,973,421,488	\$ (5,409,251)	\$ -	\$ 1,968,012,237
TRANSFERS FROM CAPITAL OUTLAY	\$ 112,243,491	\$ -	\$ -	\$ 112,243,491
BEGINNING FUND BALANCE	154,719,727	-	-	154,719,727
SUBTOTAL REVENUES & BEGINNING BALANCES	\$ 2,240,384,706	\$ (5,409,251)	\$ -	\$ 2,234,975,455
NON-REVENUE SOURCES - Other	\$ -	\$ 3,589	\$ -	\$ 3,589
TOTAL REVENUES & BEGINNING BALANCES	\$ 2,240,384,706	\$ (5,405,662)	\$ -	\$ 2,234,979,044
APPROPRIATIONS & RESERVES				
APPROPRIATIONS				
Salaries	\$ 1,405,645,293	\$ 7,790,537	\$ 158,288	\$ 1,413,594,118
Employee Benefits	401,202,081	(2,020,467)	35,769	399,217,383
Liability Insurance	12,788,165	576,963	-	13,365,128
Energy Services	37,302,038	(439,797)	-	36,862,241
Other Non-salary	343,549,564	(11,475,973)	1,295,267	333,368,858
Transfer to Internal Funds	4,515,607	-	-	4,515,607
TOTAL APPROPRIATIONS	\$ 2,205,002,748	\$ (5,568,737)	\$ 1,489,324	\$ 2,200,923,335
RESERVES				
Contingency/Unreserved Fund Balance	\$ 29,915,661	\$ (2,457,701)	\$ (1,489,324)	\$ 25,968,636
Designated Reserves	5,466,297	2,620,776	-	8,087,073
TOTAL RESERVES	\$ 35,381,958	\$ 163,075	\$ (1,489,324)	\$ 34,055,709
TOTAL APPROPRIATIONS & RESERVES	\$ 2,240,384,706	\$ (5,405,662)	\$ -	\$ 2,234,979,044

SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION NO. 1
1999-2000

	ADOPTED BUDGET 9/8/99	RESOLUTION NO. 1	AMENDED BUDGET 2/9/00
FEDERAL SOURCES			
Impact Aid	\$ 50,000	\$ 0	\$ 50,000
R.O.T.C.	1,000,000	0	1,000,000
Medicaid Reimbursement	6,313,920	0	6,313,920
Total Federal	\$ 7,363,920	\$ 0	\$ 7,363,920
STATE SOURCES			
Florida Education Finance Program	\$ 945,759,958	(\$ 23,772,945)	\$ 921,987,013
Prior Year Adjustment	0	6,915,230	6,915,230
Discretionary Lottery Funds	23,909,739	(12,679)	23,897,060
Workforce Development	111,516,527	0	111,516,527
Safe Schools(B)	13,167,850	171	13,168,021
Pre-Kindergarten(A)	18,398,968	0	18,398,968
Categorical Programs:			
Migrant Education (A)	307,382	0	307,382
Instructional Materials (A)	28,807,757	487,127	29,294,884
Teacher Training (A)	5,123,148	21,910	5,145,058
Transportation (B)	29,853,517	0	29,853,517
Class Size Reduction/Suppl.Instr.	134,735,835	0	134,735,835
Instructional Technology (A)	9,404,769	37,926	9,442,695
Teachers Lead Program (A)	2,222,529	9,505	2,232,034
Miscellaneous State	1,071,000	6,534,528	7,605,528
Total State	\$1,324,278,979	(\$ 9,779,227)	\$1,314,499,752

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

SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION NO. 1
1999-2000

	ADOPTED BUDGET 9/8/99	RESOLUTION NO. 1	AMENDED BUDGET 2/9/00
LOCAL SOURCES			
FEFP Required Local Effort	\$ 520,970,455	\$ 900,149	\$ 521,870,604
Local Discretionary Millage	62,327,106	107,692	62,434,798
Sub - Total	\$ 583,297,561	\$ 1,007,841	\$ 584,305,402
Miscellaneous Local:			
Vocational Fees	\$ 3,838,297	\$ 0	\$ 3,838,297
Rent	200,000	0	200,000
Interest	19,090,000	1,522,000	20,612,000
Tax Redemptions	10,837,137	0	10,837,137
Fed. Indirect Cost Reimbursement	3,000,000	0	3,000,000
Misc. School Receipts (A)	2,000,000	0	2,000,000
Community Schools-Contributions (A)	48,540	0	48,540
Community Schools - Internal (A)	7,500,000	0	7,500,000
Community Schools-Fringe Charges(B)	2,500,000	0	2,500,000
Miami-Dade Cable TV (A)	0	522,000	522,000
Food Service Indirect Costs	4,731,326	0	4,731,326
Other Miscellaneous Local	4,735,728	1,318,135	6,053,863
Total Local	\$ 641,778,589	\$ 4,369,976	\$ 646,148,565
TOTAL REVENUES	\$1,973,421,488	(\$ 5,409,251)	\$1,968,012,237
TRANSFERS			
From Capital Outlay	\$ 112,243,491	\$ 0	\$ 112,243,491
NON-REVENUE SOURCES	\$ 0	\$ 3,589	\$ 3,589
FUND BALANCE FROM PRIOR YEAR	\$ 154,719,727	\$ 0	\$ 154,719,727
TOTAL REVENUES & OTHER SOURCES	\$2,240,384,706	(\$ 5,405,662)	\$2,234,979,044

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

**MISCELLANEOUS STATE REVENUES
RESOLUTION NO. 1
1999-2000**

	ADOPTED BUDGET 9/8/99	RESOLUTION NO. 1	AMENDED BUDGET 2/9/00
Performance Incentive (A)	\$ 700,000	\$ 0	\$ 700,000
Multi-Agency Network (A)	0	38,702	38,702
Boys & Girls Club of America (A)	0	91,817	91,817
Learning for Life (A)	0	100,000	100,000
Sunlink (A)	0	20,000	20,000
Florida First Start (A)	0	489,713	489,713
SBE Administrative Expenses	145,000	0	145,000
State License Tax	150,000	0	150,000
WLRN TV/Latin American TV (A)	0	650,339	650,339
WLRN - Radio/Reading Service (A)	0	155,985	155,985
Health Services (A)	76,000	0	76,000
Project Bridges (A)	0	203,835	203,835
Reading Initiative 1 (A)	0	100,000	100,000
Reading Initiative 2 (A)	0	550,000	550,000
Airport Satellite (A)	0	30,000	30,000
Hosts (A)	0	600,000	600,000
CAP Incentive (A)	0	400,000	400,000
Full Service Schools (A)	0	819,872	819,872
Florida School Recognition (A)	0	2,125,148	2,125,148
Parents to Kids (A)	0	159,117	159,117
TOTAL MISCELLANEOUS STATE	\$1,071,000	\$6,534,528	\$7,605,528

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

OTHER MISCELLANEOUS LOCAL REVENUES
RESOLUTION NO. 1
1999-2000

	ADOPTED BUDGET 9/8/99	RESOLUTION NO. 1	AMENDED BUDGET 2/9/00
Florida Work Experience (B)	\$ 107,763	\$ 0	\$ 107,763
Technology Upgrade (A)	0	1,106,977	1,106,977
Transportation - Internal Funds (A)	300,000	0	300,000
Miami North Dade Stadium	45,000	0	45,000
Renewal of Certificates (B)	89,042	0	89,042
Fingerprinting (B)	400,000	0	400,000
Certification Processing	160,000	0	160,000
Fee Supported Pre-K (B)	3,393,447	0	3,393,447
Safe Schools-Fees	200,000	0	200,000
Friends of WLRN (A)	0	91,124	91,124
TSA Service Fees (A)	40,476	0	40,476
Estate Revenue (A)	0	110,076	110,076
One, Two, Three Read (A)	0	9,958	9,958
TOTAL OTHER MISC LOCAL	<u>\$4,735,728</u>	<u>\$1,318,135</u>	<u>\$6,053,863</u>

(A) Revenue for which appropriations equal revenue.

(B) Revenue for which appropriations exceed revenue.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 1999-2000 GENERAL FUND BUDGET
 SUMMARY OF APPROPRIATIONS BY FUNCTION
 RESOLUTION NO. 1
 February 9, 2000

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	\$ 1,424,713,126	\$ 950,670,135	\$ 246,448,101	\$ 53,620,188	\$ 82,892	\$ 171,624,544	\$ 1,859,701	\$ 407,565
SUPPORT SERVICES								
Pupil Personnel Services	105,532,906	80,236,047	22,658,820	2,306,857	1,000	162,435	137,747	30,000
Instructional Media Services	48,628,072	29,871,661	8,944,803	671,719	-	545,194	8,594,695	-
Instruction & Curriculum Development	19,225,250	13,877,335	3,668,776	767,881	3,540	700,280	55,317	152,131
Instructional Staff Training	7,959,951	3,811,847	3,696,586	387,151	-	64,067	300	-
Board of Education	4,754,881	2,619,000	708,964	1,227,549	-	61,644	-	137,724
General Administration	7,038,867	5,175,449	1,308,757	388,663	13,150	120,719	24,968	7,161
School Administration	121,113,781	90,663,496	25,568,941	299,121	-	2,582,223	-	2,000,000
Facilities Acquisition & Construction	477,770	-	-	477,770	-	-	-	-
Fiscal Services	13,703,934	7,536,136	2,138,050	425,793	2,650	62,346	870	3,538,089
Food Services	-	-	-	-	-	-	-	-
Central Services	73,161,659	42,332,145	21,050,226	7,531,360	187,981	1,233,536	717,052	109,359
Transportation Services	71,666,450	42,100,344	15,841,545	7,398,894	3,557,500	2,176,522	591,645	-
Operation of Plant	171,199,423	74,326,488	27,168,531	35,695,683	32,770,593	(107,230)	1,306,499	38,859
Maintenance of Plant	104,881,045	55,793,599	16,367,664	16,923,982	242,935	15,001,226	551,639	-
Community Services	22,350,603	14,580,436	3,647,619	1,707,857	-	2,414,691	-	-
Debt Services	-	-	-	-	-	-	-	-
Total Instructional & Support Services	\$ 2,196,407,728	\$ 1,413,594,118	\$ 399,217,383	\$ 129,830,468	\$ 36,862,241	\$ 196,642,197	\$ 13,840,433	\$ 6,420,888
Transfers to Other Funds	\$ -	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Special Revenue	-	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	-	-	-
Trust & Agency	4,515,607	-	-	-	-	-	-	-
Total Appropriations & Transfers	\$ 2,200,923,335	-	-	-	-	-	-	-
Fund Balance:								
Reserved Fund Balance	\$ 8,087,073	-	-	-	-	-	-	-
Unreserved Fund Balance	25,968,636	-	-	-	-	-	-	-
Total Fund Balance	\$ 34,055,709	-	-	-	-	-	-	-
Total Appropriations, Transfers and Fund Balance	\$ 2,234,979,044	-	-	-	-	-	-	-