

Financial Affairs
Richard H. Hinds, Chief Financial Officer

SUBJECT: RESOLUTION NO. 2, THE 2000-01 GENERAL FUND SPRING BUDGET REVIEW

The Office of Budget Management has completed its review of actual receipts and expenditures through April 27, 2001, and updated entitlement notices from the Department of Education. Based on that review, the following changes to the budget as previously amended on February 14, 2001 are recommended for approval.

REVENUE CHANGES	INCREASE (DECREASE)
1. Increase Federal Revenues due to Medicaid reimbursement.	\$ 3,987,388
2. Increase State Revenues due to the following:	1,616,238
a. Decrease Florida Education Finance Program (FEFP) by \$5,488,257, due to a decrease in wFTE (\$1,605,635); an increase in the prorated holdback (\$2,885,441); a decrease in the prior year adjustment (\$900,516); and an increased holdback for Scholarships for Disabled Students (\$96,665).	
b. Decrease discretionary lottery by \$91,553.	
c. Decrease Safe Schools by \$11,118.	
d. Increase (Decrease) Categorical Programs due to the following:	
Transportation	\$ 16,150
Instructional Technology	(23,507)
Teacher Training	(13,548)
	\$ (20,905)
e. Increase Miscellaneous State Revenue by a net of \$7,228,071 offset by increases in appropriations.	

**REPLACEMENT
G-2**

REVENUE CHANGES (continued)

**INCREASE
(DECREASE)**

3. Increase (Decrease) Local Revenues due to the following:	\$ (1,371,931)
Tax Redemptions	\$ (2,096,528)
Community Schools Internal	195,944 *
Other Miscellaneous Local	<u>528,653 *</u>
	\$ (1,371,931)

* Offset by increases in appropriations

4. Increase Non-revenue Sources-Other to reflect sales of surplus equipment.	463,064
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NET REVENUE INCREASE

\$ 4,694,759

APPROPRIATION CHANGES DUE TO PROJECTIONS

1. Increase salary appropriations due to the following:	\$ 13,844,290
a. Increase hourly/overtime/substitutes accounts primarily from non-salary accounts (\$7,183,260).	
b. Increase due to new categorical programs (\$2,764,668).	
c. Increase due to AFSCME salary settlement (\$1,883,517).	
d. Increase due to projections (\$2,012,845).	
2. Increase employee benefits as follows:	\$ 2,404,725
a. Increase in retirement/FICA and workers' compensation (\$2,753,969) based on projections.	
b. Decrease health/hospitalization insurance (\$181,229) based on projections.	
c. Decrease unemployment compensation and/or tuition reimbursement (\$168,015) based on projections.	

APPROPRIATION CHANGES DUE TO PROJECTIONS (continued)	<u>INCREASE (DECREASE)</u>
3. Decrease liability insurance due to projections.	\$ (140,550)
4. Increase energy services appropriations based on projections. The Florida Public Service Commission approved a 13% rate increase for electricity effective April 1, 2001.	2,469,473
5. Decrease non-salary appropriations as follows:	(4,139,275)
a. Increase for categorical programs, offset by a revenue increase (\$4,579,473).	
b. Decrease non-salary due primarily to transfers to hourly/overtime/substitute accounts with fringes (\$8,532,464).	
c. Increase Medicaid program as a percentage of revenue increase (\$1,232,270).	
d. Decrease purchased services due to a shift of expenditures to the IDEA grant (\$2,000,000).	
e. Increase due to projections (\$581,446).	
Net Appropriations Increase	<u>\$ 14,438,663</u>
 RESERVE CHANGES	
Decrease Contingency, leaving total reserves of \$30,058,412.	\$ <u>(9,743,904)</u>
TOTAL INCREASE IN APPROPRIATIONS AND RESERVES	<u>\$ 4,694,759</u>

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

- a. Adopt Resolution No. 2, 2000-01 General Fund Spring Budget Review increasing revenues and appropriations and reserves by \$4,694,759.
- b. Adopt the Summary of Revenues and Appropriations and the Summary of Appropriations by Function.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
2000-2001 GENERAL FUND BUDGET
SUMMARY OF REVENUES & APPROPRIATIONS
RESOLUTION NO. 2**

	AMENDED BUDGET 2/14/01	RESOLUTION NO. 2	AMENDED BUDGET 6/20/01
REVENUES & BEGINNING BALANCES			
REVENUES			
Federal	\$ 6,250,000	\$ 3,987,388	\$ 10,237,388
State	1,429,817,689	1,616,238	1,431,433,927
Local	669,917,278	(1,371,931)	668,545,347
Interest	23,339,000	-	23,339,000
TOTAL REVENUES	\$ 2,129,323,967	\$ 4,231,695	\$ 2,133,555,662
TRANSFERS FROM CAPITAL OUTLAY	\$ 114,274,177	\$ -	\$ 114,274,177
BEGINNING FUND BALANCE	162,908,008	-	162,908,008
SUBTOTAL REVENUES & BEGINNING BALANCES	\$ 2,406,506,152	\$ 4,231,695	\$ 2,410,737,847
NON-REVENUE SOURCES - Other	\$ 10,206	\$ 463,064	\$ 473,270
TOTAL REVENUES & BEGINNING BALANCES	\$ 2,406,516,358	\$ 4,694,759	\$ 2,411,211,117
APPROPRIATIONS & RESERVES			
APPROPRIATIONS			
Salaries	\$ 1,517,885,491	\$ 13,844,290	\$ 1,531,729,781
Employee Benefits	424,372,260	2,404,725	426,776,985
Liability Insurance	11,166,550	(140,550)	11,026,000
Energy Services	40,869,290	2,469,473	43,338,763
Other Non-salary	370,127,268	(4,139,275)	365,987,993
Transfer to Internal Funds	2,293,183	-	2,293,183
TOTAL APPROPRIATIONS	\$ 2,366,714,042	\$ 14,438,663	\$ 2,381,152,705
RESERVES			
Contingency/Unreserved Fund Balance	\$ 32,695,636	\$ (10,572,962)	\$ 22,122,674
Designated Reserves	7,106,680	829,058	7,935,738
TOTAL RESERVES	\$ 39,802,316	\$ (9,743,904)	\$ 30,058,412
TOTAL APPROPRIATIONS & RESERVES	\$ 2,406,516,358	\$ 4,694,759	\$ 2,411,211,117

**SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION No. 2
2000-2001**

	AMENDED BUDGET 2/14/01	RESOLUTION No. 2	AMENDED BUDGET 6/20/01
FEDERAL SOURCES			
Impact Aid	\$ 50,000		\$ 50,000
R.O.T.C.	1,000,000		1,000,000
Medicaid Reimbursement	5,200,000	3,987,388	9,187,388
Total Federal	\$ 6,250,000	\$ 3,987,388	\$ 10,237,388
STATE SOURCES			
Florida Education Finance Program	\$ 874,275,227	\$ (1,605,635)	\$ 872,669,592
Prorated Holdback	(6,568,757)	(2,885,441)	(9,454,198)
Prior Year Adjustment	11,494,295	(900,516)	10,593,779
Scholarship for Disabled Students	(2,799,634)	(96,665)	(2,896,299)
Discretionary Lottery Fund	30,760,260	(91,553)	30,668,707
ESE Guarantee	136,108,056	-	136,108,056
Workforce Development	107,122,464	-	107,122,464
Adults with Disabilities	2,378,232	-	2,378,232
Safe Schools(B)	13,951,889	(11,118)	13,940,771
Sch. Recognition/Merit School (A)	11,240,053	-	11,240,053
Pre-Kindergarten(A)	18,337,538	-	18,337,538
Categorical Programs:			
Migrant Education (A)	307,382	-	307,382
Instructional Materials (A)	28,915,690	-	28,915,690
Transportation (B)	30,470,097	16,150	30,486,247
Instructional Technology (A)	9,463,822	(23,507)	9,440,315
Teachers Lead Program (A)	2,293,183	-	2,293,183
Class Size Reduction/Suppl. Instr. (B)	138,128,914	-	138,128,914
Teacher Recruitment (A)	7,919,756	-	7,919,756
Teacher Training (B)	5,458,607	(13,548)	5,445,059
Miscellaneous State	10,560,615	7,228,071	17,788,686
TOTAL	\$ 1,429,817,689	\$ 1,616,238	\$ 1,431,433,927

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

SUMMARY OF REVENUES & OTHER SOURCES
RESOLUTION No. 2
2000-2001

	AMENDED BUDGET 2/14/01	RESOLUTION No. 2	AMENDED BUDGET 6/20/01
LOCAL SOURCES			
FEFP Required Local Effort	\$ 558,157,150	\$ -	\$ 558,157,150
Local Discretionary Millage	65,512,277	-	65,512,277
Sub - Total	\$ 623,669,427	\$ -	\$ 623,669,427
Miscellaneous Local:			
Vocational Fees	\$ 3,838,297	\$ -	\$ 3,838,297
Rent	200,000	-	200,000
Interest	23,339,000	-	23,339,000
Tax Redemption's	10,837,137	(2,096,528)	8,740,609
Fed. Indirect Cost Reimbursement	3,600,000	-	3,600,000
Misc. School Receipts (A)	2,000,000	-	2,000,000
Community Schools-Contributions (A)	48,540	-	48,540
Community Schools - Internal (A)	12,000,000	195,944	12,195,944
Community Schools-Fringe Charges(B)	4,000,000	-	4,000,000
Food Service Indirect Costs	3,517,485	-	3,517,485
Other Miscellaneous Local	6,206,392	528,653	6,735,045
Total Local	\$ 693,256,278	\$ (1,371,931)	\$ 691,884,347
TOTAL REVENUES	\$ 2,129,323,967	\$ 4,231,695	\$ 2,133,555,662
TRANSFERS			
From Capital Outlay	\$ 114,274,177	\$ -	\$ 114,274,177
NON-REVENUE SOURCES OTHER	\$ 10,206	\$ 463,064	\$ 473,270
FUND BALANCE FROM PRIOR YEAR	\$ 162,908,008	\$ -	\$ 162,908,008
TOTAL REVENUES & OTHER SOURCES	\$ 2,406,516,358	\$ 4,694,759	\$ 2,411,211,117

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

**MISCELLANEOUS STATE REVENUES
RESOLUTION No. 2
2000-2001**

	AMENDED BUDGET 2/14/01	RESOLUTION No. 2	AMENDED BUDGET 6/20/01
Health Service	\$ 76,000	\$.	\$ 76,000
FL Excellent Teaching 99-00		481,219	481,219
Second chance	100,000	.	100,000
5 Bay Point Second	100,000	.	100,000
Hawk Academy	30,000	.	30,000
FL First Start	489,713	.	489,713
Multi Agency Sate Revenue	38,702	.	38,702
Bonus Outstanding Teacher/D&F Sch.	4,402,610	.	4,402,610
Year 3 Jobs for Florida	1,280,000	.	1,280,000
Boys and Girls	64,474	.	64,474
All Aboard	400,000	.	400,000
Success		200,000	200,000
Failure Free Bridges	528,000	.	528,000
Pre-K Reading	425,000	.	425,000
Sus/AP Honor Math	70,000	.	70,000
Beach Student Club		5,000	5,000
Open Enrollment		1,100,000	1,100,000
Reading Enhancement 1		113,136	113,136
Reading Enhancement 2		113,330	113,330
Reading Enhancement 3		109,898	109,898
Reading enhancement 4		105,239	105,239
Reading Enhancement 6		111,690	111,690
New Millennium		150,000	150,000
Direct Instruction		2,324,903	2,324,903
Schoolwide Change		30,856	30,856
Host School Change		180,000	180,000
Mentor Teacher		37,150	37,150
Florida Leader		81,507	81,507
Extended Library Elementary		14,801	14,801
Extended Library Middle		10,118	10,118
FSU Teacher Enhancement		46,820	46,820
Extended School Year		2,062,339	2,062,339
Cave to Contempo	12,000	.	12,000
State License Tax	150,000	.	150,000
CO & DS Withheld For Adm.	145,000	.	145,000
WLRN TV/Latin American TV (A)	2,043,196	.	2,043,196
WLRN - Radio/Reading Service (A)	155,985	.	155,985
Beach Tech. Education	49,935	(49,935)	.
Total Miscellaneous	\$ 10,560,615	\$ 7,228,071	\$ 17,788,686

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

**MISCELLANEOUS LOCAL REVENUES
RESOLUTION No. 2
2000-2001**

	AMENDED BUDGET 2/14/01	RESOLUTION No. 2	AMENDED BUDGET 6/20/01
Florida Work Experience (B)	\$ 100,000	\$ -	\$ 100,000
Transportation - Internal Funds (A)	300,000	-	300,000
Certification Processing (A)	124,767	-	124,767
Josten Learning Corp. Royalty		16,847	16,847
Renewal of Certificates (B)	89,006	-	89,006
Fingerprinting (B)	400,000	-	400,000
Fee Supported Pre-K (B)	3,393,447	-	3,393,447
Safe Schools-Fees (A)	200,000	-	200,000
TSA Service Fees (A)	37,466	34,769	72,235
Pre-K Sliding Fee (A)	144,415	434,369	578,784
Full Service Schools (A)	895,291	-	895,291
Metro Dade Cable (A)	522,000	-	522,000
WLRN TV Supp. Ineligible		42,668	42,668
Other Misc. Local		-	-
TOTAL OTHER MISCELLANEOUS LOCAL	\$ 6,206,392	\$ 528,653	\$ 6,735,045

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

MIAMI-DADE COUNTY PUBLIC SCHOOLS
2000-2001 GENERAL FUND BUDGET
SUMMARY OF APPROPRIATIONS BY FUNCTION
RESOLUTION NO. 2
June 20, 2001

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	\$ 1,427,412,297	\$ 1,004,273,297	\$ 256,829,409	\$ 74,560,443	\$ 195,392	\$ 65,110,722	\$ 25,716,356	\$ 726,678
SUPPORT SERVICES:								
Pupil Personnel Services	\$ 117,220,912	\$ 87,085,813	\$ 23,871,964	\$ 4,831,953	\$ 1,000	\$ 815,235	\$ 584,947	\$ 30,000
Instructional Media Services	\$ 59,616,224	\$ 33,257,287	\$ 9,886,699	\$ 1,286,601	-	\$ 1,794,820	\$ 13,282,817	\$ 108,000
Instruction & Curriculum Development	\$ 24,799,361	\$ 16,854,394	\$ 4,402,523	\$ 1,263,904	\$ 3,540	\$ 443,732	\$ 1,579,137	\$ 252,131
Instructional Staff Training	\$ 12,801,329	\$ 6,082,087	\$ 4,576,081	\$ 1,157,794	-	\$ 460,712	\$ 523,655	\$ 1,000
Board of Education	\$ 5,985,029	\$ 3,367,974	\$ 700,592	\$ 1,524,095	-	\$ 118,644	\$ 36,000	\$ 237,724
General Administration	\$ 8,601,445	\$ 5,785,221	\$ 1,420,251	\$ 458,679	\$ 13,638	\$ 370,670	\$ 520,000	\$ 32,986
School Administration	\$ 141,488,292	\$ 104,009,600	\$ 29,103,767	\$ 3,299,000	\$ 1,120	\$ 2,575,805	\$ 2,300,000	\$ 199,000
Facilities Acquisition & Construction	\$ 874,094	-	-	\$ 699,275	-	-	\$ 174,819	-
Fiscal Services	\$ 12,769,515	\$ 8,150,160	\$ 2,268,013	\$ 616,366	\$ 2,650	\$ 223,342	\$ 890,000	\$ 618,984
Central Services	\$ 113,565,833	\$ 49,086,944	\$ 35,735,250	\$ 20,991,424	\$ 657,590	\$ 748,547	\$ 6,136,719	\$ 209,359
Transportation Services	\$ 84,984,200	\$ 48,304,295	\$ 18,008,643	\$ 11,043,862	\$ 4,963,500	\$ 1,643,640	\$ 995,260	\$ 25,000
Operation of Plant	\$ 211,494,488	\$ 83,434,111	\$ 29,869,201	\$ 56,592,436	\$ 36,206,898	\$ 3,096,316	\$ 2,256,667	\$ 38,859
Maintenance of Plant	\$ 125,205,714	\$ 60,130,827	\$ 15,983,594	\$ 25,446,916	\$ 1,292,935	\$ 16,775,418	\$ 5,548,024	\$ 28,000
Community Services	\$ 32,040,789	\$ 21,907,771	\$ 5,146,998	\$ 2,490,342	\$ 500	\$ 1,742,178	\$ 703,000	\$ 50,000
Debt Services	-	-	-	-	-	-	-	-
Total Instruction & Support Services	\$ 2,378,859,522	\$ 1,531,729,781	\$ 437,802,985	\$ 206,263,090	\$ 43,338,763	\$ 95,919,781	\$ 61,247,401	\$ 2,557,721
Transfers to Other Funds								
Debt Service	\$ -	-	-	-	-	-	-	-
Capital Outlay	\$ -	-	-	-	-	-	-	-
Special Revenue	\$ -	-	-	-	-	-	-	-
Internal Service	\$ 2,293,183	-	-	-	-	-	-	-
Trust & Agency	\$ -	-	-	-	-	-	-	-
Total Appropriations & Transfers	\$ 2,381,152,705							
Fund Balance:								
Reserved Fund Balance	\$ 7,935,738							
Unreserved Fund Balance	\$ 22,122,674							
Total Fund Balance	\$ 30,058,412							
Total Appropriations, Transfers and Fund Balance	\$ 2,411,211,117							