

Financial Affairs
 Richard H. Hinds, Chief Financial Officer

SUBJECT: RESOLUTION NO. 3, 2001-02 GENERAL FUND SPRING BUDGET REVIEW

The Office of Budget Management has completed its review of actual receipts and expenditures through April 27, 2002 and updated entitlement notices from the Department of Education. Based on that review, the following changes to the budget as previously amended on February 13, 2002 are recommended for approval.

REVENUE CHANGES

**INCREASE
(DECREASE)**

1. Increase **State Revenues** due to the following: \$ 5,215,864

a. Increase Florida Education Finance Program (FEFP) by +\$7,523,607 due to a decrease in wFTE (-\$2,438,185); an increase in the FEFP due to a decrease in Required Local Effort (+\$9,975,553); and an increase in McKay Scholarships reductions (-\$13,761).

b. Increase prior year adjustment by +\$294,209.

c. Decrease revenue by a statewide proration due primarily to Miami-Dade's tax roll being decreased requiring the State's portion of the FEFP to increase. Miami-Dade's reduction was -\$1,841,532.

d. Decrease discretionary lottery by -\$61,523.

e. Decrease Safe Schools by -\$1,921.

f. Decrease Categorical Programs due to the following:

Instructional Materials	\$ (96,298)
Transportation	(2,773,330)
Instructional Technology	(5,847)
Teacher Training	(2,862)
	\$ (2,878,337)

**REPLACEMENT
G-1**

REVENUE CHANGES**INCREASE
(DECREASE)**

g. Increase Miscellaneous State Revenue by a net +\$2,181,361. These revenues require offsetting appropriations.

2. Increase (Decrease) **Local Revenues** due to the following: \$ (7,335,872)

FEFP Required Local Effort	\$ (9,975,553)
Local Discretionary Millage	(1,186,671)
Tax Redemptions	4,922,804
Food Service Indirect Cost	<u>(1,096,452)</u>
	\$ (7,335,872)

3. Decrease **Transfer from Capital Outlay** for equipment purchases. The numerous budget reductions this fiscal year have slowed the purchases of equipment in both school and non-school sites. (4,000,000)

4. Increase **Non-revenue Sources-Other** to reflect: 585,104

Sale of Equipment	\$ 12,348
Insurance Recovery	<u>572,756</u>
	\$ 585,104

NET REVENUE INCREASE (DECREASE) \$ (5,534,904)

APPROPRIATION CHANGES DUE TO PROJECTIONS

1. Increase **salary appropriations** due to the following: \$17,142,858

a. Increase hourly/overtime/temporary instructor accounts primarily from non-salary accounts (+\$5,258,397).

b. Increase due to new categorical programs (+\$1,403,061).

c. Eliminate 2-day reduction until Board's Public Hearing regarding this issue. (+\$10,937,633).

d. Decrease due to projections (-\$456,233).

APPROPRIATION CHANGES DUE TO PROJECTIONS

**INCREASE
(DECREASE)**

2. Increase **employee benefits** as follows: \$ 4,773,071
- a. Increase in retirement/FICA and workers' compensation (+\$4,395,584) based on projections. This is approximately \$2 million higher than previously projected. The last resolution projected retirement rate of non-DROP employees for all staff. The rate of DROP employees is currently 12.67% as opposed to 7.3%.
 - b. Increase health/hospitalization insurance (+\$297,529) based on projections.
 - c. Increase unemployment compensation and/or tuition reimbursement (+\$79,958) based on projections.
3. Decrease **energy services** appropriations based on projections. (2,117,039)
4. Decrease **non-salary** appropriations as follows: (19,290,234)
- a. Increase for categorical programs, offset by a revenue increase (+\$639,362).
 - b. Decrease non-salary due primarily to transfers to hourly/overtime/temporary instructor accounts with fringes (-\$6,153,737).
 - c. Reduce school/non-school sites available balances in discretionary accounts by 25% (-\$7,543,541).
 - d. Eliminate requisitions and purchase orders issued prior to March 1, 2001 and reduce appropriations by equivalent amount (-\$5,969,475).
 - e. Increase utilities (telephone, water/sewer, waste, etc.) (\$+2,155,255)
 - f. Decrease purchased services due to a shift of expenditures to the IDEA grant (-\$2,000,000).
 - g. Decrease due to projections (-\$418,098).

Total Appropriations Increase

\$ 508,656

RESERVE CHANGES

Decrease Contingency, leaving total reserves of \$1,419,079. \$ (6,043,560)

**TOTAL DECREASE IN
APPROPRIATIONS AND RESERVES \$ (5,534,904)**

- RECOMMENDED:** That The School Board of Miami-Dade County, Florida:
- a. Adopt Resolution No. 3, 2001-02 General- Fund Spring Budget Review, decreasing revenues and appropriations and reserves by \$5,534,904.
 - b. Adopt the Summary of Revenues and Appropriations and the Summary of Appropriations by Function.

SUMMARY OF REVENUES AND OTHER SOURCES
RESOLUTION No. 3
2001-02

	Amended Budget 2/13/02	Resolution No. 3	Amended Budget 5/15/02
FEDERAL SOURCES			
Impact Aid	\$ 50,000	\$ -	\$ 50,000
R.O.T.C.	1,000,000		1,000,000
Medicaid Reimbursement	9,187,388		9,187,388
Total Federal	\$ 10,237,388	\$ -	\$ 10,237,388
STATE SOURCES			
Florida Education Finance Program	\$ 809,079,528	\$ 7,523,607	\$ 816,603,135
Prior Year Adjustment	6,328,185	294,209	6,622,394
Pro-Rata Reduction		(1,841,532)	(1,841,532)
Charter Schools Capital Outlay	6,900,117		6,900,117
Discretionary Lottery Funds	36,986,772	(61,523)	36,925,249
ESE Guaranteed	126,303,042		126,303,042
Workforce Development	97,111,560		97,111,560
Adults with Disabilities	2,229,829		2,229,829
Safe Schools(B)	13,804,147	(1,921)	13,802,226
Pre-Kindergarten(A)	18,337,538		18,337,538
Categorical Programs:			
Migrant Education (A)	307,382		307,382
Instructional Materials (A)	30,857,549	(96,298)	30,761,251
Transportation (B)	30,971,848	(2,773,330)	28,198,518
Instructional Technology (A)	9,321,421	(5,847)	9,315,574
Teachers Lead Program (A)	2,339,706		2,339,706
Class Size Reduction/Supple. Instr.	136,062,180		136,062,180
Teacher Recruitment (A)	23,113,460		23,113,460
Teacher Training (A)	5,392,227	(2,862)	5,389,365
School Recognition	9,725,814	-	9,725,814
Miscellaneous State	6,048,263	2,181,361	8,229,624
Total State	\$ 1,371,220,568	\$ 5,215,864	\$ 1,376,436,432

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

SUMMARY OF REVENUES AND OTHER SOURCES
RESOLUTION No. 3
2001-02

	Amended Budget 2/13/02	Resolution No. 3	Amended Budget 5/15/02
LOCAL SOURCES			
FEFP Required Local Effort	\$ 590,044,251	\$ (9,975,553)	\$ 580,068,698
Local Discretionary Millage	70,190,386	(1,186,671)	69,003,715
Sub - Total	\$ 660,234,637	\$ (11,162,224)	\$ 649,072,413
Miscellaneous Local:			
Vocational Fees	\$ 5,500,000	\$ -	\$ 5,500,000
Rent	200,000		200,000
Interest	12,686,000		12,686,000
Tax Redemptions	8,740,609	4,922,804	13,663,413
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		12,000,000
Community Schools-Fringe Charges(B)	4,000,000		4,000,000
Food Service Indirect Costs	3,517,485	(1,096,452)	2,421,033
Universal Services (E - Rate) Recurring	6,000,000		6,000,000
Other Miscellaneous Local	3,698,901		3,698,901
Total Local	\$ 722,226,172	\$ (7,335,872)	\$ 714,890,300
TOTAL REVENUES	\$ 2,103,684,128	\$ (2,120,008)	\$ 2,101,564,120
TRANSFERS			
From Capital Outlay	\$ 128,215,643	\$ (4,000,000)	\$ 124,215,643
NON-REVENUE SOURCES			
Sale of Equipment	\$ 27,694	\$ 12,348	\$ 40,042
Insurance Recovery		572,756	572,756
FUND BALANCE FROM PRIOR YEAR	\$ 167,195,161	\$ -	\$ 167,195,161
TOTAL REVENUES & OTHER SOURCES	\$ 2,399,122,626	\$ (5,534,904)	\$ 2,393,587,722

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

SUMMARY OF REVENUES AND OTHER SOURCES
RESOLUTION No. 3
2001-02

MISCELLANEOUS STATE REVENUES	Amended Budget 2/13/02	Resolution No. 3	Amended Budget 5/15/02
CO & DS Withheld for Adm.	\$ 145,000	\$ -	\$ 145,000
State License Tax	150,000		150,000
Operation Paycheck(WKFCE DEV)		556,879	556,879
Full Service Schools	919,275		919,275
Health Service	76,000		76,000
Excellent Teaching		1,177,719	1,177,719
State Matching		25,263	25,263
Extended School Year	1,848,633		1,848,633
Riverworks 06/02	9,305		9,305
Governors Mentoring 03/02	59,200		59,200
Multi-Agency General Revenue 06/02	36,440		36,440
FI Community FM 08/02	107,779		107,779
FL Community TV 08/02	556,581		556,581
Learning For Life	310,000		310,000
Boys and Girls Clubs 06/02	83,065		83,065
WLRN-Radio/Reading Service FM 08/02 (A)	45,323		45,323
Research Reading 6/02		75,000	75,000
Learning For Life 12/02	322,000		322,000
Virtual School District 06/02	232,949		232,949
I Care 09/04	657,000		657,000
DOE Assistance For 10th Grade FCAT		175,000	175,000
FL First Start 06/02	489,713		489,713
Host 9/04		156,000	156,000
Assessment Project		15,500	15,500
TOTAL MISCELLANEOUS STATE	\$ 6,048,263	\$ 2,181,361	\$ 8,229,624

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

**SUMMARY OF REVENUES AND OTHER SOURCES
RESOLUTION No. 3
2001-02**

OTHER MISCELLANEOUS LOCAL REVENUES	Amended Budget 2/13/02	Resolution No. 3	Amended Budget 5/15/02
Fee Supported Pre-K (B)	\$ 3,393,447	\$ -	\$ 3,393,447
Safe Schools-Fees (A)	200,000	-	200,000
Jostens Learning Corp - Royalty	5,454	-	5,454
Fingerprinting	100,000	-	100,000
TOTAL OTHER MISC. LOCAL	\$ 3,698,901	\$ -	\$ 3,698,901

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
2001-2002 GENERAL FUND BUDGET
SUMMARY OF REVENUES & APPROPRIATIONS
RESOLUTION NO. 3**

	AMENDED BUDGET 02/13/02	RESOLUTION NO. 3 ADJUSTMENTS DUE TO PROJECTIONS	AMENDED BUDGET 05/15/02
REVENUES & BEGINNING BALANCES			
REVENUES			
Federal	\$ 10,237,388	\$ -	\$ 10,237,388
State	1,371,220,568	5,215,864	1,376,436,432
Local	709,540,172	(7,335,872)	702,204,300
Interest	12,686,000	-	12,686,000
TOTAL REVENUES	\$ 2,103,684,128	\$ (2,120,008)	\$ 2,101,564,120
TRANSFERS FROM CAPITAL OUTLAY	\$ 128,215,643	\$ (4,000,000)	\$ 124,215,643
BEGINNING FUND BALANCE	167,195,161	-	167,195,161
SUBTOTAL REVENUES & BEGINNING BALANCES	\$ 2,399,094,932	\$ (6,120,008)	\$ 2,392,974,924
NON-REVENUE SOURCES - Other	\$ 27,694	\$ 585,104	\$ 612,798
TOTAL REVENUES & BEGINNING BALANCES	\$ 2,399,122,626	\$ (5,534,904)	\$ 2,393,587,722
APPROPRIATIONS & RESERVES			
APPROPRIATIONS			
Salaries	\$ 1,553,900,787	\$ 17,142,858	\$ 1,571,043,645
Employee Benefits	414,055,865	4,773,071	418,828,936
Liability Insurance	8,553,240	-	8,553,240
Energy Services	46,494,933	(2,117,039)	44,377,894
Other Non-salary	368,655,162	(19,290,234)	349,364,928
TOTAL APPROPRIATIONS	\$ 2,391,659,987	\$ 508,656	\$ 2,392,168,643
RESERVES			
Contingency/Unreserved Fund Balance	\$ 7,462,639	\$ (6,043,560)	\$ 1,419,079
TOTAL RESERVES	\$ 7,462,639	\$ (6,043,560)	\$ 1,419,079
TOTAL APPROPRIATIONS & RESERVES	\$ 2,399,122,626	\$ (5,534,904)	\$ 2,393,587,722

MIAMI-DADE COUNTY PUBLIC SCHOOLS
2001-2002 GENERAL FUND BUDGET
SUMMARY OF APPROPRIATIONS BY FUNCTION
RESOLUTION NO. 3
May 15, 2002

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	\$ 1,455,660,284	\$ 1,034,192,472	\$ 261,542,757	\$ 80,302,993	\$ 237,892	\$ 55,588,506	\$ 21,829,091	\$ 1,966,573
SUPPORT SERVICES:								
Pupil Personnel Services	\$ 119,615,654	\$ 89,966,129	\$ 23,511,769	\$ 5,217,574	\$ 1,000	\$ 662,235	\$ 226,947	\$ 30,000
Instructional Media Services	56,606,322	34,842,762	9,738,597	2,779,642	-	1,504,802	7,620,519	120,000
Instruction & Curriculum Development	24,624,282	16,955,982	4,079,044	2,269,579	3,540	442,869	721,137	152,131
Instructional Staff Training	7,759,431	5,824,912	1,399,714	250,035	-	264,115	20,655	-
Board of Education	5,852,424	2,806,637	1,440,336	1,239,823	-	268,644	10,000	86,984
General Administration	8,213,159	5,612,485	1,278,087	724,876	14,688	259,265	115,119	208,639
School Administration	144,844,451	108,368,889	28,650,088	3,254,088	2,000	2,569,386	1,500,000	500,000
Facilities Acquisition & Construction	10,065,614	6,250,000	2,000,000	1,121,999	2,000	150,000	539,615	2,000
Fiscal Services	15,722,489	8,506,331	2,196,476	1,153,808	2,650	581,802	300,000	2,981,422
Central Services	95,746,197	54,364,542	16,969,698	19,143,436	89,117	1,683,579	3,388,041	107,784
Transportation Services	80,275,974	45,184,383	16,933,795	10,740,982	4,834,870	1,995,514	586,430	-
Operation of Plant	219,573,572	84,399,813	29,510,130	47,539,045	49,051,202	3,082,756	5,951,767	38,859
Maintenance of Plant	114,568,731	53,624,751	14,243,130	27,021,589	1,292,935	13,784,709	4,581,617	20,000
Community Services	33,040,059	20,143,557	5,335,315	5,606,429	-	1,949,758	5,000	-
Debt Services	-	-	-	-	-	-	-	-
Total Instruction & Support Services	\$ 2,392,168,643	\$ 1,571,043,645	\$ 418,828,936	\$ 208,365,898	\$ 55,531,894	\$ 84,787,940	\$ 47,395,938	\$ 6,214,392
Transfers to Other Funds								
Debt Service	\$ -	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Special Revenue	-	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	-	-	-
Trust & Agency	-	-	-	-	-	-	-	-
Total Appropriations & Transfers	\$ 2,392,168,643							
Fund Balance:								
Reserved Fund Balance	\$ -	-	-	-	-	-	-	-
Unreserved Fund Balance	1,419,079	-	-	-	-	-	-	-
Total Fund Balance	\$ 1,419,079							
Total Appropriations, Transfers and Fund Balance	\$ 2,393,587,722							