

Financial Affairs  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 4, 2001-02 GENERAL FUND FINAL BUDGET REVIEW**

**COMMITTEE: FINANCIAL AFFAIRS**

The Office of Budget Management has completed its review of actual receipts and expenditures through June 30, 2002, and updated entitlement notices from the Department of Education. Based on that review, the following changes to the budget are recommended for approval.

<b>REVENUE CHANGES</b>	<b>Increase (Decrease)</b>
1. Increase <b>Federal Sources</b> due to: a) a decrease in Impact Aid (\$18,767); b) an increase in ROTC funds (\$611,982); c) an increase in Medicaid (\$3,654,073); and d) a reclassification of local revenue to other Federal Through State for selected after-school programs (\$2,418,895).	\$ 6,666,183
2. Decrease <b>State Revenue</b> due to the following:	(1,920,251 )
Charter School Capital Outlay	\$ (2,821,536)
Pre-Kindergarten	(421,454)
Migrant Education	(24,274)
Miscellaneous State	<u>1,347,013</u>
	<u>\$ (1,920,251)</u>

**REPLACEMENT  
G-4**

**REVENUE CHANGES****Increase  
(Decrease)**

3. Increase (decrease) <b>Local Revenues</b> due to the following:		\$ 23,716,184
Required Local Effort	\$ 7,578,610	
Local Discretionary Millage	901,535	
Vocational Fees	357,691	
Rent	323,796	
Interest	183,407	
Tax Redemptions	3,514,700	
Financial Aid Fees	558,098 *	
Federal Indirect Cost	1,637,222	
Miscellaneous Receipts	3,566,925	
Community Schools	232,103	
Food Service Indirect Cost	(168,326)	
Universal Services (E-Rate) Recurring	1,201,367	
Universal Services (E-Rate) Non- Recurring	101,698	
Charter Schools Administrative Charges	1,326,955	
Other Miscellaneous Local	<u>2,400,403</u>	
Total	<u>\$ 23,716,184</u>	
4. Decrease Transfer from Capital Outlay Fund to reflect actual results.		(8,929,363 )
5. Increase <b>Non-Revenue Sources</b> to reflect proceeds from the sale of fixed assets (\$470,437); loss recoveries (\$770,580) and proceeds from Capital Leases (\$1,678,618) recorded to comply with generally accepted accounting principles.		2,919,635
6. Increase prior year fund balance to reflect Financial Aid Fees Fund. *		608,582
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<b>Net Revenues Increase</b>		<u><b>\$ - 23,060,970</b></u>

\* Under the new Governmental Accounting Standard Board guidelines (GASB 34), the Financial Aid Fees Fund is combined with the General Fund.

<b>APPROPRIATIONS</b>	<b>Increase (Decrease)</b>
1. Reduce appropriations to reflect actual results as follows:	\$ (49,829,524)
Salaries	\$ (7,524,404 )
Employee Benefits	(4,212,370 )
Liability Insurance	1,599,303
Energy Services	1,483,917
Other Non-salary	<u>(41,175,970 )</u>
Total	\$ (49,829,524 )
<b>Net Decrease in Appropriations</b>	
	<b><u>\$ (49,829,524 )</u></b>

**RESERVES**

1. Establish <b>Designated Reserves</b> to reflect unexpended State Categoricals (\$16,157,132) and prepaid insurance premiums (primarily for property and liability insurance) (\$18,012,390), to comply with generally accepted accounting principles	\$ 34,169,522
2. Increase <b>contingency/unreserved fund balance</b> to reflect actual unreserved balance as of June 30, 2002. The total balance of \$40,140,051 includes \$15,116,933 of contingency and \$25,023,118 of unexpended balances which will be rebudgeted in 2002-03.	38,720,972
<b>Net Increase in Reserves</b>	
	<b><u>\$ 72,890,494</u></b>

<b>Net Increase in Appropriations and Reserves</b>	<b><u>\$ 23,060,970</u></b>
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- RECOMMENDED:** That The School Board of Miami-Dade County, Florida:
- a) Adopt Resolution No. 4, 2001-02 General Fund Final Budget Review;
  - b) Adopt the Summary of Revenues & Appropriations (page 4) and the Summary of Appropriations by Function (page 9).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
2001-2002 GENERAL FUND BUDGET  
SUMMARY OF REVENUES & APPROPRIATIONS  
RESOLUTION NO. 4**

	<b>AMENDED BUDGET 05/15/02</b>	<b>RESOLUTION NO. 4</b>	<b>AMENDED BUDGET 09/12/02</b>
<b>REVENUES &amp; BEGINNING BALANCES</b>			
<b>REVENUES</b>			
Federal	\$ 10,237,388	\$ 6,666,183	\$ 16,903,571
State	1,376,436,432	(1,920,251)	1,374,516,181
Local	702,204,300	23,532,777	725,737,077
Interest	12,686,000	183,407	12,869,407
<b>TOTAL REVENUES</b>	<b>\$ 2,101,564,120</b>	<b>\$ 28,462,116</b>	<b>\$ 2,130,026,236</b>
TRANSFERS FROM CAPITAL OUTLAY	\$ 124,215,643	\$ (8,929,363)	\$ 115,286,280
BEGINNING FUND BALANCE	167,195,161	608,582	167,803,743
<b>SUBTOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 2,392,974,924</b>	<b>\$ 20,141,335</b>	<b>\$ 2,413,116,259</b>
NON-REVENUE SOURCES - Other	\$ 612,798	\$ 2,919,635	\$ 3,532,433
<b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 2,393,587,722</b>	<b>\$ 23,060,970</b>	<b>\$ 2,416,648,692</b>
<b>APPROPRIATIONS &amp; RESERVES</b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 1,571,043,645	\$ (7,524,404)	\$ 1,563,519,241
Employee Benefits	418,828,936	(4,212,370)	414,616,566
Liability Insurance	8,553,240	1,599,303	10,152,543
Energy Services	44,377,894	1,483,917	45,861,811
Other Non-salary	349,364,928	(41,175,970)	308,188,958
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,392,168,643</b>	<b>\$ (49,829,524)</b>	<b>\$ 2,342,339,119</b>
<b>RESERVES</b>			
Contingency/Unreserved Fund Balance	\$ 1,419,079	\$ 38,720,972	\$ 40,140,051
Designated Reserves	-	34,169,522	34,169,522
<b>TOTAL RESERVES</b>	<b>\$ 1,419,079</b>	<b>\$ 72,890,494</b>	<b>\$ 74,309,573</b>
<b>TOTAL APPROPRIATIONS &amp; RESERVES</b>	<b>\$ 2,393,587,722</b>	<b>\$ 23,060,970</b>	<b>\$ 2,416,648,692</b>

**SUMMARY OF REVENUES AND OTHER SOURCES**  
**RESOLUTION No. 4**  
**2001-02**

	Amended Budget 5/15/02	Resolution No. 4	Amended Budget 9/12/02
<b>FEDERAL SOURCES</b>			
Impact Aid	\$ 50,000	\$ (18,767)	\$ 31,233
R.O.T.C.	1,000,000	611,982	1,611,982
Medicaid Reimbursement	9,187,388	3,654,073	12,841,461
Other Federal Through State	-	2,418,895	2,418,895
<b>Total Federal</b>	<b>\$ 10,237,388</b>	<b>\$ 6,666,183</b>	<b>\$ 16,903,571</b>

**STATE SOURCES**

Florida Education Finance Program	\$ 816,603,135	\$ -	\$ 816,603,135
Prior Year Adjustment	6,622,394	-	6,622,394
Pro-Rata Reduction	(1,841,532)	-	(1,841,532)
Charter Schools Capital Outlay	6,900,117	(2,821,536)	4,078,581
Discretionary Lottery Funds	36,925,249	-	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)	13,802,226	-	13,802,226
Pre-Kindergarten(A)	18,337,538	(421,454)	17,916,084
FL First Start	489,713	-	489,713
Categorical Programs:			
Migrant Education (A)	307,382	(24,274)	283,108
Instructional Materials (A)	30,761,251	-	30,761,251
Transportation (B)	28,198,518	-	28,198,518
Instructional Technology (A)	9,315,574	-	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)	5,389,365	-	5,389,365
School Recognition	9,725,814	-	9,725,814
Miscellaneous State	7,739,911	1,347,013	9,086,924
<b>Total State</b>	<b>\$ 1,376,436,432</b>	<b>\$ (1,920,251)</b>	<b>\$ 1,374,516,181</b>

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

**SUMMARY OF REVENUES AND OTHER SOURCES**  
**RESOLUTION No. 4**  
**2001-02**

	Amended Budget 5/15/02	Resolution No. 4	Amended Budget 9/12/02
<b>LOCAL SOURCES</b>			
FEFP Required Local Effort	\$ 580,068,698	\$ 7,578,610	\$ 587,647,308
Local Discretionary Millage	69,003,715	901,535	69,905,250
<b>Sub - Total</b>	<b>\$ 649,072,413</b>	<b>\$ 8,480,145</b>	<b>\$ 657,552,558</b>
<b>Miscellaneous Local:</b>			
Vocational Fees	\$ 5,500,000	\$ 357,691	\$ 5,857,691
Rent	200,000	323,796	523,796
Interest	12,686,000	183,407	12,869,407
Tax Redemptions	13,663,413	3,514,700	17,178,113
Financial Aid Fees	-	558,098	558,098
Fed. Indirect Cost Reimbursement	3,600,000	1,637,222	5,237,222
Misc. School Receipts (A)	2,000,000	3,566,925	5,566,925
Community Schools-Contributions (A)	48,540	(48,540)	-
Community Schools - Internal (A)	12,000,000	2,227,364	14,227,364
Community Schools Class Fees	4,000,000	(1,946,721)	2,053,279
Food Service Indirect Costs	2,421,033	(168,326)	2,252,707
Universal Services (E-Rate) Recurring	6,000,000	1,201,367	7,201,367
Universal Services (E-Rate) Non-Recurring	-	101,698	101,698
Charter Schools Administrative Charges	-	1,326,955	1,326,955
Other Miscellaneous Local	3,698,901	2,400,403	6,099,304
<b>Total Local</b>	<b>\$ 714,890,300</b>	<b>\$ 23,716,184</b>	<b>\$ 738,606,484</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,101,564,120</b>	<b>\$ 28,462,116</b>	<b>\$ 2,130,026,236</b>
<b>TRANSFERS</b>			
From Capital Outlay	\$ 124,215,643	\$ (8,929,363)	\$ 115,286,280
<b>NON-REVENUE SOURCES</b>			
Capital Lease Agreement	\$ -	\$ 1,678,618	\$ 1,678,618
Sale of Equipment	\$ 40,042	\$ 470,437	\$ 510,479
Insurance Recovery	\$ 572,756	\$ 770,580	\$ 1,343,336
<b>FUND BALANCE FROM PRIOR YEAR</b>	<b>\$ 167,195,161</b>	<b>\$ 608,582</b>	<b>\$ 167,803,743</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 2,393,587,722</b>	<b>\$ 23,060,970</b>	<b>\$ 2,416,648,692</b>

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

**SUMMARY OF REVENUES AND OTHER SOURCES**  
**RESOLUTION No. 4**  
**2001-02**

	<b>Amended Budget 5/15/02</b>	<b>Resolution No. 4</b>	<b>Amended Budget 9/12/02</b>
<b>MISCELLANEOUS STATE REVENUES</b>			
CO & DS Withheld for Adm.	\$ 145,000	\$ 77,663	\$ 222,663
State License Tax	150,000	96,232	246,232
Operation Paycheck(WKFCE DEV)	556,879	230,180	787,059
Health Service	76,000	7,600	83,600
Excellent Teaching	1,177,719	856,283	2,034,002
Full Service Schools	919,275	(181,774)	737,501
State Matching	25,263	-	25,263
Extended School Year	1,848,633	(4,788)	1,843,845
Riverworks 06/02	9,305	(9,305)	-
Governors Mentoring 03/02	59,200	(59,200)	-
Multi-Agency General Revenue 06/02	36,440	(3,128)	33,312
FI Community FM 08/02	107,779	(16,313)	91,466
FL Community TV 08/02	556,581	(85,333)	471,248
Learning For Life	310,000	(10,000)	300,000
Boys and Girls Clubs 06/02	83,065	-	83,065
WLRN-Radio/Reading Service FM 08/02 (A)	45,323	(6,475)	38,848
Research Reading 6/02	75,000	-	75,000
Learning For Life 12/02	322,000	(322,000)	-
Virtual School District 06/02	232,949	(111,454)	121,495
Interfaith Coalition Andrew Recovery Effort (I CARE)	657,000	(138,387)	518,613
Project Child	-	122,167	122,167
DOE Assistance For 10th Grade FCAT	175,000	-	175,000
Helping One Student To Succeed (HOSTS)	156,000	-	156,000
Assessment Project	15,500	(15,500)	-
Mentor Teacher 2 Ryder 12/02	-	142,500	142,500
Miscellaneous State Revenues	-	668,246	668,246
Other Miscellaneous State Revenues	-	109,799	109,799
<b>TOTAL MISCELLANEOUS STATE</b>	<b>\$ 7,739,911</b>	<b>\$ 1,347,013</b>	<b>\$ 9,086,924</b>

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

**SUMMARY OF REVENUES AND OTHER SOURCES**  
**RESOLUTION No. 4**  
**2001-02**

<b>OTHER MISCELLANEOUS LOCAL REVENUES</b>	<b>Amended Budget 5/15/02</b>	<b>Resolution No. 4</b>	<b>Amended Budget 9/12/02</b>
Fee Supported Pre-K (B)	\$ 3,393,447	\$ 13,342	\$ 3,406,789
Optional State Book Lost DMGD Collection	-	322,407	322,407
Pre-K Sliding Fee	-	18,541	18,541
Safe Schools-Fees (A)	200,000	96,320	296,320
Tuition	-	61,831	61,831
Gifts-Grants-Bequests	-	1,500	1,500
FL College Work Experience	-	1,665	1,665
WLRN-TV Supp Eligible	-	7,452	7,452
Metro-Cable TV	-	261,000	261,000
WLRN-TV Supp Ineligible	-	12,546	12,546
WLRN-FM Supp Ineligible	-	3,685	3,685
Cobra Revenue	-	13,069	13,069
TSA Service Fee	-	72,470	72,470
Private State Funding	-	300,550	300,550
Certificate Processing	-	204,389	204,389
Jostens Learning Corp - Royalty	5,454	5,927	11,381
Renewal of Certificates	-	148,115	148,115
Cobra Administration	-	13,069	13,069
Fingerprinting	100,000	383,789	483,789
Misc. School Reimbursement	-	64,007	64,007
Red Cross Shelter	-	75,355	75,355
Refund of Prior Year	-	(130,181)	(130,181)
Miscellaneous Local Revenues	-	105,241	105,241
Miscellaneous Local	-	219,969	219,969
Transportation Serv-Internal Funds	-	124,345	124,345
<b>TOTAL OTHER MISC. LOCAL</b>	<b>\$ 3,698,901</b>	<b>\$ 2,400,403</b>	<b>\$ 6,099,304</b>

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



MIAMI-DAD COUNTY PUBLIC SCHOOLS  
 2001-2002 GENERAL FUND BUDGET  
 SUMMARY OF APPROPRIATIONS BY FUNCTION  
 RESOLUTION NO. 4  
 September 12, 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)
<b>INSTRUCTIONAL SERVICES</b>	\$ 1,438,229,206	\$ 1,024,177,712	\$ 261,185,466	\$ 70,259,176	\$ 112,314	\$ 60,478,264	\$ 18,465,661	\$ 3,550,613
<b>SUPPORT SERVICES</b>								
Pupil Personnel Services	121,127,051	92,746,068	24,288,058	3,521,312	-	364,720	187,926	18,967
Instructional Media Services	55,118,180	34,360,854	9,369,692	1,288,348	-	1,261,751	8,721,609	115,926
Instruction & Curriculum Development	24,532,911	17,322,645	4,203,169	1,596,254	2,746	324,434	911,758	171,905
Instructional Staff Training	9,609,290	5,776,064	3,131,067	556,911	-	130,717	14,531	-
Board of Education	4,918,312	2,911,995	701,547	1,088,840	-	103,553	53,046	59,331
General Administration	9,576,634	5,873,589	1,249,817	2,136,071	7,268	190,166	111,011	8,712
School Administration	147,474,212	112,493,390	29,468,233	2,032,528	884	2,102,852	1,204,267	172,058
Facilities Acquisition & Construction	1,346,826	-	-	411,170	301	11,309	924,046	-
Fiscal Services	16,134,925	8,929,896	2,292,513	658,430	1,308	93,445	307,711	3,851,622
Food Services	-	-	-	-	-	-	-	-
Central Services	75,899,613	41,399,684	11,584,122	14,407,397	60,138	1,470,873	6,700,186	267,213
Transportation Services	82,280,169	48,540,303	17,010,082	10,866,992	3,721,825	1,498,011	610,737	32,219
Operation of Plant	213,353,946	89,767,358	30,362,577	43,749,572	41,104,143	2,817,463	4,520,545	1,032,288
Maintenance of Plant	107,268,597	55,337,195	14,662,444	20,065,317	850,484	13,465,079	2,813,323	74,755
Community Services	35,479,247	23,882,488	5,107,779	3,248,053	400	2,110,696	598,339	531,492
Debt Services	-	-	-	-	-	-	-	-
<b>Total Instructional &amp; Support Services</b>	<b>\$ 2,342,339,119</b>	<b>\$ 1,563,519,241</b>	<b>\$ 414,616,566</b>	<b>\$ 175,886,371</b>	<b>\$ 45,861,811</b>	<b>\$ 86,423,333</b>	<b>\$ 46,144,696</b>	<b>\$ 9,887,101</b>
<b>Transfers to Other Funds</b>								
Debt Service	\$ -	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Special Revenue	-	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	-	-	-
Trust & Agency	-	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>\$ 2,342,339,119</b>							
<b>Fund Balance:</b>								
Reserved Fund Balance	\$ 34,169,522							
Unreserved Fund Balance	\$ 40,140,051							
<b>Total Fund Balance</b>	<b>\$ 74,309,573</b>							
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$ 2,416,648,692</b>							

