

Financial Affairs
Richard H. Hinds, Chief Financial Officer

SUBJECT: FINAL REPORT ON DOLLARS TO THE CLASSROOM ACT FOR 2001-02

COMMITTEE: FINANCIAL AFFAIRS

Pursuant to Section 1011.64, F.S., beginning in fiscal year 2001-02, the Legislature requires that any school district that fails to meet minimum academic performance standards, must increase classroom expenditures from operating funds.

Additionally, the Legislature requires that a final report, prepared at the end of each fiscal year, include information that clearly indicates the degree of each district's compliance or noncompliance with the requirements of this section. If not fully compliant, the district shall include a statement that has been adopted at a public hearing and signed by the district school superintendent and district school board members, which explains why the requirements of this section have not been met.

Attached is a calculation of the required percentage (%) of classroom expenditures to total operating expenditures for fiscal year 2001-02. The District's actual level of classroom expenditures, calculated pursuant to this statute, was 64.23% or 2.61% less than the required 66.84%.

A 2001-02 Final Report on Dollars to the Classroom Act is recommended for approval by The School Board of Miami-Dade County, Florida, at their public meeting on October 23, 2002. The final report indicates that the district spent less than the required 66.84% for classroom expenditures due to the following reasons:

- FTE (student) growth lower than anticipated, thereby reducing instructional costs in 2001-02; and
- Curtailment of purchases to items of necessity due to the various 2001-02 budget reductions. Available balances in school discretionary accounts and categorical programs were rebudgeted in 2002-03.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, approve the 2001-02 Final Report on Dollars To The Classroom Act and authorize the Superintendent to forward the report to the Department of Education.

RHH:egc

G-17

MIAMI-DADE COUNTY PUBLIC SCHOOLS

Calculation of Compliance with
Dollars to the Classroom Act
1999-00 Compared to 2001-02

	1999-00	2001-02
Step 1		
2001-02 Operating Expenditures*	\$ 2,096,253,833	\$ 2,289,014,958
Transfers to Other Funds*	4,210,454	-
Total Operating Expenditures	<u>2,100,464,287</u>	<u>2,289,014,958</u>
Less Function 7420 (Capital Outlay)*	(216,761)	(92,066)
Less Function 9300 (Capital Outlay)*	(19,774,891)	(14,000,861)
Less Function 9200 (Debt Service)*	(677,896)	(1,019,903)
Less Adult Job Prep**	(43,735,888)	(42,500,589)
Less Adult General**	(75,467,267)	(78,124,450)
Less Transportation Revenue*	<u>(29,898,464)</u>	<u>(28,198,518)</u>
Total Operating Expenditures for Calculation of Section 1011.64, F.S.	<u><u>\$ 1,930,693,120</u></u>	<u><u>\$ 2,125,078,571</u></u>
Step 2		
2001-02 Operating Expenditures, Instruction (Func 5000)*	\$ 1,277,940,721	\$ 1,414,463,141
2001-02 Operating Expenditures, Staff Training (Func 6400)*	10,372,507	9,473,598
Less Adult Programs, Direct Instruction**	(55,747,903)	(58,932,509)
Less Adult General, Staff Training**	<u>-</u>	<u>(15,717)</u>
Classroom Expenditures As Defined by Section 1011.64	<u><u>\$ 1,232,565,325</u></u>	<u><u>\$ 1,364,988,513</u></u>
Step 3		
% Classroom Expenditures to Total Operating Expenditures	63.84%	<u><u>64.23%</u></u>
Number of Academic Standards	<u>3.00%</u>	
Required % Classroom Expenditures to Total Operating Expenditures for 2001-02	<u><u>66.84%</u></u>	

*From Annual Financial Report

**From Cost Report Data in Annual Financial Report

MIAMI-DADE COUNTY PUBLIC SCHOOLS

**FINAL REPORT ON DOLLARS TO THE CLASSROOM ACT
2001-02**

A 2001-02 Final Report on Dollars to the Classroom Act (Agenda Item G-17) was approved by The School Board of Miami-Dade County, Florida, at their public meeting on October 23, 2002. The final report indicated that the district spent 2.61% less than the required 66.84% for classroom expenditures due to the following reasons:

- FTE (student) growth lower than anticipated, thereby reducing instructional costs in 2001-02; and
- Curtailment of purchases to items of necessity due to the various 2001-02 budget reductions. Available balances in school discretionary accounts and categorical programs were rebudgeted in 2002-03.

Mr. Merrett R. Stierheim
Superintendent of Schools

Ms. Perla Tabares Hantman, Chair

Dr. Michael M. Krop, Vice Chair

Mr. Frank J. Bolaños

Mr. Frank J. Cobo

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