

Financial Services  
Mr. Ron Y. Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, FY 2019-20 GENERAL FUND SPRING BUDGET REVIEW**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

**LINK TO STRATEGIC BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

This resolution recommends budgetary adjustments for the General Fund to reflect adjustments made after the mid-year resolution. It also includes the initial impacts on local revenues caused by the emergency closure of schools due to the ongoing COVID-19 pandemic.

### **Major Revenue Adjustments**

Revenue adjustments include the following items:

- Increase Federal Through State Restart Program 2018-19 \$9,138,871
- Establish Federal Through State Restart Program 2019-20 \$7,102,345
- Decrease Community Schools revenue \$6,029,882
- Decrease Federal Indirect Cost Reimbursement \$3,000,000
- Decrease Interest revenue \$2,250,000
- Increase Rent revenue \$1,259,000
- Establish Computer Science Grant revenue \$1,085,860
- Decrease Fee Supported Pre-K revenue \$764,862
- Decrease Post Secondary Fees revenue \$654,002
- Decrease Driver Education revenue \$477,570

### **Major Appropriation Changes**

Major appropriation changes are summarized based on projections. **Salaries** decreased primarily due to: 1) the allocation of the Best and Brightest Teacher/Principal Scholarships to charters; 2) amount allocated due to new Computer Science grant; and 3) decrease in salary in order to align amounts to projected figures.

**Employee benefits** are lower primarily due to the salary adjustments previously mentioned.

As a result of school closures **Energy Services** are projected to decrease significantly mostly related to lower electricity and diesel fuel costs.

Major changes to **non-salary** accounts are: 1) increase in charter school funds to reflect their portion of the Best and Brightest Teacher/Principal Scholarships as well as Advanced Placement funds; 2) increase appropriations related to Restart grants;

**Major Appropriation Changes (Continued)**

3) increase due to a legal settlement, 4) decrease in projected utility costs mostly related to water & sewer and waste; 5) decrease appropriations for officers from outside municipalities; 6) increase in appropriations to cover COVID-19 associated expenditures; and 7) decrease in non-salary expenditures related to COVID19 emergency school closures, the budget freeze, and school based decisions.

The following details the necessary revenue and appropriation adjustments:

<b><u>REVENUE CHANGES</u></b>	<b><u>INCREASE (DECREASE)</u></b>
1. Increase <b>Federal Through State revenues</b> due to the following:	\$ 16,241,216
a. Increase Restart Program 2018-19 by \$9,138,871 to reflect latest revenue projections.	
b. Establish Federal Through State Restart Program 2019-20 \$7,102,345.	
2. Increase <b>State revenue</b> due to the following:	1,261,063
a. Increase Other State/Categorical programs as follows:	
SFW Individual Training Account	\$ 175,203
Computer Science Grant	1,085,860
<b>TOTAL</b>	<u>\$ 1,261,063</u>
3. Decrease <b>Local revenues</b> due to the following:	(12,173,793)
a. Increase Rent revenue by \$1,259,000.	
b. Decrease Interest revenue by \$2,250,000 to reflect latest projection.	
c. Decrease Vocational Fees revenue by \$272,502.	
d. Decrease Post Secondary Fees by \$654,002.	
e. Decrease Community Schools revenue by \$6,029,882 to align to latest projection.	
f. Decrease Driver Education revenue by \$477,570.	
g. Decrease Federal Indirect Cost Reimbursement by \$3,000,000.	
h. Increase Universal Services (E-Rate) by \$64,935.	
i. Decrease Fee Supported Pre-K by \$764,862.	
j. Decrease Fingerprinting revenue by \$31,413.	
k. Decrease Food Service Indirect Costs revenue to align to latest energy services projection \$17,497.	
<b>TOTAL REVENUES AND OTHER SOURCES INCREASE</b>	<u><b>\$ 5,328,486</b></u>

**APPROPRIATION CHANGES**

**INCREASE  
(DECREASE)**

- 1. **Salaries** are projected to decrease from the amended budget due primarily to the following: \$(6,841,267)
  - a. Reclass from salary to non-salary for Charter Schools portion of Best and Brightest \$5,838,504.
  - b. Projected decrease in the cost of hourly employees as a result of school closures \$921,561.
  - c. Establish salary budget for Computer Science Grant \$260,252.
  - d. Decrease salaries by \$341,454 based on latest projections which reflect school-based decisions as well as the effects of vacant positions.
  
- 2. **Decrease Employee benefits** due to projected decrease in FICA/Retirement/Workers Compensation based on salary adjustments shown above. (1,950,917)
  
- 3. Decrease **Energy Services** mostly due to projected decreases in electricity, diesel fuel, and a minor reduction in gasoline. (8,876,663)
  
- 4. Increase **Non-Salary for Charter Schools** due to the following: 11,796,137
  - a. To recognize allocation of Best and Brightest 2019-20 allocation \$6,984,019.
  - b. To recognize Advanced Placement Academic program funds \$4,190,809.
  - c. To recognize Restart grant funds provided \$321,257.
  - d. To recognize Standard Student Attire Incentive funds carried forward from 2018-19 \$200,457.
  - e. To recognize portion of prior year carryforward for Best and Brightest allocation \$122,520.
  - f. Decrease to FEFP amount allocated as of the 3<sup>rd</sup> calculation \$47,611.
  - g. To recognize I. C. E. Vocational Bonus funds \$30,550.
  - h. Projected decrease in Charter schools district overhead \$5,864.

**APPROPRIATION CHANGES (Continued)**

**INCREASE  
(DECREASE)**

5. Other **non-salary** accounts will decrease primarily due to the following: \$ (7,008,666)
- a. Decrease non-salary to reflect Charter School reclasses from other non-salary \$4,812,118.
  - b. Decrease School Police Referendum budget related to the cost of officers from outside municipalities to align to latest projection and estimated impacts of COVID-19 school closures \$5,000,000.
  - c. Decrease non-salary to reflect updated utility projections, mainly due to decreased water, sewer, waste, and telecommunications costs \$2,806,191.
  - d. Establish non-salary for Computer Science grant \$797,846.
  - e. Increase budget for legal settlement \$8,750,000.
  - f. Increased appropriations related to 2019-20 Restart grant award 7,098,397.
  - g. Increase budget to cover COVID-19 associated expenditures \$2,254,000.
  - h. Increase Dues and Fees for Cambridge Advanced Academic program \$917,709.
  - i. Increase abatement budgets to reflect costs to be abated to capital funds (\$1,399.827).
  - j. Decrease non-salary by \$12,808,482 due to COVID19 emergency school closures, the budget freeze, and school based decisions per the latest projections.

**TOTAL APPROPRIATION DECREASE**

**\$ (12,881,376)**

<b><u>TRANSFERS/UNASSIGNED/ASSIGNED FUND BALANCE</u></b>	<b><u>INCREASE (DECREASE)</u></b>
1. Establish Assigned Fund Balance reserve for FY 2020-21 Potential Revenue Shortfall.	\$ 9,122,036
2. Increase Assigned Fund Balance reserve for Projected Tax Collection Shortfall.	9,087,826
<b>TOTAL INCREASE IN TRANSFERS &amp; UNASSIGNED/ ASSIGNED FUND BALANCE</b>	<b><u>\$ 18,209,862</u></b>
<b>TOTAL INCREASE IN APPROPRIATIONS, TRANSFERS &amp; UNASSIGNED/ASSIGNED FUND BALANCE</b>	<b><u>\$ 5,328,486</u></b>

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

1. adopt Resolution No. 2, FY 2019-20 General Fund Spring Budget Review, increasing revenues, appropriations and reserves by \$5,328,486; and
2. adopt the Summary of Revenues and Appropriations (page 6) and the Summary of Appropriations by Function (page 11).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2019-20 GENERAL FUND  
 SUMMARY OF REVENUES AND APPROPRIATIONS  
 RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/12/2020</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 5/20/2020</b>
<b>REVENUES &amp; BEGINNING BALANCES</b>			
<b>REVENUES</b>			
Federal	\$ 12,026,291	\$ 16,241,216	\$ 28,267,507
State	1,195,369,186	1,261,063	1,196,630,249
Local	1,872,604,985	(12,173,793)	1,860,431,192
<b>TOTAL REVENUES</b>	<b>\$ 3,080,000,462</b>	<b>\$ 5,328,486</b>	<b>\$ 3,085,328,948</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers From Capital Outlay	\$ 179,036,338	\$ -	\$ 179,036,338
Transfers From Internal Service Fund	10,000,000	-	10,000,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 189,036,338</b>	<b>\$ -</b>	<b>\$ 189,036,338</b>
<b>BEGINNING FUND BALANCE</b>	\$ 243,457,347	\$ -	\$ 243,457,347
<b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 3,512,494,147</b>	<b>\$ 5,328,486</b>	<b>\$ 3,517,822,633</b>
 <b>APPROPRIATIONS &amp; RESERVES</b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 1,774,366,400	\$ (6,841,267)	\$ 1,767,525,133
Employee Benefits	620,981,609	(1,950,917)	619,030,692
Liability Insurance	4,275,462	-	4,275,462
Energy Services	67,744,740	(8,876,663)	58,868,077
Charter Schools	547,463,326	11,796,137	559,259,463
Purchased Services	190,613,206	(4,256,944)	186,356,262
Other Non-Salary	199,452,698	(2,751,722)	196,700,976
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,404,897,441</b>	<b>\$ (12,881,376)</b>	<b>\$ 3,392,016,065</b>
<b>RESERVES &amp; ENDING FUND BALANCE</b>			
Assigned	\$ 13,290,488	\$ 18,209,862	\$ 31,500,350
Unassigned (Contingency)	94,306,218	-	94,306,218
<b>TOTAL RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 107,596,706</b>	<b>\$ 18,209,862</b>	<b>\$ 125,806,568</b>
<b>TOTAL APPROPRIATIONS, RESERVES &amp; &amp; ENDING FUND BALANCE</b>	<b>\$ 3,512,494,147</b>	<b>\$ 5,328,486</b>	<b>\$ 3,517,822,633</b>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2019-20 GENERAL FUND  
SUMMARY OF REVENUES AND OTHER SOURCES  
RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/12/2020</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 5/20/2020</b>
<b>FEDERAL SOURCES</b>			
Impact Aid	\$ 25,000	\$ -	\$ 25,000
R.O.T.C.	1,750,000	-	1,750,000
Medicaid Reimbursement	7,000,000	-	7,000,000
Federal Through State Community Schools	1,228,686	-	1,228,686
Federal Through State Restart Program 18-19	1,670,564	9,138,871	10,809,435
Federal Through State Restart Program 19-20	-	7,102,345	7,102,345
Federal Through State Homeless Education Recovery	352,041	-	352,041
<b>Total Federal</b>	<b>\$ 12,026,291</b>	<b>\$ 16,241,216</b>	<b>\$ 28,267,507</b>
<b>STATE SOURCES</b>			
<b>FLORIDA EDUCATION FINANCE PROGRAM (C):</b>			
Base Funding less FEFP Required Local Effort	\$ 365,787,723	\$ -	\$ 365,787,723
Safe Schools (B)	22,955,375	-	22,955,375
Supplemental Academic Instruction (B)	115,731,416	-	115,731,416
ESE Guarantee (B)	136,049,492	-	136,049,492
Declining Enrollment Supplement	890,388	-	890,388
Reading Allocation	14,993,689	-	14,993,689
Mental Health Assistance Allocation	8,372,987	-	8,372,987
Prior Year Adjustment	214,303	-	214,303
Prior Year Adjustment for Scholarship Deductions	(36,424)	-	(36,424)
McKay Scholarship Adjustment	(42,558,177)	-	(42,558,177)
DJJ Supplemental Allocation (A)	358,529	-	358,529
Instructional Materials	26,978,082	-	26,978,082
Transportation (B)	18,584,157	-	18,584,157
Teachers Classroom Supplies Allocation (A)	6,619,101	-	6,619,101
Federally Connected Student Supplement	101,375	-	101,375
Digital Classrooms Allocation	479,512	-	479,512
Turnaround Supplemental Services Allocation	1,615,576	-	1,615,576
Best & Brightest Teacher/Principal Scholarships	34,088,096	-	34,088,096
Family Empowerment Scholarships Adjustment	(21,992,519)	-	(21,992,519)
Proration to Funds Available	(3,495,924)	-	(3,495,924)
<b>Sub-Total FEFP</b>	<b>\$ 685,736,757</b>	<b>\$ -</b>	<b>\$ 685,736,757</b>
<b>OTHER STATE/CATEGORICAL PROGRAMS:</b>			
Workforce Development (A)	\$ 80,670,340	\$ -	\$ 80,670,340
Adults with Disabilities (A)	1,125,208	-	1,125,208
Voluntary Pre-K (B)	16,884,536	-	16,884,536
Discretionary Lottery Funds	356,615	-	356,615
Prior Year Adjustment-Discretionary Lottery Funds	1,370	-	1,370
School Recognition/Merit (A)	17,634,988	-	17,634,988
Undistributed School Recognition Awards	428,725	-	428,725
Class Size Reduction	385,629,600	-	385,629,600
Miscellaneous State	6,901,047	1,261,063	8,162,110
<b>Sub-Total Other State</b>	<b>\$ 509,632,429</b>	<b>\$ 1,261,063</b>	<b>\$ 510,893,492</b>
<b>Total State</b>	<b>\$ 1,195,369,186</b>	<b>\$ 1,261,063</b>	<b>\$ 1,196,630,249</b>

(A) Revenue for which appropriations equal revenue.

(B) Revenue for which appropriations exceed revenue.

(C) This resolution reflects amounts as of the 3rd FEFP calculation which is the latest FEFP calculation available.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2019-20 GENERAL FUND  
 SUMMARY OF REVENUES AND OTHER SOURCES  
 RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/12/2020</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 5/20/2020</b>
<b>LOCAL SOURCES</b>			
FEFP Required Local Effort	\$ 1,312,840,076	\$ -	\$ 1,312,840,076
Local Discretionary Millage	243,855,072	-	243,855,072
Voted School Tax Additional Millage	244,507,092	-	244,507,092
<b>Sub - Total Local</b>	<b>\$ 1,801,202,240</b>	<b>\$ -</b>	<b>\$ 1,801,202,240</b>
<b>MISCELLANEOUS LOCAL:</b>			
Rent	\$ 7,330,000	\$ 1,259,000	\$ 8,589,000
Interest	18,036,000	(2,250,000)	15,786,000
Vocational Fees	1,300,000	(272,502)	1,027,498
Post Secondary Fees	3,969,000	(654,002)	3,314,998
Financial Aid Fees	500,000	-	500,000
Community Schools - Internal (A)	20,727,332	(6,029,882)	14,697,450
Driver Education	477,570	(477,570)	-
Fed. Indirect Cost Reimbursement	8,000,000	(3,000,000)	5,000,000
Universal Services (E-Rate)	1,400,000	64,935	1,464,935
Misc. School Receipts (A)	3,000,000	-	3,000,000
Food Service Indirect Costs	2,857,006	(17,497)	2,839,509
Other Miscellaneous Local	3,805,837	(796,275)	3,009,562
<b>Sub-Total Miscellaneous Local</b>	<b>\$ 71,402,745</b>	<b>\$ (12,173,793)</b>	<b>\$ 59,228,952</b>
<b>Total Local</b>	<b>\$ 1,872,604,985</b>	<b>\$ (12,173,793)</b>	<b>\$ 1,860,431,192</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,080,000,462</b>	<b>\$ 5,328,486</b>	<b>\$ 3,085,328,948</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers From Capital Outlay	\$ 179,036,338	\$ -	\$ 179,036,338
Transfers From Internal Service Fund	10,000,000	-	10,000,000
<b>FUND BALANCE FROM PRIOR YEAR</b>	<b>243,457,347</b>	<b>-</b>	<b>243,457,347</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 3,512,494,147</b>	<b>\$ 5,328,486</b>	<b>\$ 3,517,822,633</b>

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



**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2019-20 GENERAL FUND  
 SUMMARY OF REVENUES AND OTHER SOURCES  
 RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/12/2020</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 5/20/2020</b>
<b>MISCELLANEOUS STATE SOURCES</b>			
CO & DS Withheld for Adm.	\$ 224,796	\$ -	\$ 224,796
State License Tax	224,883	-	224,883
SFW Individual Training Account (A)	8,000	175,203	183,203
Computer Science Grant	-	1,085,860	1,085,860
FDLRS - Gen Revenue (A)	51,586	-	51,586
SEDNET IDEA State General (A)	16,279	-	16,279
HIPPY	150,000	-	150,000
District Instructional Leadership & Faculty Development	775,182	-	775,182
Schools of Hope-Homestead Middle	577,918	-	577,918
Schools of Hope-Lorah Park	295,970	-	295,970
Schools of Hope-Miami Carol City Sr.	1,194,175	-	1,194,175
Schools of Hope-Toussaint L'Ouverture	259,146	-	259,146
Schools of Hope-West Homestead K-8	517,012	-	517,012
Students Attired for Education (A)	1,615,171	-	1,615,171
WLRN - TV FL Community Svc. (A)	320,400	-	320,400
WLRN - FM Radio Community Svc. (A)	100,000	-	100,000
Learning for Life (A)	150,000	-	150,000
Youth Mental Health Awareness & Training	420,529	-	420,529
<b>TOTAL MISCELLANEOUS STATE</b>	<b>\$ 6,901,047</b>	<b>\$ 1,261,063</b>	<b>\$ 8,162,110</b>

(A) Revenue for which appropriations equal revenue.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2019-20 GENERAL FUND  
 SUMMARY OF REVENUES AND OTHER SOURCES  
 RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/12/2020</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 5/20/2020</b>
<b>OTHER MISCELLANEOUS LOCAL SOURCES</b>			
Fee Supported Pre-K (B)	\$ 2,419,047	\$ (764,862)	\$ 1,654,185
Miami-Dade County VAB Adjustment	386,790	-	386,790
Fingerprinting (A)	1,000,000	(31,413)	968,587
<b>TOTAL OTHER MISC LOCAL</b>	<b><u>\$ 3,805,837</u></b>	<b><u>\$ (796,275)</u></b>	<b><u>\$ 3,009,562</u></b>

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**2019-20 GENERAL FUND BUDGET**  
**SUMMARY OF APPROPRIATIONS BY FUNCTION**  
**RESOLUTION NO. 2**  
**May 20, 2020**

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	5000	\$ 2,306,790,608	\$ 1,190,802,542	\$ 414,259,432	\$ 557,844,340	\$ 65	\$ 84,632,675	\$ 5,229,209	\$ 54,022,345
SUPPORT SERVICES:									
Pupil Personnel Services	6100	134,176,734	95,143,917	33,947,025	4,964,432	-	81,495	39,865	-
Instructional Media Services	6200	16,399,093	11,089,322	3,600,092	633,952	-	10,460	1,046,824	18,443
Instruction & Curriculum Development	6300	47,270,981	19,592,943	5,550,044	16,434,618	-	605,627	1,820,945	3,266,804
Instructional Staff Training	6400	8,653,117	5,878,160	1,903,085	758,168	-	93,446	20,258	-
Instructional Support	6500	36,136,630	26,062,866	8,875,926	727,369	29,005	305,108	136,356	-
Board of Education	7100	8,907,878	5,461,788	1,893,342	959,590	2,948	59,652	97,468	433,090
General Administration	7200	5,996,295	4,130,681	1,419,993	98,580	12,993	11,411	20,972	301,665
School Administration	7300	175,624,989	129,970,865	41,809,065	934,379	5,786	1,385,987	1,479,496	39,411
Facilities Acquisition & Construction	7410	183,808	-	1,580	16,949	3,761	-	161,518	-
Fiscal Services	7500	13,994,971	7,650,486	2,568,817	880,689	-	12,358	12,363	2,870,258
Central Services	7700	57,863,315	33,823,651	37,278	22,533,811	41,602	356,641	956,689	113,643
Transportation Services	7800	76,343,051	38,092,450	18,939,967	10,870,455	3,582,380	3,300,819	1,556,966	14
Operation of Plant	7900	344,345,529	123,218,625	58,375,756	101,284,010	54,690,203	671,306	6,103,686	1,943
Maintenance of Plant	8100	118,342,938	53,124,770	19,958,861	29,373,100	499,334	3,847,645	11,255,789	283,439
General Support	8200	2,099,517	725,347	233,902	1,135,001	-	5,267	-	-
Community Services	9100	29,943,843	22,756,720	5,656,527	441,744	-	574,162	256,193	258,497
Debt Services	9200	8,942,768	-	-	-	-	-	-	8,942,768
Total Instruction & Support Services		\$ 3,392,016,065	\$ 1,767,525,133	\$ 619,030,692	\$ 749,891,187	\$ 58,868,077	\$ 95,954,059	\$ 30,194,597	\$ 70,552,320
Transfers to Other Funds									
Debt Service	9792	\$ -	-	-	-	-	-	-	-
Capital Projects Funds	9793	-	-	-	-	-	-	-	-
Special Revenue	9794	-	-	-	-	-	-	-	-
Internal Service	9798	-	-	-	-	-	-	-	-
Trust & Agency	9799	-	-	-	-	-	-	-	-
Total Appropriations & Transfers		3,392,016,065							
Fund Balance:									
Non-Spendable:									
Reserve for Pre-Paid Expenses		\$ -	-	-	-	-	-	-	-
Reserve for Inventory		-	-	-	-	-	-	-	-
Restricted:									
Reserve for State Categoryals		-	-	-	-	-	-	-	-
Assigned:									
Tax Reserve		31,500,350	-	-	-	-	-	-	-
Other Rebudgets		-	-	-	-	-	-	-	-
Commitments		-	-	-	-	-	-	-	-
Unassigned:									
		94,306,218	-	-	-	-	-	-	-
Total Fund Balance		125,806,568							
Total Appropriations, Transfers and Fund Balance		\$ 3,517,822,633							