

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

**SUBJECT: RESOLUTION NO. 2, FY 2021-22 GENERAL FUND SPRING BUDGET REVIEW**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

**LINK TO STRATEGIC PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES**

This resolution recommends budgetary adjustments for the General Fund to reflect adjustments made after the mid-year resolution.

### **Major Revenue Adjustments**

Revenue adjustments include the following items:

- Increase Community Schools local fee revenue by \$1,550,000
- Decrease Voluntary Preschool state revenue by \$943,153
- Increase Interest revenue by \$900,604

Since the Florida Educational Finance Program (FEFP) 4<sup>th</sup> calculation was not provided as of this resolution, state revenues currently reflect FEFP 3<sup>rd</sup> calculation amounts.

### **Major Appropriation Changes**

Major appropriation changes are summarized based on projections. **Salaries** decreased primarily due to: 1) net increase in budget for terminal sick and terminal vacation pay based on updated projections; and 2) decrease in salary to align amounts to projected figures.

**Employee benefits** are lower primarily due to the salary adjustments previously mentioned as well as a revised actuarial projection for Health Insurance.

**Energy Services** are projected to decrease mostly due to lower diesel fuel costs.

Major changes to **non-salary** accounts are: 1) increase in Driver's Education for new vehicles, refurbishment and construction of new driving ranges, and other program enhancements; 2) net increase in projected utility costs primarily due to water, sewer, recycling, and cellular air-time costs; and 3) decrease in non-salary based on updated projections primarily due to school-based decisions.

The FY 2021-22 reserve for personnel and program protection is being increased by \$32,958,923 in order to ensure that we have sufficient funds for FY 2022-23 to protect our school programs and personnel from expected cuts due to projected FTE decrease as well as other potential revenue losses.

The following details the necessary revenue and appropriation adjustments:

<u>REVENUE CHANGES</u>	<u>INCREASE (DECREASE)</u>
1. Decrease <b>Federal Through State revenues</b> for Community Schools due to an updated projection.	\$ (400,000)
2. Decrease <b>Other State/Categorical</b> revenue for Voluntary Preschool based on the latest revenue forecast.	(943,153)
3. Increase <b>Local revenues</b> due to the following:	2,617,008
a. Increase interest revenue projection by \$900,604.	
b. Increase Community Schools fee revenue based on latest projection and actual revenues received \$1,550,000.	
c. Increase Food Service Indirect Costs to align with latest forecast \$52,100.	
d. Increase Bus Fees revenue by \$114,304 to recognize actual revenues received.	
<b>TOTAL REVENUES AND OTHER SOURCES INCREASE</b>	<u><u>\$ 1,273,855</u></u>

APPROPRIATION CHANGES

1. <b>Salaries</b> are projected to decrease from the amended budget primarily due to the following:	\$ (1,791,910)
a. Increase salaries by \$2,150,000 due to the following:	
Increase terminal sick leave	\$ 878,000
Increase terminal vacation	1,272,000
<b>TOTAL</b>	<u>\$ 2,150,000</u>
b. Increase salaries for transportation by \$200,000 to reflect a reclass from purchased services.	
c. Increase salaries for Driver's Education by \$50,000 for hourly and stipends related to endorsement courses.	

<b><u>APPROPRIATION CHANGES (Continued)</u></b>	<b><u>INCREASE (DECREASE)</u></b>
d. Decrease salaries by \$4,191,910 based on latest projections which reflect school-based decisions as well as the effects of vacant positions.	
2. <b>Decrease Employee benefits</b> due to projected decreases in Health Insurance and FICA/Retirement/Workers Compensation offset by a slight increase in Unemployment Compensation based on salary adjustments shown above as well as a revised actuarial projection for Health Insurance.	\$ (3,506,780)
3. Decrease <b>Energy Services</b> mainly due to a projected decrease in diesel fuel offset by an increase in natural gas and minor increases for gasoline and lubes & fluids.	(67,811)
4. Increase appropriations for <b>Charter Schools</b> by \$46,125 related to I.C.E. Vocational Bonus.	46,125
5. <b>Purchased services</b> will be decreased primarily due to the following:	(11,546,400)
a. Increase purchased services by \$4,221,088 due to a revised utilities projection for water and sewer, recycling, as well as cellular air-time.	
b. Decrease purchased services for transportation by \$244,340 related to a shift from non-salary to salary.	
c. Decrease purchased services by \$15,523,148 per the latest projections primarily due to school-based decisions.	
6. Other <b>non-salary</b> accounts will decrease primarily due to the following:	(14,818,292)
a. Increase non-salary for Driver's Education by \$5,412,894 for program enhancements including costs to refurbish existing driving ranges, construct new driving ranges and car cages, purchase new vehicles, and repair existing vehicles.	
b. Decrease non-salary by \$20,231,186 per the latest projections primarily due to school-based decisions.	
<b>TOTAL APPROPRIATION DECREASE</b>	<b><u>\$ (31,685,068)</u></b>

<u>TRANSFERS/UNASSIGNED/ASSIGNED FUND BALANCE</u>	<u>INCREASE (DECREASE)</u>
Increase Assigned Fund Balance (FY 2021-22 Personnel and Program Protection revenue shortfall reserve) in order to set aside funds for FY 2022-23 anticipated shortfall.	\$ 32,958,923
<b>TOTAL INCREASE IN TRANSFERS &amp; UNASSIGNED/ ASSIGNED FUND BALANCE</b>	<b><u>\$ 32,958,923</u></b>
<b>TOTAL INCREASE IN APPROPRIATIONS, TRANSFERS &amp; UNASSIGNED/ASSIGNED FUND BALANCE</b>	<b><u>\$ 1,273,855</u></b>

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

1. adopt Resolution No. 2, FY 2021-22 General Fund Spring Budget Review, increasing revenues, appropriations and reserves by \$1,273,855; and
2. adopt the Summary of Revenues and Appropriations (page 5) and the Summary of Appropriations by Function (page 10).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2021-22 GENERAL FUND  
SUMMARY OF REVENUES AND APPROPRIATIONS  
RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/9/2022</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 5/18/2022</b>
<b>REVENUES &amp; BEGINNING BALANCES</b>			
<b>REVENUES</b>			
Federal	\$ 15,925,144	\$ (400,000)	\$ 15,525,144
State	1,025,243,592	(943,153)	1,024,300,439
Local	1,922,972,583	2,617,008	1,925,589,591
<b>TOTAL REVENUES</b>	<b>\$ 2,964,141,319</b>	<b>\$ 1,273,855</b>	<b>\$ 2,965,415,174</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers From Capital Outlay	\$ 204,340,642	\$ -	\$ 204,340,642
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 204,340,642</b>	<b>\$ -</b>	<b>\$ 204,340,642</b>
<b>BEGINNING FUND BALANCE</b>	\$ 395,669,339	\$ -	\$ 395,669,339
<b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 3,564,151,300</b>	<b>\$ 1,273,855</b>	<b>\$ 3,565,425,155</b>
<b>APPROPRIATIONS &amp; RESERVES</b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 1,664,955,505	\$ (1,791,910)	\$ 1,663,163,595
Employee Benefits	647,058,424	(3,506,780)	643,551,644
Liability Insurance	6,096,390	-	6,096,390
Energy Services	66,122,786	(67,811)	66,054,975
Charter Schools	628,845,353	46,125	628,891,478
Purchased Services	171,392,905	(11,546,400)	159,846,505
Other Non-Salary	211,048,596	(14,818,292)	196,230,304
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,395,519,959</b>	<b>\$ (31,685,068)</b>	<b>\$ 3,363,834,891</b>
<b>RESERVES &amp; ENDING FUND BALANCE</b>			
Assigned	\$ 74,913,667	\$ 32,958,923	\$ 107,872,590
Unassigned (Contingency)	93,717,674	-	93,717,674
<b>TOTAL RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 168,631,341</b>	<b>\$ 32,958,923</b>	<b>\$ 201,590,264</b>
<b>TOTAL APPROPRIATIONS, RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 3,564,151,300</b>	<b>\$ 1,273,855</b>	<b>\$ 3,565,425,155</b>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2021-22 GENERAL FUND  
SUMMARY OF REVENUES AND OTHER SOURCES  
RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/9/2022</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 5/18/2022</b>
<b>FEDERAL SOURCES</b>			
Impact Aid	\$ 45,000	\$ -	\$ 45,000
R.O.T.C.	1,750,000	-	1,750,000
Medicaid Reimbursement	12,000,000	-	12,000,000
Federal Through State Community Schools	2,000,000	(400,000)	1,600,000
Federal Through State FEMA for Hurricane Irma	130,144	-	130,144
<b>Total Federal</b>	<b>\$ 15,925,144</b>	<b>\$ (400,000)</b>	<b>\$ 15,525,144</b>
<b>STATE SOURCES</b>			
<b>FLORIDA EDUCATION FINANCE PROGRAM (C):</b>			
Base Funding less FEFP Required Local Effort	\$ 352,139,000	\$ -	\$ 352,139,000
Safe Schools (B)	22,306,294	-	22,306,294
Supplemental Academic Instruction (B)	111,981,408	-	111,981,408
ESE Guarantee (B)	131,111,588	-	131,111,588
Reading Allocation	14,508,099	-	14,508,099
Mental Health Assistance Allocation	13,268,037	-	13,268,037
DJJ Supplemental Allocation (A)	232,700	-	232,700
Instructional Materials	25,847,961	-	25,847,961
Transportation (B)	19,416,165	-	19,416,165
Teachers Classroom Supplies Allocation (A)	6,548,656	-	6,548,656
Federally Connected Student Supplement	126,406	-	126,406
Prior Year Adjustment	1,053,006	-	1,053,006
Family Empowerment Scholarships Unique Abilities Adjustment (prev. McKay)	(45,284,212)	-	(45,284,212)
Family Empowerment Scholarships Educational Opportunities Adjustment	(139,207,224)	-	(139,207,224)
Prior Year Adjustment for Scholarship Deductions	(41,018)	-	(41,018)
Digital Classrooms Allocation	183,300	-	183,300
Teacher Salary Increase Allocation	66,148,051	-	66,148,051
Proration to Appropriation	(21,449,750)	-	(21,449,750)
Student Reserve Allocation	21,449,750	-	21,449,750
<b>Sub-Total FEFP</b>	<b>\$ 580,338,217</b>	<b>\$ -</b>	<b>\$ 580,338,217</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
Performance Based Incentives	129,211	-	129,211
Voluntary Pre-K (B)	15,844,974	(943,153)	14,901,821
Class Size Reduction	344,611,139	-	344,611,139
Miscellaneous State	2,524,503	-	2,524,503
<b>Sub-Total Other State</b>	<b>\$ 444,905,375</b>	<b>\$ (943,153)</b>	<b>\$ 443,962,222</b>
<b>Total State</b>	<b>\$ 1,025,243,592</b>	<b>\$ (943,153)</b>	<b>\$ 1,024,300,439</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 2021-22 GENERAL FUND  
 SUMMARY OF REVENUES AND OTHER SOURCES  
 RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/9/2022</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 5/18/2022</b>
<b>LOCAL SOURCES</b>			
FEFP Required Local Effort	\$ 1,346,481,283	\$ -	\$ 1,346,481,283
Local Discretionary Millage	262,899,504	-	262,899,504
Voted School Tax Additional Millage	263,602,444	-	263,602,444
<b>Sub - Total Local</b>	<b>\$ 1,872,983,231</b>	<b>\$ -</b>	<b>\$ 1,872,983,231</b>
<b>MISCELLANEOUS LOCAL:</b>			
Rent	\$ 8,823,872	\$ -	\$ 8,823,872
Interest	589,106	900,604	1,489,710
Vocational Fees	805,000	-	805,000
Post Secondary Fees	3,363,000	-	3,363,000
Financial Aid Fees	500,000	-	500,000
Community Schools - Internal	10,500,000	1,550,000	12,050,000
Fed. Indirect Cost Reimbursement	15,000,000	-	15,000,000
Universal Services (E-Rate)	1,000,000	-	1,000,000
Misc. School Receipts (A)	3,000,000	-	3,000,000
Food Service Indirect Costs	2,496,264	52,100	2,548,364
Other Miscellaneous Local	3,912,110	114,304	4,026,414
<b>Sub-Total Miscellaneous Local</b>	<b>\$ 49,989,352</b>	<b>\$ 2,617,008</b>	<b>\$ 52,606,360</b>
<b>Total Local</b>	<b>\$ 1,922,972,583</b>	<b>\$ 2,617,008</b>	<b>\$ 1,925,589,591</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,964,141,319</b>	<b>\$ 1,273,855</b>	<b>\$ 2,965,415,174</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers From Capital Outlay	\$ 204,340,642	\$ -	\$ 204,340,642
<b>FUND BALANCE FROM PRIOR YEAR</b>	<b>395,669,339</b>	<b>-</b>	<b>395,669,339</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 3,564,151,300</b>	<b>\$ 1,273,855</b>	<b>\$ 3,565,425,155</b>

(A) Revenue for which appropriations equal revenue.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2021-22 GENERAL FUND  
 SUMMARY OF REVENUES AND OTHER SOURCES  
 RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/9/2022</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 5/18/2022</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	-	8,000
Computer Science Grant	1,084,411	-	1,084,411
FDLRS - Gen Revenue (A)	48,491	-	48,491
WLRN - TV FL Community Svc. (A)	301,176	-	301,176
WLRN - FM Radio Community Svc. (A)	94,000	-	94,000
Learning for Life (A)	141,000	-	141,000
Youth Mental Health Awareness & Training	397,746	-	397,746
<b>TOTAL MISCELLANEOUS STATE</b>	<b>\$ 2,524,503</b>	<b>\$ -</b>	<b>\$ 2,524,503</b>

(A) Revenue for which appropriations equal revenue.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2021-22 GENERAL FUND  
 SUMMARY OF REVENUES AND OTHER SOURCES  
 RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/9/2022</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 5/18/2022</b>
<b>OTHER MISCELLANEOUS LOCAL SOURCES</b>			
Fee Supported Pre-K (B)	\$ 2,391,120	\$ -	\$ 2,391,120
Miami-Dade County VAB Adjustment	386,790	-	386,790
Fingerprinting (A)	1,000,000	-	1,000,000
Bus Fees	134,200	114,304	248,504
<b>TOTAL OTHER MISC LOCAL</b>	<b>\$ 3,912,110</b>	<b>\$ 114,304</b>	<b>\$ 4,026,414</b>

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

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
2021-22 GENERAL FUND BUDGET  
SUMMARY OF APPROPRIATIONS BY FUNCTION  
RESOLUTION NO. 2  
MAY 18, 2022

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	\$ 2,247,844,529	\$ 1,095,174,812	\$ 423,393,167	\$ 625,610,530	\$ 236	\$ 90,749,731	\$ 11,946,037	\$ 970,016
SUPPORT SERVICES:									
Pupil Personnel Services	6100	139,349,524	96,105,138	37,363,457	5,572,137	-	108,643	198,282	1,867
Instructional Media Services	6200	16,647,969	8,514,966	3,073,695	560,065	-	20,541	4,478,702	-
Instruction & Curriculum Development	6300	52,068,710	19,395,878	5,764,355	13,817,192	-	1,125,224	988,261	10,977,800
Instructional Staff Training	6400	11,467,138	7,006,607	1,877,122	368,501	-	141,995	390,218	1,682,695
Instructional Support	6500	36,134,461	25,671,700	9,665,987	542,136	28,595	74,848	151,195	-
Board of Education	7100	9,416,721	5,422,841	1,990,283	881,292	2,119	53,074	19,611	1,047,501
General Administration	7200	6,556,667	4,630,006	1,622,360	246,979	15,277	11,648	30,217	180
School Administration	7300	174,450,200	126,046,526	44,504,431	764,857	6,873	841,925	2,208,160	77,428
Facilities Acquisition & Construction	7410	38,450,560	-	-	24,816	6,301	-	90,639	38,328,804
Fiscal Services	7500	17,776,545	7,702,996	2,830,091	1,368,093	-	6,195	121,710	5,747,460
Central Services	7700	60,827,365	32,891,030	-	26,772,449	46,093	528,331	355,284	234,178
Transportation Services	7800	72,830,411	34,570,935	18,388,155	12,551,114	4,377,990	2,442,921	499,296	-
Operation of Plant	7900	351,030,250	133,585,385	68,137,062	86,404,685	61,026,231	794,016	1,082,317	554
Maintenance of Plant	8100	101,240,680	50,561,050	20,253,976	18,354,040	545,260	3,093,224	8,433,130	-
General Support	8200	1,705,647	661,992	240,581	772,728	-	30,346	-	-
Community Services	9100	20,687,514	15,221,733	4,446,922	222,759	-	232,589	561,101	2,410
Debt Services	9200	5,350,000	-	-	-	-	-	-	5,350,000
Total Instruction & Support Services		\$ 3,363,834,891	\$ 1,663,163,595	\$ 643,551,644	\$ 794,834,373	\$ 66,054,975	\$ 100,255,251	\$ 31,554,160	\$ 64,420,893
Transfers to Other Funds									
Debt Service	9792	\$ -	-	-	-	-	-	-	-
Capital Projects Funds	9793	-	-	-	-	-	-	-	-
Special Revenue	9794	-	-	-	-	-	-	-	-
Internal Service	9798	-	-	-	-	-	-	-	-
Trust & Agency	9799	-	-	-	-	-	-	-	-
Total Appropriations & Transfers		3,363,834,891							
Fund Balance:									
Non-Spendable:									
Reserve for Pre-Paid Expenses		\$ -	-	-	-	-	-	-	-
Reserve for Inventory		-	-	-	-	-	-	-	-
Restricted:									
Reserve for State Categoricals		-	-	-	-	-	-	-	-
Assigned:									
Tax Reserve		107,872,590	-	-	-	-	-	-	-
Other Rebudgets		-	-	-	-	-	-	-	-
Commitments		-	-	-	-	-	-	-	-
Unassigned:									
		93,717,674	-	-	-	-	-	-	-
Total Fund Balance		201,590,264							
Total Appropriations, Transfers and Fund Balance		\$ 3,565,425,155							