

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

**SUBJECT: RESOLUTION NO. 3, FY 2021-22 GENERAL FUND FINAL 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 based on actual receipts and expenditures through June 30, 2022. The budget recommendation is to reduce revenues and appropriations by \$9.8 million, primarily due to lower property tax collections offset by increases in state and miscellaneous local revenue.

<b><u>REVENUE CHANGES</u></b>		<b><u>Increase (Decrease)</u></b>
1. Increase <b>Federal Revenues</b> based on actual results:		\$ 90,543
Impact Aid	\$ 5,630	
ROTC	120,967	
Medicaid Reimbursement	(394,814)	
Community Schools	<u>358,760</u>	
Total	\$ 90,543	
2. Increase State Sources for the Florida Education Finance Program based on the 4 <sup>th</sup> calculation.		19,275,006

<b><u>REVENUE CHANGES (continued)</u></b>	<b><u>Increase (Decrease)</u></b>
3. Increase <b>Other State/Categorical Revenues</b> based on actual results:	\$ 74,763
Adults with Disabilities	\$ (101,933)
Performance Based Incentives	119,789
Voluntary Pre-K	(511,392)
Class Size Reduction	29,052
Miscellaneous State	<u>539,247</u>
Total	\$ 74,763
4. Decrease <b>Local Revenues</b> based on actual results.	(7,819,880)
Rent	\$ 368,584
Tuition	773,932
Vocational Fees	378,670
Post Secondary Fees*	485,288
Financial Aid Fees*	(115,171)
Community Schools*	3,044,532
Miscellaneous School Receipts*	(919,865)
Other Miscellaneous Local Sources*	8,438,661
Property Tax Collections	(68,990,281)
Tax Redemptions	45,490,015
Interest/Investments	102,498
Federal Indirect Cost Reimbursement	3,155,510
Universal Services E-Rate*	32,048
Food Service Indirect Costs	<u>(64,301)</u>
Total	\$ (7,819,880)
 <b>NET REVENUE INCREASE</b>	 <b><u>\$ 11,620,432</u></b>

\* Offsetting appropriations

**CHANGES IN TRANSFERS, NON REVENUE SOURCES, AND  
BEGINNING FUND BALANCE**

**Increase  
(Decrease)**

1. Net decrease in **Transfers from Capital** to reflect a reduction in charter school state security hardening grant activity (\$1,953,436) as well as a decrease in maintenance services (\$309,339). \$ (2,262,775)
2. Increase **Non Revenue Sources** to reflect increases in sale of capital assets (\$419,960) and loss recoveries (\$914) to comply with generally accepted accounting practices. 420,874

**TOTAL CHANGES IN TRANSFERS/NON-REVENUE  
SOURCES AND BEGINNING FUND BALANCE**

**\$ (1,841,901)**

**NET INCREASE IN REVENUES AND OTHER  
SOURCES**

**\$ 9,778,531**

**APPROPRIATION CHANGES**

Increase (decrease) appropriations related to final revenue results and to reflect actual results as follows: \$ (49,129,285)

Salaries	\$ 24,449,214
Employee Benefits	(11,550,467)
Liability Insurance	(1,281,320)
Energy Services	7,214,203
Charter Schools	(1,729,672)
Purchased Services	38,715,092
Other Non-salary	<u>(104,946,335)</u>
Sub-Total	\$ (49,129,285)

**NET DECREASE IN APPROPRIATIONS**

**\$ (49,129,285)**

<b><u>RESERVES/TRANSFERS/ENDING FUND BALANCE</u></b>	<b><u>Increase (Decrease)</u></b>
1. Establish Non-Spendable Fund Balance to reflect Inventory (\$8,817,805) and Pre-Paid Expenses (\$1,707,596) to comply with generally accepted accounting principles.	10,525,401
2. Establish Restricted Fund Balance to reflect unexpended State categoricals.	4,465,823
3. Establish Assigned Fund Balance (Rebudgets/Commitments).	55,980,220
4. Eliminate Assigned Fund Balance made up of the FY 2021-22 Personnel and Program Protection revenue shortfall reserve (\$74,872,590) and the Tax Roll Yield reserve (\$33,000,000) offset by lower tax collections.	(107,872,590)
5. Increase Unassigned Fund Balance (contingency) to balance.	95,808,962
 <b>INCREASE IN RESERVES/TRANSFERS ENDING FUND BALANCE</b>	 <u>\$ 58,907,816</u>
 <b>INCREASE IN APPROPRIATIONS/RESERVES/TRANSFERS/ ENDING FUND BALANCE</b>	 <u>\$ 9,778,531</u>

- RECOMMENDED:** That The School Board of Miami-Dade County, Florida:
- a. adopt Resolution No. 3, FY 2021-22 General Fund Final Budget Review, increasing revenues and appropriations by \$9,778,531; and
  - b. adopt Summary of Revenues and Appropriations and the Summary of Appropriations by Function.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2021-22 GENERAL FUND  
SUMMARY OF REVENUES AND APPROPRIATIONS  
RESOLUTION NO. 3**

	<b>AMENDED BUDGET 5/18/2022</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 9/7/2022</b>
<b>REVENUES &amp; BEGINNING BALANCES</b>			
<b>REVENUES</b>			
Federal	\$ 15,525,144	\$ 90,543	\$ 15,615,687
State	1,024,300,439	19,349,769	1,043,650,208
Local	1,925,589,591	(7,819,880)	1,917,769,711
<b>TOTAL REVENUES</b>	<b>\$ 2,965,415,174</b>	<b>\$ 11,620,432</b>	<b>\$ 2,977,035,606</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers From Capital Outlay	\$ 204,340,642	\$ (2,262,775)	\$ 202,077,867
Proceeds From the Sale of Capital Assets	-	419,960	419,960
Loss Recoveries	-	914	914
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 204,340,642</b>	<b>\$ (1,841,901)</b>	<b>\$ 202,498,741</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 395,669,339</b>	<b>\$ -</b>	<b>\$ 395,669,339</b>
<b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 3,565,425,155</b>	<b>\$ 9,778,531</b>	<b>\$ 3,575,203,686</b>
<b>APPROPRIATIONS &amp; RESERVES</b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 1,663,163,595	\$ 24,449,214	\$ 1,687,612,809
Employee Benefits	643,551,644	(11,550,467)	632,001,177
Liability Insurance	6,096,390	(1,281,320)	4,815,070
Energy Services	66,054,975	7,214,203	73,269,178
Charter Schools	628,891,478	(1,729,672)	627,161,806
Purchased Services	159,846,505	38,715,092	198,561,597
Other Non-Salary	196,230,304	(104,946,335)	91,283,969
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,363,834,891</b>	<b>\$ (49,129,285)</b>	<b>\$ 3,314,705,606</b>
<b>RESERVES &amp; ENDING FUND BALANCE</b>			
Non-Spendable	\$ -	\$ 10,525,401	\$ 10,525,401
Restricted	-	4,465,823	4,465,823
Assigned	107,872,590	(51,892,370)	55,980,220
Unassigned (Contingency)	93,717,674	95,808,962	189,526,636
<b>TOTAL RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 201,590,264</b>	<b>\$ 58,907,816</b>	<b>\$ 260,498,080</b>
<b>TOTAL APPROPRIATIONS, RESERVES &amp; &amp; ENDING FUND BALANCE</b>	<b>\$ 3,565,425,155</b>	<b>\$ 9,778,531</b>	<b>\$ 3,575,203,686</b>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**FY 2021-22 GENERAL FUND**  
**SUMMARY OF REVENUES AND OTHER SOURCES**  
**RESOLUTION NO. 3**

	<b>AMENDED BUDGET 5/18/2022</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 9/7/2022</b>
<b>FEDERAL SOURCES</b>			
Impact Aid	\$ 45,000	\$ 5,630	\$ 50,630
R.O.T.C.	1,750,000	120,967	1,870,967
Medicaid Reimbursement	12,000,000	(394,814)	11,605,186
Federal Through State Community Schools	1,600,000	358,760	1,958,760
Federal Through State FEMA for Hurricane Irma	130,144	-	130,144
<b>Total Federal</b>	<b>\$ 15,525,144</b>	<b>\$ 90,543</b>	<b>\$ 15,615,687</b>
<b>STATE SOURCES</b>			
FLORIDA EDUCATION FINANCE PROGRAM:			
Base Funding less FEFP Required Local Effort	\$ 352,139,000	\$ 6,857,769	\$ 358,996,769
Safe Schools (B)	22,306,294	10,706	22,317,000
Supplemental Academic Instruction (B)	111,981,408	(7,248)	111,974,160
ESE Guarantee (B)	131,111,588	33,077	131,144,665
Reading Allocation	14,508,099	6,698	14,514,797
Mental Health Assistance Allocation	13,268,037	1,889	13,269,926
DJJ Supplemental Allocation (A)	232,700	11,583	244,283
Instructional Materials	25,847,961	81,852	25,929,813
Transportation (B)	19,416,165	(130,786)	19,285,379
Teachers Classroom Supplies Allocation (A)	6,548,656	-	6,548,656
Federally Connected Student Supplement	126,406	(26,747)	99,659
Prior Year Adjustment	1,053,006	-	1,053,006
Family Empowerment Scholarships Unique Abilities Adjustment (prev. McKay)	(45,284,212)	(1,114,392)	(46,398,604)
Family Empowerment Scholarships Educational Opportunities Adjustment	(139,207,224)	(3,289,328)	(142,496,552)
Prior Year Adjustment for Scholarship Deductions	(41,018)	-	(41,018)
Digital Classrooms Allocation	183,300	69	183,369
Teacher Salary Increase Allocation	66,148,051	-	66,148,051
Proration to Appropriation	(21,449,750)	(6,069,816)	(27,519,566)
Student Reserve Allocation	21,449,750	6,069,816	27,519,566
Additional Student Reserve Allocation	-	16,839,864	16,839,864
<b>Sub-Total FEFP</b>	<b>\$ 580,338,217</b>	<b>\$ 19,275,006</b>	<b>\$ 599,613,223</b>
OTHER STATE/CATEGORICAL PROGRAMS:			
Workforce Development (A)	\$ 80,670,340	\$ -	\$ 80,670,340
Adults with Disabilities (A)	1,125,208	(101,933)	1,023,275
Performance Based Incentives	129,211	119,789	249,000
Voluntary Pre-K (B)	14,901,821	(511,392)	14,390,429
Class Size Reduction	344,611,139	29,052	344,640,191
Miscellaneous State	2,524,503	539,247	3,063,750
<b>Sub-Total Other State</b>	<b>\$ 443,962,222</b>	<b>\$ 74,763</b>	<b>\$ 444,036,985</b>
<b>Total State</b>	<b>\$ 1,024,300,439</b>	<b>\$ 19,349,769</b>	<b>\$ 1,043,650,208</b>

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2021-22 GENERAL FUND  
 SUMMARY OF REVENUES AND OTHER SOURCES  
 RESOLUTION NO. 3**

	<b>AMENDED BUDGET 5/18/2022</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 9/7/2022</b>
<b>LOCAL SOURCES</b>			
FEFP Required Local Effort	\$ 1,346,481,283	\$ (49,596,878)	\$ 1,296,884,405
Local Discretionary Millage	262,899,504	(9,683,755)	253,215,749
Voted School Tax Additional Millage	263,602,444	(9,709,648)	253,892,796
<b>Sub - Total Local</b>	<b>\$ 1,872,983,231</b>	<b>\$ (68,990,281)</b>	<b>\$ 1,803,992,950</b>
<b>MISCELLANEOUS LOCAL:</b>			
Tax Redemptions	\$ -	\$ 45,490,015	\$ 45,490,015
Rent	8,823,872	368,584	9,192,456
Interest	1,489,710	102,498	1,592,208
Vocational Fees	805,000	378,670	1,183,670
Post Secondary Fees	3,363,000	485,288	3,848,288
Financial Aid Fees	500,000	(115,171)	384,829
Tuition	-	773,932	773,932
Community Schools - Internal	12,050,000	3,044,532	15,094,532
Fed. Indirect Cost Reimbursement	15,000,000	3,155,510	18,155,510
Universal Services (E-Rate)	1,000,000	32,048	1,032,048
Misc. School Receipts (A)	3,000,000	(919,865)	2,080,135
Food Service Indirect Costs	2,548,364	(64,301)	2,484,063
Other Miscellaneous Local	4,026,414	8,438,661	12,465,075
<b>Sub-Total Miscellaneous Local</b>	<b>\$ 52,606,360</b>	<b>\$ 61,170,401</b>	<b>\$ 113,776,761</b>
<b>Total Local</b>	<b>\$ 1,925,589,591</b>	<b>\$ (7,819,880)</b>	<b>\$ 1,917,769,711</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,965,415,174</b>	<b>\$ 11,620,432</b>	<b>\$ 2,977,035,606</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers From Capital Outlay	\$ 204,340,642	\$ (2,262,775)	\$ 202,077,867
Sale of Capital Assets	-	419,960	419,960
Loss Recoveries	-	914	914
<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>\$ 3,565,425,155</b>	<b>\$ 9,778,531</b>	<b>\$ 3,575,203,686</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. 3**

	<b>AMENDED BUDGET 5/18/2022</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 9/7/2022</b>
<b>MISCELLANEOUS STATE SOURCES</b>			
CO & DS Withheld for Adm.	\$ 224,796	\$ -	\$ 224,796
State License Tax	224,883	(8,322)	216,561
State Reimbursements-Hurricane Irma	-	763	763
SFW Individual Training Account (A)	8,000	(2,865)	5,135
Pathways to Career Opportunities	-	493,585	493,585
Early Childhood Music Education Incentive	-	46,941	46,941
Computer Science Grant	1,084,411	(192,963)	891,448
FDLRS - Gen Revenue (A)	48,491	18,313	66,804
Dealer Tax Credit	-	188,926	188,926
WLRN - TV FL Community Svc. (A)	301,176	38,448	339,624
WLRN - FM Radio Community Svc. (A)	94,000	12,000	106,000
Learning for Life (A)	141,000	(132,000)	9,000
Youth Mental Health Awareness & Training	397,746	53,229	450,975
Other Miscellaneous State	-	23,192	23,192
<b>TOTAL MISCELLANEOUS STATE</b>	<b>\$ 2,524,503</b>	<b>\$ 539,247</b>	<b>\$ 3,063,750</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. 3**

	<b>AMENDED BUDGET 5/18/2022</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 9/7/2022</b>
<b>OTHER MISCELLANEOUS LOCAL SOURCES</b>			
Fee Supported Pre-K (B)	\$ 2,391,120	\$ 363,969	\$ 2,755,089
Pre-K Blooms	-	487,259	487,259
MDCPS Police Reimbursable OT	-	1,933,914	1,933,914
Miami-Dade County VAB Adjustment	386,790	(105,828)	280,962
Fingerprinting (A)	1,000,000	(112,588)	887,412
Gifts/Grants/Bequests	-	18,000	18,000
WLRN-FM Support Eligible	-	9,367	9,367
WLRN-TV Support Ineligible	-	10,493	10,493
Stadium Operations	-	55,126	55,126
District Charter Management	-	2,517,448	2,517,448
Infant & Toddler Centers Initiative	-	60,900	60,900
Champions of 'Future Bound Miami'	-	58,500	58,500
Long Term Leases	-	73,358	73,358
Private/State Funding	-	483,709	483,709
Jessica Lundsford Program	-	57,654	57,654
Section 504 - Special Needs	-	463	463
TSA Service Fees	-	110,318	110,318
Renewal of Certificates	-	206,184	206,184
Cobra Administration	-	8,400	8,400
District Tablet & Equipment Repairs	-	316,274	316,274
The Education Effect (Florida International University)	-	30,542	30,542
Health Information Program (HIP)	-	43,710	43,710
Advanced Placement Academic Program	-	9,000	9,000
UTD Officers Temporary Duty	-	375,447	375,447
Credit Card Rebate	-	250,914	250,914
Scrap Metal Recycle	-	36,862	36,862
Safety Abatement	-	25,175	25,175
Bus Fees	248,504	17,800	266,304
Transport Service-School Activities	-	130,227	130,227
Lobbyist Services	-	78,968	78,968
Collection of Lost Damaged Textbooks	-	28,275	28,275
Other Miscellaneous Local Sources	-	858,821	858,821
<b>TOTAL OTHER MISC LOCAL</b>	<b>\$ 4,026,414</b>	<b>\$ 8,438,661</b>	<b>\$ 12,465,075</b>

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
2020-21 GENERAL FUND BUDGET  
SUMMARY OF APPROPRIATIONS BY FUNCTION  
RESOLUTION 3  
SEPTEMBER 9, 2021**

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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	\$ 2,165,863,204	\$ 1,127,915,579	\$ 402,012,600	\$ 597,566,925	\$ 403	\$ 32,798,799	\$ 5,108,892	\$ 460,006
SUPPORT SERVICES:									
Pupil Personnel Services	6100	136,347,112	93,389,541	34,472,465	8,385,982	-	67,095	32,029	-
Instructional Media Services	6200	13,551,571	9,123,836	3,034,460	411,908	-	19,456	961,911	-
Instruction & Curriculum Development	6300	42,075,755	18,949,988	5,475,409	5,335,376	-	1,164,321	9,076,888	2,073,773
Instructional Staff Training	6400	9,334,540	6,121,648	1,971,495	661,591	-	231,118	16,806	331,882
Instructional Support	6500	35,525,047	25,744,249	8,840,163	717,403	24,719	164,725	30,013	3,775
Board of Education	7100	8,599,585	5,641,941	1,914,173	675,691	2,139	80,639	64,180	220,822
General Administration	7200	6,236,684	4,191,886	1,342,294	540,147	12,723	23,792	31,106	94,736
School Administration	7300	168,516,246	124,660,839	40,945,780	734,786	7,249	1,344,126	787,633	35,833
Facilities Acquisition & Construction	7410	45,020,899	140,961	43,200	113,126	20,937	119	-	44,702,556
Fiscal Services	7500	14,148,229	7,641,375	2,576,739	773,064	-	8,327	15,084	3,133,640
Central Services	7700	64,523,596	32,315,400	9,089,563	22,716,511	39,041	32,559	214,854	115,668
Transportation Services	7800	69,010,997	33,355,216	18,329,682	9,966,691	2,871,837	3,988,275	499,296	-
Operation of Plant	7900	280,427,919	76,565,017	35,301,404	87,503,127	65,765,139	8,215,874	7,072,243	5,115
Maintenance of Plant	8100	101,004,068	51,702,273	19,251,636	20,988,453	534,271	5,608,288	2,836,056	83,091
General Support	8200	1,545,535	660,732	223,248	648,588	-	12,967	-	-
Community Services	9100	17,083,605	12,435,948	3,634,417	181,833	-	340,134	87,598	403,675
Debt Services	9200	7,359,757	-	-	-	-	-	-	7,359,757
Other Capital Outlay	9300	2,563,044	-	-	-	-	-	2,563,044	-
<b>Total Instruction &amp; Support Services</b>		<b>\$ 3,188,737,393</b>	<b>\$ 1,630,556,429</b>	<b>\$ 588,458,728</b>	<b>\$ 757,921,202</b>	<b>\$ 69,278,458</b>	<b>\$ 54,100,614</b>	<b>\$ 29,397,633</b>	<b>\$ 59,024,329</b>
Transfers to Other Funds									
Debt Service	9792	\$ -	-	-	-	-	-	-	-
Capital Projects Funds	9793	-	-	-	-	-	-	-	-
Special Revenue	9794	-	-	-	-	-	-	-	-
Internal Service	9798	-	-	-	-	-	-	-	-
Trust & Agency	9799	-	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>		<b>3,188,737,393</b>							
Fund Balance:									
Non-Spendable:									
Reserve for Pre-Paid Expenses		\$ 2,091,144							
Reserve for Inventory		9,359,471							
Restricted:									
Reserve for State Categoricals		4,705,917							
Assigned:									
Tax Reserve		-							
Other Rebudgets		60,874,745							
Commitments		1,132,543							
Unassigned:									
		259,639,072							
<b>Total Fund Balance</b>		<b>337,802,892</b>							
<b>Total Appropriations, Transfers and Fund Balance</b>		<b>\$ 3,526,540,285</b>							