

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

**SUBJECT: RESOLUTION NO. 1, FY 2024-25 GENERAL FUND MID-YEAR 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 including: 1) an increase in Other State/Categorical Programs; 2) an increase in Miscellaneous Local revenues; 3) the establishment of Loss Recoveries revenue; 4) an increase in the beginning fund balance due to Post-AFR adjustments; and 5) an increase in the Transfer from Capital Outlay.

### **Major Revenue Adjustments**

Total revenues/other sources are being increased by \$50.1 million which includes an increase of \$36.7 million in Other State/Categorical Programs mostly due to School Recognition, an increase of \$3.7 million in Local revenues mostly due to revised projections for Bus Patrol Citations and interest, an increase of \$2.8 million in the transfer from Capital Outlay, the establishment of \$1.6 million in Loss Recoveries for the JUUL settlement, and a \$5.3 million increase in Beginning Fund Balance due to post-AFR adjustments.

The Florida Department of Education (FLDOE) 3<sup>rd</sup> FEFP calculation has not been released at this time, therefore, adjustments related to this revenue will be provided at a later date.

### **Major Appropriation Changes**

Major appropriation changes are summarized based on projections. **Salaries** are decreased primarily due to: 1) alignment of salary amounts to projected figures; 2) elimination of reserve for FTE loss; and 3) the reclassification of amounts between salary and non-salary. **Employee benefits** related to FICA/Retirement/Worker's Compensation and Unemployment Compensation have been updated based on the salary adjustments previously mentioned as well as an updated projection. **Liability Insurance** was also adjusted to reflect the amounts per the latest actuarial report.

Major changes to **Non-Salary** accounts are due to: 1) shifts between salary and non-salary; 2) a net increase in charter school payments mostly to recognize new and additional non-FEFP charter funding; and 3) an increase in appropriations for Other Miscellaneous State programs offset by revenue increases.

This resolution increases both revenues and appropriations by \$50.1 million.

The following details the necessary revenue and appropriation adjustments:

<b><u>REVENUE CHANGES</u></b>	<b><u>INCREASE (DECREASE)</u></b>
1. Increase <b>Other State/Categorical revenues</b> as follows:	\$ 36,696,245
a. Establish School Recognition \$31,253,748.	
b. Establish Performance Based Incentives \$741,773.	
c. Increase Miscellaneous State revenues by \$4,700,724 mostly due to the establishment of the Computer Science Grant (\$1,059,488), multiple Pathways to Career Opportunities Grants (PCOG) (\$1,370,576), the establishment of the Early Childhood Music Education Incentive (\$796,785) all offset by appropriation increases.	
2. Increase <b>Local revenues</b> due to the following:	3,695,758
a. Increase interest due to an updated projection \$777,758.	
b. Increase Bus Patrol Camera Citations revenue \$2,918,000.	
3. Increase the Transfer from Capital Outlay due to an increase in projected Charter School Public Education Capital Outlay (PECO) funding offset by an increase in appropriations.	2,780,805
4. Establish Loss Recoveries revenue related to JUUL settlement.	1,597,793
5. Increase beginning fund balance as a result of a post Annual Financial Report (AFR) adjustment.	5,310,323
<b>TOTAL REVENUES AND OTHER SOURCES INCREASE</b>	<b><u>\$ 50,080,924</u></b>

**APPROPRIATION CHANGES**

1. **Salaries** are projected to decrease from the adopted budget \$ (14,167,811) primarily due to the following:
  - a. Reclassification of the Advanced Placement/IB/AICE budget from salary to non-salary \$21,525,555.
  - b. Establish bonus payments for School Recognition offset by a revenue increase \$22,105,506.
  - c. Decrease salaries by \$11,444,441 in order to align with latest projected amounts which primarily reflect school-based decisions.

**APPROPRIATION CHANGES (Continued)**

**INCREASE  
(DECREASE)**

- d. Decrease salaries by \$6,056,637 to eliminate the amount previously reserved for a potential FTE decrease.
  - e. Increase salaries by \$1,049,287 related to Magnet Program funds shifted from non-salary to salary.
  - f. Establish \$591,950 in salaries for Adult Performance Based Incentives offset by a revenue increase.
  - g. Establish \$1,112,079 in salaries for Other Miscellaneous State grants mostly due to the Computer Science Grant offset by an increase in revenue.
2. **Employee benefits** decreased due to lower projected costs for FICA/Retirement/Workers' Compensation based on salaries projected and a decrease in Medical Insurance based on the latest actuarial report, offset by an increase in projected Unemployment Compensation. \$ (6,849,489)
3. Decrease **Liability Insurance** per latest actuarial report. (739,486)
4. Increase **Energy Services** mostly due to a higher projection for gasoline and due to the shift from non-salary for the utilities rebate. 840,563
5. Net increase to appropriations for **Charter Schools** due to the following: 12,440,526
- a. Increase other non-FEFP charter appropriations by \$9,659,721 mostly due to the establishment of School Recognition, School Hardening grants, as well as other miscellaneous grants.
  - b. Increase Charter School Capital Outlay to reflect the latest estimate from the Florida Department of Education (FLDOE) \$2,780,805.

**APPROPRIATION CHANGES (Continued)**

**INCREASE  
(DECREASE)**

6. **Purchased Services** and **Other Non-Salary** accounts increased primarily due to the following: 47,661,444
- a. Increase non salary by \$22,064,023 mostly due to the shift of Advanced Placement/IB/AICE budget from salaries and fringes to non-salary.
  - b. Net increase of \$490,563 to projected utility costs primarily due to an increased projection for cellular airtime.
  - c. Decrease non-salary by \$1,974,336 related to Magnet Program funds mostly due to a shift from non-salary to salary and fringes.
  - d. Increase non-salary by \$23,791,011 due to updated projections primarily due to school-based decisions.
  - e. Establish \$3,290,183 in non-salary appropriations for Other Miscellaneous State mostly due to the establishment of the Early Childhood Music Education Incentive (\$796,785), and Computer Science Grants (824,378).

**TOTAL APPROPRIATION INCREASE**

**\$ 39,185,747**

**TRANSFERS/UNASSIGNED/ASSIGNED FUND BALANCE**

Increase Assigned Fund Balance (Personnel/Program Protection Reserve) in order to balance. \$ 10,895,177

**TOTAL INCREASE IN TRANSFERS & UNASSIGNED/ASSIGNED FUND BALANCE**

**\$ 10,895,177**

**TOTAL INCREASE IN APPROPRIATIONS, TRANSFERS & UNASSIGNED/ASSIGNED FUND BALANCE**

**\$ 50,080,924**

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

1. adopt Resolution No. 1, FY 2024-25 General Fund Mid-Year Budget Review, increasing revenues, appropriations and reserves by \$50,080,924; 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 2024-25 GENERAL FUND  
SUMMARY OF REVENUES AND APPROPRIATIONS  
RESOLUTION NO. 1**

	<b>ADOPTED BUDGET 9/11/2024</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 2/12/2025</b>
<b>REVENUES &amp; BEGINNING BALANCES</b>			
<b>REVENUES</b>			
Federal	\$ 13,600,500	\$ -	\$ 13,600,500
State	1,049,478,682	36,696,245	1,086,174,927
Local	2,767,950,973	3,695,758	2,771,646,731
<b>TOTAL REVENUES</b>	<b>\$ 3,831,030,155</b>	<b>\$ 40,392,003</b>	<b>\$ 3,871,422,158</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers From Capital Outlay	\$ 210,407,262	\$ 2,780,805	\$ 213,188,067
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 210,407,262</b>	<b>\$ 2,780,805</b>	<b>\$ 213,188,067</b>
<b>NON-REVENUE SOURCES</b>			
Loss Recoveries	\$ -	\$ 1,597,793	\$ 1,597,793
<b>TOTAL NON-REVENUE SOURCES</b>	<b>\$ -</b>	<b>\$ 1,597,793</b>	<b>\$ 1,597,793</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 379,084,800</b>	<b>\$ 5,310,323</b>	<b>\$ 384,395,123</b>
<b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 4,420,522,217</b>	<b>\$ 50,080,924</b>	<b>\$ 4,470,603,141</b>
<b>APPROPRIATIONS &amp; RESERVES</b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 1,879,876,933	\$ (14,167,811)	\$ 1,865,709,122
Employee Benefits	829,298,411	(6,849,489)	822,448,922
Liability Insurance	7,143,532	(739,486)	6,404,046
Energy Services	88,070,474	840,563	88,911,037
Charter Schools	1,027,375,927	12,440,526	1,039,816,453
Purchased Services	160,362,016	53,039,934	213,401,950
Other Non-Salary	228,468,696	(5,378,490)	223,090,206
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,220,595,989</b>	<b>\$ 39,185,747</b>	<b>\$ 4,259,781,736</b>
<b>RESERVES &amp; ENDING FUND BALANCE</b>			
Assigned	\$ 102,452,897	\$ 10,895,177	\$ 113,348,074
Unassigned (Contingency)	97,473,331	-	97,473,331
<b>TOTAL RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 199,926,228</b>	<b>\$ 10,895,177</b>	<b>\$ 210,821,405</b>
<b>TOTAL APPROPRIATIONS, RESERVES &amp; &amp; ENDING FUND BALANCE</b>	<b>\$ 4,420,522,217</b>	<b>\$ 50,080,924</b>	<b>\$ 4,470,603,141</b>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2024-25 GENERAL FUND  
SUMMARY OF REVENUES AND OTHER SOURCES  
RESOLUTION NO. 1**

	<b>ADOPTED BUDGET 9/11/2024</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 2/12/2025</b>
<b>FEDERAL SOURCES</b>			
Impact Aid	\$ 50,500	\$ -	\$ 50,500
R.O.T.C.	1,850,000	-	1,850,000
Medicaid Reimbursement	9,000,000	-	9,000,000
Federal Through State Community Schools	2,700,000	-	2,700,000
<b>Total Federal</b>	<b>\$ 13,600,500</b>	<b>\$ -</b>	<b>\$ 13,600,500</b>
<b>STATE SOURCES</b>			
<b>FLORIDA EDUCATION FINANCE PROGRAM (C):</b>			
Base Funding less FEFP Required Local Effort	\$ 591,598,731	\$ -	\$ 591,598,731
Safe Schools (B)	37,134,693	-	37,134,693
Educational Enrichment Allocation (B)	123,587,631	-	123,587,631
ESE Guarantee (B)	163,742,340	-	163,742,340
Mental Health Assistance Allocation	19,978,966	-	19,978,966
DJJ Supplemental Allocation (A)	135,204	-	135,204
Transportation (B)	26,190,741	-	26,190,741
Federally Connected Student Supplement	133,440	-	133,440
Prior Year Adjustment	-	-	-
Family Empowerment Scholarships Adjustment	(462,471,850)	-	(462,471,850)
Prior Year Adjustment for Scholarship Deductions	-	-	-
Proration to Appropriation	(2,801,438)	-	(2,801,438)
State Funded Discretionary Supplement	106,969,751	-	106,969,751
Educational Enrollment Stabilization Allocation	-	-	-
<b>Sub-Total FEFP</b>	<b>\$ 604,198,209</b>	<b>\$ -</b>	<b>\$ 604,198,209</b>
<b>OTHER STATE/CATEGORICAL PROGRAMS:</b>			
Workforce Development (A)	\$ 91,315,004	\$ -	\$ 91,315,004
Adults with Disabilities (A)	1,125,208	-	1,125,208
Performance Based Incentives (A)	-	741,773	741,773
Voluntary Pre-K (B)	19,025,926	-	19,025,926
School Recognition/Merit (A)	-	31,253,748	31,253,748
Class Size Reduction (A)	331,056,126	-	331,056,126
Miscellaneous State	2,758,209	4,700,724	7,458,933
<b>Sub-Total Other State</b>	<b>\$ 445,280,473</b>	<b>\$ 36,696,245</b>	<b>\$ 481,976,718</b>
<b>Total State</b>	<b>\$ 1,049,478,682</b>	<b>\$ 36,696,245</b>	<b>\$ 1,086,174,927</b>

(A) Revenue for which appropriations equal revenue.

(B) Revenue for which appropriations exceed revenue.

(C) This resolution reflects amounts as of the 2nd FEFP calculation which is the latest FEFP calculation available.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2024-25 GENERAL FUND  
SUMMARY OF REVENUES AND OTHER SOURCES  
RESOLUTION NO. 1**

	<b>AMENDED BUDGET 9/11/2024</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 2/12/2025</b>
<b>LOCAL SOURCES</b>			
FEFP Required Local Effort	\$ 1,739,116,172	\$ -	\$ 1,739,116,172
Local Discretionary Millage	403,993,446	-	403,993,446
Voted School Tax Additional Millage	540,098,190	-	540,098,190
<b>Sub - Total Local</b>	<b>\$ 2,683,207,808</b>	<b>\$ -</b>	<b>\$ 2,683,207,808</b>
<b>MISCELLANEOUS LOCAL:</b>			
Rent	\$ 9,381,000	\$ -	\$ 9,381,000
Interest	26,652,660	777,758	27,430,418
Vocational Fees	805,000	-	805,000
Post Secondary Fees	3,363,000	-	3,363,000
Financial Aid Fees	400,000	-	400,000
Community Schools - Internal (B)	24,882,000	-	24,882,000
Fed. Indirect Cost Reimbursement	8,000,000	-	8,000,000
Universal Services (E-Rate)	1,000,000	-	1,000,000
Misc. School Receipts (A)	2,000,000	-	2,000,000
Food Service Indirect Costs	3,292,043	-	3,292,043
Other Miscellaneous Local	4,967,462	2,918,000	7,885,462
<b>Sub-Total Miscellaneous Local</b>	<b>\$ 84,743,165</b>	<b>\$ 3,695,758</b>	<b>\$ 88,438,923</b>
<b>Total Local</b>	<b>\$ 2,767,950,973</b>	<b>\$ 3,695,758</b>	<b>\$ 2,771,646,731</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,831,030,155</b>	<b>\$ 40,392,003</b>	<b>\$ 3,871,422,158</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers From Capital Outlay	\$ 210,407,262	\$ 2,780,805	\$ 213,188,067
<b>NON REVENUE SOURCES</b>			
Loss Recoveries	-	1,597,793	1,597,793
<b>FUND BALANCE FROM PRIOR YEAR</b>			
	379,084,800	5,310,323	384,395,123
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 4,420,522,217</b>	<b>\$ 50,080,924</b>	<b>\$ 4,470,603,141</b>

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2024-25 GENERAL FUND  
SUMMARY OF REVENUES AND OTHER SOURCES  
RESOLUTION NO. 1**

	<b>AMENDED BUDGET 9/11/2024</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 2/12/2025</b>
<b>MISCELLANEOUS STATE SOURCES</b>			
CO & DS Withheld for Adm.	\$ 224,796	\$ -	\$ 224,796
State License Tax	205,000	-	205,000
SFW Individual Training Account (A)	8,000	-	8,000
Student Success in Career & Technical Education (A)	314,572	-	314,572
Computer Science Grant (A)	-	1,059,488	1,059,488
Miami Arts Studio @ Zelda Glazer (A)	300,000	-	300,000
Pathways to Career Opportunities (PCOG) Cooks Data Pre-Apprenticeship (A)	-	318,007	318,007
Pathways to Career Opportunitles (PCOG) Adult Pre-Apprenticeship (A)	-	217,905	217,905
Pathways to Career Opportunitles (PCOG) Auto Mechanic Pre-Apprenticeship (A)	-	834,664	834,664
History of Cuba (A)	-	152,000	152,000
FDLRS - Gen Revenue (A)	-	51,586	51,586
Nursing Education Pipeline (A)	1,705,841	-	1,705,841
Early Childhood Music Education Incentive Pilot (A)	-	796,785	796,785
Workforce Capitalization Incentive (CAP) (A)	-	312,930	312,930
International Baccalaureate Bonus Program (A)	-	26,300	26,300
WLRN - TV Community Svc. (A)	-	370,400	370,400
WLRN - FM Radio Community Svc. (A)	-	100,000	100,000
Youth Mental Health Awareness & Training (A)	-	345,659	345,659
Learning for Life (A)	-	115,000	115,000
<b>TOTAL MISCELLANEOUS STATE</b>	<b>\$ 2,758,209</b>	<b>\$ 4,700,724</b>	<b>\$ 7,458,933</b>

(A) Revenue for which appropriations equal revenue.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2024-25 GENERAL FUND  
 SUMMARY OF REVENUES AND OTHER SOURCES  
 RESOLUTION NO. 1**

	<b>AMENDED BUDGET 9/11/2024</b>	<b>INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 2/12/2025</b>
<b>OTHER MISCELLANEOUS LOCAL SOURCES</b>			
Fee Supported Pre-K (B)	\$ 2,567,462	\$ -	\$ 2,567,462
Miami-Dade County VAB Adjustment	300,000	-	300,000
Fingerprinting (A)	800,000	-	800,000
Bus Patrol Camera Citations	1,300,000	2,918,000	4,218,000
<b>TOTAL OTHER MISC LOCAL</b>	<b>\$ 4,967,462</b>	<b>\$ 2,918,000</b>	<b>\$ 7,885,462</b>

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**2024-25 GENERAL FUND BUDGET**  
**SUMMARY OF APPROPRIATIONS BY FUNCTION**  
**RESOLUTION NO. 1**  
**FEBRUARY 12, 2025**

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	\$ 2,984,842,730	\$ 1,243,686,903	\$ 553,729,973	\$ 1,056,088,353	\$ 3,571	\$ 121,059,667	\$ 8,496,183	\$ 1,778,080
SUPPORT SERVICES:									
Pupil Personnel Services	6100	169,013,555	107,021,514	48,490,087	13,373,387	-	114,938	10,514	3,115
Instructional Media Services	6200	15,570,355	10,185,935	4,524,310	804,671	-	27,587	27,852	-
Instruction & Curriculum Development	6300	63,017,878	21,911,550	8,132,572	24,223,440	-	705,509	1,233,000	6,811,807
Instructional Staff Training	6400	17,848,205	11,019,505	4,172,042	399,159	1,653	33,938	-	2,221,908
Instructional Support	6500	41,760,811	28,178,917	12,070,239	1,302,415	44,890	23,111	141,239	-
Board of Education	7100	10,722,331	6,058,851	2,566,302	1,035,125	-	35,627	61,216	965,210
General Administration	7200	11,976,748	7,772,424	3,111,066	148,875	11,193	162,573	718,019	52,598
School Administration	7300	185,729,217	130,104,058	53,645,925	137,298	4,135	666,053	923,962	247,786
Facilities Acquisition & Construction	7410	49,404,265	3,925	1,082	9,017	6,592	-	1,672,669	47,710,980
Fiscal Services	7500	17,255,793	8,794,258	3,676,267	1,575,431	-	8,926	8,015	3,192,896
Central Services	7700	60,750,210	33,972,484	-	26,496,056	91,251	-	190,419	-
Transportation Services	7800	79,150,685	35,023,972	19,686,697	14,667,514	6,180,094	3,592,408	61,216	-
Operation of Plant	7900	381,652,510	140,905,175	76,446,179	78,849,137	81,687,848	856,458	2,882,340	25,373
Maintenance of Plant	8100	125,326,011	53,994,330	23,902,643	38,189,196	879,810	5,326,757	3,033,275	-
General Support	8200	2,345,534	621,806	238,985	1,460,035	-	6,346	-	18,362
Community Services	9100	36,984,898	26,453,515	8,054,553	863,340	-	391,645	636,483	585,362
Debt Services	9200	6,430,000	-	-	-	-	-	-	6,430,000
Total Instruction & Support Services		\$ 4,259,781,736	\$ 1,865,709,122	\$ 822,448,922	\$ 1,259,622,449	\$ 88,911,037	\$ 133,011,543	\$ 20,035,186	\$ 70,043,477
Transfers to Other Funds									
Debt Service	9792	\$ -	-	-	-	-	-	-	-
Capital Projects Funds	9793	-	-	-	-	-	-	-	-
Special Revenue	9794	-	-	-	-	-	-	-	-
Internal Service	9798	-	-	-	-	-	-	-	-
Trust & Agency	9799	-	-	-	-	-	-	-	-
Total Appropriations & Transfers		4,259,781,736							
Fund Balance:									
Non-Spendable:									
Reserve for Pre-Paid Expenses		\$ -	-	-	-	-	-	-	-
Reserve for Inventory		-	-	-	-	-	-	-	-
Restricted:									
Reserve for State Categoricals		-	-	-	-	-	-	-	-
Assigned:									
Tax Reserve		113,348,074	-	-	-	-	-	-	-
Other Rebudgets		-	-	-	-	-	-	-	-
Commitments		-	-	-	-	-	-	-	-
Unassigned:									
		97,473,331	-	-	-	-	-	-	-
Total Fund Balance		210,821,405							
Total Appropriations, Transfers and Fund Balance		\$ 4,470,603,141							