

Financial Services
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, 2008-09 GENERAL FUND MID-YEAR
BUDGET REVIEW**

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

**LINK TO DISTRICT
STRATEGIC PLAN: IMPROVE FINANCIAL SERVICES**

This resolution recommends budgetary adjustments for the General Fund including: 1) the impact of the annual Florida Education Finance Program (FEFP) third calculation; 2) results of the Special Legislative Session (which revised the FEFP third calculation); 3) the favorable settlement of the FTE cap issue; 4) the changes in market conditions that effect interest income; 5) the reduction in revenue for the prior year adjustment from the tax roll; and 6) a reduction in the maintenance transfer due to a reduction in projected expense. Changes to specific revenue and appropriation items are described below.

Total revenues are being decreased by \$92.6 million of which \$28.4 million is a decrease in revenue for McKay Scholarships which has an offsetting appropriation. Revenue decreases include FEFP adjustments which reflect a significant decrease in the Base Student Allocation (BSA), miscellaneous local revenue adjustment for the prior year adjustment and a decrease in interest based on the latest available information. Revenues are increased for new grants for a small Tobacco Prevention Program (Federal Sources), Miscellaneous State (\$1.0 million), Local Sources (\$.3 million) and an increase in Universal Services (E-Rate) (\$2.0 million). Major FEFP adjustments and Legislative results of the Special Session are summarized below.

Major Revenue Adjustments In FEFP

Revenue adjustments include the following items reflected in the Third Calculation of the FEFP, received from the Department of Education in December 2008:

- Decrease of 847 **weighted** full-time equivalent (FTE) students reported (compared to resolution 1) (\$3.4 million).
- Increase in the Declining Enrollment Supplement of \$1.6 million.
- Eliminate McKay Scholarships (\$28.4 million) (offset by an appropriation decrease).
- Increase revenue for a Prior Year Adjustment (\$3.6 million) due primarily to an increase in weighted FTE. The Prior Year Adjustment related to the final tax roll adjustments is not reflected in the FEFP.
- Reduce revenue in other FEFP programs (primarily required local effort) by \$1.3 million.
- Increase in revenue for Categorical Programs by \$2.4 million which requires an appropriation increase of \$.9 million.
- Increase in Local Taxes \$2.3 million due to a higher tax roll reflected in the FEFP calculation.

Revenue Reductions as a result of the Special Legislative Session

A Special Legislative Session was held January 5-16, 2009 to reduce state appropriations due to a reduction in State revenue. Major revenue reductions for Miami-Dade are reflected below:

- Decrease Base Student Allocation by \$85.60 per weighted FTE (\$31.4 million).
- Decrease ESE Guaranteed Allocation (\$3.1 million), Supplemental Academic Instruction (\$2.8 million) and other FEFP programs (\$.5 million).
- Decrease Discretionary Lottery (\$.6 million).
- Decrease Class Size Reduction (\$8.0 million), Instructional Materials (\$.7 million) and Transportation (\$.6 million).

The Special Legislative Session increased the limitation on the Capital Outlay Transfer for casualty insurance from \$65 to \$100 per FTE. This results in an increase in the Capital Outlay Transfer to General Fund of \$12.0 million. The Special Session also required that in order to take advantage of the aforementioned flexibility, the District must suspend its lawsuit against the State regarding the prior year application of the change in measuring the Required Local Effort. This results in the reduction of revenue included in the Adopted Budget in the amount of \$24 million.

Major Appropriation Changes

Major appropriation changes are summarized based upon projections and recommendations to reduce the budget to balance. Based on projections, salaries/fringes are increased partially due to a shift of non-salary appropriations to salary/fringes. Health benefits are reduced due to the redesign of the health benefits plan previously approved by the Board and most unions. Major changes to non-salary accounts are: 1) a shift to salary/fringes (\$10.4 million) based on school site discretionary spending decisions, 2) a reduction in Charter School payments due to a State revenue reduction and the loss of the Prior Year Adjustment on the yield from Required Local Effort tax loss (\$10.1 million) and 3) the elimination of McKay Scholarships which is offset by a revenue reduction (\$28.2 million).

The District has cut nearly \$300 million in the last year. It has become increasingly more difficult to stay true to our guiding principles to protect the classroom and workforce, maintain annual salaries all while maintaining fiscal viability. The recommended reductions required as a result of the Special Legislative Session were difficult to make. The recommended cuts include eliminating available school discretionary balances to minimal requirements only, transferring allowable General Fund program costs to other funds, reducing the maximum hours for part-time workers (excluding bus drivers, bus aides and food service workers), and reducing adult program balances to absorb their overhead costs.

The Reserve for the Governor's Holdback is being eliminated in this resolution since the final cuts are being made. In addition, the appropriation for Tax Roll Yield is being eliminated and included in the contingency reserve. Based upon these recommendations, the contingency will be \$56.5 million or 2.04% of revenue. It will be necessary to continue the strict hiring freeze on all open positions and curtail expenditures in the second half of the year to maintain fund balance.

Unreserved General Fund Balance

During the January 2009 Special Legislative Session, the legislature amended the law that provided guidelines for district school boards to follow regarding unreserved general fund balance that is sufficient to address normal contingencies.

The law now requires that the District's unreserved balance is projected to fall below 2 percent and the commissioner determines that the district's plan does not reasonably anticipate the avoidance of a financial emergency, the commissioner shall appoint a financial emergency board pursuant to FS 218.503 (3) (g) to oversee activities of the District.

This resolution reduces both revenues and appropriations by \$92.6 million.

The following details the necessary revenue and appropriation adjustments for your consideration:

<u>REVENUE CHANGES</u>	<u>INCREASE (DECREASE)</u>
1. Increase Federal Sources by \$50,000 for a Tobacco Prevention Program (offset by an appropriation increase).	\$ 50,000
2. Decrease State revenues due to the following:	
a. Decrease Florida Education Finance Program (FEFP) as follows:	(96,281,318)
Decrease of 846.82 weighted FTE	\$ (3,412,117)
Decrease BSA by \$85.60	(31,399,714)
RLE reduction	(2,049,035)
Safe Schools	(210,927)
Supplemental Academic Instruction	(2,781,106)
ESE Guarantee	(3,135,567)
Declining Enrollment Supplement	1,589,795
Reading Allocation	(194,103)
DJJ Supplemental Allocation	266,057
Equal Percentage Adjustment	184,986
Prior Year Adjustment	3,568,652
Prior Year Scholarship Adjustment	83,534
McKay Scholarship Adjustment	(28,413,041)
Total	<u>\$ (65,902,586)</u>

REVENUE CHANGES (continued)

**INCREASE
(DECREASE)**

- b. Decrease Categorical Programs based on confirmation of state reports following the Special Legislative Session as follows:

Instructional Materials*	\$ (226,368)
Instructional Materials – prior year adj.*	380,010
Transportation	(3,670,383)
Transportation – prior year adj.	(161,025)
Discretionary Lottery Funds	(544,178)
Class Size Reduction	<u>(3,173,392)</u>
Total	<u>\$ (7,395,336)</u>

*Offsetting appropriation decrease.

- c. Decrease Miscellaneous State revenue by (\$22,983,396) (programs identified on page entitled Miscellaneous State Sources). This resolution eliminates a \$24 million revenue established at time of adoption in anticipation of the Prior Year Adjustment. Although the District has dropped the lawsuit regarding this matter, every effort will be made to obtain these funds during the regular Legislative Session.

3. Increase Local revenues as follows: \$ 3,652,676

FEFP Required Local Effort	\$ 2,049,035
Local Discretionary Millage	253,641
Interest	(920,000)
Universal Services (E-Rate)	2,000,000
Other Miscellaneous Local*	<u>270,000</u>
Total	<u>\$ 3,652,676</u>

*Requires offsetting appropriations.

4. Increase Transfer from Capital Outlay to cover casualty insurance and property/flood insurance to the revised maximum of \$100 per FTE (previously capped at \$65 per FTE). This is offset by a decrease for Maintenance Expenditures as identified by Facilities which reflects decreased overtime work and other cost control measures. 0

NET REVENUE DECREASE

\$ (92,578,642)

APPROPRIATION CHANGES

**INCREASE
(DECREASE)**

1. **Salaries** are projected to increase above current budget due primarily to the following: \$ 19,143,294
 - a. **Reclassification** of \$4,667,018 to hourly/overtime/temporary instructor accounts from non-salary to reflect school-based decisions.
 - b. **Reclassification** of \$4,155,240 to salaries from non-salary. The adopted budget reflected the restoration of the Magnet Program (\$5 million) as non-salary; school-based decisions restored full-time positions plus related fringe benefits.
 - c. Increase salaries by \$179,547 in Miscellaneous State and Local grants offset by an increase in revenue.
 - d. Increase salaries by \$10,141,489 based on projections.

2. **Employee benefits** are decreased due to the following: (1,127,120)
 - a. Increase in FICA/Retirement/Workers Compensation by \$1,888,134 due to the increase in salaries noted above.
 - b. Decrease health benefits by (\$3,375,546) based on latest projections. The projection includes a reduction of approximately \$1.9 million for the health plan redesign which has been approved by UTD, DCSMEC, MEP and Confidential Exempt personnel.
 - c. Decrease Unemployment Compensation costs by (\$505,721) based on projections.
 - d. Increase Tuition Reimbursement by \$866,013.

3. Increase **liability insurance** based on actuarial report. 672,491

4. Decrease **energy services** based on projections. (908,177)

5. Other **non-salary** accounts will decrease due primarily to the following: (49,691,082)
 - a. **Reclassify** (\$5,432,628) to hourly/overtime/temporary instructors plus related fringe benefits from non-salary to primarily reflect school-based decisions.
 - b. **Reclassify** (\$5,000,000) to salaries plus related fringe benefits from non-salary to reflect school-based decisions related to Magnet Programs.
 - c. Increase in miscellaneous state/local programs by \$1,240,700 which is offset by an increase in revenue.
 - d. Increase Instructional Materials by \$153,642 offset by a revenue increase.

APPROPRIATION CHANGES (continued)

**INCREASE
(DECREASE)**

- e. Increase DJJ Supplement by \$266,057 offset by an increase in revenue.
- f. Decrease Reading Allocation by (\$194,103) offset by a decrease in revenue.
- g. Decrease appropriations for Charter Schools by (\$10,076,774) due to a slight increase in enrollment, reductions in Special Legislative Session and a flow-through of the Prior Year adjustment on property tax loss.
- h. Eliminate appropriation for McKay Scholarships (\$28,196,190). The original FTE estimate included 3,500 FTE McKay Scholarships resulting in revenues and appropriations established at \$28.2 million. The Department of Education pays parents directly for student tuition in lieu of payment to the district. However, by law, both the revenue and appropriations must be reported in the District's adopted budget.
- i. Decrease non-salary by (\$2,451,786) based on latest projections.

TOTAL APPROPRIATION CHANGES

\$(31,910,594)

RECOMMENDED REDUCTIONS TO BALANCE

- 1. Reduce non-salary accounts at non-school locations to fund only expenditures that directly support students, are required by law or sound business practices \$ (7,300,000)
- 2. Reduce the number of District issued cell phones. (200,000)
- 3. Delete unexpended purchase orders. (800,000)
- 4. Transfer Worker's Compensation expenses proportionally by fund. (1,000,000)
- 5. Abate staff in the School Board Attorney's Office working solely on capital issues to the Capital Outlay Fund. (500,000)
- 6. Reduce School Board Members & Inspector General accounts by 10%. (200,000)
- 7. Transfer appropriate and allowable General Fund programs to available Contracted Program Funds. (6,000,000)
- 8. Reduce school-site budgets by tightly controlling discretionary spending through March. In the last quarter of the year, require all spending to be approved by School Operations. (3,300,000)

<u>RECOMMENDED REDUCTIONS TO BALANCE (continued)</u>	<u>INCREASE (DECREASE)</u>
9. Reduce available balances in magnet programs. Necessary purchases must be approved by School Operations.	(1,000,000)
10. Eliminate available balances in FCAT Enhancement funds after the administration of the FCAT exam.	(800,000)
11. Release MEP hourly employees beginning January 23, 2009.	(200,000)
12. Reduce maximum number of hours per pay period for part-time employees from 50 to 25 (excluding bus drivers) unless a waiver is granted.	(2,500,000)
13. Reduce salary projection due to strict hiring freeze.	(4,000,000)
14. Reduce adult balances to absorb overhead costs (i.e. utilities).	(700,000)
15. Curtailing of personnel expenditures for the remainder of the fiscal year through discussion and resolution of issues in collective bargaining with the District's unions.	(25,500,000)
16. Eliminate appropriation for potential shortfall in the Tax Roll Yield.	<u>(13,000,000)</u>
TOTAL RECOMMENDED REDUCTIONS TO BALANCE	<u>\$(67,000,000)</u>

<u>TRANSFERS/RESERVES</u>	<u>INCREASE (DECREASE)</u>
1. Eliminate the Reserve for the Governor's Holdback with the above reductions to cover the actual reduction incurred during the Special Legislative Session.	\$(10,668,048)
2. Increase contingency from \$39,544,827 to \$56,544,827 (2.04% of revenue). This increase is due to the elimination of the appropriation for the tax roll yield and a strict hiring freeze.	17,000,000
TOTAL INCREASE IN TRANSFERS/RESERVES	<u>\$ 6,331,952</u>
TOTAL DECREASE IN APPROPRIATIONS, TRANSFERS & RESERVES	<u>\$(92,578,642)</u>

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

1. adopt Resolution No. 2, 2008-09 General Fund Mid-Year Budget Review, decreasing revenues, appropriations and reserves by (\$92,578,642); and
2. adopt the Summary of Revenues and Appropriations (page 8) and the Summary of Appropriations by Function (page 13).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
SUMMARY OF REVENUES AND APPROPRIATIONS
GENERAL FUND
2008-09
RESOLUTION NO. 2**

	AMENDED BUDGET 11/18/08	RESOLUTION NO. 2	AMENDED BUDGET 2/11/09
REVENUES & BEGINNING BALANCES			
REVENUES			
Federal	\$ 12,284,142	\$ 50,000	\$ 12,334,142
State	1,114,104,671	(96,281,318)	1,017,823,353
Local	1,492,312,029	3,652,676	1,495,964,705
TOTAL REVENUES	\$ 2,618,700,842	\$ (92,578,642)	\$ 2,526,122,200
TRANSFERS FROM CAPITAL OUTLAY	\$ 194,297,163	\$ -	\$ 194,297,163
BEGINNING FUND BALANCE	32,360,190	-	32,360,190
ADJUSTMENT TO FUND BALANCE		-	
SUBTOTAL REVENUES & BEGINNING BALANCES	\$ 2,845,358,195	\$ (92,578,642)	\$ 2,752,779,553
NON-REVENUE SOURCES - Other	13,720,000	-	13,720,000
TOTAL REVENUES & BEGINNING BALANCES	\$ 2,859,078,195	\$ (92,578,642)	\$ 2,766,499,553
APPROPRIATIONS & RESERVES			
APPROPRIATIONS			
Salaries	\$ 1,670,461,315	\$ (10,932,466)	\$ 1,659,528,849
Employee Benefits	583,944,560	(16,315,622)	567,628,938
Liability Insurance	5,564,260	672,491	6,236,751
Purchased Services	302,709,682	5,687,418	308,397,100
Energy Services	88,045,833	(908,177)	87,137,656
Other Non-Salary	158,139,670	(77,114,238)	81,025,432
TOTAL APPROPRIATIONS	\$ 2,808,865,320	\$ (98,910,594)	\$ 2,709,954,726
TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -
RESERVES & ENDING FUND BALANCE			
Unreserved Fund Balance	\$ 39,544,827	\$ 17,000,000	\$ 56,544,827
Reserved Fund Balance	10,668,048	(10,668,048)	-
TOTAL RESERVES & ENDING FUND BALANCE	\$ 50,212,875	\$ 6,331,952	\$ 56,544,827
TOTAL APPROPRIATIONS, RESERVES & ENDING FUND BALANCE	\$ 2,859,078,195	\$ (92,578,642)	\$ 2,766,499,553

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
SUMMARY OF REVENUES AND OTHER SOURCES**

General Fund
2008-09

Resolution No. 2

	AMENDED BUDGET 11/18/2008	RESOLUTION NO. 2	AMENDED BUDGET 2/11/2009
FEDERAL SOURCES			
Impact Aid	\$ 10,000	\$ -	\$ 10,000
R.O.T.C.	2,480,000	-	2,480,000
Medicaid Reimbursement	7,600,000	-	7,600,000
Federal Through State Community Schools	2,194,142	-	2,194,142
Federal Through State Tobacco Prevention	-	50,000	50,000
Total Federal	\$ 12,284,142	\$ 50,000	\$ 12,334,142
STATE SOURCES			
FLORIDA EDUCATION FINANCE PROGRAM:			
Base Funding less FEFP Required Local Effort	\$ 200,375,890	\$ (36,860,866)	\$ 163,515,024
Safe Schools(B)	10,844,419	(210,927)	10,633,492
Supplemental Academic Instruction	128,754,917	(2,781,106)	125,973,811
ESE Guarantee	145,165,139	(3,135,567)	142,029,572
Declining Enrollment Supplement	5,688,081	1,589,795	7,277,876
Reading Allocation (A)	13,612,644	(194,103)	13,418,541
Merit Award Allocation (MAP)	989,686	-	989,686
DJJ Supplemental Allocation	404,315	266,057	670,372
Equal Percentage Adjustment	-	184,986	184,986
Prior Year Adjustment	-	3,568,652	3,568,652
Prior Year Scholarship Adjustment	-	83,534	83,534
McKay Scholarship Adjustment	-	(28,413,041)	(28,413,041)
Sub-Total FEFP	\$ 505,835,091	\$ (65,902,586)	\$ 439,932,505
OTHER STATE:			
Non-Recurring DCD Transition Funding	\$ 7,500,000	\$ -	\$ 7,500,000
Workforce Development	95,587,705	-	95,587,705
Adults with Disabilities (A)	1,954,114	-	1,954,114
Performance Based Incentives	1,093,969	-	1,093,969
Voluntary Pre-K (A)	8,951,434	-	8,951,434
CATEGORICAL PROGRAMS:			
Instructional Materials (A)	32,826,627	(226,368)	32,600,259
Instructional Materials - Prior Year Adjustment	-	380,010	380,010
Transportation (B)	28,816,164	(3,670,383)	25,145,781
Transportation - Prior Year Adjustment	-	(161,025)	(161,025)
Teachers Lead Program (A)	4,789,615	-	4,789,615
Full Service Schools (A)	768,000	-	768,000
Excellent Teaching (A)	5,079,852	-	5,079,852
Discretionary Lottery Funds	9,089,036	(544,178)	8,544,858
School Recognition/Merit (A)	20,866,216	-	20,866,216
Class Size Reduction	364,515,147	(3,173,392)	361,341,755
Miscellaneous State	26,431,701	(22,983,396)	3,448,305
Total State	\$ 1,114,104,671	\$ (96,281,318)	\$ 1,017,823,353

(A) Revenue for which appropriations equal revenue.

(B) Revenue for which appropriations exceed revenue.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
SUMMARY OF REVENUES AND OTHER SOURCES**

**General Fund
2008-09**

Resolution No. 2

	AMENDED BUDGET 11/18/2008	RESOLUTION NO. 2	AMENDED BUDGET 2/11/2009
LOCAL SOURCES			
FEFP Required Local Effort	\$ 1,259,946,261	\$ 2,049,035	\$ 1,261,995,296
Local Discretionary Millage	155,963,033	253,641	156,216,674
Sub - Total	\$ 1,415,909,294	\$ 2,302,676	\$ 1,418,211,970
Miscellaneous Local:			
Tax Redemptions	\$ 13,500,000	\$ -	\$ 13,500,000
Rent	2,470,000	-	2,470,000
Interest	6,490,000	(920,000)	5,570,000
Vocational Fees	539,906	-	539,906
Post Secondary Fees	3,802,621	-	3,802,621
Continuing Workforce Fees	157,473	-	157,473
Financial Aid Fees	450,000	-	450,000
Community Schools-Contributions (A)	48,540	-	48,540
Community Schools - Internal (A)	12,975,771	-	12,975,771
Community Schools - Internal (A)	1,328,035	-	1,328,035
Community Schools - Internal (A)	4,551,555	-	4,551,555
Driver Education	1,229,270	-	1,229,270
Fed. Indirect Cost Reimbursement	8,500,000	-	8,500,000
Universal Services (E-Rate)	8,186,780	2,000,000	10,186,780
Misc. School Receipts (A)	3,000,000	-	3,000,000
Food Service Indirect Costs	3,384,000	-	3,384,000
Other Miscellaneous Local	5,788,784	270,000	6,058,784
Total Local	\$ 1,492,312,029	\$ 3,652,676	\$ 1,495,964,705
TOTAL REVENUES	\$ 2,618,700,842	\$ (92,578,642)	\$ 2,526,122,200
TRANSFERS			
From Capital Outlay	\$ 194,297,163	\$ -	\$ 194,297,163
NON-REVENUE SOURCES			
Lease of WLRN Spectrum	13,720,000	-	13,720,000
FUND BALANCE FROM PRIOR YEAR	32,360,190	-	32,360,190
TOTAL REVENUES & OTHER SOURCES	\$ 2,859,078,195	\$ (92,578,642)	\$ 2,766,499,553

* Reclassified to State Source.

(A) Revenue for which appropriations equal revenue.

(B) Revenue for which appropriations exceed revenue.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
SUMMARY OF REVENUES AND OTHER SOURCES
 General Fund
 2008-09

Resolution No. 2

	AMENDED BUDGET 11/18/2008	RESOLUTION NO. 2	AMENDED BUDGET 2/11/2009
MISCELLANEOUS STATE SOURCES			
Miscellaneous Prior Year State Adjustment	\$ 24,000,000	\$ (24,000,000)	\$ -
CO & DS Withheld for Adm.	145,000	-	145,000
State License Tax	140,000	-	140,000
Health Service (B)	198,067	(125,107)	72,960
SFW Individual Training Account	701,524	-	701,524
Boys & Girls Club	-	76,512	76,512
FDLRS - Gen Revenue 06/30/09	108,560	(1,475)	107,085
Radio Reading Service (A)	-	41,291	41,291
SEDNET IDEA Gen Rev 06/09	-	28,782	28,782
WLRN-TV Community	-	508,064	508,064
WLRN-FM Community	-	101,986	101,986
Challenge Grant	-	10,000	10,000
Learning For Life	-	329,500	329,500
MSE/SFSAS	1,138,550	47,051	1,185,601
TOTAL MISCELLANEOUS STATE	\$ 26,431,701	\$ (22,983,396)	\$ 3,448,305

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
SUMMARY OF REVENUES AND OTHER SOURCES**

**General Fund
2008-09**

Resolution No. 2

	AMENDED BUDGET 11/18/2008	RESOLUTION NO. 2	AMENDED BUDGET 2/11/2009
OTHER MISCELLANEOUS LOCAL SOURCES			
FEMA	\$ -	\$ 240,000	\$ 240,000
Fee Supported Pre-K (B)	5,588,784	\$ -	5,588,784
Credit card rebate	0	\$ 30,000	30,000
Safe Schools-Fees (A)	200,000	\$ -	200,000
TOTAL OTHER MISC LOCAL	\$ 5,788,784	\$ 270,000	\$ 6,058,784

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

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 2008-09 GENERAL FUND BUDGET
 SUMMARY OF APPROPRIATIONS BY FUNCTION
 RESOLUTION NO. 2
 February 11, 2009

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	\$ 1,637,094,876	\$ 1,052,677,220	\$ 331,733,052	\$ 198,815,608	\$ 11,336	\$ 50,817,754	\$ 1,769,701	\$ 1,270,205
SUPPORT SERVICES:								
5000 Pupil Personnel Services	120,386,052	87,513,499	27,800,694	5,032,892	-	-	33,982	5,585
6100 Instructional Media Services	35,709,493	25,091,186	8,080,973	311,854	-	230,155	1,995,325	-
6200 Instruction & Curriculum Development	18,814,097	14,435,877	3,834,866	477,447	1,222	-	51,854	13,031
6300 Instructional Staff Training	5,142,743	2,124,756	2,965,867	15,749	-	26,549	9,822	-
6400 Instructional Support	32,195,389	23,422,981	7,681,910	559,134	-	468,012	63,552	-
6500 Board of Education	6,145,769	3,745,889	957,501	1,024,926	1,564	64,714	146,134	205,241
7100 General Administration	11,372,007	8,781,504	2,033,195	524,839	24,685	-	5,566	2,118
7200 School Administration	175,742,555	133,079,539	39,506,315	898,549	3,872	1,732,142	410,021	112,117
7300 Facilities Acquisition & Construction	46,407,970	34,686,098	10,098,675	554,462	79,176	226,639	761,326	1,594
7410 Fiscal Services	13,794,709	9,489,855	2,780,031	426,274	422	-	15,303	1,082,824
7500 Central Services	96,624,359	30,583,338	44,021,437	21,583,534	286,187	-	104,212	65,651
7700 Transportation Services	88,864,074	47,615,796	19,739,772	7,904,239	11,756,987	1,771,658	75,622	-
7800 Operation of Plant	291,476,954	108,326,858	43,723,111	65,494,626	72,981,435	949,586	-	1,338
7900 Maintenance of Plant	89,351,704	52,441,926	17,043,945	10,427,762	2,010,770	5,470,666	1,966,635	-
8100 General Support	1,130,991	758,221	209,454	157,549	-	5,641	126	-
8200 Budget Clearing	32,261,235	24,754,606	5,418,140	424,407	-	-	-	-
8300 Community Services	7,429,749	-	-	-	-	1,344,634	103,179	216,269
9100 Debt Services								
9200 Total Instruction & Support Services	\$ 2,709,954,726	\$ 1,659,528,849	\$ 567,628,938	\$ 314,633,851	\$ 87,137,656	\$ 63,108,150	\$ 7,511,560	\$ 10,405,722
Transfers to Other Funds								
9792 Debt Service	\$ -	-	-	-	-	-	-	-
9793 Capital Outlay	-	-	-	-	-	-	-	-
9794 Special Revenue	-	-	-	-	-	-	-	-
9798 Internal Service	-	-	-	-	-	-	-	-
9799 Trust & Agency	-	-	-	-	-	-	-	-
Total Appropriations & Transfers	2,709,954,726							
Fund Balance:								
Reserved Fund Balance	-	-	-	-	-	-	-	-
Unreserved Fund Balance	56,544,827	-	-	-	-	-	-	-
Total Fund Balance	56,544,827							
Total Appropriations, Transfers and Fund Balance	\$ 2,766,499,553							