

Business Operations  
Ofelia San Pedro, Deputy Superintendent

**SUBJECT: RESOLUTION NO. 4, 2007-08 GENERAL FUND SPRING  
BUDGET REVIEW**

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL  
RELATIONS**

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

The Office of Budget Management has reviewed annualized expenditure projections for FY 2007-08 with input from other offices for several months. Based upon that review, additional budget reductions are required for FY 2007-08. The proposed appropriation changes due to projections are broken into four major categories to help explain the reason for the increase in expenditures compared to budget.

### **PAST PRACTICE**

For several years, Spring Budget Conferences resulted in many schools being allowed to keep positions that exceeded what their student FTE generated. This was done in anticipation of enrollment increases at the Fall Budget Conferences. It was common for a school to ask that positions be "floated above the line" if the school expected to have enrollment increases. If the enrollment increase did not occur, the school often was allowed to keep the position. Until recently, the culture of allowing this was not a problem because revenues were still increasing.

The District has experienced declining enrollment in the last several years so the anticipated increases did not materialize, leaving many schools staffed at a higher level throughout the year than funding supported. Additionally, each year the District begins the year with a significant number of employees in unauthorized positions. This occurs because grants expire with no successor funding source and the District continues to employ staff pending placement in a budgeted position. The positions were linked to programs and to master schedules and the principals and community deemed them necessary for a successful school. The Office of Human Resources and Budget Management worked with the Regions throughout FY 2007-08 to reduce the number of employees in unauthorized positions from 490 to 107.

The annual average cost of unauthorized overallocated positions is approximately \$21,400,000. The overallocated positions were the subject of conversion in FY 2006-07 and resulted in the first reduction in these positions on a permanent basis. These practices were discontinued at Spring Budget Conferences in the development of the FY 2008-09 budget.

## **SALARY LAPSE**

As discussed in the Board Budget Workshop of April 28, 2008, many years ago budget officers built the budget assuming everyone would be employed 100% of the time and every position would be filled 100% of the time. This historical practice was a "money maker" since it overstated the actual budget. Collective bargaining brought that issue to the surface so that school boards made salary lapse adjustments to reduce the budget by eliminating the positions from the budget. It became a common practice in large school districts to include in budget development a credit for position vacancies, a credit for the salary difference between staff that retire and new hires, and a credit for the lag between a position becoming vacant and the date the new hire starts. These credits (referred to a salary lapse) maximized the resources available for distribution given to schools at the beginning of the year and allowed them to hire more staff to support education. The District began using a salary lapse factor in developing the FY 1986-87 budget. Historically, the District has been able to appropriate additional staff allocations to schools and with the salary lapse, balance the budget.

During FY 2006-07 and more significantly in FY 2007-08, several events, both external and internal, changed the validity of the salary lapse assumptions. As a result, the District has a difference between the number of positions filled and the salary lapse credit in the amount of approximately \$22,000,000 as discussed at the April 28, 2008 workshop. The driving forces behind the difference include: 1.) the payment of more competitive salaries and the related reduction in staff turnover, 2.) the increase in the national unemployment rate resulting in lower staff turnover, 3.) the introduction of the District Teacher Reserve Account which significantly reduced the time it took to replace classroom teachers and, 4.) the number of teachers who have extended their DROP dates (which is removed from the budget in FY 2008-09).

## **ESE FTE REPORTING**

Since December 2003, the District has been reporting a decline in ESE FTE for programs 254 and 255 as compared to other large school districts in Florida. The anomaly was discovered when a comparative trend analysis was done on information received from FLDOE. The Office of Budget Management contacted the Office of Exceptional Student Education and requested verification of the trend. The review by ESE determined that an error existed in coding the students, however student services were never impacted.

This miscoding resulted in a loss of FEFP revenue of approximately \$22,600,000 during FY 2007-08. Additionally, because the students were reported as basic rather than Exceptional Student Education, extra basic units totaling \$4,761,190 were given to schools. ESE staff is conducting a full review of the ESE FTE reporting and has issued corrections that have been reported to FLDOE to approximately 1,100 student records. A program to re-train staff on the FLDOE Matrix of Service Handbook has already begun and will continue through the summer. Because of the timing difference between reporting FTE and recognizing revenue, the additional revenue may not be recognized until FY 2009-10 due to the cap on weighted FTE.

## **AUDITOR GENERAL REPORT, AD VALOREM TAXATION**

On June 20, 2008 the Auditor General released report 2008-158 for the district's June 30, 2007 audit finding on Ad Valorem Taxation.

The audit finding questioned the use of Ad Valorem taxes for instructional technology maintenance salaries and instructional media programs in the amount of \$17.6 million. An additional \$1.0 million of Ad Valorem taxes was questioned for the purchase of computer software.

In summary, FLDOE concluded that:

- Salaries and benefits in the amount of \$16,149,344 for “non-traditional” building maintenance jobs such as computer and television technicians were qualified uses based on their functionality – maintaining equipment of the school plant as envisioned in Section 1013.01(12)F.S.
- The difference between the amount of the audit finding (\$18,631,575) and the allowable expenditures (\$16,149,344) must be restored to Capital Outlay funds by June 30, 2008 to avoid penalty imposed by Stature.

This resolution establishes a transfer to Capital Outlay for the prior year's audit finding pursuant to instructions from the Department of Education.

**IMPACT**

The projections reflect that anticipated expenditures will exceed the budget by \$66.5 million. The following are recommendations to reduce appropriations and reduce ending fund balance to \$26.9 million. These recommendations request that the Board approve the reductions previously proposed (Agenda Item E-13 from the March 13, 2008 Board meeting) for temporary instructor accounts in schools and the discretionary budget accounts in schools, eliminate rebudgeted commitments and eliminate/reduce school rebudgets at the end of the fiscal year (rebudgets into the next fiscal year). In addition, the District has been advised by FLDOE that Property/Flood insurance must be recorded in the General Fund and offset by a Transfer from Capital Outlay based on FLDOE guidelines.

This resolution increases revenues and appropriations by a total of \$29.3 million.

The following details the necessary appropriation adjustments for your consideration:

<b><u>REVENUE CHANGES</u></b>	<b><u>INCREASE (DECREASE)</u></b>
1. Increase/decrease <b>State Revenues</b> due to the following:	\$ (4,776,036)
a) Increase Florida Education Finance Program (FEFP) revenues, based on the FEFP 4 <sup>th</sup> calculation, as follows:	
Base FEFP (149.4 wFTE increase)	\$ 618,717
Safe Schools	2,225
Declining Enrollment	(272,129)
Reading Allocation	8,131
DJJ Supplement	84,015
McKay Scholarships	<u>697,804</u>
Total	\$ 1,138,763

- b). Increase/decrease Categorical Programs, based on the FEFP 4<sup>th</sup> Calculation, as follows:

**REVENUE CHANGES (Continued)**

**INCREASE  
(DECREASE)**

Instructional Materials	\$ 8,597
Transportation	(6,420,176)*
Discretionary Lottery	<u>9,756</u>
Total	\$ (6,401,823 )

*\*The FEFP calculation from the FLDOE was released on April 16, 2008. The prior FEFP calculation from the FLDOE had included a duplicated count of selected transported students. The FLDOE corrected their error in the latest calculation. The District recognized this revenue in Budget Resolution #2 dated February 13, 2008.*

- c). Increase Miscellaneous State revenues for new state grants that have been received subsequent to the last resolution. This revenue requires offsetting appropriations of \$487,024.
  
- 2. Increase the **Transfer from Capital Outlay Fund** to reflect the reclass of Property/Flood insurance expenditures to comply with the recently issued FLDOE accounting treatment. \$ 34,065,797

**TOTAL REVENUE INCREASE**

**\$ 29,289,761**

**APPROPRIATION CHANGES**

- 1. **Past Practice** as described on page 1 of this recommendation. \$ 21,400,000
- 2. **Salary Lapse** as described on page 2 of this recommendation. 22,000,000
- 3. **ESE FTE Reporting** as described on page 2 of this recommendation. 27,361,190
- 4. Reduce appropriations in Worker's Compensation and General/Auto Liability program based on the preliminary draft of the June 30, 2008 actuarial review of expenditures for these programs. (8,510,000 )
  
- 5. Other: 4,266,237
  - a) Increase in appropriations of \$487,024 for new state grants offset by an increase in revenue.
  - b) Increase in appropriations of \$100,743 in Reading Allocation, DJJ Supplemental Program and Instructional Materials offset by an increase in revenue.
  - c) Increase appropriations by \$207,627 for energy services costs based on latest estimate.
  - d) Increase appropriations by \$2,315,843 for water, sewer/waste and telecommunications based on year-to-date results.

**APPROPRIATION CHANGES (continued)**

**INCREASE  
(DECREASE)**

- e) Increase appropriations by \$1,155,000 for expenses in excess of budget for school level staff hired this fiscal year to plan for the opening of new schools in FY 2008-09.

**Total Adjustments**

**\$ 66,517,427**

**APPROPRIATION CHANGES DUE TO RESOLUTION  
RECOMMENDATIONS**

- 1. Reduce **salaries** for temporary instructor accounts in schools as recommended in Agenda Item E-13, March 12, 2008. \$ (2,319,953)
- 2. Reduce **Other Non-Salary** accounts as follows: (39,983,165)
  - a) Decrease discretionary budget accounts in schools as indicated by principals' analysis as recommended in Agenda Item E-13, March 12, 2008 (\$8,167,668).
  - b) Reduce appropriations in non-salary accounts due to the moratorium on non-essential spending (\$1,000,000).
  - c) Reduce/eliminate discretionary school rebudgets at year-end. The projections include non-salary at budget level (as if all funds will be spent) including rebudgets (\$22,762,351).
  - d) Eliminate the rebudget of commitments at year-end (\$8,053,146 – prior year level). A commitment is the first step in creating a purchase order for goods or services but does not yet represent a legal obligation.

**Total Appropriation Changes Due to Resolution  
Recommendations**

**\$(42,303,118)**

**RECLASSIFICATION OF PROPERTY/FLOOD INSURANCE**

Establish an appropriation for Property/Flood insurance to comply with the recently issued FLDOE accounting treatment. This appropriation is offset by a Transfer from Capital Outlay Fund. \$ 34,065,797

**Total Appropriation Changes**

**\$ 58,280,106**

**TRANSFERS/RESERVES****INCREASE  
(DECREASE)**

1. Establish a transfer to Capital Outlay for 2006-07 expenditures disallowed by the Auditor General's finding. This is confirmation of the entry made which was required by June 30, 2008 pursuant to instructions from the FLDOE. **\$ 2,482,231**
  
2. Decrease Contingency Reserve from \$58,372,523 to \$26,899,947 to balance. **(31,472,576)**

**Total Transfers/Reserves****(28,990,345)****TOTAL APPROPRIATION CHANGES****\$ 29,289,761**

The following actions will be taken in FY 2008-09:

- The Administration will add the non recurring revenue realized from the sale of the WLRN Spectrum of \$10 million dollars to the Contingency Reserve as part of the FY 2008-09 Tentative Budget.
- The Administration will add funds in the amount of \$11 million dollars that were set aside for class size reduction to the Contingency Reserve as part of the FY 2008-09 Tentative Budget.
- As discussed in several Board Budget Workshops the Administration will recommend a budget for FY 2008-09 that reduces salary lapse by \$22 million.
- The District's Special Education weighted FTE is disproportionately lower when compared to other districts. Staff will continue to revise FTE reporting of Special Education students to ensure the District is receiving appropriate revenue. ESE program staff is reviewing the Matrix of Services Handbook to correctly align what is reported to FLDOE to student IEP's. The first records reviewed have resulted in changes to 1,100 records. It is estimated that future revenue will be increased by \$22 million. Due to the fact that Special Education FTE is capped, this issue may not be resolved until FY 2009-10 when the revenue would be adjusted.
- Positions that were unauthorized and hence omitted from the budget in FY 2007-08 will be eliminated during FY 2008-09 budget development.
- Staff will meet with Regional Centers following the Budget/Personnel Conferences and tentative adoption of the budget to ensure that surplussed individuals will be placed in open positions prior to the hiring of additional staff
- Staff will continue to review expenditures to see if additional expenditures can be transferred to Contracted Programs;
- ZONE schools will not be held harmless for positions not generated in FY 2008-09, as per the recommendation in the April 28, 2008 Budget Workshop.

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

1. adopt Resolution No. 4, FY 2007-08 General Fund Spring Budget Review, increasing appropriations by \$58,280,106 offset by a reduction in transfers/reserves of (\$28,990,345); 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  
2007-08**

	<b>AMENDED BUDGET 3/12/08</b>	<b>RESOLUTION NO. 4</b>	<b>AMENDED BUDGET 7/15/08</b>
<b>REVENUES &amp; BEGINNING BALANCES</b>			
<b>REVENUES</b>			
Federal	\$ 14,693,391	\$ -	\$ 14,693,391
State	1,292,967,649	(4,776,036)	1,288,191,613
Local	1,381,297,215	-	1,381,297,215
<b>TOTAL REVENUES</b>	<b>\$ 2,688,958,255</b>	<b>\$ (4,776,036)</b>	<b>\$ 2,684,182,219</b>
TRANSFERS FROM CAPITAL OUTLAY	\$ 148,905,643	\$ 34,065,797	\$ 182,971,440
BEGINNING FUND BALANCE	137,381,797	-	137,381,797
ADJUSTMENT TO FUND BALANCE		-	
<b>SUBTOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 2,975,245,695</b>	<b>\$ 29,289,761</b>	<b>\$ 3,004,535,456</b>
NON-REVENUE SOURCES - Other	5,750,000	-	5,750,000
<b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$ 2,980,995,695</b>	<b>\$ 29,289,761</b>	<b>\$ 3,010,285,456</b>
<b>APPROPRIATIONS &amp; RESERVES</b>			
<b>APPROPRIATIONS</b>			
Salaries	\$ 1,797,304,873	\$ 59,960,246	\$ 1,857,265,119
Employee Benefits	592,407,016	(8,219,510)	584,187,506
Liability Insurance	6,177,617	-	6,177,617
Purchased Services	278,976,528	26,171,914	305,148,442
Energy Services	83,734,032	207,627	83,941,659
Other Non-Salary	152,523,106	(19,840,171)	132,682,935
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,911,123,172</b>	<b>\$ 58,280,106</b>	<b>\$ 2,969,403,278</b>
TRANSFERS TO OTHER FUNDS	\$ 11,500,000	\$ 2,482,231	\$ 13,982,231
<b>RESERVES &amp; ENDING FUND BALANCE</b>			
Unreserved Fund Balance	\$ 58,372,523	\$ (31,472,576)	\$ 26,899,947
Unreserved Fund Balance-Rebudgets		-	
Designated Reserves/State Categoryals		-	
<b>TOTAL RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 58,372,523</b>	<b>\$ (31,472,576)</b>	<b>\$ 26,899,947</b>
<b>TOTAL APPROPRIATIONS, RESERVES &amp; ENDING FUND BALANCE</b>	<b>\$ 2,980,995,695</b>	<b>\$ 29,289,761</b>	<b>\$ 3,010,285,456</b>



**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
SUMMARY OF REVENUES AND OTHER SOURCES  
General Fund  
2007-08**

	AMENDED BUDGET 3/12/2008	RESOLUTION NO. 4	AMENDED BUDGET 7/15/2008
<b>FEDERAL SOURCES</b>			
Impact Aid	\$ 10,000	\$ -	\$ 10,000
R.O.T.C.	2,480,000	-	2,480,000
Medicaid Reimbursement	10,150,000	-	10,150,000
Federal Through State Community Schools	2,053,391	-	2,053,391
<b>Total Federal</b>	<b>\$ 14,693,391</b>	<b>\$ -</b>	<b>\$ 14,693,391</b>
<b>STATE SOURCES</b>			
<b>FLORIDA EDUCATION FINANCE PROGRAM:</b>			
Base Funding less FEFP Required Local Effort	\$ 374,119,322	\$ 618,717	\$ 374,738,039
Safe Schools(B)	11,608,969	2,225	11,611,194
Supplemental Academic Instruction	133,539,442	-	133,539,442
ESE Guarantee	149,116,732	-	149,116,732
Declining Enrollment Supplement	10,689,483	(272,129)	10,417,354
Reading Allocation (A)	14,161,212	8,131	14,169,343
DJJ Supplemental Allocation	408,791	84,015	492,806
Equal Percentage Adjustment	261,242	-	261,242
Prior Year Adjustment	24,584,232	-	24,584,232
Prior Year Scholarship Adjustment	(32,612)	-	(32,612)
McKay Scholarship Adjustment	(28,861,382)	697,804	(28,163,578)
<b>Sub-Total FEFP</b>	<b>\$ 689,595,431</b>	<b>\$ 1,138,763</b>	<b>\$ 690,734,194</b>
<b>OTHER STATE:</b>			
Non-Recurring DCD Transition Funding	\$ 13,005,362	\$ -	\$ 13,005,362
Special Teachers Are Rewarded (STAR/MAP)	-	-	-
Workforce Development	99,820,655	-	99,820,655
Adults with Disabilities (A)	2,060,427	-	2,060,427
Performance Based Incentives	1,963,195	-	1,963,195
Voluntary Pre-K (A)	10,045,403	-	10,045,403
<b>CATEGORICAL PROGRAMS:</b>			
Instructional Materials (A)	33,937,570	8,597	33,946,167
Transportation (B)	35,885,251	(6,420,176)	29,465,075
Teachers Lead Program (A)	6,228,676	-	6,228,676
Full Service Schools (A)	800,000	-	800,000
Excellent Teaching (A)	5,079,852	-	5,079,852
Discretionary Lottery Funds	16,862,821	9,756	16,872,577
School Recognition/Merit (A)	12,519,235	-	12,519,235
Class Size Reduction	347,517,813	-	347,517,813
Charter Schools Capital Outlay (A)	12,039,169	-	12,039,169
Miscellaneous State	5,606,789	487,024	6,093,813
<b>Total State</b>	<b>\$ 1,292,967,649</b>	<b>\$ (4,776,036)</b>	<b>\$ 1,288,191,613</b>

- (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  
2007-08**

	<b>AMENDED BUDGET 3/12/2008</b>	<b>RESOLUTION NO. 4</b>	<b>AMENDED BUDGET 7/15/2008</b>
<b>LOCAL SOURCES</b>			
FEFP Required Local Effort	\$ 1,152,263,524	\$ -	\$ 1,152,263,524
Local Discretionary Millage	153,556,990	-	153,556,990
<b>Sub - Total</b>	<b>\$ 1,305,820,514</b>	<b>\$ -</b>	<b>\$ 1,305,820,514</b>
<b>Miscellaneous Local:</b>			
Tax Redemptions	\$ 9,000,000	\$ -	\$ 9,000,000
Rent	1,160,000	-	1,160,000
Interest	15,748,000	-	15,748,000
Vocational Fees	4,500,000	-	4,500,000
Financial Aid Fees	450,000	-	450,000
Community Schools-Contributions (A)	48,540	-	48,540
Community Schools - Internal (A)	17,077,870	-	17,077,870
Community Schools - Internal (A)	1,388,174	-	1,388,174
Driver Education	1,294,300	-	1,294,300
Fed. Indirect Cost Reimbursement	7,100,000	-	7,100,000
Universal Services (E-Rate)	6,500,000	-	6,500,000
Misc. School Receipts (A)	3,000,000	-	3,000,000
Food Service Indirect Costs	2,421,033	-	2,421,033
Other Miscellaneous Local	5,788,784	-	5,788,784
<b>Total Local</b>	<b>\$ 1,381,297,215</b>	<b>\$ -</b>	<b>\$ 1,381,297,215</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,688,958,255</b>	<b>\$ (4,776,036)</b>	<b>\$ 2,684,182,219</b>
<b>TRANSFERS</b>			
From Capital Outlay	\$ 148,905,643	\$ 34,065,797	\$ 182,971,440
<b>NON-REVENUE SOURCES</b>			
Microsoft Antitrust Settlement	5,500,000	-	5,500,000
Sale of Surplus Property	250,000	-	250,000
<b>FUND BALANCE FROM PRIOR YEAR</b>	<b>137,381,797</b>	<b>-</b>	<b>137,381,797</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 2,980,995,695</b>	<b>\$ 29,289,761</b>	<b>\$ 3,010,285,456</b>

(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  
2007-08**

	AMENDED BUDGET 3/12/2008	RESOLUTION NO. 4	AMENDED BUDGET 7/15/2008
Miscellaneous Prior Year State Adjustment	\$ -	\$ -	\$ -
CO & DS Withheld for Adm.	145,000	-	145,000
State License Tax	160,000	-	160,000
Health Service (B)	198,067	-	198,067
Boys & Girls Club		112,898	112,898
Succed Coral Gables 06/30/08 (A)		40,000	40,000
Succed Baker 06/30/08 (A)		241,126	241,126
Succed Norland 06/30/08 (A)		75,000	75,000
Reading Leadership Team (A)		18,000	18,000
Challenge Sunset	10,000	-	10,000
Digital Divide	300,000	-	300,000
FDLRS - Gen Revenue 06/30/08	113,083	-	113,083
Multiagency General Revenue	33,312	-	33,312
Radio Reading Service (A)	45,323	-	45,323
Plus One	161,102	-	161,102
Intervention Part 1	1,000,000	-	1,000,000
Intervention Part 2	758,801	-	758,801
WLRN-TV Community	557,675	-	557,675
WLRN-FM Community	111,945	-	111,945
Learning For Life	475,000	-	475,000
Connect Ed	398,931	-	398,931
MSE/SFSAS (A)	1,138,550	-	1,138,550
<b>TOTAL MISCELLANEOUS STATE</b>	<b>\$ 5,606,789</b>	<b>\$ 487,024</b>	<b>\$ 6,093,813</b>

- (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  
2007-08**

	AMENDED BUDGET 3/12/2008	RESOLUTION NO. 4	AMENDED BUDGET 7/15/2008
Fee Supported Pre-K (B)	\$ 5,588,784	\$ -	\$ 5,588,784
Safe Schools-Fees (A)	200,000	-	200,000
<b>TOTAL OTHER MISC LOCAL</b>	<b>\$ 5,788,784</b>	<b>\$ -</b>	<b>\$ 5,788,784</b>

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

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
2007-08 GENERAL FUND BUDGET

SUMMARY OF APPROPRIATIONS BY FUNCTION  
RESOLUTION NO. 4

July 15, 2008

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:	\$ 1,847,963,738	\$ 1,220,516,872	\$371,043,077	\$166,779,563	\$165,255	\$85,835,624	\$1,170,693	\$2,452,654
SUPPORT SERVICES:								
Pupil Personnel Services	137,625,007	99,374,790	32,102,223	5,283,340	-	703,833	155,700	5,121
Instructional Media Services	42,717,627	28,980,231	9,018,428	404,888	-	708,789	3,604,424	867
Instruction & Curriculum Development	34,089,947	23,113,208	8,168,551	1,560,063	277	725,261	369,157	153,430
Instructional Staff Training	15,030,365	11,558,452	2,550,342	662,001	-	80,963	178,607	-
Instructional Support	38,729,916	24,816,419	8,466,672	4,445,373	10,791	641,641	349,020	-
Board of Education	6,448,620	3,903,655	1,346,503	876,797	1,005	164,336	44,501	111,823
General Administration	10,979,740	7,457,207	2,570,472	488,065	12,279	195,749	234,990	20,978
School Administration	184,819,507	135,415,610	44,437,062	1,293,944	4,378	2,060,662	1,530,246	77,605
Facilities Acquisition & Construction	156,132	-	156,132	-	-	-	-	-
Fiscal Services	14,841,475	9,169,532	3,220,918	641,895	1,153	90,917	20,862	1,696,198
Central Services	71,660,203	37,031,813	13,614,470	18,887,887	144,556	873,007	983,097	125,373
Transportation Services	91,185,582	55,159,980	18,495,085	9,314,041	7,360,810	658,201	197,465	-
Operation of Plant	305,302,151	113,743,952	38,276,023	73,487,904	75,003,424	2,795,661	1,993,207	1,980
Maintenance of Plant	125,271,540	58,444,255	20,909,684	25,470,046	1,237,731	18,706,469	2,491,676	11,679
General Support	1,252,735	700,889	248,554	267,268	-	28,883	7,141	-
Budget Clearing								
Community Services	41,328,993	27,878,254	9,563,310	1,462,984	-	1,769,518	336,543	318,384
Debt Services								
Total Instruction & Support Services	\$ 2,969,403,278	\$ 1,857,265,119	\$ 584,187,506	\$ 311,326,059	\$ 83,941,659	\$ 114,039,514	\$ 13,667,329	\$ 4,976,092
Transfers to Other Funds								
Debt Service	\$							
Capital Outlay	2,482,231							
Special Revenue	11,500,000							
Internal Service								
Trust & Agency								
Total Appropriations & Transfers	2,983,365,509							
Fund Balance:								
Reserved Fund Balance								
Unreserved Fund Balance	26,899,947							
Total Fund Balance	26,899,947							
Total Appropriations, Transfers and Fund Balance	\$ 3,010,285,456							

