

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**SUMMARY OF**  
**PROJECTED REVENUES & APPROPRIATIONS**  
**FISCAL YEAR 2008-2009**  
As of May 29, 2009

Revenues equal 4th Calc.

	ADOPTED BUDGET 9/10/2008	AMENDED BUDGET 2/11/2009	VARIANCE OVER/ (UNDER)	PROJECTED AMOUNT	VARIANCE OVER/ (UNDER)
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**REVENUES & BEGINNING BALANCES**

<b>REVENUES</b>					
Federal	\$ 2,490,000	\$ 2,490,000	\$ -	2,490,000	\$ -
Federal Through State	9,794,142	9,844,142	50,000	9,844,142	-
State	602,870,689	577,890,848	(24,979,841)	578,889,684	998,836
FEFP	504,455,438	439,932,505	(64,522,933)	440,201,863	269,358
Local	1,484,829,198	1,490,394,705	5,565,507	1,504,487,248	14,092,543
Interest	12,490,000	5,570,000	(6,920,000)	5,570,000	-
FEFP Adj	-	-	-	-	-
(FTE, Decl Enroll, School Recog, Lottery)	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$2,616,929,467</b>	<b>\$ 2,526,122,200</b>	<b>\$ (90,807,267)</b>	<b>\$ 2,541,482,937</b>	<b>\$ 15,360,737</b>

TRANSFERS FROM CAPITAL OUTLAY	\$ 194,297,163	\$ 194,297,163	\$ -	194,297,163	\$ -
NON-REVENUE SOURCES	13,720,000	13,720,000	-	366,331	(13,353,669)
BEGINNING FUND BALANCE	32,360,190	32,360,190	-	32,629,634	269,444

<b>TOTAL REVENUES &amp; BEGINNING BALANCES</b>	<b>\$2,857,306,820</b>	<b>\$ 2,766,499,553</b>	<b>\$ (90,807,267)</b>	<b>\$ 2,768,776,065</b>	<b>\$ 2,276,512</b>
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**APPROPRIATIONS & RESERVES**

<b>APPROPRIATIONS</b>					
Salaries	\$ 1,658,739,038	\$ 1,659,528,849	\$ 789,811	\$ 1,669,885,347	\$ 10,356,498
Employee Benefits	569,472,260	567,628,938	(1,843,322)	570,171,524	2,542,586
Liability Insurance	5,564,260	6,236,751	672,491	6,236,751	-
Energy Services	89,045,833	87,137,656	(1,908,177)	82,277,004	(4,860,652)
Other Non-Salary	490,940,602	389,422,532	(101,518,070)	383,660,612	(5,761,920)
Transfer to Debt Service	-	-	-	-	-
Transfer to Food Service	4,000,000	-	(4,000,000)	-	-
Transfer to Internal Funds	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$2,817,761,993</b>	<b>\$ 2,709,954,726</b>	<b>\$ (107,807,267)</b>	<b>\$ 2,712,231,238</b>	<b>\$ 2,276,512</b>

**APPROPRIATED RESERVES**

Operating Contingency	\$ 39,544,827	\$ 56,544,827	\$ 17,000,000	\$ 56,544,827	\$ (0)
Reserve for Insurance	-	-	-	-	-
Designated Reserves	-	-	-	-	-

<b>TOTAL RESERVES</b>	<b>\$ 39,544,827</b>	<b>\$ 56,544,827</b>	<b>\$ 17,000,000</b>	<b>\$ 56,544,827</b>	<b>\$ (0)</b>
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<b>TOTAL APPROPRIATIONS &amp; RESERVES</b>	<b>\$ 2,857,306,820</b>	<b>\$ 2,766,499,553</b>	<b>\$ (90,807,267)</b>	<b>\$ 2,768,776,065</b>	<b>\$ 2,276,512</b>
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**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**SUMMARY OF**  
**PROJECTED SALARY EXPENDITURES**  
**FISCAL YEAR 2008-2009**  
**As of May 29, 2009**

	PROJECTION		VARIANCE OVER/ (UNDER)
	CURRENT MONTH	PRIOR MONTH	

<b>FULLTIME SALARIES</b>	<b>\$ 1,610,690,635</b>	<b>\$ 1,623,026,968</b>	<b>\$ (12,336,333)</b>
ADJUSTMENTS & OTHER	\$	-	-
Cost of Open Positions	\$	-	-
Hourly/OT (Budget)	\$ 64,266,391	\$ 63,839,047	\$ 427,344
Substitute (Budget)	\$ 21,556,506	\$ 21,750,304	\$ (193,798)
Adjustment for ZONE (trf. To CP)	\$	-	-
Adj. for Pre-K (trf to CP)	\$ (2,883,198)	\$ (2,885,618)	\$ 2,420
Adj. for Teachers Mid-Year Step?	\$	-	-
Sick Leave - Retirees (Est.) (O 5154)	\$ 13,500,000	\$ 13,300,000	\$ 200,000
Cash In Sick Leave (Est.) (O 5155)	\$ 2,100,000	\$ 2,000,000	\$ 100,000
Terminal Vacation (Est.) (O 5156)	\$	-	-
Adjust Sick Leave Ret. (Est.) (O 5154)	\$	-	-
Adjust Retirement Incentive; O. 5161 (Est.)	\$	-	-
FL Sch Recog (P. 8501 O. 5157)	\$	-	-
Fla School Recog Pgm eliminated in Resol 2	\$	-	-
Flex Benefits (O 5158)	\$	-	-
Adjust O 5156 Term. Vac.	\$ 4,000,000	\$ 4,300,000	\$ (300,000)
O 5157 Other (Bonuses)	\$ 747,376	\$ 649,080	\$ 98,296
Adjust O 5158 (Flex Benefits)	\$	-	-
Transportation & Police Hourly/OT overage	\$	-	-
DCSAA - CB Reserve	\$	-	-
AFSCME - CB Reserve	\$	-	-
Lapse Adjustment	\$ (22,260,455)	\$ (27,184,768)	\$ 4,924,313
Hiring Freeze (4.0/1.1768)	\$	-	-
DCSMC - CB Reserve	\$	-	-
Abatement in Attorney's Office	\$	-	-
Transfer to CP TBD \$6.0/1.2033	\$	(4,986,288)	\$ 4,986,288
Collective Bargaining Issues (18.0/1.1768)	\$ (13,500,652)	\$ (14,697,362)	\$ 1,196,710
FOP - CB Reserve	\$	-	-
Undistributed Collective Bargaining Reserve	\$	-	-
MEP - CB Reserve	\$	-	-
Transfer of expen to Cap Outlay*	\$	-	-
Mandatory Furlough (\$1mm/1.2033)	\$	-	-
Salary Adjustment TBD (Grants) \$7.5/1.2033	\$ (8,331,256)	\$ (6,232,860)	\$ (2,098,396)
RIF (Res 1)	\$	-	-
Reading Instruction (Res 1)	\$	(500,000)	\$ 500,000
Secondary School Reform (Res 1) to grants	\$	(2,895,624)	\$ 2,895,624
MEP Salary reduction (Res 1)	\$	-	-
TSA (Res 1)	\$	-	-
Professional Devel (Res 1)	\$	-	-
Asst. Principals (Res 1)	\$	-	-
<b>SUB-TOTAL ADJUSTMENTS</b>	<b>\$ 59,194,712</b>	<b>\$ 46,455,911</b>	<b>\$ 12,738,801</b>

**UNDISTRIBUTED SALARIES:**

Community Service	\$	-	\$
Nat'l Board Tchr Stipends - Exc Teach. P 8669	-	-	-
P. 9036 Undistrib Sch Allocations	-	-	-
P 9587 - Advanced Placement	-	-	-
Vocational/Adult	-	-	-
<b>SUB-TOTAL UNDISTRIBUTED SALARIES</b>	<b>\$</b>	<b>-</b>	<b>\$</b>

MAINTENANCE TRANSFER - expenditure reduction  
(hourly/overtime)

<b>TOTAL SALARY EXPENDITURE PROJECTION</b>	<b>\$ 1,669,885,347</b>	<b>\$ 1,669,482,879</b>	<b>\$ 402,468</b>
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\* Transfer of Jim Torrens staff to capital outlay as part of administrative reductions.

MIAMI-DADE COUNTY PUBLIC SCHOOLS

SUMMARY OF

PROJECTED FULL-TIME SALARY EXPENDITURES

As of May 29, 2009

NO.	OBJECT DESCRIPTION	MSAF BUDGET	ADOPTED BUDGET	YTD EXPENDITURES	AVG DAILY SALARY	DAYS REM	PROJECTION TO YEAR END	Manual Adj.	TOTAL PROJECTION	PRIOR MONTH UNDER/OVER	VARIANCE	Salary/Projection		
												5100	5101	
5100	Salary/Projection	10,141,489	\$ -	\$ -	\$ -	33.00	\$ -	\$ -	\$ -	\$ -	\$ -	5100	Accountant	-
5101	Accountant											5101	Admin Asst	2,369,126
5102	Admin Asst											5102	Analyst	138,380
5103	Analyst											5103	AP	42,210,621
5105	AP											5105	Asst/Assoc/Deputy Supt	4,284,583
5106	Asst/Assoc/Deputy Supt											5106	Attorney	2,044,074
5108	Attorney											5108	Auditor	391,386
5109	Auditor											5109	AV Technician	1,110,439
5110	AV Technician											5110	Board Member	327,356
5111	Board Member											5111	Buyer	427,400
5112	Buyer											5112	APCE	1,149,680
5113	APCE											5113	Director	30,342,864
5114	Director											5114	Coordinator/Consultant	18,224,766
5115	Coordinator/Consultant											5115	Counselor	31,153,298
5116	Counselor											5116	Custodian	46,241,967
5117	Custodian											5117	Driver	29,866,617
5119	Driver											5119	Food Service Worker	319,393
5120	Food Service Worker											5120	Foreman	8,472,910
5121	Foreman											5121	Guard	1,897,593
5122	Guard											5122	Inspector	1,704,677
5123	Inspector											5123	Investigator	7,916,803
5124	Investigator											5124	Laborer	5,305,387
5125	Laborer											5125	Supervisor/Non-Inst	9,461,611
5126	Supervisor/Non-Inst											5126	Mechanic/Technician	6,267,027
5127	Mechanic/Technician											5127	Media Specialist	13,407,485
5128	Media Specialist											5128	Nurse	89,200
5129	Nurse											5129	Occup Specialist	2,135,322
5130	Occup Specialist											5130	Overtime	-
5131	Overtime											5131	PBX Operator	126,193
5132	PBX Operator											5132	Principal	34,078,203
5133	Principal											5133	Programmer	1,757,149
5134	Programmer											5134	Psychologist	6,926,329
5135	Psychologist											5135	In-Service Reimb	1,272,430
5136	In-Service Reimb											5136	Secy/Clerk	79,556,755
5137	Secy/Clerk											5137	Special School Admin	1,099,989
5139	Special School Admin											5139	Special School Asst	455,130
5140	Special School Asst											5140	Specialist	26,513,466
5141	Specialist											5141	Supervisor/Instl	4,882,703
5142	Supervisor/Instl											5142	Supintendent	309,000
5143	Supintendent											5143		-

MIAMI-DADE COUNTY PUBLIC SCHOOLS

SUMMARY OF PROJECTED FULL-TIME SALARY EXPENDITURES

As of May 29, 2009

NO.	OBJECT	MSAF	BUDGET	BUDGET	ADPTED	YTD	EXPENDITURES	SALARY	REM	YEAR END	Manual	Adj.	PROJECTION	TOTAL	PROJECTION	PRIOR MONTH	PROJECTION	UNDER(OVER)	VARIANCE	
								DAILY	DAYS											
5144	Teacher	1,006,168,001	1,071,112,255	949,369,225	4,851,516	16.38	79,467,839						1,028,837,064							
5144	Tchr-abate Prek																			
5144	Teacher Res 1	40,473,047	58,356,014	51,792,532	273,133	16.00	4,370,128						56,162,660							
5145	Paraprofessional	508,781	1,788,380	754,018	7,183	16.00	114,936						868,954							
5147	1/2 Day Teacher	3,172,458	4,224,347	3,144,869	12,208	24.52	299,344						3,444,213							
5148	Ed Specialist																			
5149	Temp Instructor																			
5150	Hourly																			
5151	Trades Journeyman	40,595,600	33,352,041	146,434	33.00	4,832,320							38,184,362							
5152	School Social Worker	6,175,945	6,346,622	5,315,189	26,208	16.00	419,328						5,734,517							
5153	Service Worker	57,756	28,585	33.00									28,585							
5154	Sick Leave Retirees																			
5154	Cash-In Sick Leave																			
5156	Terminal Vacation Pay	2,700,000	4,443,698				(1,743,698)						2,700,000							
5157	Bonus Payments	28,474,279	12,890,172	27,014,449			1,459,830						28,474,279							
5158	HMO Insur. Incent.	2,000,000	1,672,178				327,822						2,000,000							
5159	Trades Apprentice	40,074	34,866	154	33.00	5,087							39,953							
5161	Retirement Incentive																			
5162	Driver-Trainer	417,550	363,277	1,606	33.00	52,998							416,275							
5164	Inspector General																			
5165	Vice-Principal	1,199,988	1,010,840	1,595,546	7,421	33.00	244,896						1,840,442							
5166	Sch Resource Spec	441,455	417,004	1,809	16.00	28,951							445,955							
5167	Military Leave																			
5168	Support Specialist	6,332,887	5,486,496	23,401	19,47	455,613							5,942,109							
5179	Driver Aide																			
5179	Driver Aide																			
5180	Transportation Helper	377,664	317,113	1,344	33.00	44,348							361,461							
5181	Transport Differential																			
5187	O/H Labor to be Alloc																			
5187	O/H Labor to be Alloc																			
5189	Abatement - Salaries	(50,816,277)	(48,296,757)	(3,051,335)	(35,176,120)								(38,227,456)							
5191	Abatement - Overtime												(131,866)							
5192	Worker's Comp	1,223,000	775,119	14,022	16.38	447,881							1,223,000							
5193	WERC Prog Salary	1,646,797	1,297,120	5,259	16.38	86,147							1,383,267							
5196	Salary Reduction																			
5198	Salary Lapse	(76,556,964)	(106,707,894)																	
5198	Salary Lapse Res 1																			
<b>TOTAL</b>		<b>\$ 1,449,010,841</b>	<b>\$ 1,550,825,430</b>	<b>\$ 1,503,262,684</b>									<b>\$ 1,610,690,635</b>							
<b>CONTROL TOTAL**</b>		<b>1,449,010,841</b>	<b>\$ 1,550,825,430</b>	<b>\$ 1,503,262,683</b>									<b>\$ 1,623,026,968</b>							
<b>DIFFERENCE</b>		<b>0</b>	<b>\$ -</b>	<b>\$ -</b>									<b>\$ (12,336,333)</b>							
<b>Source:</b>		<b>Approp Analysis</b>	<b>Budget Dev</b>	<b>Appro Analysis</b>	<b>Sal Analysis</b>															
		T22042101	T22042101	T22042101	T01600803															
		*Adjusted abatement for Pre-K; transferred to 5144 where expenditures will be less.																		
		**CONTROL TOTAL EQUALS SUB-TOTAL PLUS WORKERS COMP (OBJ 5192) AND LAPSE FACTOR.																		
		DO NOT ENTER DRIVER AIDE																		
		OR DRIVER AVER, DAILY SALARY (FORMULA)																		

MIAMI-DADE COUNTY PUBLIC SCHOOLS

SUMMARY OF

PROJECTED FULL-TIME SALARY EXPENDITURES

As of May 29, 2009

OBJECT	NO.	DESCRIPTION	MSAF BUDGET	ADOPTED BUDGET	YTD EXPENDITURES	AVG DAILY SALARY	REM DAYS	PROJECTION TO YEAR END	Manual Adj.	TOTAL PROJECTION	PRIOR MONTH PROJECTION	PRIOR MO PROJ UNDER/(OVER) VARIANCE
Manual Adjustments:												
5144		Retro on Supplements										
		Excellent Teaching										
		Athletic Supplements										
		Alternate Assignment Pgm.										
5179		Investigative/Disciplinary Adj.										
<b>Total Adjustments</b>												

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
COMPOSITE SALARY FACTORS  
FOR SELECTED OBJECTS**

FISCAL YEAR 2008-2009

As of May 29, 2009

SELECTED OBJECTS	12 MO. SALARY SCHEDULE		10 MO. SALARY SCHEDULE		COMPOSITE DAYS REM
	CURR MO. SALARY EXPENDITURE	PR CODE "C"	10 MO. SALARY EXPENDITURE	DAYS REM	
	Mo. Expend Analysis T22602801	PR Dist Summ Code "C" T00400401			
5105	\$ 3,547,592	\$ 367,768	\$ 3,179,824	33	21
5116	3,739,856	194,188	3,545,668	33	16
5119	2,911,815	113,067	2,798,748	33	15
5135	726,298	24,739	701,559	33	16
5137	7,178,139	6,190,627	987,511	33	21
5144	90,755,617	2,018,056	88,737,560	33	16
5148	240,672	120,671	120,000	33	16
5168	503,124	102,640	400,483	33	16
ADULT TEACHER MONTHLY EXPENDITURE CALCULATION (T22042001)					
\$	27,490,694	ADULT (OBJ 5144), YTD EXPENDITURE CURR MO.			Sal Expend Analysis
	25,472,638	ADULT (OBJ 5144), YTD EXPENDITURE PRIOR MO.			T22042001
\$	2,018,056	ADULT (OBJ 5144), EXPENDITURE CURR MO.			

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 CALCULATION OF AVERAGE DAILY RATE FOR  
 DRIVERS AND BUS AIDES  
 FISCAL YEAR 2008-2009  
 As of May 29, 2009

DRIVERS	BUS AIDES
OBJ 5119	OBJ 5179
<b>PROG 7250</b>	

**Hourly:**  
 Aggregate Daily Rate (Hourly) W's Only \$ 19,368  
 Hours per Day 7.2  
 Aggregate Daily Rate \$ 139,062

**Adjustment for Full-time:**  
 Plus: Total Aggregate Daily Rate Per Object 25,392  
 Subtotal \$ 164,454  
 Less: Aggregate Daily Rate (Hourly) 19,368  
 Average Daily Rate \$ 145,086

Not under GF  
2008-09

**SOURCE:**

Salary Analysis Summary by Fund/Obj/Prog/Job/Pos/Pay Code  
T01600803

Persons on the "W" Payroll reflect hourly rate and not daily rate on the Salary Analysis Report. To arrive at a daily rate, take hourly rate times # of hours; add in total "aggregate daily rate" for object code and subtract hourly rate (picks up those on "C" payroll).

Object 5179: All on "W" payroll.

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 PROJECTED CIF SALARY ABATEMENT  
 FISCAL YEAR 2008-2009  
 As of May 29, 2009

SALARIES		
PROGRAMS		
7450	9900	TOTAL

CURRENT MONTH YTD\* \$ 4,555,370 \$ 17,091,135 \$ 21,646,505

PRIOR MONTH YTD\* 4,179,825 15,667,571 19,847,396

CURRENT MONTH ADJUSTMENT \$ 375,545 \$ 1,423,564 \$ 1,799,109

PROJECTION FACTOR 1.65

PROJECTED FT ABATEMENT TO YEAR END (Pgm. 7450/9900) \$ 24,615,035

PROJ. HOURLY/OT ABATEMENT TO YE (Pgm. 7450/9900) \$ 310,536

Hly/OT Factor 1.095

283,723 \$

PROJECTED ANNUAL SALARY ABATEMENT \$ (38,227,456)

ADDITIONAL ABATEMENT \$ (13,301,885)

Reduce abatement for ERP -

Exclude Program 8502 (Vol. Pre-K) (5,723,362)

PROGRAM 7450/9900 (6,041,394) \$ (23,230,116)

OBJ. 5189 (48,296,757) \$

TOTAL BUDGET ABATEMENT (ADOPTED) \$ (48,296,757)

NOTE: Additional abatements includes ERP (\$5,291,272)

\*Excludes hourly and overtime.



**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**SUMMARY OF SALARY EXPENDITURES IN PROGRAMS 7450 & 9900**  
**FISCAL YEAR 2008-2009**  
 As of May 29, 2009

OBJECT	YTD EXPENDITURES	
	7450	9900
TOTAL		

#	DESCRIPTION	7450	9900	TOTAL
5102	Administrative Assistant	-	-	-
5103	Budget Analyst	-	57,059	57,059
5106	Deputy, Asst. Supt. Assoc Supt.	-	271,193	271,193
5108	Attorney	-	285,840	285,840
5109	Auditor	-	41,734	41,734
5114	Director	-	4,513,243	4,513,243
5115	Coordinator	61,479	4,353,853	4,415,332
5117	Custodian	240	240	240
5121	Foreman	285,604	352,160	637,764
5123	Inspector	-	208,696	208,696
5125	Laborer	24,156	-	24,156
5126	Supervisor	-	1,050,539	1,050,539
5134	Programmer	-	-	-
5137	Sec'y/Clerk	-	3,892,209	3,892,209
5141	Specialist	-	1,939,577	1,939,577
5151	Trades Journeyman	4,181,623	122,785	4,304,408
5158	Flex Benefits	2,508	2,007	4,515
<b>Sub-Total FT Salaries \$ 4,555,370 \$ 17,091,135 \$ 21,646,505</b>				
ck				
5131	Overtime	\$ 16,218	\$ 81,273	\$ 97,491
5150	Hourly	\$ 4,647	\$ 181,585	\$ 186,232
<b>Sub-Total Non-FT Salaries \$ 20,865 \$ 262,858 \$ 283,723</b>				

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
SCHOOLS DISCRETIONARY HOURLY/OVERTIME  
FISCAL YEAR 2008-2009  
As of May 29, 2009

Current Month, Current Year YTD Expenditures \$ 58,717,439

Projection Factor 1.095

**TOTAL PROJECTED EXPENDITURES** **\$ 64,266,391**

Less cuts made in Resol 2 (2-11-09)  
(-200k -2.5mm)/1.2033)

**REVISED PROJECTED EXPENDITURES** **\$ 64,266,391**

Budgeted Appropriations (MSA) \$ 75,108,869

Central Office Overtime (Res 1)

School hourly/overtime (Res 1)

Oct. adjustment - Other \$ -

Less Resolution 2 (2-11-09) cuts \$ (2,243,829)

P. 8501 School Recognition \$ 3,393

Correction to P. 6010 (Elem)

Maintenance Reduction (offset by revenue reduction)

Budgeted Appropriations (MSA) (Adj.) \$ 72,868,433

DIFFERENCE **\$ (8,602,042)**

PROJECTION FACTOR COMPUTATION

**Total Expenditures 2007-2008**

	Amount
5131	\$ 21,276,479
5150	\$ 80,894,121
Total	<u>\$ 102,170,600</u>

Do Not Enter  
Do Not Enter

FISCAL YEAR 2007-2008	FACTOR	YTD Expend.
JUL	31.578	\$ 3,235,462
AUG	10.813	\$ 9,448,995
SEP	4.618	\$ 22,123,033
OCT	3.244	\$ 31,491,966
NOV	2.550	\$ 40,059,867
DEC	2.059	\$ 49,615,113
JAN	1.843	\$ 55,424,023
FEB	1.451	\$ 70,430,726
MAR	1.280	\$ 79,806,347
APR	1.192	\$ 85,742,994
MAY	1.095	\$ 93,348,886
JUNE	1.000	\$ 102,170,600

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 PROJECTED TEMPORARY INSTRUCTOR EXPENDITURES  
 FISCAL YEAR 2008-2009  
 As of May 29, 2009

EXPENDITURES			
	OBJECT		
	TEACHERS	NON-TEACHERS	TOTAL

**Expenditures:**  
 Current Month YTD, Current Year      \$ 20,014,995      \$ -      \$ 20,014,995  
 Prior Month YTD, Current Year      \$ 17,606,788      \$ -      \$ 17,606,788

DIFFERENCE      \$ 2,408,206      \$ -      \$ 2,408,206

Projection Factor      1.077

Projection to Year End      \$ 21,556,506

Adjustment      \$ -

**TOTAL PROJECTED EXPENDITURE**      **\$ 21,556,506**

Budgeted Appropriation      \$ 21,189,735

P. 8501      \$ 99,676

Temp Instructors reduction (Res 1) see non-salary  
 Adj. to Prog. 9764

**Budgeted Appropriation (MSA)**      **\$ 21,289,411**

DIFFERENCE      \$ 267,095

PROJECTED EXPEND TO/FROM NON-SALARY      \$ 267,095

Total Expenditures 2007-2008      \$ 25,494,038

FISCAL YEAR 2007-2008	FACTOR	YTD Expend.
JUL	855.218	\$ 29,810
AUG	333.099	\$ 76,536
SEP	10.114	\$ 2,520,600
OCT	4.889	\$ 5,214,513
NOV	3.258	\$ 7,824,925
DEC	2.368	\$ 10,766,084
JAN	2.064	\$ 12,349,418
FEB	1.597	\$ 15,964,601
MAR	1.356	\$ 18,807,640
APR	1.235	\$ 20,637,327
MAY	1.077	\$ 23,670,953
JUNE	1.000	\$ 25,494,038

MIAMI-DADE COUNTY PUBLIC SCHOOLS

PROJECTED STIPEND ADJUSTMENT (Object 5157)

FISCAL YEAR 2008-2009

As of May 29, 2009

Program	Object	Adopted Budget	MSA 5/29/2009	Adjustment Already in Proj.	Estimated Expenditures	Adjust Projections	YTD Expenses	Adj. Budget
8501 - FI School Recognition	5157	\$ 8,843,472	\$ 18,902,291	\$ 18,902,291	\$ -	\$ 18,704,658	\$ 18,902,291	
7880 - Staff Services (Central Accts)	5157	3,500,000	3,500,000	3,934,424	434,424	(2,001,000)	3,934,424	
9473 - Hurricane Allowance	5157	20,400	20,400	20,400	-	12,100	20,400	
9587 - Advanced Placement	5157	526,300	526,300	617,800	617,800	617,800	617,800	
7900 - Countywide Administration (Loc.9011-Superintendent)	5157	-	-	-	-	-	-	
8140 - Employee Benefits	5157	-	-	-	-	1,945,934	-	
8142 - Prior Year Deceased	5157	-	-	4,526	4,526	4,256	4,526	
8143 - Current Year Deceased	5157	-	-	-	-	347	-	
8400 - Workers Comp	5157	-	-	-	-	-	-	
8669 - Excellent Teaching	5157	5,525,287	5,525,287	5,620,513	95,226	5,620,513	5,620,513	
9113 - Adoption Incentive Grant	5157	-	-	40,000	40,000	40,000	40,000	
9472 - Perfect Attendance	5157	-	-	-	-	72,517	-	
9475 - Alternative Educ. Pmt.	5157	-	-	-	-	749,421	-	
9476 - Urban Education	5157	-	-	-	-	54,965	-	
9477 - Community School Supplement	5157	-	-	-	-	111,000	-	
9478 - Critical Staff Shortage	5157	-	-	-	-	939,140	-	
9479 - Custodial Training	5157	-	-	-	-	61,100	-	
9580 - IB Program	5157	81,700	81,700	81,700	81,700	81,700	81,700	
<b>Total Stipends</b>		<b>\$ 12,890,172</b>	<b>\$ 28,474,278</b>	<b>\$ -</b>	<b>\$ 29,221,654</b>	<b>\$ 747,376</b>	<b>\$ 27,014,451</b>	<b>\$ 29,221,654</b>
Control Total - Budget Dev. Object Summary/ Approp. Analysis		\$ 12,890,172	\$ 28,474,279	\$ -	\$ 29,221,654	\$ 747,376	\$ 27,014,449	\$ 29,221,654
Difference		-	1	-	-	-	(2)	-
Expenses under various programs but budgeted at \$3,500,000 under 7880 program								

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
EMPLOYEE BENEFITS PROJECTION  
FISCAL YEAR 2008-2009  
As of May 29, 2009

SUMMARY	PROJECTED EXPENDITURES				Prior Mo. vs. PROJECTION
	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH	PRIOR MONTH	
Retirement, FICA & Workers Comp	\$ 326,834,998	\$ 332,727,212	\$ 326,354,763	\$ 326,793,924	\$ (439,160)
Group Insurance	235,380,762	235,733,912	238,086,709	238,017,199	69,510
Unemployment Compensation	\$ 3,490,964	5,985,243	3,208,200	3,208,200	-
Tuition Reimbursement	1,940,800	2,806,813	2,521,852	2,503,102	18,750
<b>TOTAL</b>	<b>\$ 567,647,524</b>	<b>\$ 577,253,180</b>	<b>\$ 570,171,524</b>	<b>\$ 570,522,425</b>	<b>\$ (350,900)</b>
Resolution 2		\$567,628,938			

**ADOPTED BUDGET CALCULATIONS:**

**Retirement, FICA & Wkrs Comp**

Salaries - EXCLUDING SUBS	\$ 1,636,547,022
Rate (10.03%+7.65%+2.28%)	0.1996
Retirement, FICA & Wkrs Comp	\$ 326,654,786 A
5210 Adj. - Retirement	\$ (2,223,260) E
Adjusted Ret. FICA & WC	\$ 324,431,526

Salaries - SUBS	\$ 22,192,016
Rate (11.9%)	0.1190
Retirement, FICA & Wkrs Comp	\$ 2,640,850 B

**Unemployment Compensation**

Salaries - EXCLUDING SUBS	\$ 1,636,547,022
Rate	0.0003
Unemployment Compensation	\$ 490,964 C

**Group Insurance**

Number of Employees	34,551
Rate	6,785
Group Insurance	\$ 234,428,535
5230 Adj. - Group Insurance	\$ 952,227
Adjusted Group Insurance	\$ 235,380,762 F

**Liability Ins. - not on this page (but it total rate)**

Salaries - EXCLUDING SUBS	\$ 1,636,547,022
Rate	0.0034
Liability Ins. - not on this page (but it	\$ 5,564,260 D

Early Retirement - not on this page	\$ 1,824,736 G
Tuition Reimbursement	\$ 1,930,800 H
Prof. Fee Reimbursement	\$ 10,000 I
Abatement	\$ (237,378) J
Unemployment Comp	\$ 3,000,000 K

Ck. No. - calc. Bgt Devel. \$ 575,036,520

=A+B+C+D+E+F+G+H+I+J+K \$ 575,036,520  
**ERROR?**

Amt above excl Liab Ins.& Early Ret \$ 567,647,524

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 RETIREMENT, FICA, UNEMPLOYMENT & WORKERS COMP  
 FISCAL YEAR 2008-2009  
 As of May 29, 2009

YTD EXPENDITURES		
CURRENT MO.	LAST MO.	VARIANCE

Retirement	\$ 153,793,218	\$ 139,606,366	\$ 14,186,852
Social Security	\$ 95,165,946	\$ 86,106,160	\$ 9,059,786
Medicare	\$ 22,503,819	\$ 20,383,144	\$ 2,120,675
<b>TOTAL</b>	<b>\$ 271,462,983</b>	<b>\$ 246,095,670</b>	<b>\$ 25,367,314</b>
Total Salaries, YTD	\$ 1,586,594,911	\$ 1,436,278,218	\$ 150,316,693

Actual Average Rate	17.11%	17.13%	16.88%
Current Month Actual Rate Paid			
Budgeted Rate:			
FICA	7.65%	7.65%	
Retirement	10.03%	10.03%	
Total	17.68%	17.68%	
Rate Variance	-0.57%	-0.55%	
Subs Budgeted Rate	11.90%	5.78%	

PROJECTED SALARIES	\$ 1,669,885,347
LESS: Total Salaries, YTD	1,586,594,911
PROJECTED SALARIES TO YEAR END	\$ 83,290,435

CURRENT MONTH	
AVERAGE RATE	BUDGETED RATE
\$ 14,250,815	\$ 14,725,748
(89,099)	(89,099)
271,462,983	271,462,983
1,824,736	1,824,736
(221,382)	(221,382)
(893,513)	(893,513) **Check B4 Final
31,161,084	31,161,084 **Check B4 Final
-	-
-	- ???
5,811,281	5,811,281
2,572,925	2,572,925
-	-
<b>\$ 325,879,830</b>	<b>\$ 326,354,763</b>

TOTAL PROJECTED EXPENDITURES

Projection less YTD expenditures:	Projection	YTD Expenditures	Future Expenses
5149-Temp Inst. (Proj less YTD exp)	\$ 21,556,506	\$ 20,014,995	1,541,511
5157 - Bonus pay (proj less YTD esp)	\$ 29,221,654	27,014,451	2,207,203
5154 - Sick Leave Pay retirees	\$ 13,500,000	4,591,600	8,908,400
L. 9908			

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 HEALTH INSURANCE EXPENDITURE PROJECTION  
 FISCAL YEAR 2008-2009  
 As of May 29, 2009

	AMOUNT
PROJECTED PREMIUMS EXPENDITURES (Note 1)	\$ 278,715,287
2009 Plan Increase*	
2009 Plan Redesign	
LESS: PROJECTED POS PLAN ADJ.	
PROJECTED PREMIUMS EXPENDITURES (Adj.)	\$ 278,715,287
PERCENTAGE OF FT POSITIONS IN GENERAL FUND	85.10%
COST OF PREMIUMS TO GENERAL FUND	\$ 237,186,709
ADJUSTMENTS	
Health Insurance Payments -retirees	900,000
Decrease in benefits from UnitedHealthcare	
Redesign of POS plan - January 2009	
Sub-total - Adjustments	\$ 900,000
<b>TOTAL PROJECTED HEALTH INSURANCE EXPENDITURES</b>	<b>\$ 238,086,709</b>

\* As of 12-10-08 Agenda Item and the plan redesign.

NOTE 1: Per report provided by Risk Management

NOTE 2: Agenda Item E-66, 12-10-08, defers payment increase for Jan-Mar 09 to 2009-10. This adjustments decreases payment deferral by 84.88%.

NOTE 3: Item to Board - rate changes on monthly rates in 09-10 -- not deferral.

**PER JOE FLYNN, THE ABOVE AMOUNT INCLUDES THE NEW RATES AND THE INCREASE FOR APRIL THRU JUNE.**

Note 1: Includes health, dental, VISTA, life insurance and retirement life/health incentive (O. 5230) includes new rates for Jan 1 2007

Note 2: Payment of \$1,200/person in 10/97; to 5230-9908-8140-Various

Note 3: Does not include payment of \$2,400/person for health insurance subsidy (O. 5161)

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**ANALYSIS OF FULL-TIME POSITIONS**  
 FISCAL YEAR 2008-2009  
 As of May 29, 2009

POSITIONS	AUTH POS	%	FILLED POS	%
Part 1(Excl. Progs. 7450, 8200 & 8400)	34,702		34,580	
Prog. 8200	0		45	
Prog. 8400	0		111	
Prog. 7455 - Abatable	(7)		(7)	
Prog. 9900 - Abatable	(300)		(297)	
Prog. 9903 - Abatable	(18)		(18)	
Prog. 9904 - Abatable	(19)		(19)	
Prog. 9905 - Abatable	(16)		(16)	
Prog. 9908 - Abatable	(3)		(3)	
Prog. 9956 - Abatable	0		0	
Prog. 9959 - Abatable	(10)		(10)	
<b>Subtotal - General Fund (Adj.)</b>	<b>34,329</b>	<b>84.65%</b>	<b>34,366</b>	<b>85.10%</b>
Part 4-Full Time	3,837		3,633	
Food Service Part-Time Workers Receiving benefits	2,016		2,016	
Prog. 7450	0		0	
Prog. 7455 - Abatable	7		7	
Prog. 9900 - Abatable	300		297	
Prog. 9903 - Abatable	18		18	
Prog. 9904 - Abatable	19		19	
Prog. 9905 - Abatable	16		16	
Prog. 9908 - Abatable	3		3	
Prog. 9956 - Abatable	0		0	
Prog. 9959 - Abatable	10		10	
<b>Subtotal - Contracted/Abatable Progs. (Adj.)</b>	<b>6,226</b>	<b>15.35%</b>	<b>6,019</b>	<b>14.90%</b>
<b>Grand Total</b>	<b>40,555</b>	<b>100.00%</b>	<b>40,385</b>	<b>100.00%</b>

SOURCE: T00160503 Summary of FT Positions by Object Code Within Program



MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 PROJECTED UNEMPLOYMENT COMPENSATION EXPENDITURES  
 FISCAL YEAR 2008-2009  
 As of May 29, 2009

	EXPENDITURES OBJECT 5250
Current Month YTD, Current Year	\$ 3,208,200
Prior Month YTD, Current Year	\$ 2,348,556
<b>DIFFERENCE</b>	<b>\$ 859,644</b>
Projection Factor	<u>1.00</u>
Projection to Year End	\$ 3,208,200
Additional Projection due to RIF	\$ -
<b>TOTAL PROJECTED EXPENDITURE</b>	<b>\$ 3,208,200</b>

Budgeted Appropriation	\$ 5,494,279
Adjustment - Resolution 1	\$ -
<b>Budgeted Appropriation (MSA)</b>	<b>\$ 5,494,279</b>
<b>DIFFERENCE</b>	<b>\$ (2,286,079)</b>

Total Expenditures 2007-08 \$ 687,712

FISCAL YEAR 2007-08		CUMULATIVE EXPENDITURES	FACTOR
MONTH			
JUL	\$	-	0.00
AUG	\$	81,966	8.39
SEP	\$	81,966	8.39
OCT	\$	81,966	8.39
NOV	\$	309,594	2.22
DEC	\$	309,594	2.22
JAN	\$	309,594	2.22
FEB	\$	506,897	1.36
MAR	\$	506,897	1.36
APR	\$	506,897	1.36
MAY	\$	687,712	1.00
JUNE	\$	687,712	1.00

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 PROJECTED TUITION REIMBURSEMENT EXPENDITURES  
 FISCAL YEAR 2008-2009  
 As of May 29, 2009

EXPENDITURES OBJECT 5290
--------------------------------

Current Month YTD, Current Year	\$ 2,094,561
Prior Month YTD, Current Year	\$ 1,915,737

DIFFERENCE \$ 178,824

Projection Factor 1.20

Projection to Year End \$ 2,521,852

Prog. 9579 - Subs Specific Auth \$ -

**TOTAL PROJECTED EXPENDITURE** **\$ 2,521,852**

Budgeted Appropriation \$ 2,796,813

Summer School Adjustment \$ -

Budgeted Appropriation (MSA) \$ 2,796,813

DIFFERENCE \$ (274,961)

Total Expenditures 2007-08 \$ 2,328,162

FISCAL YEAR 2007-08		FACTOR
MONTH	CUMULATIVE EXPENDITURES	
JUL	\$ 61,284	37.99
AUG	\$ 324,899	7.17
SEP	\$ 583,963	3.99
OCT	\$ 720,090	3.23
NOV	\$ 812,877	2.86
DEC	\$ 905,594	2.57
JAN	\$ 1,018,080	2.29
FEB	\$ 1,419,098	1.64
MAR	\$ 1,566,123	1.49
APR	\$ 1,781,871	1.31
MAY	\$ 1,933,647	1.20
JUNE	\$ 2,328,162	1.00

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
SUMMARY OF  
PROJECTED ENERGY SERVICES EXPENDITURES  
FISCAL YEAR 2008-2009  
As of May 29, 2009

OBJECT	ADOPTED BUDGET 9/10/2008	AMENDED BUDGET 2/11/2009	VARIANCE OVER/ (UNDER)	PROJECTED AMOUNT	VARIANCE OVER/ (UNDER)
5430 Electricity	\$ 79,125,816	\$ 77,052,458	\$ (2,073,358)	\$ 74,288,032	\$ (2,764,426)
Adjustment -	-	-	-	-	-
Adjustment - Abatement to Capital Outlay	-	-	-	-	-
Adjustment - Doesn't agree to adopted bgt.	-	-	-	-	-
No. 2 Fuel Oil	196,980	203,491	6,511	185,058	(18,433)
5420 Bottled Gas	-	-	-	-	-
5440 Heating & Cooling	-	-	-	-	-
Propane	763,012	507,492	(255,520)	619,727	112,235
5410 Natural Gas	784,505	784,505	-	796,606	12,101
5510C Utilities Rebate	-	-	-	-	-
<b>Sub-total Energy Services</b>	<b>\$ 80,870,313</b>	<b>\$ 78,547,946</b>	<b>\$ (2,322,367)</b>	<b>\$ 75,889,423</b>	<b>\$ (2,658,523)</b>
Less Food Service Trf.*	\$ (5,775,363)	\$ (5,604,258)	\$ 171,105	\$ (5,466,483)	137,775
Adj. for Food Service Trf.	-	-	-	-	-
<b>Total Energy Serv., G.F.</b>	<b>\$ 75,094,950</b>	<b>\$ 72,943,688</b>	<b>\$ (2,151,262)</b>	<b>\$ 70,422,940</b>	<b>\$ (2,520,748)</b>
5371 Telephone Equip. Rentals**	\$ 421,795	\$ 421,795	\$ -	\$ 421,795	\$ -
5372 Telephone Other Expense**	479,333	479,333	-	479,333	-
5381 Water & Sewer	14,442,119	14,259,152	(182,967)	14,043,537	(215,615)
5383 Waste	6,384,308	5,166,489	(1,217,819)	5,101,379	(65,110)
5384 Recycling	353,358	310,000	(43,358)	310,000	-
5373 Cellular Air Time	515,047	2,500,000	1,984,953	530,737	(2,500,000)
5370 Street Lighting	498,579	684,829	186,250	530,737	(154,092)
5370 Telecommunications	18,124,871	14,599,882	(3,524,989)	16,422,479	1,822,597
5370 Telecommunications - Adj. for Abatement	-	-	-	-	-
<b>Total Purchased Services</b>	<b>\$ 41,219,410</b>	<b>\$ 38,421,480</b>	<b>\$ (2,797,930)</b>	<b>\$ 37,309,260</b>	<b>\$ (1,112,220)</b>
Less Food Service Trf.	\$ (3,093,936)	\$ (2,428,605)	\$ 665,331	\$ (2,566,380)	(137,775)
Adj. for Food Service Trf.	-	-	-	-	-
<b>Total Purchased Serv., G.F.</b>	<b>\$ 38,125,474</b>	<b>\$ 35,992,875</b>	<b>\$ (2,132,599)</b>	<b>\$ 34,742,880</b>	<b>\$ (1,249,995)</b>
<b>TOTAL, Utilities</b>	<b>\$ 113,220,424</b>	<b>\$ 108,936,563</b>	<b>\$ (4,283,861)</b>	<b>\$ 105,165,820</b>	<b>\$ (3,770,743)</b>
5461 Lubes & Fluids**	\$ 407,077	\$ 428,784	\$ 21,707	\$ 449,104	20,320
5460 Diesel Fuel**	11,618,943	11,610,064	(8,879)	8,275,185	(3,334,879)
5450 Gasoline**	1,929,863	2,155,120	225,257	3,129,775	974,655
5489 Energy Abatement**	-	-	-	-	-
<b>GRAND TOTAL, Energy Services</b>	<b>\$ 127,176,307</b>	<b>\$ 123,130,531</b>	<b>\$ (4,045,776)</b>	<b>\$ 117,019,884</b>	<b>\$ (6,110,647)</b>
<b>Total Excludes Total Purchased Services</b>	<b>\$ 89,050,833</b>	<b>\$ 87,137,656</b>	<b>\$ (1,913,177)</b>	<b>\$ 82,277,004</b>	<b>\$ (4,860,652)</b>
<b>Total Utilities Excl. Obj 5371/5372/5373</b>	<b>\$ 111,804,249</b>	<b>\$ 105,535,435</b>	<b>\$ (6,268,814)</b>	<b>\$ 104,264,692</b>	<b>\$ (1,270,743)</b>

**EXCLUDED CELLULAR AIR TIME - INCLUDED IN TELECOMMUNICATIONS PER SARDINAS.**

\* Food Service Transfer is for both energy services and purchased services.  
\*\* Budget not included in Energy Mgmt. analysis but budgeted at Transportation/Office of Information Technology/Other.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**SUMMARY OF OTHER NON-SALARY**  
**As of May 29, 2009**

	53XX	55XX	56XX	57XX	TOTAL
<b>CENTRAL ACCOUNTS:</b>	\$ 158,136,949	\$ 57,649,973	\$ (518,847)	\$ (892,732)	\$ 214,375,343
Plus: Negative Budgets	\$ -	\$ (1,000,000)	\$ -	\$ (900,841)	\$ (1,900,841)
<b>SUBTOTAL CENTRAL ACCOUNTS</b>	<b>\$ 158,136,949</b>	<b>\$ 58,649,973</b>	<b>\$ (518,847)</b>	<b>\$ 8,109</b>	<b>\$ 216,276,184</b>

**OTHER LOCATIONS:**

Elementary Schools	\$ 839,093	\$ 22,298,987	\$ 647,573	\$ 102,664	\$ 23,888,317
Middle Schools	\$ 552,266	\$ 11,790,851	\$ 732,752	\$ 96,878	\$ 13,172,747
Senior Highs	\$ 2,039,092	\$ 14,767,893	\$ 698,286	\$ 427,385	\$ 17,932,656
Adult Schools	\$ 6,288,556	\$ 2,862,119	\$ 518,193	\$ 46,517	\$ 9,715,385
Non-Instructional	\$ 113,806,510	\$ 26,074,334	\$ 5,404,235	\$ 8,220,255	\$ 153,505,334
Adjustments	\$ (41,614,006)	\$ -	\$ -	\$ -	\$ (41,614,006)
<b>SUBTOTAL OTHER LOCATIONS</b>	<b>\$ 81,911,511</b>	<b>\$ 77,794,184</b>	<b>\$ 8,001,039</b>	<b>\$ 8,933,699</b>	<b>\$ 176,600,433</b>

**PERCENTAGE OF TOTAL**

<b>SUBTOTAL CENTRAL ACCOUNTS/OTHER LOCATIONS</b>	<b>\$ 240,048,460</b>	<b>\$ 136,444,157</b>	<b>\$ 7,482,192</b>	<b>\$ 8,901,808</b>	<b>\$ 392,876,617</b>
<b>ADJUSTMENTS:</b>	<b>61.10%</b>	<b>34.73%</b>	<b>1.90%</b>	<b>2.27%</b>	<b>100.00%</b>

Charter Sch Pymt Adj.	\$ (7,149,147)	\$ -	\$ -	\$ -	\$ (7,149,147)
Mckay Scholarships	\$ -	\$ -	\$ -	\$ -	\$ -
Flex Account P. 8601	\$ -	\$ (6,744,755)	\$ -	\$ -	\$ (6,744,755)
Lawsuit - AFSOME or DCSMEC	\$ -	\$ -	\$ -	\$ -	\$ -
Object 5136 - budget (To or From Salary)	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Ben. for object 5136	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Subs Expenditures over budget	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Hourly Expenditures over budget	\$ -	\$ -	\$ -	\$ -	\$ -

P. 8501	\$ -	\$ (103,069)	\$ -	\$ -	\$ (103,069)
Budget cuts (Adopted and Res 1 P 9986)	\$ -	\$ (53,904,533)	\$ -	\$ -	\$ (53,904,533)
Rebudgets	\$ -	\$ (17,917,344)	\$ -	\$ -	\$ (17,917,344)
Transfer from Energy Services	\$ 37,309,260	\$ -	\$ -	\$ -	\$ 37,309,260
Transfer to Food Service	\$ (2,566,380)	\$ -	\$ -	\$ -	\$ (2,566,380)
MAINTENANCE REDUCTION OF BUDGET (Non-Salary)	\$ -	\$ -	\$ -	\$ -	\$ -
Rebudgets Adjustment (P. 8161)	\$ -	\$ 23,756,283	\$ -	\$ -	\$ 23,756,283
Administrative Determination Reserve P 9981	\$ (12,956)	\$ (1,591,129)	\$ (230,080)	\$ -	\$ (1,834,165)
Nonsalary abatements (Loc. 9903/9905/9907)	\$ (1,716,988)	\$ (333,694)	\$ (1,133,375)	\$ (20,000)	\$ (3,204,057)
Prog. 9986 for adj - in loc 9128	\$ -	\$ (1,153,243)	\$ -	\$ -	\$ (1,153,243)
October Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -
Res 1 adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Res 2 adjustment	\$ -	\$ (3,300,000)	\$ -	\$ -	\$ (3,300,000)
Res 3 adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
FUNC 8105 ADJUSTMENT (Exp. + Encumb - budget)*	\$ -	\$ -	\$ -	\$ -	\$ -
Property Insurance - paid by Capital Outlay Trf.	\$ 27,595,145	\$ -	\$ -	\$ -	\$ 27,595,145
Program 9988 - Forward Funding	\$ -	\$ -	\$ -	\$ -	\$ -

<b>SUBTOTAL ADJUSTMENTS</b>	<b>\$ 53,458,934</b>	<b>\$ (61,291,484)</b>	<b>\$ (1,363,455)</b>	<b>\$ (20,000)</b>	<b>\$ (9,216,005)</b>
<b>TOTAL OTHER PROJECTED NON-SALARY EXPENDITURES</b>	<b>\$ 293,507,394</b>	<b>\$ 75,152,673</b>	<b>\$ 6,118,737</b>	<b>\$ 8,881,808</b>	<b>\$ 383,660,612</b>

120.33%

1.19

\*Func 8105 not included ('1,171,123) since revenue not yet recognized.  
 \*\* Loc 9128 (guidance surplus here)

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**SUMMARY OF OTHER NON-SALARY**  
**As of May 29, 2009**

<b>Resolution 1 Adjustments (11-18-08) not in MSAF:</b>			
Reading Program(3.5 sal, 1.2 fringes)*	\$		
Textbooks	\$		
Program 9820 - rentals funds to schools	\$		
Est. reduction for Charter School holdback	\$		
Contracts in Central Offices	\$		
Charge for Internal Funds 20%	\$		
Central Office Overtime (will trf to P 9986 and then delete)	\$		
School Temp. Instructors (will trf. To P 9986 and then delete)	\$		
School Hourly/Overtime (will trf. To P 9986 and then delete)	\$		
Discretionary reduction in schools (entered in November)	\$		
Tax Roll Yield Appropriation	\$		
Leases to be paid by capital (set up as abatement at this time)	\$		
<b>Total Resolution 1 Adjustments not in MSAF</b>	<b>\$</b>	<b>-</b>	<b>\$</b>
<b>Resolution 2 Adjustments (2-11-09) not in MSAF:</b>			
Instructional Materials	\$		
New Schools	\$		
DJJ Supplement	\$		
Reading Allocation	\$		
McKay Scholarships	\$		
Charter Schools	\$		
Non-School sites (non-salary)	\$		
Cell Phones	\$		
Unexpended Purchase Orders	\$		
School Board Members and Inspector General A/C	\$		
Competitive Food Sales (adj. made in April)	\$		
School Budgets	\$		
Magnets	\$		
FCAT available funds	\$		
Adult Centers	\$		
Tax Roll Yield to contingency	\$		
<b>Total Resolution 2 Adjustments not in MSAF</b>	<b>\$</b>	<b>-</b>	<b>\$</b>
* \$4,209,281 from the rebudgets were moved to Program 8601 (Categorical Flexibility). Funds should be maintained in this program for the flexibility chart.			
<b>Resolution 3 Adjustments (June Mtg- not in MSAF):</b>			
Instructional Materials	\$		
Reading Program	\$		
DJJ Supplement	\$		
<b>Total Resolution 3 Adjustments not in MSAF</b>	<b>\$</b>	<b>-</b>	<b>\$</b>





**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**SUMMARY OF OTHER NON-SALARY ABATEMENTS**  
**As of May 29, 2009**

LOC/FUNC/PROG	PURCHASED SERVICES & SUPPLIES	MATERIALS	CAPITAL OUTLAY	OTHER	TOTAL
	5389	5589	5689	5789	
9905/7400/7450	\$ (10,990)	\$ -	\$ -	\$ -	\$ (10,990)
9905/7400/7455	\$ -	\$ -	\$ -	\$ -	\$ -
9905/7400/9884	\$ -	\$ -	\$ -	\$ -	\$ -
9905/7400/9900	\$ (597,921)	\$ (282,694)	\$ (1,091,884)	\$ -	\$ (1,972,499)
9905/7400/9903	\$ (23,100)	\$ (25,000)	\$ (11,000)	\$ (16,000)	\$ (75,100)
9905/7400/9905	\$ (15,000)	\$ (5,000)	\$ (24,491)	\$ -	\$ (44,491)
9905/7400/9908	\$ (30,500)	\$ (6,000)	\$ -	\$ (4,000)	\$ (40,500)
9905/7400/9658	\$ -	\$ -	\$ -	\$ -	\$ -
9905/7400/9959	\$ (7,055)	\$ (15,000)	\$ (6,000)	\$ -	\$ (28,055)
9905/7400/9900	\$ -	\$ -	\$ -	\$ -	\$ -
9905/7400/9900	\$ -	\$ -	\$ -	\$ -	\$ -
9905/7400/9900	\$ -	\$ -	\$ -	\$ -	\$ -
9905/7400/9900	\$ -	\$ -	\$ -	\$ -	\$ -
9905/7400/9900	\$ -	\$ -	\$ -	\$ -	\$ -
9905/7400/9913	\$ (11,050)	\$ -	\$ -	\$ -	\$ (11,050)
9905/7400/9980	\$ (1,021,372)	\$ -	\$ -	\$ -	\$ (1,021,372)
9905/7400/9982	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Instructional	\$ -	\$ -	\$ -	\$ -	\$ -
SBBS	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL OTHER LOCATIONS</b>	<b>\$ (1,716,988)</b>	<b>\$ (333,694)</b>	<b>\$ (1,133,375)</b>	<b>\$ (20,000)</b>	<b>\$ (3,204,057)</b>



MIAMI-DADE COUNTY PUBLIC SCHOOLS						
SUMMARY OF ADJUSTMENTS TO OTHER NON-SALARY						
As of May 29, 2009						
	ELEM SCHOOLS	MIDDLE SCHOOLS	SENIOR HIGH SCHOOLS	ADULT SCHOOLS	NON-INST	TOTAL
5370	\$ -	\$ -	\$ -	\$ -	\$ 18,787,285	\$ 18,787,285
5373	\$ -	\$ -	\$ 300	\$ 1,042	\$ 783,744	\$ 785,086
5381	\$ -	\$ -	\$ -	\$ -	\$ 14,444,812	\$ 14,444,812
5383	\$ -	\$ -	\$ -	\$ -	\$ 6,342,336	\$ 6,342,336
5371	\$ -	\$ -	\$ -	\$ -	\$ 421,795	\$ 421,795
5372	\$ -	\$ -	\$ -	\$ -	\$ 479,333	\$ 479,333
5384	\$ -	\$ -	\$ -	\$ -	\$ 353,359	\$ 353,359
TOTAL	\$ -	\$ -	\$ 300	\$ 1,042	\$ 41,612,664	\$ 41,614,006