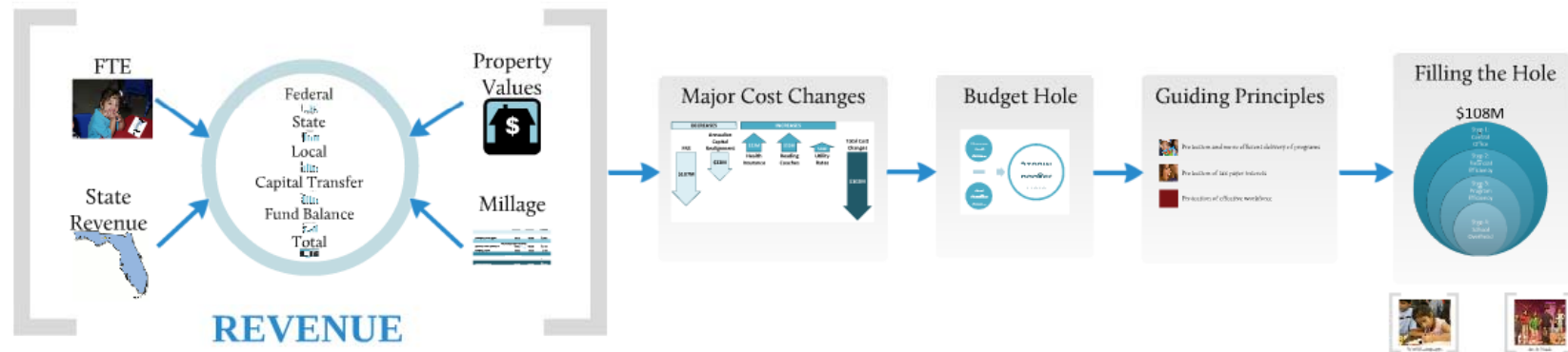


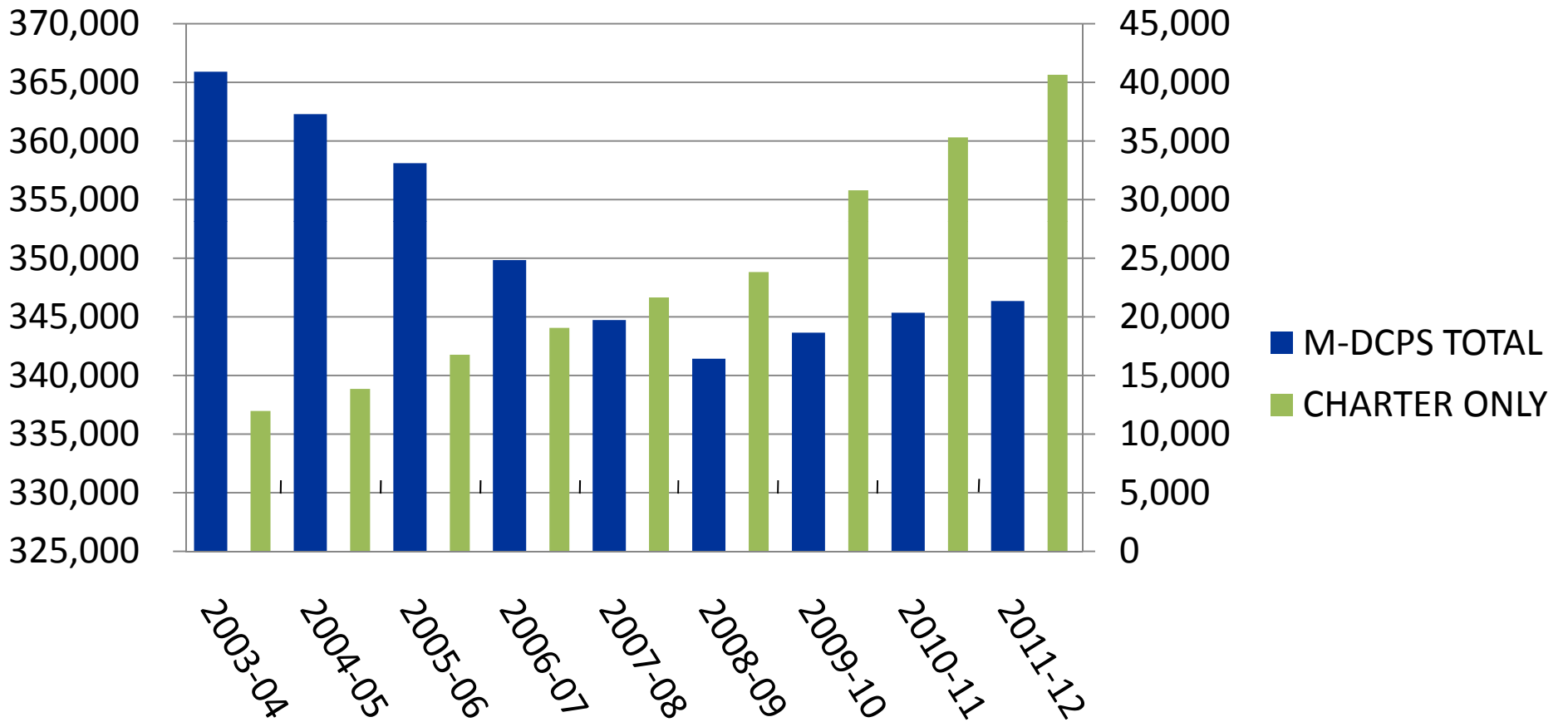
DRILLING DOWN INTO THE 2011-12 GENERAL FUND BUDGET



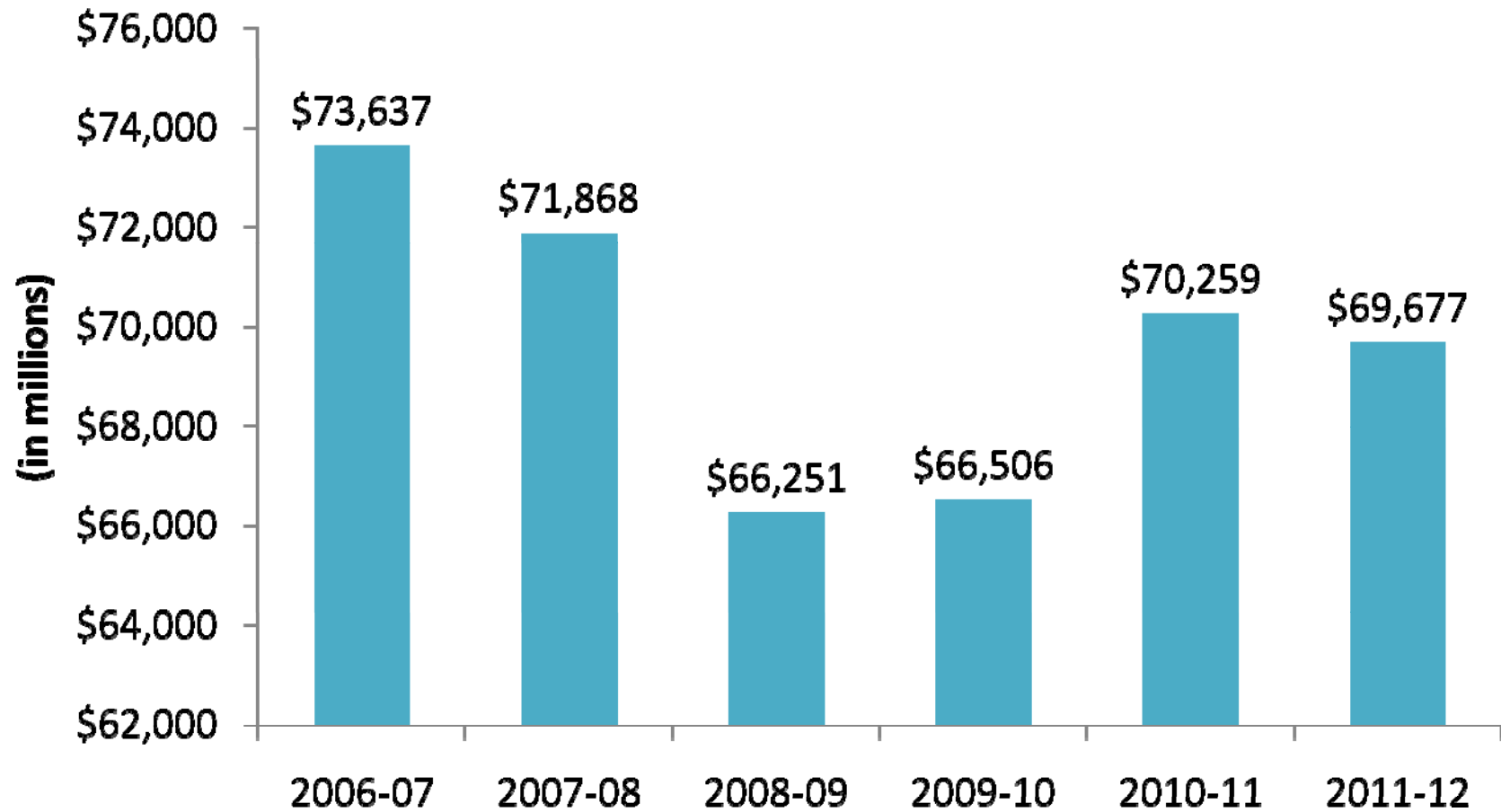
Budget Workshop

May 18, 2011

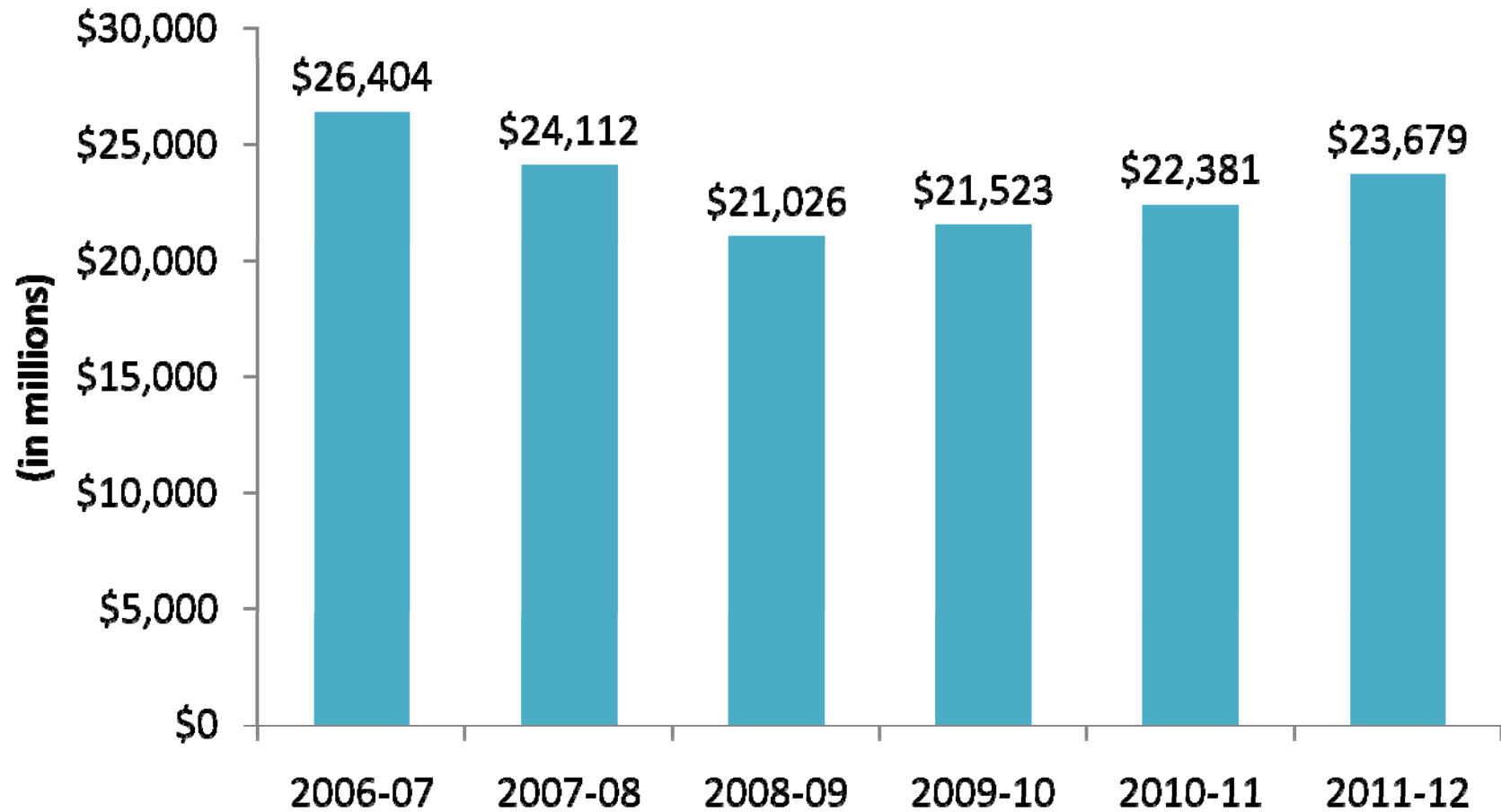
FTE Trend



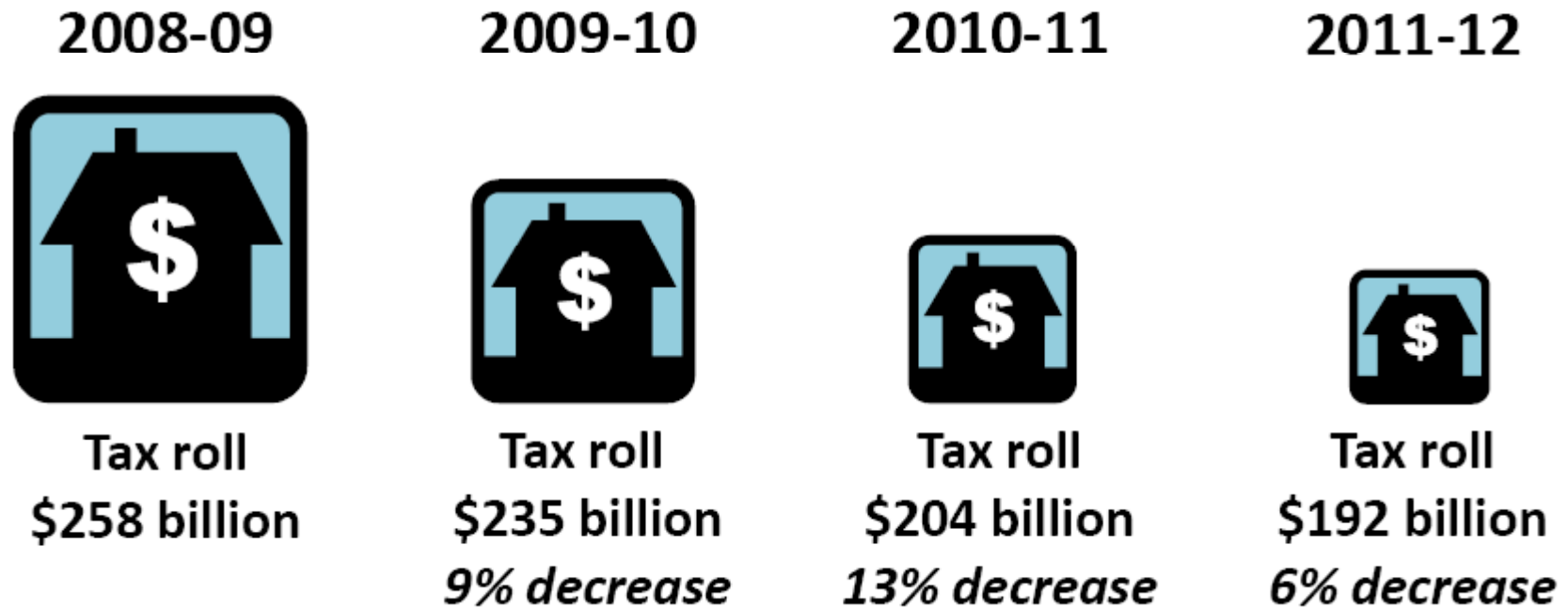
State Total Revenue Trend



State General Revenue Trend



Miami-Dade Property Values

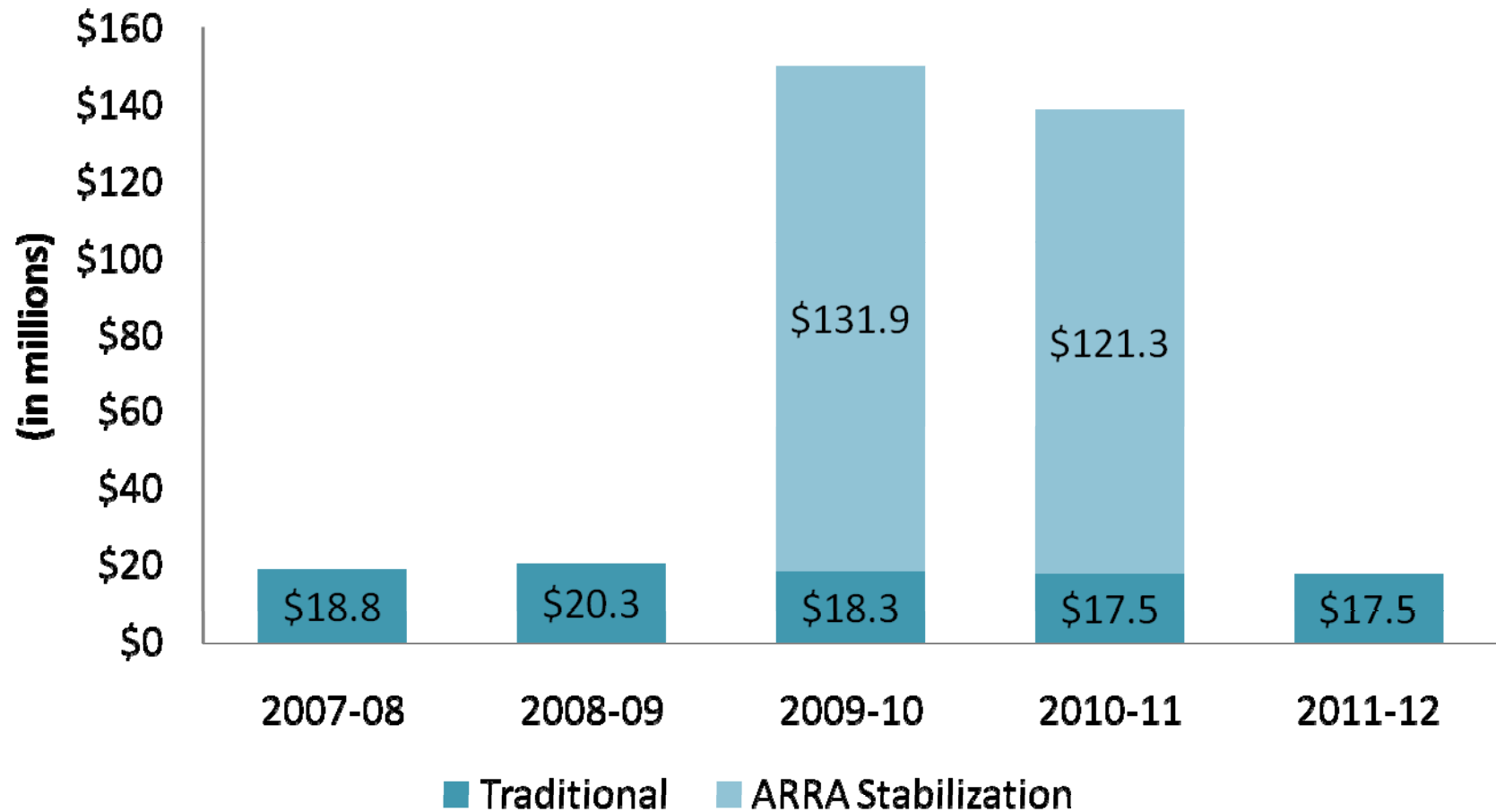


2011-12 Estimated Millage

	<u>2010-11</u>	<u>2011-12</u>	<u>Change</u>
STATE MANDATED MILLAGE			
Required Local Effort	5.616	5.615	(0.001)
LOCALLY LEVIED MILLAGE			
Discretionary Operating	0.698	0.548	(0.150)
Capital Outlay	1.550	1.700	0.150
VOTED MILLAGE			
Debt Service Millage	0.385	0.274	(0.111)
TOTAL MILLAGE	8.249	8.137	(0.112)

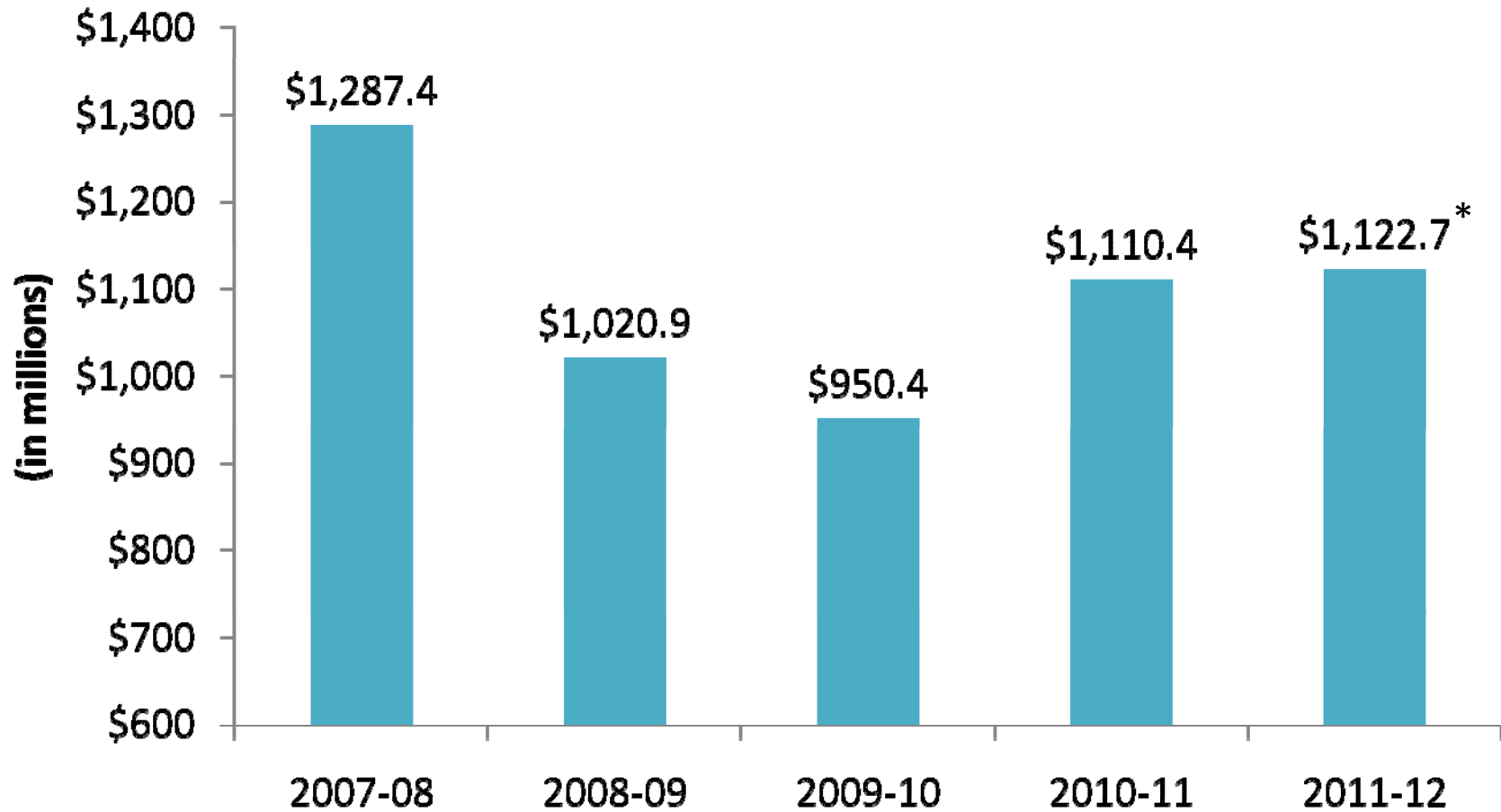
Federal Revenue

Five-Year Trend



State Revenue

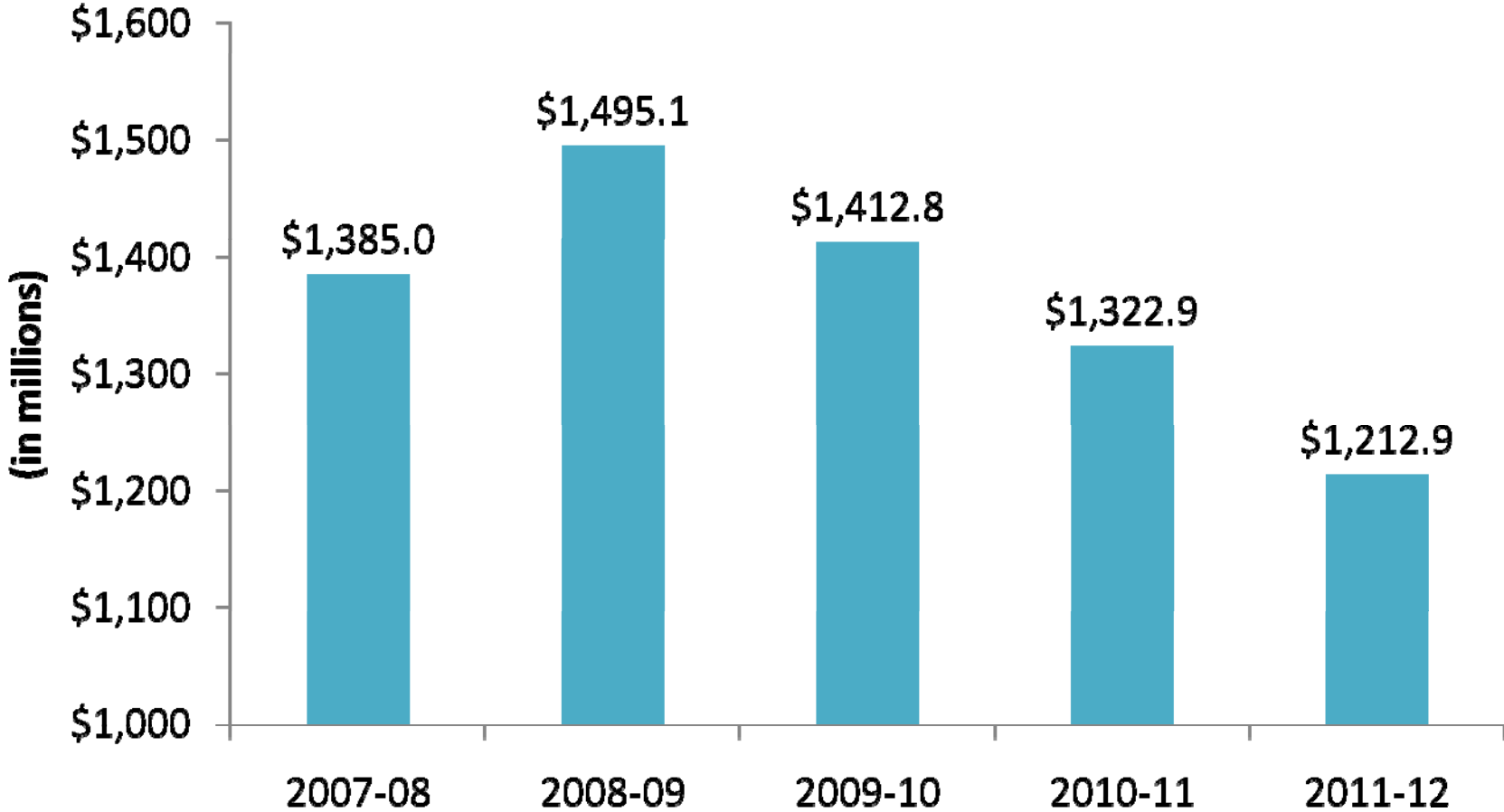
Five-Year Trend



* Excludes McKay Scholarship revenue for comparison purposes

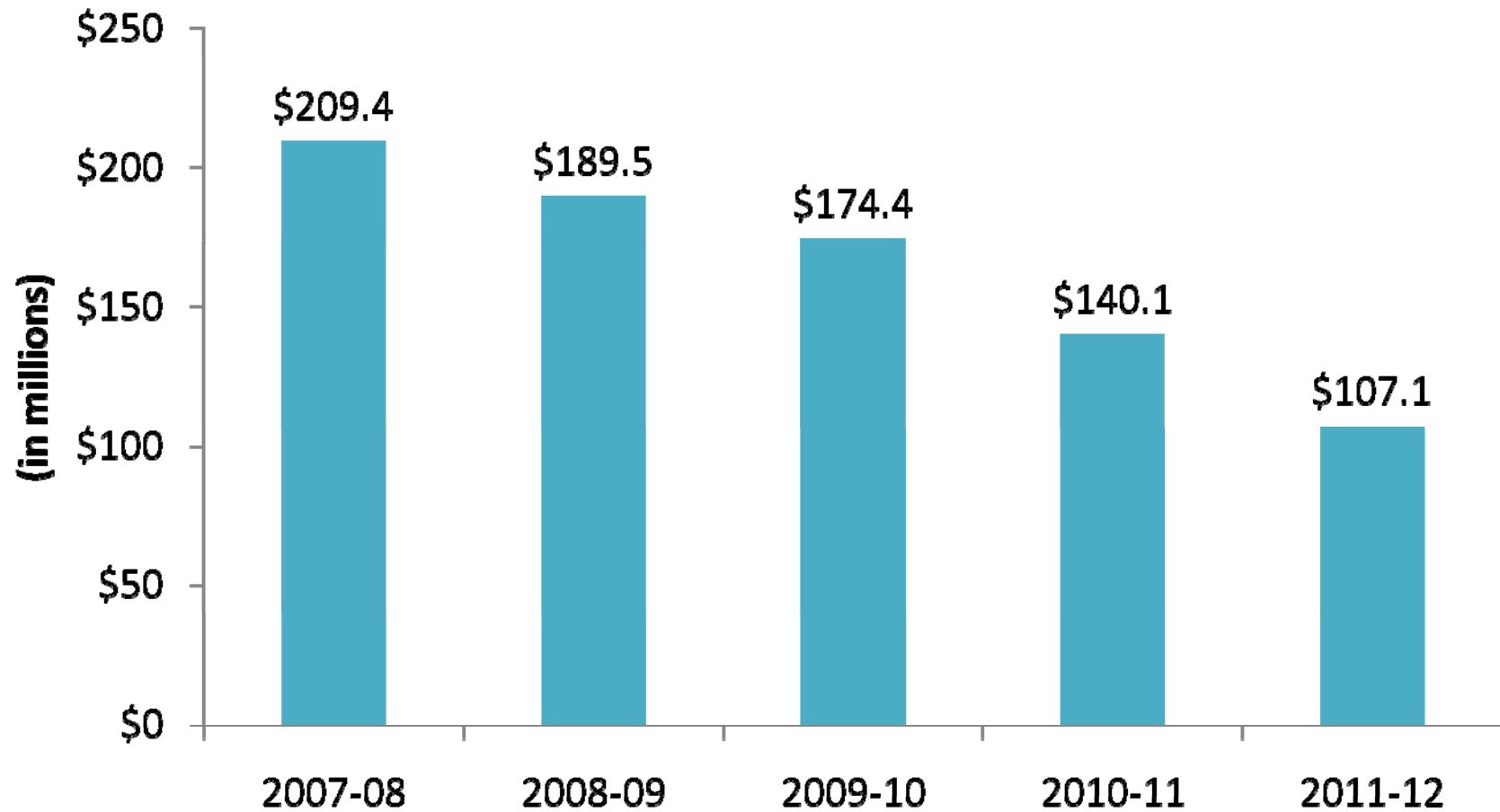
Local Revenue

Five-Year Trend



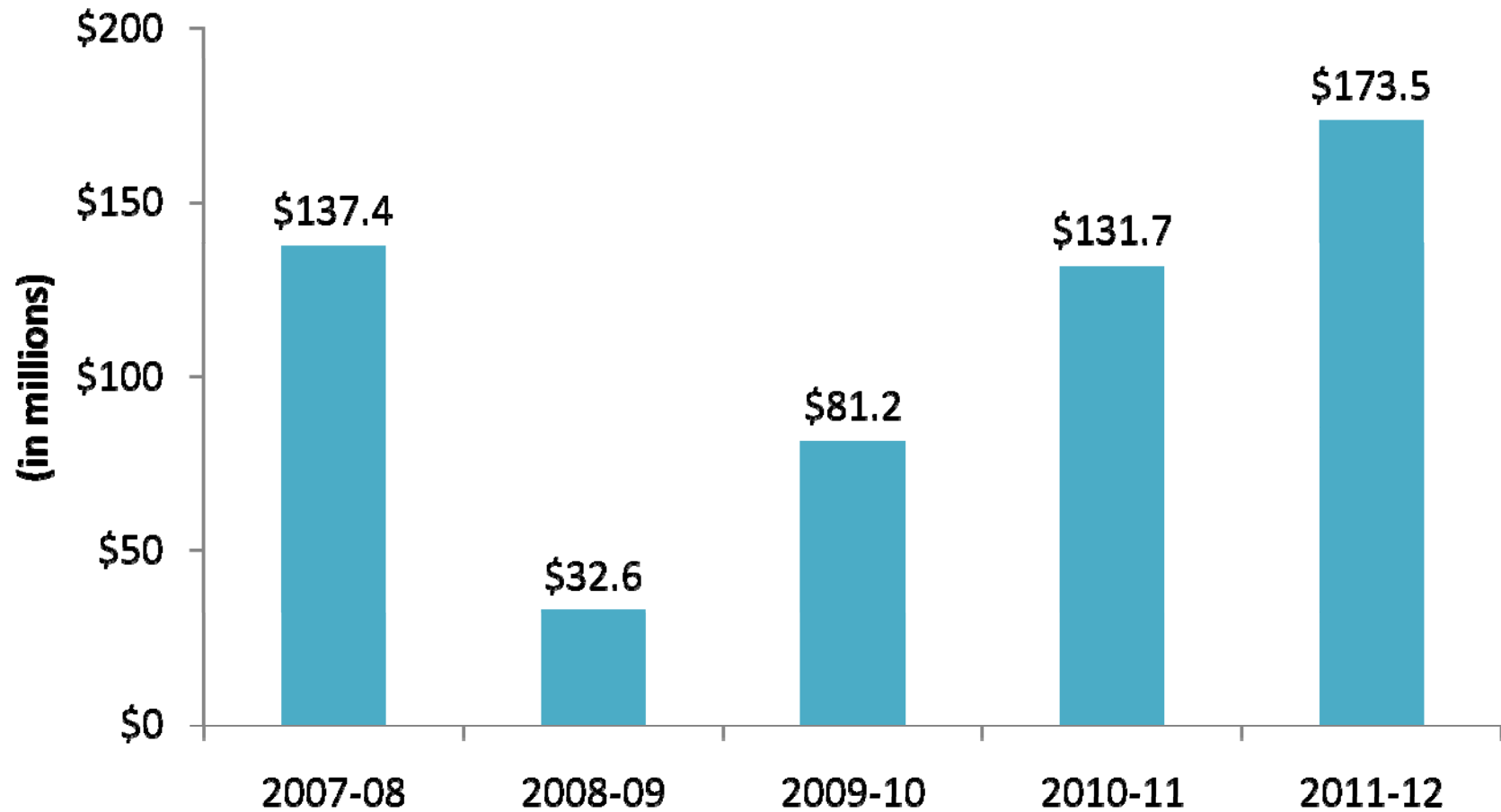
Transfers from Capital Fund

Five-Year Trend



Beginning Fund Balance

Five-Year Trend

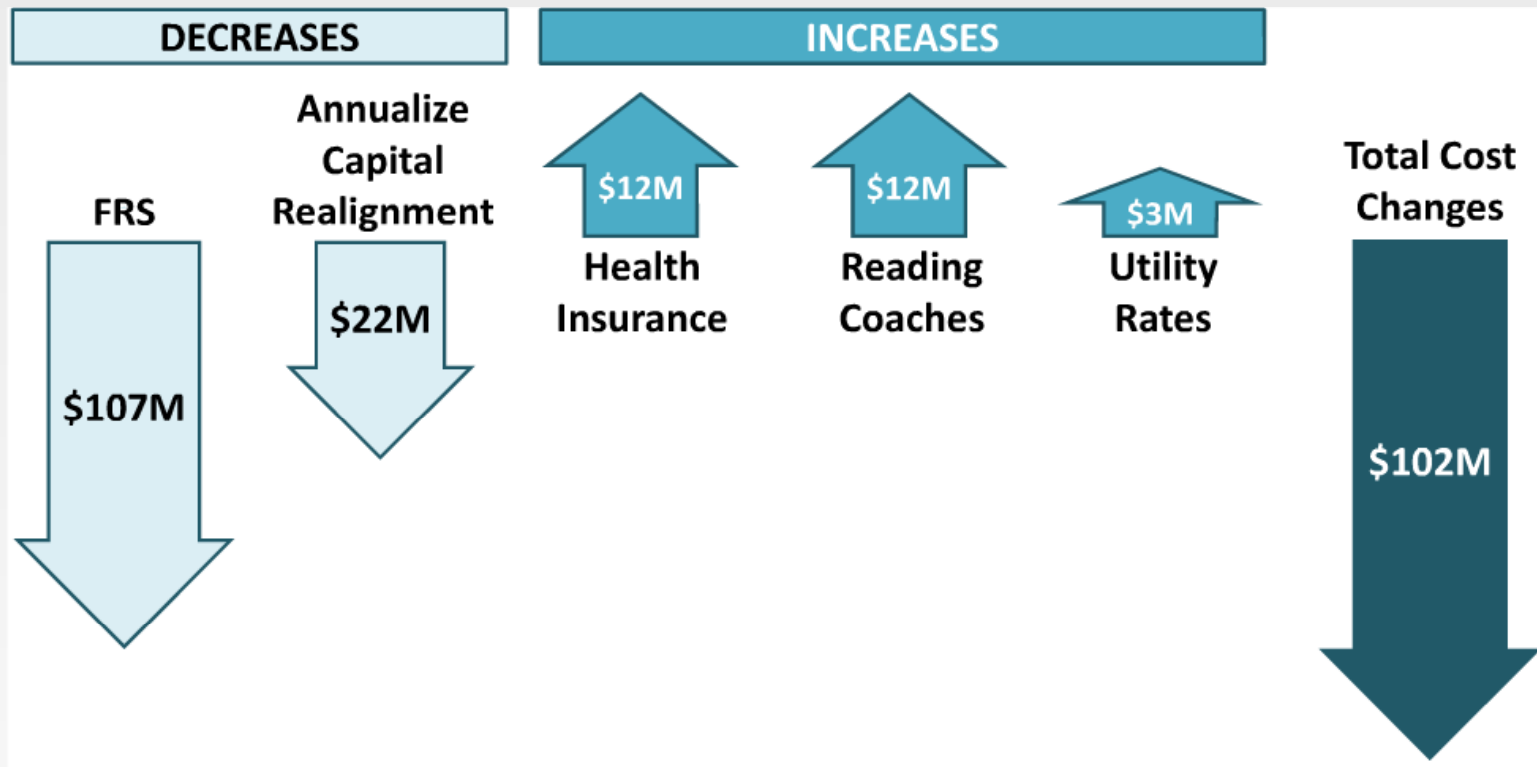


Total Revenue

(in millions)	2010-11 Amended	2011-12 Tentative	Variance
Federal Sources	\$ 138.7	\$ 17.5	\$(121.2)
State Sources	\$ 1,110.4	\$1,122.7	\$ 12.3
Local Sources	\$ 1,322.9	\$1,212.9	\$(110.0)
Transfers from Capital Fund	\$ 140.1	\$ 107.1	\$ (33.0)
Beginning Fund Balance	\$ 131.7	\$ 173.5	\$ 41.8
TOTAL REVENUE	\$ 2,843.8	\$2,633.7	\$(210.1)

** Excludes McKay Scholarships for consistency*

Major Cost Changes



Cost Decreases

DECREASES

FRS

\$107M

**Annualize
Capital
Realignment**

\$22M

Major Revisions to Florida Retirement System

Employees
contribute 3%

COLA no longer
earned

Altered “final
compensation” for
new employees

Increased
required years
of service & age

Pushes \$35M
cost increase to
2012-13

Cost Increases & Net Change

INCREASES



**Health
Insurance**



**Reading
Coaches**

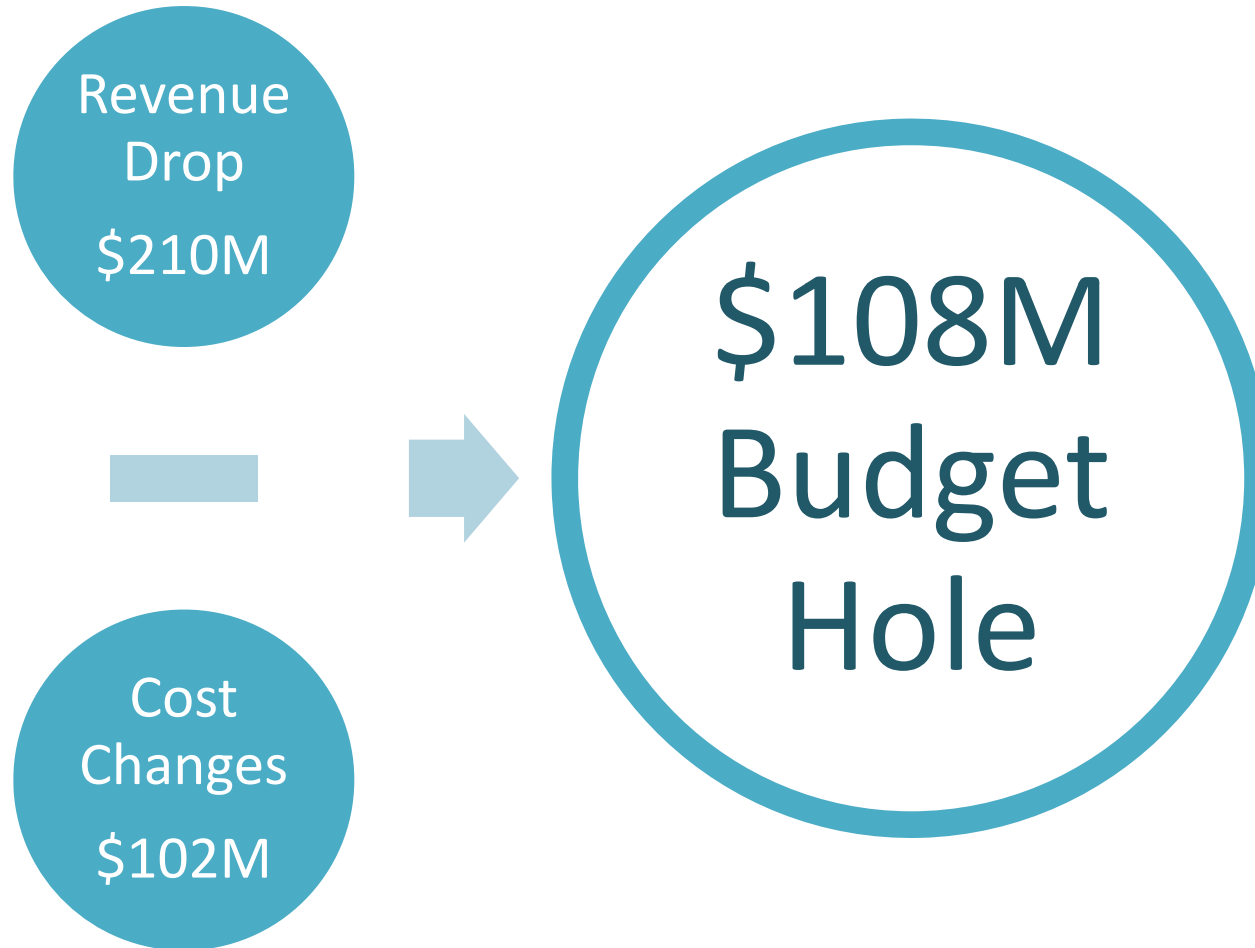


**Utility
Rates**

**Total Cost
Changes**



Budget Hole



Guiding Principles

1. Protection and more efficient delivery of programs
2. Protection of tax payer interests
3. Protection of effective workforce

Filling the Hole

\$108M



Central Office

	<u>Savings</u>
Cut <u>MEP & CEP salaries</u>	\$ 0.5M
Restrict MEP & CEP <u>supplemental pay</u>	\$ 0.5M
Reduce <u>Central Office</u> budgets	\$ 6.1M
Reorganize Regional offices	\$ 2.0M
Decrease <u>Transportation</u> budget beyond capital reduction	\$ 1.8M
Implementation of previously <u>Board-approved</u> reductions	\$ 4.0M

Financial Efficiencies

	<u>Savings</u>
Property tax collection adjustment	\$ 21.0M
Program & Personnel Protection Plan	\$ 29.5M

Program & Personnel Protection Plan

Transfer .15 mills (\$29M) in 2010-11 from Capital to Disc. Operating

1

Establish \$29M PPPP in preparation for 2011-12 revenue cliff

2

M-DCPS suffers historic drop of revenue in 2011-12 of nearly 8%

3

Eliminate PPPP in order to avoid \$30M cut to the Arts and Bilingual

4

Elementary Foreign Languages

Two Districts in Florida have expansive elementary foreign language programs – M-DCPS and Collier. Collier receives almost \$1,000 more per FTE than M-DCPS.

Rank	District	Spending per FTE ¹	2010-11 Per Pupil Funding
1	Miami-Dade	\$ 189.17	\$ 6,819.21
2	Collier	\$ 110.71	\$ 7,801.92
11	Palm Beach	\$ 3.74	\$ 7,212.94
12	Broward	\$ 3.44	\$ 6,949.33
24	Hillsborough	\$ 0.58	\$ 6,853.23

¹ Figure is for salaries only, does not include fringes or insurance

Bottom Line: M-DCPS spends more on teaching foreign languages to elementary school students than every other district in Florida combined.

Elementary Art & Music

51 of the 67 counties have elementary Art and Music programs. To measure size, we took % these teachers makeup of overall number of teachers in the district.

Rank	District	# Art & Music Teachers	% of Overall	2010-11 Per Pupil Funding
1	Pasco	145	3.39%	\$ 7,026.52
2	Miami-Dade	625	3.02%	\$ 6,819.21
16	Collier	63	2.37%	\$ 7,801.92
28	Palm Beach	217	1.97%	\$ 7,212.94
35	Broward	245	1.69%	\$ 6,949.33

Bottom Line: M-DCPS is the only district to have top five Art and Music programs.

Program Efficiencies

	<u>Savings</u>
Apply new <u>Class Reduction</u> legislation (incl. Phase Two in the use of Ed Jobs Bill funds)	\$ 15.7M
Consolidate/reorganize <u>Alternative Education</u> centers *	\$ 4.0M
Make minor <u>ESE</u> program delivery changes (e.g., eliminate summer hourly and testing) – recommended by ESE dept *	\$ 6.7M
Make minor <u>ESOL</u> program delivery changes (e.g., alternative HLAP delivery model) – recommended by Bilingual dept *	\$ 6.8M

** Unanimously endorsed by Parent and Principal committees*

School Overhead

Savings

Empower school- and community-based decisions by allocating all school support personnel in one pool and reducing by 3%.

\$ 9.0M

Word of Caution: The preceding is an extremely transparent and early glimpse into the District's budget development process. An inclination may be to pick apart the minutia and advocate for preferences; however, a budget by definition is completely interconnected, and what is thought to be a small change may result in major consequences that affect programs, jobs and salaries

DRILLING DOWN INTO THE 2011-12 GENERAL FUND BUDGET

