

Financial Services
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, 2009-10 SPECIAL REVENUE FUNDS
(ARRA ECONOMIC STIMULUS FUNDS) MID-YEAR BUDGET
REVIEW**

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

**LINK TO STRATEGIC
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

The Special Revenue Funds include Federal Programs (Contracted Programs) Fund, Food Services Fund, State Fiscal Stabilization Funds, Targeted ARRA Stimulus Funds, Other ARRA Stimulus Grants and Miscellaneous Funds. The purpose of this resolution is to make budget amendments to the Targeted ARRA Stimulus Funds budget which are required to fully comply with grant terms and/or good accounting practices.

The FY2009-10 Adopted Budget included only the final FY2008-09 unexpended balances of grants which would continue operating in FY2009-10 and new grant awards received prior to adoption date.

This resolution amends budgeted revenues and appropriations in the Targeted ARRA Stimulus Funds by \$448,434. This increase represents the value of individual grant awards reviewed and approved by the School Board subsequent to the adoption of the FY2009-10 budget on September 9 through December 18, 2009.

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

1. adopt Resolution No. 1, FY2009-10 Targeted ARRA Stimulus Funds Mid-Year Budget Review, increasing revenues and appropriations by \$448,434; and
2. adopt the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 4).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
2009-10 SPECIAL REVENUE FUNDS
TARGETED ARRA STIMULUS FUNDS
SUMMARY OF REVENUES AND APPROPRIATIONS
RESOLUTION NO. 1**

	ADOPTED BUDGET 9/9/09	RESOLUTION NO. 1	AMENDED BUDGET 2/10/10
REVENUES			
Federal/Federal through State	\$ 152,039,460	\$ 448,434	\$ 152,487,894
Local	-	-	-
TOTAL REVENUES	\$ 152,039,460	\$ 448,434	\$ 152,487,894
APPROPRIATIONS			
Salaries	\$ 101,717,458	\$ 300,806	\$ 102,018,264
Employee Benefits	38,837,355	114,050	38,951,405
Purchased Services	5,386,571	15,887	5,402,458
Energy Services	-	-	-
Materials & Supplies	-	-	-
Capital Outlay	-	-	-
Other Expenses	\$ 6,098,076	17,691	\$ 6,115,767
TOTAL APPROPRIATIONS	\$ 152,039,460	\$ 448,434	\$ 152,487,894

MIAMI-DADE COUNTY PUBLIC SCHOOLS
2009-10 SPECIAL REVENUE FUNDS
TARGETED ARRA STIMULUS FUNDS
SUMMARY OF GRANT INCREASES AND DECREASES
RESOLUTION NO. 1

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
3186	WLRN - FM ARRA	\$ 14,380
3188	WLRN - TV Communication ARRA	71,637
3190	Learning For Life ARRA	236,500
3183	Title X ARRA	125,917
		Total \$ <u>448,434</u>

408
5/22/10

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 2009-10 SPECIAL REVENUE - TARGETED ARRA STIMULUS FUNDS
 SUMMARY OF APPROPRIATIONS BY FUNCTION
 RESOLUTION NO. 1
 February 10, 2010

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ 142,478,495	\$ 98,229,017	\$ 38,848,185	\$ 5,401,293	-	-	-	-
Instructional Support Contr., PGMS	6000	\$ 3,006,046	\$ 3,006,046	-	-	-	-	-	-
Pupil Personnel Services	6100	-	-	-	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-	-	-	-
Instruction & Curriculum Developme	6300	\$ 148,049	\$ 125,767	\$ 22,282	-	-	-	-	-
Instructional Staff Training	6400	\$ 494,050	\$ 475,426	\$ 18,624	-	-	-	-	-
Staff Training Instructional	6500	-	-	-	-	-	-	-	-
Board of Education	7100	-	-	-	-	-	-	-	-
General Administration	7200	\$ 6,115,767	-	-	-	-	-	-	\$ 6,115,767
School Administration	7300	\$ 238,544	\$ 177,503	\$ 61,041	-	-	-	-	-
Facilities Acquisition & Construction	7400	-	-	-	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-	-	-	-
Food Services	7600	-	-	-	-	-	-	-	-
Central Services	7700	\$ 1,121	\$ 874	\$ 247	-	-	-	-	-
Transportation Services	7800	-	-	-	-	-	-	-	-
Operation of Plant	7900	\$ 1,165	-	-	\$ 1,165	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-	-	-	-
General Support	8200	-	-	-	-	-	-	-	-
Community Services	9100	\$ 4,657	\$ 3,631	\$ 1,026	-	-	-	-	-
TOTAL APPROPRIATIONS		\$ 152,487,894	\$ 102,018,264	\$ 38,951,405	\$ 5,402,458	\$ -	\$ -	\$ -	\$ 6,115,767
OTHER FINANCING USES:									
Transfers out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE JUNE 30, 2005	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									
		\$ 152,487,894							