

Financial Services
Richard H. Hinds, Financial Operations

SUBJECT: RESOLUTION NO. 3, FY 2010-11 OTHER SPECIAL REVENUE - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) FUND FINAL BUDGET REVIEW

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

The Special Revenue Funds include the American Recovery & Reinvestment Act (ARRA) Fund. The purpose of this resolution is to finalize the ARRA Fund budget which is required to fully comply with the grant terms and/or good accounting practices.

The FY 2010-11 Adopted Budget included the final FY 2009-10 unexpended balances of grants which continued operating in FY 2010-11 and new grant awards received prior to adoption date. Resolutions 1 and 2 amended the budget for ARRA Funds approved through May 5, 2011.

This resolution increases budgeted revenues and appropriations, in the three of the four ARRA funds by \$4,719,105 which reflects the actual amount of entitlement and non-entitlement grants which have been approved by the prime sponsors from May 6, 2011 through June 30, 2011, as well as reductions for grants that closed during the fiscal year.

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

- a. adopt resolution No. 3, FY 2010-11 American Recovery and Reinvestment Act Fund Special Revenue Final Budget Review, increasing revenues and appropriations by \$4,719,105 as follows: ARRA - Targeted Stimulus Funds \$198,443, ARRA - State Fiscal Stabilization \$1,047,164, ARRA - Other Stimulus Funds \$3,473,498; and
- b. adopt the Summary of Revenues and Appropriations (pages 2, 5, 8 and 10) and the Summary of Appropriations by Function (pages 4, 7, 9 and 12).

E-21

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2010-11 SPECIAL REVENUE – TARGETED ARRA STIMULUS FUNDS
 SUMMARY OF REVENUES AND APPROPRIATIONS**

	<u>AMENDED BUDGET 5/11/11</u>	<u>RESOLUTION NO. 2</u>	<u>AMENDED BUDGET 9/7/11</u>
REVENUES			
Federal/Federal through State	\$ 95,333,226	\$ 198,443	\$ 95,531,669
Local	-	-	-
TOTAL REVENUES	<u>\$ 95,333,226</u>	<u>\$ 198,443</u>	<u>\$ 95,531,669</u>
APPROPRIATIONS			
Salaries	\$ 49,172,770	\$ (943,773)	\$ 48,228,997
Employee Benefits	16,294,625	(301,483)	15,993,142
Purchased Services	1,493,604	4,584	1,498,188
Materials & Supplies	12,935,535	1,407,170	14,342,705
Capital Outlay	6,764,879	7,028,653	13,793,532
Other Expenses	8,671,813	(6,996,708)	1,675,105
TOTAL APPROPRIATIONS	<u>\$ 95,333,226</u>	<u>\$ 198,443</u>	<u>\$ 95,531,669</u>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2010-11 SPECIAL REVENUE – TARGETED ARRA STIMULUS FUNDS
 SUMMARY OF GRANT INCREASES AND DECREASES**

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
Various	Title I	198,443
		Total \$ 198,443

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2010-11 SPECIAL REVENUE ARRA STIMULUS FUNDS
 SUMMARY OF APPROPRIATIONS BY FUNCTION
 September 7, 2011

FUNCTION	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	\$ 74,136,098	\$ 35,935,661	\$ 11,617,864	\$ 279,435	\$ -	\$ 12,648,563	\$ 13,654,575	\$ -
Pupil Personnel Services	\$ 1,599,966	\$ 1,179,855	\$ 413,303	\$ 6,808	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	\$ 1,266,844	\$ -	\$ -	\$ -	\$ -	\$ 1,266,844	\$ -	\$ -
Instruction & Curriculum Development	\$ 3,198,764	\$ 1,850,769	\$ 502,646	\$ 524,932	\$ -	\$ 309,046	\$ -	\$ 11,371
Instructional Staff Training	\$ 13,276,296	\$ 9,250,528	\$ 3,456,585	\$ 567,041	\$ -	\$ 2,142	\$ -	\$ -
Staff Training Instructional	\$ 138,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,957	\$ -
Board of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	\$ 1,663,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,663,734
School Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	\$ 338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	\$ 122,000	\$ -	\$ -	\$ 119,290	\$ -	\$ 338	\$ -	\$ -
Operation of Plant	\$ 120,867	\$ 6,092	\$ 1,372	\$ 341	\$ -	\$ 2,710	\$ -	\$ -
Maintenance of Plant	\$ 7,805	\$ 6,092	\$ 1,372	\$ 341	\$ -	\$ 113,062	\$ -	\$ -
General Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 95,531,669	\$ 48,228,997	\$ 15,993,142	\$ 1,498,188	\$ -	\$ 14,342,705	\$ 13,793,532	\$ 1,675,105
OTHER FINANCING USES:								
Transfers out: (Function 9700)								
To General Fund								
To Debt Service Funds								
To Capital Projects Funds								
Interfund								
To Permanent Fund								
To Internal Service Funds								
To Enterprise Funds								
Total Transfers Out								
TOTAL OTHER FINANCING USES								
FUND BALANCE JUNE 30, 2010								
2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE	\$ 95,531,669							

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2010-11 SPECIAL REVENUE STATE FISCAL STABILIZATION FUNDS (ARRA)
 SUMMARY OF REVENUES AND APPROPRIATIONS**

	AMENDED BUDGET 5/11/11	RESOLUTION NO. 3	AMENDED BUDGET 9/7/11
REVENUES			
Federal/Federal through State	\$ 121,255,906	\$ 435,733	\$ 121,691,639
Local	-	611,431	611,431
TOTAL REVENUES	\$ 121,255,906	\$ 1,047,164	\$ 122,303,070
APPROPRIATIONS			
Salaries	\$ 90,399,537	\$ (4,976,908)	\$ 85,422,629
Employee Benefits	29,061,625	2,149,683	31,211,308
Purchased Services	210,428	233,936	444,364
Energy Services	-	-	-
Materials & Supplies	30,097	176,600	206,697
Capital Outlay	244,662	57,058	301,720
Other Expenses	1,309,557	3,406,795	4,716,352
TOTAL APPROPRIATIONS	\$ 121,255,906	\$ 1,047,164	\$ 122,303,070

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2010-11 STATE STABILIZATION K-12 STIMULUS FUNDS (ARRA)
CONTRACTED PROGRAMS
SUMMARY OF GRANT INCREASES AND DECREASES

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
31930000	ARRA Food Service	\$ (86,017)
31930000	ARRA Food Service	294,660
31980000	Florida Master Teacher Initiative	611,431
31990000	Learning for Life	227,090
Total		\$ 1,047,164

DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY
 FY 2010-11 SPECIAL REVENUE - STATE FISCAL STABILIZATION FUND
 Appropriation Analysis by Function
 September 7, 2011

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 \$ 41,132,616	\$ 28,037,751	\$ 12,910,268	\$ -	\$ -	\$ 184,597	\$ -	\$ -
Pupil Personnel Services	6100 \$ 48,457,401	\$ 36,932,075	\$ 11,525,326	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	6200 \$ 24,667,626	\$ 18,494,263	\$ 6,163,731	\$ -	\$ -	\$ -	\$ 9,632	\$ -
Instruction & Curriculum Developme	6300 \$ 180,491	\$ 142,867	\$ 37,624	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400 \$ 225,144	\$ 30,660	\$ 6,900	\$ 185,059	\$ -	\$ 2,525	\$ -	\$ -
Staff Training Instructional	6500 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200 \$ 4,716,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Administration	7300 \$ 1,882,455	\$ 1,432,647	\$ 430,233	\$ -	\$ -	\$ 19,575	\$ -	\$ 4,716,352
Facilities Acquisition & Construction	7400 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600 \$ 292,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,088	\$ -
Central Services	7700 \$ 30,115	\$ -	\$ -	\$ 30,115	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900 \$ 491,692	\$ 352,366	\$ 137,226	\$ 2,100	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100 \$ 227,090	\$ -	\$ -	\$ 227,090	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 122,303,070	\$ 85,422,629	\$ 31,211,308	\$ 444,364	\$ -	\$ 206,697	\$ 301,720	\$ 4,716,352
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		\$ 122,303,070						

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2010-11 SPECIAL REVENUE – ARRA RACE TO THE TOP FUND
 SUMMARY OF REVENUES AND APPROPRIATIONS**

	AMENDED BUDGET 5/11/11	RESOLUTION NO. 3	AMENDED BUDGET 9/7/11
REVENUES			
Federal/Federal through State	\$ 72,964,103	\$ -	\$ 72,964,103
Local	-	-	-
TOTAL REVENUES	\$ 72,964,103	\$ -	\$ 72,964,103
APPROPRIATIONS			
Salaries	\$ 48,979,282	\$ 5,703,422	\$ 54,882,704
Employee Benefits	15,187,647	(719,013)	14,468,634
Purchased Services	5,371,050	(3,564,086)	1,806,964
Energy Services	-	-	-
Materials & Supplies	-	52,384	52,384
Capital Outlay	-	213,559	213,559
Other Expenses	3,426,124	(1,686,266)	1,739,858
TOTAL APPROPRIATIONS	\$ 72,964,103	\$ -	\$ 72,964,103

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2010-11 SPECIAL REVENUE RACE TO THE TOP FUND
 SUMMARY OF APPROPRIATIONS BY FUNCTION
 September 7, 2011

FUNCTION	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	3,371,742	1,902,976	600,611	747,472	-	5,612	115,071	-
Pupil Personnel Services	-	-	-	-	-	-	-	-
Instructional Media Services	145,346	-	-	-	-	45,241	98,105	2,000
Instruction & Curriculum Development	900,383	-	-	900,000	-	-	383	-
Instructional Staff Training	169,010	-	9,783	159,227	-	-	-	-
Staff Training Instructional	15,184,071	11,503,084	3,680,987	-	-	-	-	-
Board of Education	-	-	-	-	-	-	-	-
General Administration	1,736,405	-	-	-	-	-	-	1,736,405
School Administration	-	-	-	-	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Food Services	-	-	-	-	-	-	-	-
Central Services	51,457,146	41,276,644	10,177,253	265	-	1,531	-	1,453
Transportation Services	-	-	-	-	-	-	-	-
Operation of Plant	-	-	-	-	-	-	-	-
Maintenance of Plant	-	-	-	-	-	-	-	-
General Support	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 72,964,103	\$ 54,682,704	\$ 14,468,634	\$ 1,806,964	\$ -	\$ 52,384	\$ 213,559	\$ 1,739,858
OTHER FINANCING USES:								
Transfers out: (Function 9700)								
To General Fund								
To Debt Service Funds								
To Capital Projects Funds								
Interfund								
To Permanent Fund								
To Internal Service Funds								
To Enterprise Funds								
Total Transfers Out								
TOTAL OTHER FINANCING USES								
FUND BALANCE JUNE 30, 2005								
2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE	\$ 72,964,103							

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2010-11 ARRA OTHER STIMULUS FUNDS
 SUMMARY OF REVENUES AND APPROPRIATIONS**

	<u>AMENDED BUDGET 5/11/11</u>	<u>RESOLUTION NO. 1</u>	<u>AMENDED BUDGET 9/7/11</u>
REVENUES			
Federal/Federal through State	\$ -	\$ 3,473,498	\$ 3,473,498
Local	-	-	-
TOTAL REVENUES	<u><u>\$ -</u></u>	<u><u>\$ 3,473,498</u></u>	<u><u>\$ 3,473,498</u></u>
APPROPRIATIONS			
Salaries	\$ -	\$ 2,127,283	\$ 2,127,283
Employee Benefits	-	671,491	671,491
Purchased Services	-	152,541	152,541
Capital Outlay	-	477,455	477,455
Other Expenses	-	44,728	44,728
TOTAL APPROPRIATIONS	<u><u>\$ -</u></u>	<u><u>\$ 3,473,498</u></u>	<u><u>\$ 3,473,498</u></u>

Date: 10/11/11 10:00 AM
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**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2010-11 ARRA OTHER STIMULUS FUNDS
 SUMMARY OF GRANT INCREASES AND DECREASES**

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
49460000	ARRA BroadBand	\$ 3,473,498
TOTAL		\$ 3,473,498

DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY
 FY 2010-11 SPECIAL REVENUE - ARRA OTHER STIMULUS FUNDS
 Appropriation Analysis by Function
 September 7, 2011

FUNCTION	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	\$ 1,047,599	\$ 793,636	\$ 253,963	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	\$ 15,517	\$ 14,102	\$ 1,415	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Training Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	\$ 44,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,728
School Administration	\$ 1,663,734	\$ 1,260,405	\$ 403,329	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	\$ 701,920	\$ 59,140	\$ 12,784	\$ 152,541	\$ -	\$ -	\$ 477,455	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 3,473,498	\$ 2,127,283	\$ 671,491	\$ 152,541	\$ -	\$ -	\$ 477,455	\$ 44,728
OTHER FINANCING USES:								
Transfers out: (Function 9700)								
To General Fund								
To Debt Service Funds								
To Capital Projects Funds								
Interfund								
To Permanent Fund								
To Internal Service Funds								
To Enterprise Funds								
Total Transfers Out	\$ -							
TOTAL OTHER FINANCING USES								
FUND BALANCE JUNE 30, 2005	2700							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE								