

Financial Services
Mrs. Judith M. Marte, Chief Financial Officer

SUBJECT: RESOLUTION NO. 2, FY 2014-15 SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (CONTRACTED PROGRAMS) FUND SPRING BUDGET REVIEW

COMMITTEE: FISCAL ACCOUNTABILITY

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

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

The FY 2014-15 Spring review includes grants which continued to operate in FY 2014-15 and new grant awards received during FY 2014-15 prior to the Spring review.

This resolution amends budgeted revenues and appropriations in the Other Federal Programs (Contracted Programs) Fund by an increase of \$8,640,967. This increase represents the value of individual grant awards reviewed and approved by the School Board from January 1, 2015 through March 31, 2015. Grants approved after this date will be included in the final budget resolution for Other Federal Programs (Contracted Programs) on September 9, 2015.

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

1. adopt Resolution No. 2, FY 2014-15 Special Revenue - Other Federal Programs (Contracted Programs) Fund Spring Budget Review, increasing revenues and appropriations by \$8,640,967 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
 FY 2014-15 SPECIAL REVENUE FUNDS
 OTHER FEDERAL CONTRACTED PROGRAMS
 SUMMARY OF REVENUES AND APPROPRIATIONS
 RESOLUTION NO. 2**

| | AMENDED BUDGET 2/11/15 | RESOLUTION NO. 2 | AMENDED BUDGET 5/13/15 |
|-------------------------------|---------------------------------------|-----------------------------|---------------------------------------|
| REVENUES | | | |
| Federal/Federal through State | \$ 321,181,526 | \$ 8,001,960 | \$ 329,183,486 |
| Local | 4,445,296 | 639,007 | 5,084,303 |
| TOTAL REVENUES | <u>\$ 325,626,822</u> | <u>\$ 8,640,967</u> | <u>\$ 334,267,789</u> |
| APPROPRIATIONS | | | |
| Salaries | \$ 203,383,831 | \$ 1,388,617 | \$ 204,772,448 |
| Employee Benefits | 66,658,492 | 696,467 | 67,354,959 |
| Purchased Services | 20,709,866 | 5,931,277 | 26,641,143 |
| Energy Services | 65,125 | (31,698) | 33,427 |
| Materials & Supplies | 9,019,863 | 907,890 | 9,927,753 |
| Capital Outlay | 15,923,152 | (613,687) | 15,309,465 |
| Other Expenses | 9,866,493 | 362,101 | 10,228,594 |
| TOTAL APPROPRIATIONS | <u>\$ 325,626,822</u> | <u>\$ 8,640,967</u> | <u>\$ 334,267,789</u> |

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2014-15 SPECIAL REVENUE FUNDS
 OTHER FEDERAL CONTRACTED PROGRAMS
 SUMMARY OF GRANT INCREASES AND DECREASES
 RESOLUTION NO. 2**

| PROGRAM NUMBER | PROGRAM TITLE | INCREASES (DECREASES) |
|---------------------------|--|----------------------------------|
| 31150000 | SAVES Cost Reimbursement - Refugee and Entrant | \$ 1,010,000 |
| Various | Carl Perkins Secondary | 243,258 |
| 33380000 | Carl Perkins Post-Secondary | 61,413 |
| 33710000 | IDEA | (257,002) |
| 33880000 | Title III | (14,794) |
| 36000000 | Title II | 183,424 |
| 37730000 | College Tour Institute - FNEI | 12,000 |
| 37850000 | Wireless Technology - Various Donors | 380,300 |
| 43090000 | The SEED School of Miami - Charter School | 75,000 |
| 47600000 | IB Program - Treasure Island El. - North Bay Village | 130,000 |
| 47620000 | Women of Tommorow | 36,000 |
| 47840000 | Teen Court | 73,656 |
| 48940000 | Project 10 Connect | 1,500 |
| 48950000 | State Personnel Development | 79,170 |
| 49160000 | AIDS Education Cooperative Agreement | 79,985 |
| 49200000 | Developing Knowledge Make Schools Safe | 2,091,332 |
| Various | Race To The Top | 4,448,674 |
| | Adjustment to Prior Year Carry Forward | 7,051 |
| | | <u>\$ 8,640,967</u> |

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2014-15 Special Revenue Funds - Other Federal Contracted Programs
 Summary of Appropriations By Function
 Resolution No. 2

| 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 | \$ 199,504,914 | \$ 121,634,835 | \$ 40,830,577 | \$ 15,782,212 | \$ - | \$ 7,632,455 | \$ 12,020,992 | \$ 1,603,843 |
| Instructional Support Contr. Pgms. | 6000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pupil Personnel Services | 6100 | \$ 35,720,338 | \$ 26,128,964 | \$ 8,816,764 | \$ 364,984 | \$ 3,941 | \$ 364,349 | \$ 41,336 | \$ - |
| Instructional Media Services | 6200 | \$ 1,909,979 | \$ 1,167,203 | \$ 363,717 | \$ 242,434 | \$ - | \$ 4,964 | \$ 131,661 | \$ - |
| Instruction & Curriculum Development | 6300 | \$ 26,166,295 | \$ 17,753,771 | \$ 5,186,332 | \$ 596,762 | \$ 29,219 | \$ 1,799,902 | \$ 759,349 | \$ 42,960 |
| Instructional Staff Training | 6400 | \$ 50,605,621 | \$ 36,183,292 | \$ 11,504,227 | \$ 2,762,687 | \$ - | \$ 99,278 | \$ 55,114 | \$ 1,023 |
| Staff Training Instructional | 6500 | \$ 3,332,141 | \$ 20,477 | \$ 6,735 | \$ 1,356,034 | \$ - | \$ - | \$ 1,948,895 | \$ - |
| Board of Education | 7100 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Administration | 7200 | \$ 8,789,264 | \$ 163,818 | \$ 53,884 | \$ - | \$ - | \$ - | \$ - | \$ 8,571,562 |
| School Administration | 7300 | \$ 156,540 | \$ 122,863 | \$ 33,677 | \$ - | \$ - | \$ - | \$ 341,401 | \$ - |
| Facilities Acquisition & Construction | 7400 | \$ 1,497,894 | \$ - | \$ - | \$ 1,156,226 | \$ 267 | \$ - | \$ - | \$ - |
| Fiscal Services | 7500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Food Services | 7600 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Central Services | 7700 | \$ 1,532,808 | \$ 757,658 | \$ 229,007 | \$ 546,143 | \$ - | \$ - | \$ - | \$ - |
| Transportation Services | 7800 | \$ 3,173,021 | \$ - | \$ - | \$ 3,162,304 | \$ - | \$ - | \$ 10,717 | \$ - |
| Operation of Plant | 7900 | \$ 340,565 | \$ 286,681 | \$ 53,884 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Maintenance of Plant | 8100 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Support | 8200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Community Services | 9100 | \$ 1,536,409 | \$ 552,886 | \$ 276,155 | \$ 671,357 | \$ - | \$ 26,805 | \$ - | \$ 9,206 |
| Debt Services | 9200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL APPROPRIATIONS | | \$ 334,267,789 | \$ 204,772,448 | \$ 67,354,959 | \$ 26,641,143 | \$ 33,427 | \$ 9,927,753 | \$ 15,309,465 | \$ 10,228,594 |
| 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, 2015 | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | \$ 334,267,789 | | | | | | | |