

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, 2008-09 OTHER FEDERAL PROGRAMS (CONTRACTED PROGRAMS) FUND SPRING BUDGET REVIEW**

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

**LINK TO DISTRICT STRATEGIC PLAN: IMPROVE BUSINESS PRACTICES**

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

The 2008-09 Spring review included grants which will continue to operate in 2008-09 and new grant awards received prior to the Spring review.

This resolution amends budgeted revenues and appropriations in the Other Federal Programs (Contracted Programs) Fund by an increase of \$5,214,021. This increase represents the value of individual grant awards reviewed and approved by the School Board from January 10 through May 23, 2009. Grants approved at the June School Board meeting will be included in the final budget resolution for Other Federal Programs on September 9, 2009.

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

1. adopt Resolution No. 2, 2008-09 Other Federal Programs (Contracted Programs) Fund Spring Budget Review, increasing revenues and appropriations by \$5,214,021; and
2. adopt the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 4).

**E-15**

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
2008-09 OTHER FEDERAL (CONTRACTED PROGRAMS) FUND  
SUMMARY OF REVENUES AND APPROPRIATIONS  
RESOLUTION NO. 2**

	<b>AMENDED BUDGET 2/11/09</b>	<b>RESOLUTION NO. 2</b>	<b>AMENDED BUDGET 6/17/09</b>
<b>REVENUES</b>			
Federal/Federal through State	\$ 335,359,606	\$ 5,038,446	\$ 340,398,052
Local	8,479,974	175,575	8,655,549
<b>TOTAL REVENUES</b>	<b><u>\$ 343,839,580</u></b>	<b><u>\$ 5,214,021</u></b>	<b><u>\$ 349,053,601</u></b>
<b>APPROPRIATIONS</b>			
Salaries	\$ 207,146,433	\$ 3,214,609	\$ 210,361,042
Employee Benefits	67,208,921	1,042,984	68,251,905
Purchased Services	36,779,600	448,902	37,228,502
Energy Services	43,786	678	44,464
Materials & Supplies	11,425,036	177,299	11,602,335
Capital Outlay	9,509,305	147,571	9,656,876
Other Expenses	11,726,499	181,978	11,908,477
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 343,839,580</u></b>	<b><u>\$ 5,214,021</u></b>	<b><u>\$ 349,053,601</u></b>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
2008-09 OTHER FEDERAL PROGRAMS FUND BUDGET  
CONTRACTED PROGRAMS  
SUMMARY OF GRANT INCREASES AND DECREASES  
RESOLUTION NO. 2**

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
Various	Florida Learn & Serve	\$ 60,179
Various	Carl Perkins Secondary	866,495
Various	Carl Perkins Post Secondary	(119,608)
Various	Corporation for Public Broadcasting Community Television	1,651,589
Various	Title I Part A	(2,278,708)
Various	Charter Schools	694,000
Various	Differentiated Accountability Model Regional Support (DAMRS)	318,744
Various	Florida Increasing Refugee Student Achievement	1,118,701
3408	Title III	492,578
3726	Ford Operation Goodwill	25,000
3732	Partnership to Advance School Success (PASS) Program	173,825
3755	Everglades Migrant Camp Lease	14,900
3818	Florida Promise (Year 2)	426,428
4501	IDEA, Part B	784,107
4741	Financial Literacy Service Learning	12,500
4749	Breaking Free - JRE Lee	10,000
4750	Teaching Girls on the Edge - JRE Lee	5,000
4751	Youth Advisor Board - Coconut Palm K-8	88,000
4765	Be Water Wise Miami	9,250
4769	Toyota Family Literacy	1,750
4927	Project Child	390,249
4933	Partnership in Character Education (Year 4)	300,147
4943	AIDS Education	168,895
<b>Total \$</b>		<b><u>5,214,021</u></b>

DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY  
DISTRICT SUMMARY BUDGET  
Summary of Appropriations By Function  
2008-09 Special Revenue - Contracted Programs  
Resolution No. 2  
June 17, 2009

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	\$ 203,620,841	\$ 126,713,818	\$ 43,060,727	\$ 21,347,684	\$ 634	\$ 6,383,925	\$ 5,230,875	\$ 883,178
Instructional Support Contr. PGMS	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 43,945,416	\$ 31,020,789	\$ 10,321,286	\$ 1,483,665	\$ -	\$ 564,662	\$ 551,451	\$ 3,583
Instructional Media Services	6200	\$ 3,234,498	\$ 2,384,917	\$ 679,624	\$ 97,768	\$ -	\$ -	\$ 72,199	\$ -
Instruction & Curriculum Development	6300	\$ 56,846,336	\$ 32,507,672	\$ 9,378,834	\$ 6,038,324	\$ 43,069	\$ 4,305,605	\$ 3,389,212	\$ 1,203,620
Instructional Staff Training	6400	\$ 25,772,805	\$ 14,990,919	\$ 4,015,578	\$ 6,517,228	\$ -	\$ 170,954	\$ 74,916	\$ 3,209
Staff Training Instructional	6500	\$ 53,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,790	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 9,776,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,776,961
School Administration	7300	\$ 707,362	\$ 556,747	\$ 147,607	\$ 3,008	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ 761	\$ -	\$ -	\$ -	\$ 761	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ 174,159	\$ 134,632	\$ 39,527	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 1,302,233	\$ 943,630	\$ 267,958	\$ 90,645	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ 1,102,649	\$ -	\$ -	\$ 1,102,649	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ 2,515,790	\$ 1,107,918	\$ 340,784	\$ 547,540	\$ -	\$ 177,189	\$ 304,433	\$ 37,926
		\$ 349,053,601	\$ 210,361,042	\$ 86,251,905	\$ 37,228,502	\$ 44,464	\$ 11,602,335	\$ 9,656,876	\$ 11,908,477
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	980								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE JUNE 30, 2008	2700								
FINANCING USES, AND FUND BALANCE		\$ 349,053,601							

Financial Services  
 Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 3 2008-09 CAPITAL OUTLAY FUNDS  
 SPRING BUDGET REVIEW**

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

**LINK TO DISTRICT  
 STRATEGIC PLAN: IMPROVE FINANCIAL SERVICES**

This Capital Outlay Resolution will recognize new revenues, changes to appropriations, and various changes in object codes made since February 11, 2009.

**I. REVENUES AND OTHER SOURCES** **Increase  
(Decrease)**

**A. Local Revenues- Impact Fees** \$ (2,072,000)

Decrease impact fees to reflect revised projections.

<u>Benefit District</u>	<u>Amended Amount</u>	<u>Revised Amount</u>	<u>Change Amount</u>
East	\$ 5,760,000	\$4,380,000	\$(1,380,000)
Northwest	480,000	1,060,000	580,000
Southwest	1,680,000	410,000	(1,270,000)
Administrative Fund	80,000	78,000	(2,000)
	<u>\$ 8,000,000</u>	<u>\$5,928,000</u>	<u>\$(2,072,000)</u>

**B. Local Revenues – Miscellaneous Receipts** 740,574

Recognize receipts as follows:

Reimbursement from City of Sunny Isles	\$721,302
Florida Power and Light Rebates	17,257
Concurrency & Misc. Deposits	2,015
<b>Total</b>	<u>\$740,574</u>

**C. Non-Revenue Source – Certificates of Participation (COP)** 89,055,000

Increase COPs revenue to reflect actual proceeds (see Attachment A).

**TOTAL INCREASE IN REVENUES AND OTHER SOURCES** **\$ 87,723,574**

**II. APPROPRIATIONS**

**Increase  
(Decrease)**

- A. Increase Transfer to Debt Service Funds to reflect the retirement of the North Miami Florida Educational Facilities Construction Note. \$ 124,000,000
- B. Adjust appropriations to reflect actual COP sale. (See Attachment A and corresponding object changes reflected on page 3). 55,000
- C. Decrease appropriations for construction management related to concurrency review/collections and impact fee collections. (585)
- D. Decrease appropriations to reflect the accelerated repayment of the North Miami Florida Educational Facilities Construction related to S/S "QQQ1" North Miami Senior High Relief. (See Attachment B). (35,000,000)
- E. Decrease Impact Fee Reserves to reflect revised projections of impact fee collections for the Northwest and Southwest benefit districts. (690,000)
- F. Increase Program 2830, Sunny Isles Beach K-8 for central isles drain/off site civil work requested and paid for by the City of Sunny Isles. 721,302
- G. Recognize relief to the LOML fund provided by the COP sale which is reserved for capital budget needs. 0

LOML – Prior Comp. Needs funded from RANs	\$ (10,813,175)
LOML – Reserve for capital needs	<u>10,813,175</u>
Total	0

- H. Decrease contingency to balance. (1,362,143)

**TOTAL INCREASE IN APPROPRIATIONS**

**\$ 87,723,574**

## II. DOCUMENTED CHANGES IN OBJECT CODES

Recognize and approve changes in object codes as described below:

- A. Transfers between objects within central accounts, reserves and site specific projects from January 21, 2009 to May 18, 2009 as a result of Technical Review Committee meetings, appropriation reclassifications, and prior School Board approved project budget adjustments.
- B. Appropriations for approval at this School Board Meeting.
- C. Net effect of total changes to Appropriations.

	A	B	C
Library Books	\$ 1,004,989	\$ -	\$ 1,004,989
A/V Materials	(468,694)	-	(468,694)
Building & Additions	8,321,750	(36,781,787)	(28,460,037)
Equipment	(2,926,506)	(14,145,171)	(17,071,677)
Motor Vehicles and Buses	-	-	-
Sites	(498,407)	-	(498,407)
Site Improvements	68,486	(249,931)	(181,445)
Remodeling and Renovations	1,157,461	(4,085,569)	(2,928,108)
Software	(1,093,714)	-	(1,093,714)
Redemption of Principle	-	-	-
Interest Expense	-	-	-
Dues and Fees	-	7,599,002	7,599,002
Underwriter's Discount	-	1,935,998	1,935,998
Transfer to General Fund	-	-	-
Transfer to Debt Service	-	124,000,000	124,000,000
Interfund Transfer (Capital Projects Only)	-	-	-
Undistributed Contingency/Reserves	(5,565,365)	9,451,032	3,885,667
<b>NET CHANGE</b>	<b>\$ -</b>	<b>\$ 87,723,574</b>	<b>\$ 87,723,574</b>

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

1. adopt Resolution No. 3, 2008-09 Capital Outlay Budget Funds Spring Budget Review, increasing revenues, appropriations, and reserves by \$ 87,723,574, and documenting changes in object codes, as described above and summarized on page 4.
2. authorize changes to the Five-Year Facilities Work Program which result from Resolution No. 3, 2008-09 Capital Outlay Funds Spring Budget Review.

**2008-09 CAPITAL OUTLAY FUNDS BUDGET  
BUDGET RESOLUTION NO. 3**

	<b>AMENDED BUDGET 02/11/09</b>	<b>RESOLUTION No. 3 INCREASE (DECREASE)</b>	<b>AMENDED BUDGET 06/17/09</b>
<b>REVENUES</b>			
<b>STATE</b>			
Public Education Capital Outlay (PECO)	\$ 25,048,708	\$ -	\$ 25,048,708
Class Size Reduction	3,939,690	-	3,939,690
CO & DS Distribution	1,608,535	-	1,608,535
Charter School Capital Outlay	13,453,865	-	13,453,865
<b>Total State</b>	<b>\$ 44,050,798</b>	<b>\$ -</b>	<b>\$ 44,050,798</b>
<b>LOCAL</b>			
Optional Millage Levy	\$ 428,469,871	\$ -	\$ 428,469,871
Interest on Investments	12,130,000	-	12,130,000
Miscellaneous (Settlements/Concurrency/Reimb./Donations)	194,161	740,574	934,735
Impact Fees	8,000,000	(2,072,000)	5,928,000
<b>Total Local</b>	<b>\$ 448,794,032</b>	<b>\$ (1,331,426)</b>	<b>\$ 447,462,606</b>
<b>TOTAL REVENUES</b>	<b>\$ 492,844,830</b>	<b>\$ (1,331,426)</b>	<b>\$ 491,513,404</b>
<b>INTERFUND (CAPITAL PROJECTS ONLY)</b>	<b>180,985,605</b>		<b>180,985,605</b>
<b>FUND BALANCES FROM PRIOR YEAR</b>	<b>813,022,387</b>	<b>-</b>	<b>813,022,387</b>
<b>NON-REVENUE SOURCES</b>			
Revenue Anticipation Notes (RANs)	132,000,000	-	132,000,000
Equipment/Technology Master Lease	64,051,784	-	64,051,784
Master Lease COP Issuance (LOML)	221,000,000	89,055,000	310,055,000
Insurance Recoveries	114,668	-	114,668
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 1,904,019,274</b>	<b>\$ 87,723,574</b>	<b>\$ 1,991,742,848</b>
<b>APPROPRIATIONS</b>			
Library Books	\$ 9,297,867	\$ 1,004,989	\$ 10,302,856
A/V Materials	4,925,188	(468,694)	4,456,494
Building and Additions	723,863,861	(28,460,037)	695,403,824
Equipment	118,661,102	(17,071,677)	101,589,425
Motor Vehicles and Buses	1,022,049	-	1,022,049
Site Purchase	29,876,505	(498,407)	29,378,098
Site Improvements	39,389,979	(181,445)	39,208,534
Remodeling and Renovations	332,647,309	(2,928,108)	329,719,201
Computer Software	44,681,650	(1,093,714)	43,587,936
Interest Expense	7,257,978	-	7,257,978
Dues & Fees	391,930	7,599,002	7,990,932
Net Original Issue Discount	-	1,935,998	1,935,998
Reserves/Contingencies	21,526,920	3,885,667	25,412,587
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,333,542,338</b>	<b>\$ (36,276,426)</b>	<b>\$ 1,297,265,912</b>
<b>TRANSFERS/FUND BALANCE</b>			
Transfer to General Fund	\$ 194,297,163	\$ -	\$ 194,297,163
Transfer to Debt Service	195,194,168	124,000,000	319,194,168
Interfund (Capital Projects Only)	180,985,605	-	180,985,605
<b>TOTAL APPROPRIATIONS &amp; TRANSFERS</b>	<b>\$ 1,904,019,274</b>	<b>\$ 87,723,574</b>	<b>\$ 1,991,742,848</b>



## CERTIFICATES OF PARTICIPATION, SERIES 2009A

PROJECT		PROJECTED SALE AMOUNT	ACTUAL SALE AMOUNT	AMOUNT OF ADJUSTMENT
S/S "LLL1" MIAMI CAROL CITY SR. REPL.	(1)	\$ 112,432,000	\$ 104,432,000	\$ (8,000,000)
S/S "BBB1" NORTH MIAMI SR. REPL.	(2)	0	104,049,304	104,049,304
COMPREHENSIVE NEEDS	(3)	55,570,834	67,956,968	12,386,134
SOUTHSIDE ELEMENTARY		23,520,000	23,520,000	0
MIAMI CENTRAL SR. (COMPREHENSIVE NEEDS)		29,477,166	561,728	(28,915,438)
COST OF ISSUANCE		0	7,599,002	7,599,002
NET ORIGINAL ISSUE DISCOUNT		0	1,935,998	1,935,998
		<u>\$ 221,000,000</u>	<u>\$310,055,000</u>	<u>\$ 89,055,000</u>

(1) Includes \$18,800,000 from prior RANs.

(2) Includes \$89,000,000 City of N. Miami Construction Note and \$10,093,846 from prior RANs.

(3) Includes \$67,384,957 from prior RANs.

**RANS APPROPRIATION REDUCTIONS FOR THE REPAYMENT OF  
THE NORTH MIAMI FLORIDA EDUCATIONAL FACILITIES  
CONSTRUCTION NOTE RELATED TO S/S QQQ1**

PROGRAM	DESCRIPTION	REDUCTION AMOUNT
2844	S/S "QQQ1" N. MIA SR. RELIEF	\$ 2,245,330
2620/0927	S/S "BBB1" N. MIA. SR REPLACEMENT	15,049,304 (1)
2687	MACARTHUR SOUTH	1,796,907
2442	GLADES MIDDLE PROJECT	412,000
2085	KINLOCH PARK ELEM PROJECT	249,931
1171	ROOF REPLACEMENTS	1,500,000
1120	CONTRACT-BUILDING RENOVATIONS	2,408,311
1123	MAINTENANCE CONTRACTS	337,269
0996	TECHNOLOGY UPGRADES	10,000,000
0927	PRIOR COMPREHENSIVE NEEDS	1,000,948 (2)
	TOTAL	<u>\$ 35,000,000</u>

(1) Includes \$10,093,846 from prior RANs and \$4,955,458 funded by COPs 09A.

(2) Includes \$1,000,948 from prior RANs.