

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

SUBJECT: RESOLUTION NO. 1, FY 2015-16 SPECIAL REVENUE FUNDS – RACE TO THE TOP (RTTT) FUND MID-YEAR BUDGET REVIEW

COMMITTEE: FISCAL ACCOUNTABILITY

LINK TO STRATEGIC BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES

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 RTTT budget which are required to fully comply with grant terms and/or good accounting practices.

The FY 2015-16 Adopted Budget included only the final FY 2014-15 unexpended balances of grants which would continue operating in FY 2015-16.

This resolution reflects shifts between appropriation categories mostly due to increases in Capital Outlay expenditures. Additional grants approved after this date or further shifts between appropriation categories will be addressed in subsequent budget resolutions.

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

1. adopt Resolution No. 1, FY 2015-16 Special Revenue Funds – Race To The Top Fund Mid-Year Budget Review, shifting Salaries, Employee Benefits, Purchased Services, and Other Expenses to Materials and Supplies and Capital Outlay.
2. adopt the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 3).

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2015-16 SPECIAL REVENUE - AMERICAN
RECOVERY AND REINVESTMENT ACT (ARRA)
RACE TO THE TOP
SUMMARY OF REVENUES AND APPROPRIATIONS
RESOLUTION NO. 1

	ADOPTED BUDGET 9/9/2015	RESOLUTION NO. 1	AMENDED BUDGET 2/3/2016
REVENUES			
Federal/Federal through State	\$ 846,370	\$ -	\$ 846,370
TOTAL REVENUES	\$ 846,370	\$ -	\$ 846,370
APPROPRIATIONS			
Salaries	\$ 81,336	\$ (57,892)	\$ 23,444
Employee Benefits	9,649	(3,640)	6,009
Purchased Services	710,950	(670,663)	40,287
Energy Services	-	-	-
Materials & Supplies	3,893	61,277	65,170
Capital Outlay	2,201	699,864	702,065
Other Expenses	38,341	(28,946)	9,395
TOTAL APPROPRIATIONS	\$ 846,370	\$ -	\$ 846,370

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2015-16 Special Revenue - American Recovery and Reinvestment Act (ARRA)
Race To The Top
Summary of Appropriations By Function
Resolution No. 1

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instructional Support Contr. Pgms.	5000	\$ 1,048	\$ 896	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 795,729	\$ 22,548	\$ 5,857	\$ 89	\$ -	\$ 65,170	\$ 702,065	\$ -
Instructional Staff Training	6400	\$ 16,971	\$ -	\$ -	\$ 13,101	\$ -	\$ -	\$ -	\$ 3,870
Staff Training Instructional	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 5,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 27,097	\$ -	\$ -	\$ 27,097	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 846,370	\$ 23,444	\$ 6,009	\$ 40,287	\$ -	\$ 65,170	\$ 702,065	\$ 9,395
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, 2016	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 846,370							