

Financial Services
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, 2020-21 SPECIAL REVENUE FUNDS-
OTHER CARES ACT RELIEF FUND MID-YEAR BUDGET
REVIEW**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

The Special Revenue Funds include the Other CARES Act Relief Fund. The State has required school districts to record the funds received from the Governor's Emergency Education Relief (GEER) Fund for summer recovery under the CARES Act as well as other miscellaneous CARES Act funds received in this fund. This resolution amends budgeted revenues and appropriations in the Other CARES Act Relief Fund by \$20,824,147. This increase represents the value of additional CARES Act related grant awards reviewed and approved by the School Board subsequent to adoption of the FY 2020-21 Budget on September 9 through December 31, 2020.

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

1. adopt Resolution No. 1, FY 2020-21 Special Revenue Funds – Other CARES Act Relief Fund Mid-Year Budget Review, increasing revenues and appropriations by \$20,824,147 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 2020-21 SPECIAL REVENUE FUNDS
 OTHER CARES ACT RELIEF
 SUMMARY OF REVENUES AND APPROPRIATIONS
 RESOLUTION NO. 1**

	ADOPTED BUDGET 9/9/2020	RESOLUTION NO. 1	AMENDED BUDGET 2/10/2021
REVENUES			
Federal/Federal through State & Local	\$ 12,904,314	\$ 20,824,147	\$ 33,728,461
TOTAL REVENUES	\$ 12,904,314	\$ 20,824,147	\$ 33,728,461
APPROPRIATIONS			
Salaries	\$ 7,104,253	\$ 734,241	\$ 7,838,494
Employee Benefits	1,426,765	144,981	1,571,746
Purchased Services	2,844,788	(2,467,029)	377,759
Materials & Supplies	548,748	2,415,984	2,964,732
Capital Outlay	949,760	19,962,635	20,912,395
Other Expenses	30,000	33,335	63,335
TOTAL APPROPRIATIONS	\$ 12,904,314	\$ 20,824,147	\$ 33,728,461

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2020-21 SPECIAL REVENUE FUNDS
 OTHER CARES ACT RELIEF
 SUMMARY OF GRANT INCREASES AND DECREASES
 RESOLUTION NO. 1**

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
34990000	CARES Act Rising Kindergarten	\$ 2,641,200
39080000	CARES Act Early Head Start Support-Miami-Dade County	120,960
39090000	CARES Act Head Start Support	1,028,450
41970000	CARES Act COVID-19 Pandemic Response Expenses-Miami-Dade County	15,000,000
48730000	CARES Act Reopening Support Grant	714,220
48810000	CARES Act HEERF FIPSE-The English Center	408,032 (1),(2)
48840000	CARES Act HEERF FIPSE-Robert Morgan	52,819 (1),(2)
49830000	CARES Act HEERF Institutional-The English Center	45,984 (1)
49840000	CARES Act HEERF Institutional-D.A. Dorsey	25,558 (1)
49850000	CARES Act HEERF Institutional-George T. Baker	312,489 (1)
49860000	CARES Act HEERF Institutional-Lindsey Hopkins	250,845 (1)
49880000	CARES Act HEERF Institutional-Robert Morgan	223,590 (1)
		<u>\$ 20,824,147</u>

NOTES:

(1) HEERF = HIGHER EDUCATION EMERGENCY RELIEF FUNDS

(2) FIPSE = FUNDS FOR THE IMPROVEMENT OF POST SECONDARY EDUCATION

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2020-21 Special Revenue Funds - Other CARES Act Relief
 Summary of Appropriations By Function
 Resolution No. 1

Page 4 of 4

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	\$ 29,351,079	\$ 5,352,908	\$ 1,101,165	\$ 377,759	\$ -	\$ 1,585,242	\$ 20,904,005	\$ 30,000
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 2,496,959	\$ 929,645	\$ 187,824	\$ -	\$ -	\$ 1,379,490	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 266,392	\$ 213,207	\$ 44,795	\$ -	\$ -	\$ -	\$ 8,390	\$ -
Instructional Staff Training	6400	\$ 725,071	\$ 660,001	\$ 65,070	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Training Instructional	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 33,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,335
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 325,663	\$ 244,561	\$ 81,102	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ 529,962	\$ 438,172	\$ 91,790	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 33,728,461	\$ 7,838,494	\$ 1,571,746	\$ 377,759	\$ -	\$ 2,964,732	\$ 20,912,395	\$ 63,335
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, 2020	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 33,728,461							