

Financial Services
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, 2021-22 SPECIAL REVENUE FUNDS -
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY
RELIEF FUND MID-YEAR BUDGET REVIEW**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

**LINK TO STRATEGIC
PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL
PRACTICES**

The Special Revenue Funds include the Elementary and Secondary School Emergency Relief (ESSER) Fund. The state has required school districts to record these funds separately. The FY 2021-22 Adopted Budget included the final FY 2020-21 unexpended balances of grants which would continue operating in FY 2021-22. This resolution amends the allocation of budgeted appropriations and decreases revenues and appropriations in the ESSER Fund by \$70,095. These changes reflect the latest amounts projected subsequent to the adoption of the FY 2021-22 budget on September 9 through December 31, 2021 and the final adjustments to a grant that has liquidated since June 30, 2021.

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

1. adopt Resolution No. 1, FY 2021-22 Special Revenue Funds – Elementary and Secondary School Emergency Relief (ESSER) Fund Mid-Year Budget Review, re-allocating budgeted appropriations and decreasing revenues and appropriations by \$70,095 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 2021-22 SPECIAL REVENUE FUNDS
 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
 SUMMARY OF REVENUES AND APPROPRIATIONS
 RESOLUTION NO. 1**

	<u>ADOPTED BUDGET 9/9/2021</u>	<u>RESOLUTION NO. 1</u>	<u>AMENDED BUDGET 2/9/2021</u>
REVENUES			
Federal/Federal through State & Local	\$ 34,298,467	\$ (70,095)	\$ 34,228,372
TOTAL REVENUES	<u>\$ 34,298,467</u>	<u>\$ (70,095)</u>	<u>\$ 34,228,372</u>
APPROPRIATIONS			
Salaries	\$ 2,047,600	\$ (121,430)	\$ 1,926,170
Employee Benefits	361,157	(39,559)	321,598
Purchased Services	27,478,737	(3,972,600)	23,506,137
Materials & Supplies	2,381,387	1,996,716	4,378,103
Capital Outlay	995,234	2,066,778	3,062,012
Other Expenses	1,034,352	-	1,034,352
TOTAL APPROPRIATIONS	<u>\$ 34,298,467</u>	<u>\$ (70,095)</u>	<u>\$ 34,228,372</u>

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2021-22 SPECIAL REVENUE FUNDS
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
SUMMARY OF GRANT INCREASES AND DECREASES
RESOLUTION NO. 1

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
33850000	CARES Act K-12 Data-Informed Supports 20-21	\$ (70,095)
		<u>\$ (70,095)</u>

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2021-22 Special Revenue Funds - Elementary and Secondary School Emergency Relief (ESSER)
 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
Instruction	5000	\$ 25,850,221	\$ -	\$ -	\$ 21,871,395	\$ -	\$ 1,906,268	\$ 2,072,558	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 2,102,005	\$ -	\$ -	\$ 573,122	\$ -	\$ 1,528,883	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 14,064	\$ 5,466	\$ 8,598	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ 2,065,883	\$ 1,358,559	\$ 145,143	\$ 531,391	\$ -	\$ 2,063	\$ 28,727	\$ -
Staff Training Instructional	6500	\$ 900,180	\$ -	\$ -	\$ 79,778	\$ -	\$ -	\$ 820,402	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 1,443,344	\$ 289,129	\$ 108,201	\$ 1,662	\$ -	\$ 4,000	\$ 6,000	\$ 1,034,352
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 21,319	\$ 15,920	\$ 5,339	\$ 60	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ 40,074	\$ -	\$ -	\$ 40,074	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 1,791,282	\$ 257,096	\$ 54,317	\$ 408,655	\$ -	\$ 936,889	\$ 134,325	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 34,228,372	\$ 1,926,170	\$ 321,598	\$ 23,506,137	\$ -	\$ 4,378,103	\$ 3,062,012	\$ 1,034,352
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, 2021	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 34,228,372							