

Financial Services
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, 2021-22 SPECIAL REVENUE FUNDS -
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY
RELIEF FUND SPRING BUDGET REVIEW**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

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

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 Spring Budget Review includes the final FY 2020-21 unexpended balances of grants which continue operating in FY 2021-22. This resolution amends the allocation of budgeted appropriations and decreases revenues and appropriations in the ESSER Fund by \$21,908. These changes reflect the latest amounts projected as well as the final adjustment to a grant which liquidated after December 31, 2021. Subsequent adjustments will be included in the final budget resolution for the ESSER Fund in the September Board Meeting.

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

1. adopt Resolution No. 2, FY 2021-22 Special Revenue Funds – Elementary and Secondary School Emergency Relief (ESSER) Fund Spring Budget Review, re-allocating budgeted appropriations and decreasing revenues and appropriations by \$21,908 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. 2**

	<u>AMENDED BUDGET 2/9/2022</u>	<u>RESOLUTION NO. 2</u>	<u>AMENDED BUDGET 5/18/2022</u>
REVENUES			
Federal/Federal through State & Local	\$ 34,228,372	\$ (21,908)	\$ 34,206,464
TOTAL REVENUES	<u>\$ 34,228,372</u>	<u>\$ (21,908)</u>	<u>\$ 34,206,464</u>
APPROPRIATIONS			
Salaries	\$ 1,926,170	\$ 2,938,354	\$ 4,864,524
Employee Benefits	321,598	312,826	634,424
Purchased Services	23,506,137	(9,500,561)	14,005,576
Materials & Supplies	4,378,103	766,550	5,144,653
Capital Outlay	3,062,012	6,095,059	9,157,071
Other Expenses	1,034,352	(634,136)	400,216
TOTAL APPROPRIATIONS	<u>\$ 34,228,372</u>	<u>\$ (21,908)</u>	<u>\$ 34,206,464</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. 2

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
55720000	Instructional Continuity Plans	\$ (21,908)
		<u>\$ (21,908)</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. 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	\$ 22,751,626	\$ 14,503	\$ 3,215	\$ 11,379,801	\$ -	\$ 4,774,752	\$ 6,579,355	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	-	-	-	-	-	-	-
Pupil Personnel Services	6100	\$ 1,143,559	-	-	775,829	-	366,814	916	-
Instructional Media Services	6200	\$ -	-	-	-	-	-	-	-
Instruction & Curriculum Development	6300	\$ 27,159	22,454	4,705	-	-	-	-	-
Instructional Staff Training	6400	\$ 6,326,058	4,223,267	415,379	1,593,670	-	3,087	90,655	-
Staff Training Instructional	6500	\$ 2,742,421	-	-	256,276	-	-	2,486,145	-
Board of Education	7100	\$ -	-	-	-	-	-	-	-
General Administration	7200	\$ 1,147,974	553,535	194,223	-	-	-	-	400,216
School Administration	7300	\$ -	-	-	-	-	-	-	-
Facilities Acquisition & Construction	7400	\$ -	-	-	-	-	-	-	-
Fiscal Services	7500	\$ -	-	-	-	-	-	-	-
Food Services	7600	\$ -	-	-	-	-	-	-	-
Central Services	7700	\$ 67,667	50,765	16,902	-	-	-	-	-
Transportation Services	7800	\$ -	-	-	-	-	-	-	-
Operation of Plant	7900	\$ -	-	-	-	-	-	-	-
Maintenance of Plant	8100	\$ -	-	-	-	-	-	-	-
General Support	8200	\$ -	-	-	-	-	-	-	-
Community Services	9100	\$ -	-	-	-	-	-	-	-
Debt Services	9200	\$ -	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		\$ 34,206,464	\$ 4,864,524	\$ 634,424	\$ 14,005,576	\$ -	\$ 5,144,653	\$ 9,157,071	\$ 400,216
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		\$ 34,206,464							