

Financial Services
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, 2021-22 SPECIAL REVENUE FUNDS-
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY
RELIEF III (ESSER III) SPRING 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 III (ESSER III) Fund. The state has required school districts to record these funds separately. The FY 2021-22 Adopted Budget included an estimate of the final amount to be allocated for this grant. This resolution amends budgeted revenues and appropriations in the ESSER III Fund by \$1,112,838. This decrease represents the adjustment needed to reflect the actual amount allocated by the Florida Department of Education to date. The total amount awarded was \$1,053,345,965, however the state is holding back \$2,311,343 until legislative budget authority is available. Appropriation adjustments reflect updated changes made to the allocation of the funds subsequent to the adoption of the FY 2021-22 budget on September 9 through March 31, 2022.

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

1. adopt Resolution No. 1, FY 2021-22 Special Revenue Funds – ESSER III Fund Spring Budget Review, decreasing revenues and appropriations by \$1,112,838 and
2. adopt the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 4).

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**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2021-22 SPECIAL REVENUE FUNDS
 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 SUMMARY OF REVENUES AND APPROPRIATIONS
 RESOLUTION NO. 1**

	<u>ADOPTED BUDGET 9/9/2021</u>	<u>RESOLUTION NO. 1</u>	<u>AMENDED BUDGET 5/18/2022</u>
REVENUES			
Federal/Federal through State & Local	\$ 1,052,147,460	\$ (1,112,838)	\$ 1,051,034,622
TOTAL REVENUES	<u>\$ 1,052,147,460</u>	<u>\$ (1,112,838)</u>	<u>\$ 1,051,034,622</u>
APPROPRIATIONS			
Salaries	\$ 304,313,306	\$ (63,025,047)	\$ 241,288,259
Employee Benefits	41,497,269	18,455,599	59,952,868
Purchased Services	237,146,244	70,630,323	307,776,567
Materials & Supplies	20,000,000	19,231,417	39,231,417
Capital Outlay	408,024,744	(37,159,086)	370,865,658
Other Expenses	41,165,897	(9,246,044)	31,919,853
TOTAL APPROPRIATIONS	<u>\$ 1,052,147,460</u>	<u>\$ (1,112,838)</u>	<u>\$ 1,051,034,622</u>

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

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
Various	ESSER III - ARP	\$ (1,112,838) (1)
		<u>\$ (1,112,838)</u>

NOTES:

(1) ARP = American Rescue Plan

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2021-22 Special Revenue Funds - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 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	\$ 570,127,225	\$ 131,512,194	\$ 32,997,684	\$ 252,000,737	\$ -	\$ 18,096,854	\$ 135,519,756	\$ -
Instructional Support Contr. Pgms.	6000	-	-	-	-	-	-	-	-
Pupil Personnel Services	6100	76,108,914	36,659,335	12,034,322	25,812,560	-	227,697	1,375,000	-
Instructional Media Services	6200	-	-	-	-	-	-	-	-
Instruction & Curriculum Development	6300	10,608,250	7,661,912	2,563,234	-	-	383,104	-	-
Instructional Staff Training	6400	73,859,652	57,841,102	10,468,338	4,897,650	-	523,762	128,800	-
Instructional Support	6500	84,905,675	-	-	11,750,162	-	-	73,155,513	-
Board of Education	7100	-	-	-	-	-	-	-	-
General Administration	7200	31,919,853	-	-	-	-	-	-	31,919,853
School Administration	7300	1,069,340	790,020	279,320	-	-	-	-	-
Facilities Acquisition & Construction	7400	169,436,589	-	-	10,000,000	-	-	159,436,589	-
Fiscal Services	7500	593,253	434,433	158,820	-	-	-	-	-
Food Services	7600	-	-	-	-	-	-	-	-
Central Services	7700	1,450,000	-	-	900,000	-	-	550,000	-
Transportation Services	7800	5,562,258	2,000,000	446,800	2,415,458	-	-	700,000	-
Operation of Plant	7900	25,148,609	4,214,300	934,309	-	-	20,000,000	-	-
Maintenance of Plant	8100	-	-	-	-	-	-	-	-
General Support	8200	-	-	-	-	-	-	-	-
Community Services	9100	245,004	174,963	70,041	-	-	-	-	-
Debt Services	9200	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		\$ 1,051,034,622	\$ 241,288,259	\$ 59,952,868	\$ 307,776,567	\$ -	\$ 39,231,417	\$ 370,865,658	\$ 31,919,853
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		\$ 1,051,034,622							