

Financial Services
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, 2021-22 SPECIAL REVENUE FUNDS-
OTHER ARP FUND SPRING BUDGET REVIEW**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

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

Special Revenue Funds include the Other American Rescue Plan (ARP) Fund. The state has required school districts to record these funds separately. This resolution amends budgeted revenues and appropriations in the Other ARP Fund by \$27,103,557. This increase represents the value of individual grant awards reviewed and approved by the School Board from January 1, 2022 through April 21, 2022. Grants approved after this date will be included in the final budget resolution for Other ARP Fund in the September Board meeting.

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

1. adopt Resolution No. 1, FY 2021-22 Special Revenue Funds – Other ARP Fund Spring Budget Review, increasing revenues and appropriations by \$27,103,557 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
 OTHER AMERICAN RESCUE PLAN (ARP)
 SUMMARY OF REVENUES AND APPROPRIATIONS
 RESOLUTION NO. 1**

	ADOPTED BUDGET 9/9/2021	RESOLUTION NO. 1	AMENDED BUDGET 5/18/2022
REVENUES			
Federal/Federal through State & Local	\$ 1,727,000	\$ 27,103,557	\$ 28,830,557
Local	703,675	-	703,675
TOTAL REVENUES	\$ 2,430,675	\$ 27,103,557	\$ 29,534,232
APPROPRIATIONS			
Salaries	\$ 1,033,637	\$ 11,924,058	\$ 12,957,695
Employee Benefits	482,297	2,243,606	2,725,903
Purchased Services	211,066	7,394,340	7,605,406
Materials & Supplies	703,675	1,680,321	2,383,996
Capital Outlay	-	3,016,775	3,016,775
Other Expenses	-	844,457	844,457
TOTAL APPROPRIATIONS	\$ 2,430,675	\$ 27,103,557	\$ 29,534,232

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2021-22 SPECIAL REVENUE FUNDS
 OTHER AMERICAN RESCUE PLAN (ARP)
 SUMMARY OF GRANT INCREASES AND DECREASES
 RESOLUTION NO. 1**

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
55410000	ARP IDEA K-12 Supplemental Funds	\$ 19,902,421 (1)
55420000	ARP IDEA Pre-K Supplemental Funds	\$ 1,303,155 (1)
55430000	ARP Homeless Children and Youth (HCY) Project	\$ 5,897,981 (1)
		<u>\$ 27,103,557</u>

NOTES:

(1) ARP = American Rescue Plan

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2021-22 Special Revenue Funds - OTHER AMERICAN RESCUE PLAN (ARP)
 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	\$ 22,359,732	\$ 10,444,950	\$ 2,281,431	\$ 5,597,350	\$ -	\$ 1,212,151	\$ 2,823,850	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	-	-	-	-	-	-	-
Pupil Personnel Services	6100	\$ 2,958,451	1,425,641	325,578	611,466	-	411,555	84,211	100,000
Instructional Media Services	6200	\$ 703,675	-	-	70,000	-	633,675	-	-
Instruction & Curriculum Development	6300	\$ 123,869	77,804	16,315	29,750	-	-	-	-
Instructional Staff Training	6400	\$ 1,513,294	1,009,300	102,579	265,800	-	121,615	-	14,000
Instructional Support	6500	\$ -	-	-	-	-	-	-	-
Board of Education	7100	\$ -	-	-	-	-	-	-	-
General Administration	7200	\$ 730,457	-	-	-	-	-	-	730,457
School Administration	7300	\$ -	-	-	-	-	-	-	-
Facilities Acquisition & Construction	7400	\$ 108,714	-	-	-	-	-	108,714	-
Fiscal Services	7500	\$ -	-	-	-	-	-	-	-
Food Services	7600	\$ -	-	-	-	-	-	-	-
Central Services	7700	\$ 10,000	-	-	5,000	-	5,000	-	-
Transportation Services	7800	\$ 1,026,040	-	-	1,026,040	-	-	-	-
Operation of Plant	7900	\$ -	-	-	-	-	-	-	-
Maintenance of Plant	8100	\$ -	-	-	-	-	-	-	-
General Support	8200	\$ -	-	-	-	-	-	-	-
Community Services	9100	\$ -	-	-	-	-	-	-	-
Debt Services	9200	\$ -	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		\$ 29,534,232	\$ 12,957,695	\$ 2,725,903	\$ 7,605,406	\$ -	\$ 2,383,996	\$ 3,016,775	\$ 844,457
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		\$ 29,534,232							