

Financial Services
Mr. Ron Y. Steiger, Chief Financial Officer

SUBJECT: FINAL ADOPTION OF THE FY 2022-23 BUDGET
COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS
LINK TO STRATEGIC PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES

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On July 27, 2022, the Board tentatively adopted the FY 2022-23 budget following the first public hearing on the budget prescribed by Chapter 200, Florida Statutes. That tentative adopted budget included proposed millage rates, projected revenues and recommended appropriations for FY 2022-23 for the General Fund, Debt Service Funds, Capital Outlay Funds, Special Revenue Funds, Internal Service Fund and Fiduciary Fund. Changes to Revenues, Appropriations and Fund Balances from the budgets which were tentatively adopted on July 27, 2022 are attached for all funds.

The FY 2022-23 State Budget Forms (All Funds) will be provided to the School Board under separate cover and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

NOTE: This item is one of three items which are part of the 6:00 p.m. public budget hearing, which should only be discussed at that time and which should be approved after the Millage Levy Resolution for FY 2022-23 and after the Five-Year Facilities Work Program.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, adopt the FY 2022-23 Annual Budget by approving changes from the Tentative Adopted Budget as enumerated on pages 2 through 19 and the revenues and appropriations delineated on the official state budget forms and including any amendments approved by the Board following the public hearing on September 7, 2022.

**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

GENERAL FUND

REVENUE/BEGINNING FUND BALANCE	Increase (Decrease)
1. Decrease Beginning Fund Balance to conform to final year-end closing.	\$(82,863,260)
2. Increase Federal Indirect Cost Reimbursement to reflect latest projection.	20,000,000
3. Increase Food Service Indirect Costs to reflect latest projection.	129,429
4. Establish Miscellaneous State revenue for FDLRS General Revenue offset by an appropriation increase.	51,586
5. Establish Miscellaneous State revenue for WLRN-FM Radio Community Service offset by an appropriation increase.	100,000
6. Establish Miscellaneous State revenue for Youth Mental Health Awareness & Training offset by an appropriation increase.	462,259
7. Increase Capital Transfer to reflect the charter school portion of the State Security Hardening grants for 20/21 \$1,081,344 and 21/22 \$872,092 per Florida Department of Education guidelines offset by appropriation increases.	1,953,436
Total Revenue/Beginning Fund Balance Decrease	<u>\$(60,166,550)</u>
APPROPRIATIONS	
1. Increase appropriations for Charter portion of the State Security Hardening grants offset by a revenue increase within the transfer from Capital (\$872,092) as well as FEFP and other Categorical adjustments (\$6,466,905) to reflect latest projection.	\$ 7,338,997
2. Decrease appropriations related to the loss of categorical flexibility.	(11,379,193)
3. Establish appropriations for FDLRS General Revenue offset by an increase in revenue.	51,586
4. Establish appropriations for WLRN-FM Radio Community Service offset by an increase in revenue.	100,000
5. Establish appropriations for Youth Mental Health Awareness & Training offset by an increase in revenue.	462,259
6. Decrease appropriations for Elementary School Extended Day.	(3,570,700)
7. Decrease appropriations for rebudgets including encumbrances, selected available balances and state categorical available balances carried forward from prior year.	(30,239,887)
8. Increase salary lapse to balance.	(22,929,612)
Total Appropriations Decrease	<u>\$(60,166,550)</u>

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**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

DEBT SERVICE FUNDS

REVENUES AND OTHER SOURCES	Increase (Decrease)
Decrease Beginning Fund Balance to reflect actual year end results for FY 2021-22.	\$ (9,698,245)
Total Revenues, Beginning Fund Balance and Other Sources Decrease	<u>\$ (9,698,245)</u>

APPROPRIATIONS

1. Decrease principal payments to reflect final pricing of GOB Series 2022A.	\$ (2,850,000)
2. Increase interest payments to reflect final pricing of GOB Series 2022A.	487,278
3. Decrease projected ending fund balance.	(7,335,523)
Total Appropriations and Fund Balance Decrease	<u>\$ (9,698,245)</u>

**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

CAPITAL OUTLAY FUNDS

REVENUES AND OTHER SOURCES	<u>Increase (Decrease)</u>
1. Increase Beginning Fund Balance to reflect actual results for FY 2021-22.	\$ 5,169,340
2. Adjust deferred revenue from the State Safety & Security Hardening Grants to reflect FY 2021-22 year-end activity as follows:	4,620,023
Allocation	
Year	Amount
2019-20	\$ 345,491
2020-21	(814,904)
2021-22	5,089,436
Total	\$ 4,620,023
3. Recognize Premium to reflect actual results from the sale of the GOB Series 2022A.	34,872,847
4. Recognize receipts from deposits as follows:	1,231,206
Village of Key Biscayne	\$ 40,000
Concurrency	7,048
Academy for Innovative Education Charter School	21,598
Proportionate Share Mitigation Agreement- Canal Grove Side Apartments, LTC -Dr. William A. Chapman Elem.	564,168
Proportionate Share Mitigation Agreement- Century Park Villas, LLC –Gateway Environmental K-8	598,392
Total	\$ 1,231,206
Total Revenues and Other Sources Increase	<u>\$ 45,893,416</u>

**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

CAPITAL OUTLAY FUNDS

APPROPRIATIONS	Increase (Decrease)
1. Increase program rebudgets to reflect actual results.	\$ 3,891,311
2. Increase appropriations to reflect the Cost of Issuance for the sale of the GOB Series 2022A.	1,883,499
3. Increase appropriations for capital projects as follows:	35,051,228

School	Amount
Greynolds Park ES	\$ 800,000
Norland MS	650,000
North County K-8 Center	2,500,000
North Miami Beach SHS	1,600,000
Rainbow Park ES	320,000
Broadmoor ES	9,000,000
Dr. Henry Mack/West Little River K-8 Center	814,000
John I Smith K-8 Center	1,500,000
Miami Shores ES	1,000,000
Poinciana Park ES	1,300,000
MAST @ FIU	800,000
Virginia Boone /Highland Oaks ES	1,600,000
Parkway Ed Complex - Miami Lakes ED	300,000
Banyan ES	617,000
Glades MS	3,000,000
Secondary Facility (Brickell)	3,500,000
Shenandoah MS	915,511
Arvida MS	485,000
Dr. Carlos Finlay ES	2,000,000
Howard McMillan MS	1,000,000
Homestead MS	800,000
Twin Lakes ES	450,000
Playground/Courts	99,717
Total	\$ 35,051,228

4. Increase appropriations for the following:	1,231,206
MAST Academy	\$ 40,000
Construction Management	7,048
Academy for Innovative Education Charter School	21,598
Dr. William A. Chapman Elementary	564,168
Gateway Environmental K-8	<u>598,392</u>
Total	\$ 1,231,206

**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

CAPITAL OUTLAY FUNDS

APPROPRIATIONS (<i>Continued</i>)	<u>Increase (Decrease)</u>
5. Increase the transfer to the General Fund to reflect the charter school portion of the State Security Hardening grants for 20/21 \$1,081,344 and 21/22 \$872,092 per Florida Department of Education guidelines.	\$ 1,953,436
6. Decrease GOB issuance reserves of \$1,720,818 and prior debt service appropriations of \$112,062 to be appropriated for capital projects.	(1,832,880)
7. Increase contingency to balance.	3,715,616
Total Appropriations & Transfers Increase	<u>\$ 45,893,416</u>

**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

SPECIAL REVENUE – FOOD SERVICE FUND

REVENUES/BEGINNING FUND BALANCE	<u>Increase (Decrease)</u>	A D D E D
1. Increase Federal revenue for National School Lunch Act to reflect latest projection.	\$ 22,841,091	
2. Decrease U.S.D.A. Commodities to reflect latest projection.	(2,000,000)	
3. Decrease Food Service Supplement to reflect latest projection.	(148,911)	
4. Increase Beginning Fund Balance to reflect FY 2021-22 final results.	12,613,451	
Total Revenues and Beginning Fund Balance Increase	<u>\$ 33,305,631</u>	
APPROPRIATIONS/ENDING FUND BALANCE		
1. Increase Salaries to reflect latest projection.	\$ 2,405,579	
2. Increase Employee Benefits to reflect latest projection.	1,092,513	
3. Increase Food and Supplies, offset by an increase in National School Lunch Act revenues, to reflect latest projection.	4,640,000	
4. Increase Capital Outlay to reflect latest projection.	2,000,000	
5. Increase Indirect Cost and Other to reflect latest projection.	129,429	
6. Increase in Ending Fund Balance to balance.	<u>23,038,110</u>	
Total Appropriations and Ending Fund Balance Increase	<u>\$ 33,305,631</u>	

**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

**SPECIAL REVENUE – OTHER FEDERAL PROGRAMS
(CONTRACTED PROGRAM FUND)**

REVENUES	<u>Increase (Decrease)</u>
Increase (decrease) revenues as follows:	
Federal Direct	\$ 1,557,086
Federal Thru State	34,894,866
Federal Thru Local	989,018
Local Sources	<u>1,662,684</u>
Total Revenues Increase	<u>\$ 39,103,654</u>
APPROPRIATIONS	
Increase (decrease) appropriations as follows:	
21st CCLC	\$ 7,130
Adult Ed & Fam Lit	5,876,256
Aspen Challenge	3,500
CareerSource Summer Youth Internship Program	1,437,784
CMB-MDCPS VPK	35,000
Cultural Passport - FNEI	10,000
EAGER To Learn Program	12,249
FDLRS IDEA Part B Support Services	2,017,355
Florida Grade-Level Reading Campaign (FGLRC)	8,000
FPCTP Enhancement Grant (Project Tops)	300,000
Head Start	90,850
Miami-Dade County Together for Children	1,047,898
MSAP Starts	3,464,807
NGPF Financial Empowerment and Equity Grants	116,530
Seed New Teacher Center Program	363,980
Strengthening CTE Perkins V PS	53,404
Strengthening CTE Perkins V Sec	240,001
Teen Trendsetters-Bush Found	7,150
Title I	64,292,617
Verizon Innovative Learning	346,000
Verizon Lab	15,000
Verizon VILS Connect	<u>10,000</u>
Sub-total	<u>\$ 79,755,511</u>
Estimated Carry Forward FY 2022-23	<u>\$ (40,651,857)</u>
Total Appropriations Increase	<u>\$ 39,103,654</u>

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**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

**SPECIAL REVENUE – OTHER FEDERAL PROGRAMS
(ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF [ESSER] FUND)**

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REVENUES	<u>Increase (Decrease)</u>
Increase (decrease) revenues as follows:	
Federal Thru State	\$ (1,318,438)
Total Revenues Decrease	<u>\$ (1,318,438)</u>
APPROPRIATIONS	
Increase (decrease) appropriations as follows:	
Estimated Carry Forward FY 2022-23	\$ (1,318,438)
Total Appropriations Decrease	<u>\$ (1,318,438)</u>

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**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

**SPECIAL REVENUE – OTHER FEDERAL PROGRAMS
(OTHER CARES ACT RELIEF [INCLUDING GEER] FUND)**

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REVENUES	<u>Increase (Decrease)</u>
Increase (decrease) revenues as follows:	
Federal Direct	\$ (432,410)
Federal Thru State	<u>(10,844)</u>
Total Revenues Decrease	<u>\$ (443,254)</u>
APPROPRIATIONS	
Increase (decrease) appropriations as follows:	
Estimated Carry Forward FY 2022-23	<u>\$ (443,254)</u>
Total Appropriations Decrease	<u>\$ (443,254)</u>

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**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

**SPECIAL REVENUE – OTHER FEDERAL PROGRAMS
(ESSER II FUND)**

REVENUES	Increase (Decrease)	A D D E D
Increase (decrease) revenues as follows:		
Federal Thru State	<u>\$ (34,737,808)</u>	
Total Revenues Decrease	<u>\$ (34,737,808)</u>	
APPROPRIATIONS		
Increase (decrease) appropriations as follows:		
Elimination of Remaining Funds in CRRSA ESSER II Attendance and Enrollment Campaigns that was carried forward	<u>\$ (447,222)</u>	
Decrease in ESSER II Amount Carried Forward from FY 2021-22	<u>(34,290,586)</u>	
Total Appropriations Decrease	<u>\$ (34,737,808)</u>	

**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

**SPECIAL REVENUE – OTHER FEDERAL PROGRAMS
(OTHER CRRSA ACT RELIEF [INCLUDING GEER II] FUND)**

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REVENUES	<u>Increase (Decrease)</u>
Increase (decrease) revenues as follows:	
Federal Thru Local	\$ 21,189
Total Revenues Increase	<u>\$ 21,189</u>
 APPROPRIATIONS	
Increase (decrease) appropriations as follows:	
Estimated Carry Forward FY 2022-23	21,189
Total Appropriations Increase	<u>\$ 21,189</u>

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**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

**SPECIAL REVENUE – OTHER FEDERAL PROGRAMS
(ESSER III FUND)**

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REVENUES	<u>Increase (Decrease)</u>
Increase (decrease) revenues as follows:	
Federal Thru State	<u>\$ (20,092,913)</u>
Total Revenues Decrease	<u>\$ (20,092,913)</u>
APPROPRIATIONS	
Increase (decrease) appropriations as follows:	
Decrease Related to Amount Carried Forward from FY 2021-22	<u>\$ (22,404,256)</u>
Release of Amount Initially Held Back by the State	<u>2,311,343</u>
Total Appropriations Decrease	<u>\$ (20,092,913)</u>

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**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

**SPECIAL REVENUE – OTHER FEDERAL PROGRAMS
(OTHER AMERICAN RESCUE PLAN [ARP] ACT FUND)**

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REVENUES	<u>Increase (Decrease)</u>
Increase (decrease) revenues as follows:	
Federal Thru State & Local	<u>\$(731,616)</u>
Total Revenues Decrease	<u>\$(731,616)</u>
 APPROPRIATIONS	
Increase (decrease) appropriations as follows:	
Estimated Carry Forward FY 2022-23	<u>(731,616)</u>
Total Appropriations Decrease	<u>\$(731,616)</u>

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**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

**MISCELLANEOUS SPECIAL REVENUE FUND
SPECIAL EVENTS**

REVENUES/BEGINNING FUND BALANCE	Increase (Decrease)	
Decrease Beginning Fund Balance to reflect FY 2021-22 final results.	<u>\$ (4,583)</u>	
Total Revenues and Beginning Fund Balance Decrease	<u>\$ (4,583)</u>	}
APPROPRIATIONS/ENDING FUND BALANCE		
Decrease Ending Fund Balance to balance.	<u>\$ (4,583)</u>	
Total Appropriations and Ending Fund Balance Decrease	<u>\$ (4,583)</u>	

**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

**MISCELLANEOUS SPECIAL REVENUE
SCHOOL BOARD LAW ENFORCEMENT**

REVENUES/BEGINNING FUND BALANCE	Increase (Decrease)	
Increase Beginning Fund Balance to reflect FY 2021-22 final results.	\$ <u>5,528</u>	} A D D E D
Total Revenues and Beginning Fund Balance Increase	\$ <u>5,528</u>	
APPROPRIATIONS/ENDING FUND BALANCE		
Increase Ending Fund Balance to balance.	\$ <u>5,528</u>	} A D D E D
Total Appropriations and Ending Fund Balance Increase	\$ <u>5,528</u>	

**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION
MISCELLANEOUS SPECIAL REVENUE
INTERNAL FUNDS**

REVENUES/BEGINNING FUND BALANCE	Increase (Decrease)
1. Decrease budget for Miscellaneous Local Sources	\$ (4,659,489)
2. Increase Beginning Fund Balance to reflect FY 2021-22 final results.	<u>1,241,917</u>
Total Revenues and Beginning Fund Balance Decrease	<u>\$ (3,417,572)</u>
APPROPRIATIONS/ENDING FUND BALANCE	
1. Decrease Purchased Services based on projection.	\$ (59,478)
2. Decrease Supplies based on projection.	(1,537,626)
3. Decrease Furniture, Fixtures, and Equipment based on projection.	(649,209)
4. Decrease Other Miscellaneous Expenditures based on projection.	(3,667,511)
5. Increase Ending Fund Balance to balance	<u>2,496,252</u>
Total Appropriations and Ending Fund Balance Decrease	<u>\$ (3,417,572)</u>

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**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION**

SELF-INSURED HEALTHCARE - INTERNAL SERVICE FUND

REVENUES/BEGINNING NET POSITION	Increase (Decrease)	A D D E D
Decrease Beginning Net Position to reflect FY 2021-22 final results.	\$ (4,449,101)	
Total Revenues/Beginning Net Position Decrease	<u>\$ (4,449,101)</u>	
APPROPRIATIONS/ENDING NET POSITION		
Decrease Ending Net Position to balance.	\$ (4,449,101)	
Total Appropriations/Ending Net Position Decrease	<u>\$ (4,449,101)</u>	

**CHANGES FROM THE FY 2022-23 TENTATIVE ADOPTED BUDGET
RECOMMENDED FOR FINAL ADOPTION
FIDUCIARY FUND – PENSION TRUST FUND**

ADDITIONS/BEGINNING NET POSITION	Increase (Decrease)	A D D E D
Decrease Beginning Net Position to reflect FY 2021-22 final results.	<u>\$(4,247,256)</u>	
Total Additions and Beginning Net Position Decrease	<u>\$(4,247,256)</u>	
DEDUCTIONS/ENDING NET POSITION		
Decrease Ending Net Position to balance.	<u>\$(4,247,256)</u>	
Total Deductions and Ending Net Position Decrease	<u>\$(4,247,256)</u>	