

Financial Services
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION No. 2, 2021-22 SPECIAL REVENUE FUNDS -
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY
RELIEF II FUND FINAL 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 II (ESSER II) Fund. This resolution amends budgeted revenues and appropriations in ESSER II Fund by (\$22,973,976). This decrease is due to the amendment of the 2022 General Appropriation Act (GAA) relating to the Elementary and Secondary Schools Emergency Relief (ESSER II) Fund which reverted on unspent funds pertaining to programs for Nonenrollment Assistance and Academic Acceleration Allocation. The unspent balance for these two programs will be repurposed under new grants which the State will be providing during FY 2022-23. The intent is to use these funds to implement summer enrichment camps that target public school students' academic and extracurricular needs, after school programs, and individualized tutoring services that address public school students' academic, social, and emotional needs.

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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 II (ESSER II) Fund Final Budget Review, decreasing revenues and appropriations by (\$22,973,976) and
2. adopt the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 4).

**REVISED
E-24**

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2021-22 SPECIAL REVENUE FUNDS
 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
 SUMMARY OF REVENUES AND APPROPRIATIONS
 RESOLUTION NO. 2**

	<u>AMENDED BUDGET 2/9/2022</u>	<u>RESOLUTION NO. 2</u>	<u>AMENDED BUDGET 9/7/2022</u>	
REVENUES				
Federal/Federal through State & Local	\$ 315,358,554	\$ (22,973,976)	\$ 292,384,578	
TOTAL REVENUES	<u>\$ 315,358,554</u>	<u>\$ (22,973,976)</u>	<u>\$ 292,384,578</u>	
APPROPRIATIONS				
Salaries	\$ 60,173,676	\$ (2,561,356)	\$ 57,612,320	} R E V I S E D
Employee Benefits	17,675,469	(1,292,070)	16,383,399	
Purchased Services	153,814,944	(25,806,568)	128,008,376	
Energy Services	-	239,403	239,403	
Materials & Supplies	58,779,651	(1,995,178)	56,784,473	
Capital Outlay	11,787,020	9,813,124	21,600,144	
Other Expenses	13,127,794	(1,371,331)	11,756,463	
TOTAL APPROPRIATIONS	<u>\$ 315,358,554</u>	<u>\$ (22,973,976)</u>	<u>\$ 292,384,578</u>	

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2021-22 SPECIAL REVENUE FUNDS
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
SUMMARY OF GRANT INCREASES AND DECREASES
RESOLUTION NO. 2

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
Various	CRRSA Act ESSER II	\$ (22,973,976) (1)
		<u>\$ (22,973,976)</u>

NOTES:

(1) CRRSA = CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATION

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2021-22 Special Revenue Funds - Elementary and Secondary School Emergency Relief II (ESSER II)
 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	\$ 214,076,294	\$ 40,654,911	\$ 11,535,349	\$ 94,366,632	\$ -	\$ 56,745,645	\$ 10,509,997	\$ 263,760
Instructional Support Contr. Pgms.	6000	\$ -	-	-	-	-	-	-	-
Pupil Personnel Services	6100	\$ 12,055,946	3,011,932	820,460	8,222,966	-	588	-	-
Instructional Media Services	6200	\$ -	-	-	-	-	-	-	-
Instruction & Curriculum Development	6300	\$ 10,398,286	3,644,443	626,792	6,127,051	-	-	-	-
Instructional Staff Training	6400	\$ 11,720	7,000	720	4,000	-	-	-	-
Instructional Support	6500	\$ 28,250,541	200,000	44,340	19,142,304	-	-	8,863,897	-
Board of Education	7100	\$ -	-	-	-	-	-	-	-
General Administration	7200	\$ 12,149,954	429,923	159,349	35,000	-	13,238	19,741	11,492,703
School Administration	7300	\$ 25,002	-	-	-	-	25,002	-	-
Facilities Acquisition & Construction	7400	\$ 15,782	-	-	-	-	-	15,782	-
Fiscal Services	7500	\$ -	-	-	-	-	-	-	-
Food Services	7600	\$ -	-	-	-	-	-	-	-
Central Services	7700	\$ -	-	-	-	-	-	-	-
Transportation Services	7800	\$ 1,929,208	850,166	729,216	110,423	239,403	-	-	-
Operation of Plant	7900	\$ 11,281,118	8,813,945	2,467,173	-	-	-	-	-
Maintenance of Plant	8100	\$ -	-	-	-	-	-	-	-
General Support	8200	\$ -	-	-	-	-	-	-	-
Community Services	9100	\$ -	-	-	-	-	-	-	-
Debt Services	9200	\$ -	-	-	-	-	-	-	-
Other Capital Outlay	9300	\$ 2,190,727	-	-	-	-	-	2,190,727	-
TOTAL APPROPRIATIONS		\$ 292,384,578	\$ 57,612,320	\$ 16,383,399	\$ 128,008,376	\$ 239,403	\$ 56,784,473	\$ 21,600,144	\$ 11,756,463
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		\$ 292,384,578							