

Financial Services
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, 2021-22 SPECIAL REVENUE FUNDS-
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY
RELIEF III (ESSER III) 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 III (ESSER III) Fund. The state has required school districts to record these funds separately. The total amount awarded was \$1,053,345,965. As of June 30, 2022 the state is still holding back \$2,311,343 until legislative budget authority is available. We expect these funds to be released during FY 2022-23. Appropriation adjustments reflect updated changes made to the allocation of the funds subsequent to the amended budget from April 1, 2022 through June 30, 2022.

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

1. adopt Resolution No. 2, FY 2021-22 Special Revenue Funds – ESSER III Fund Final Budget Review, reallocating appropriated funds
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. 2**

	AMENDED BUDGET 5/18/2022	RESOLUTION NO. 2	AMENDED BUDGET 9/7/2022
REVENUES			
Federal/Federal through State & Local	\$ 1,051,034,622	\$ -	\$ 1,051,034,622
TOTAL REVENUES	\$ 1,051,034,622	\$ -	\$ 1,051,034,622
APPROPRIATIONS			
Salaries	\$ 241,288,259	\$ 191,625,573	\$ 432,913,832
Employee Benefits	59,952,868	27,549,268	87,502,136
Purchased Services	307,776,567	(210,871,174)	96,905,393
Materials & Supplies	39,231,417	95,301,014	134,532,431
Capital Outlay	370,865,658	(110,047,592)	260,818,066
Other Expenses	31,919,853	6,442,911	38,362,764
TOTAL APPROPRIATIONS	\$ 1,051,034,622	\$ -	\$ 1,051,034,622

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. 2

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
		\$ -
		\$ -

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2020-21 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	\$ 510,938,999	\$ 215,357,884	\$ 39,565,372	\$ 34,595,225	\$ -	\$ 113,410,840	\$ 107,610,705	\$ 398,973
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 116,364,898	\$ 50,179,966	\$ 12,039,307	\$ 53,540,229	\$ -	\$ 605,396	\$ -	\$ -
Instructional Media Services	6200	\$ 526,485	\$ 468,972	\$ 57,513	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 19,821,798	\$ 14,678,813	\$ 4,859,816	\$ 19,381	\$ -	\$ 242,158	\$ 21,630	\$ -
Instructional Staff Training	6400	\$ 99,863,761	\$ 77,333,425	\$ 18,365,695	\$ 3,604,881	\$ -	\$ 538,130	\$ 21,630	\$ -
Staff Training Instructional	6500	\$ 3,957,398	\$ 3,564,185	\$ 373,832	\$ 19,381	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ 150,276	\$ 140,691	\$ 9,585	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 42,038,211	\$ 2,532,447	\$ 776,420	\$ 765,553	\$ -	\$ -	\$ -	\$ 37,963,791
School Administration	7300	\$ 15,762,051	\$ 13,365,692	\$ 2,396,359	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ 87,633,626	\$ 422,074	\$ 47,927	\$ -	\$ -	\$ 7,412,737	\$ 79,750,888	\$ -
Fiscal Services	7500	\$ 470,001	\$ 422,074	\$ 47,927	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ 6,616,305	\$ 6,002,837	\$ 613,468	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 2,157,754	\$ 1,922,784	\$ 191,709	\$ -	\$ -	\$ -	\$ 43,261	\$ -
Transportation Services	7800	\$ 30,120,046	\$ 20,775,444	\$ 4,457,228	\$ 4,234,766	\$ -	\$ 349,784	\$ 302,824	\$ -
Operation of Plant	7900	\$ 31,568,686	\$ 16,648,494	\$ 2,712,678	\$ 125,977	\$ -	\$ 11,973,386	\$ 108,151	\$ -
Maintenance of Plant	8100	\$ 8,664,730	\$ 7,878,724	\$ 786,006	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ 46,897	\$ 46,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ 1,373,723	\$ 1,172,429	\$ 201,294	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ 28,443,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,443,835	\$ -
Other Capital Outlay	9300	\$ 44,515,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,515,142	\$ -
TOTAL APPROPRIATIONS		\$ 1,051,034,622	\$ 432,913,832	\$ 87,502,136	\$ 96,905,393	\$ -	\$ 134,532,431	\$ 260,818,066	\$ 38,362,764
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							