

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. After June 30, 2022, the State has released the additional award amount of \$2,311,343 that was previously held back. This additional amount will be reflected as part of the FY 2022-23 Budget Adoption. Appropriation adjustments in this resolution reflect updated changes made to the allocation of funds subsequent to the amended budget from April 1, 2022 through June 30, 2022.

REVISED

**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 and
2. adopt the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 4).

**REVISED  
E-26**

**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**

	<b>AMENDED BUDGET 5/18/2022</b>	<b>RESOLUTION NO. 2</b>	<b>AMENDED BUDGET 9/7/2022</b>
<b>REVENUES</b>			
Federal/Federal through State & Local	\$ 1,051,034,622	\$ -	\$ 1,051,034,622
<b>TOTAL REVENUES</b>	<b>\$ 1,051,034,622</b>	<b>\$ -</b>	<b>\$ 1,051,034,622</b>
<b>APPROPRIATIONS</b>			
Salaries	\$ 241,288,259	\$ (48,088,777)	\$ 193,199,482
Employee Benefits	59,952,868	(22,511,874)	37,440,994
Purchased Services	307,776,567	10,693,524	318,470,091
Materials & Supplies	39,231,417	71,956,926	111,188,343
Capital Outlay	370,865,658	(13,556,189)	357,309,469
Other Expenses	31,919,853	1,506,390	33,426,243
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,051,034,622</b>	<b>\$ -</b>	<b>\$ 1,051,034,622</b>

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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 GRANT INCREASES AND DECREASES**  
**RESOLUTION NO. 2**

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

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2021-22 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	\$ 720,043,494.00	\$96,879,852.00	\$ 22,948,952.00	\$ 282,999,449.00	\$ -	\$ 96,554,494.00	\$ 220,540,425.00	\$ 120,322.00
Instructional Support Contr. Pgms.	6000	\$ -	-	-	-	-	-	-	-
Pupil Personnel Services	6100	\$ 49,879,665	32,956,536	-	15,351,128	-	177,919	1,394,082	-
Instructional Media Services	6200	\$ -	-	-	-	-	-	-	-
Instruction & Curriculum Development	6300	\$ 9,042,429	6,606,762	2,257,748	-	-	177,919	-	-
Instructional Staff Training	6400	\$ 64,788,579	48,739,355	10,183,989	4,922,205	-	522,637	142,983	277,410
Staff Training Instructional	6500	\$ 84,387,002	-	-	11,751,765	-	-	72,635,237	-
Board of Education	7100	\$ -	-	-	-	-	-	-	-
General Administration	7200	\$ 34,175,673	676,131	255,685	215,346	-	-	-	33,028,511
School Administration	7300	\$ 1,786,485	1,390,897	395,588	-	-	-	-	-
Facilities Acquisition & Construction	7400	\$ 68,226,473	-	-	-	-	10,997,627	57,228,846	-
Fiscal Services	7500	\$ -	-	-	-	-	-	-	-
Food Services	7600	\$ -	-	-	-	-	-	-	-
Central Services	7700	\$ 651,022	-	-	615,276	-	-	35,746	-
Transportation Services	7800	\$ 5,826,117	2,009,074	448,655	2,553,394	-	100,080	714,914	-
Operation of Plant	7900	\$ 7,538,083	3,940,875	878,013	61,528	-	2,657,667	-	-
Maintenance of Plant	8100	\$ -	-	-	-	-	-	-	-
General Support	8200	\$ -	-	-	-	-	-	-	-
Community Services	9100	\$ 72,364	-	72,364	-	-	-	-	-
Debt Services	9200	\$ -	-	-	-	-	-	-	-
Other Capital Outlay	9300	\$ 4,617,236	-	-	-	-	-	4,617,236	-
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 1,051,034,622</b>	<b>\$ 193,199,482</b>	<b>\$ 37,440,994</b>	<b>\$ 318,470,091</b>	<b>\$ -</b>	<b>\$ 111,188,343</b>	<b>\$ 357,309,469</b>	<b>\$ 33,426,243</b>
<b>OTHER FINANCING USES:</b>									
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								
<b>TOTAL OTHER FINANCING USES</b>									
FUND BALANCE JUNE 30, 2021	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		<b>\$ 1,051,034,622</b>							

REVISED