

Financial Services  
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, 2021-22 SPECIAL REVENUE FUNDS-  
OTHER ARP ACT RELIEF FUND FINAL 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) Act Relief Fund. The state has required school districts to record these funds separately. This resolution amends budgeted revenues and appropriations in the Other ARP Act Relief Fund by \$4,384,959. This increase represents the value of a grant award reviewed and approved by the School Board 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 – Other ARP Act Relief Fund Final Budget Review, increasing revenues and appropriations by \$4,384,959 and
2. adopt the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 4).

**REVISED  
E-27**

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2021-22 SPECIAL REVENUE FUNDS  
 OTHER AMERICAN RESCUE PLAN (ARP)  
 SUMMARY OF REVENUES AND APPROPRIATIONS  
 RESOLUTION NO. 2**

|                                       | <b>AMENDED<br/>BUDGET<br/>5/18/2022</b> | <b>RESOLUTION<br/>NO. 2</b> | <b>AMENDED<br/>BUDGET<br/>9/7/2022</b> |
|---------------------------------------|---|-----------------------------|--|
| <b>REVENUES</b>                       |   |                             |  |
| Federal/Federal through State & Local | \$ 28,830,557                           | \$ 4,384,959                | \$ 33,215,516                          |
| Local                                 | 703,675                                 |                             | 703,675                                |
| <b>TOTAL REVENUES</b>                 | <b><u>\$ 29,534,232</u></b>             | <b><u>\$ 4,384,959</u></b>  | <b><u>\$ 33,919,191</u></b>            |
| <b>APPROPRIATIONS</b>                 |   |                             |  |
| Salaries                              | \$ 12,957,695                           | \$ -                        | \$ 12,957,695                          |
| Employee Benefits                     | 2,725,903                               | -                           | 2,725,903                              |
| Purchased Services                    | 7,605,406                               | 4,384,959                   | 11,990,365                             |
| Materials & Supplies                  | 2,383,996                               | -                           | 2,383,996                              |
| Capital Outlay                        | 3,016,775                               | -                           | 3,016,775                              |
| Other Expenses                        | 844,457                                 | -                           | 844,457                                |
| <b>TOTAL APPROPRIATIONS</b>           | <b><u>\$ 29,534,232</u></b>             | <b><u>\$ 4,384,959</u></b>  | <b><u>\$ 33,919,191</u></b>            |

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2021-22 SPECIAL REVENUE FUNDS  
OTHER AMERICAN RESCUE PLAN (ARP)  
SUMMARY OF GRANT INCREASES AND DECREASES  
RESOLUTION NO. 2**

| <b>PROGRAM TITLE</b>              | <b>INCREASES<br/>(DECREASES)</b> |
|-----------------------------------|----------------------------------|
| Emergency Connectivity Fund Grant | \$ 4,384,959                     |
|                                   | <u>\$ 4,384,959</u>              |

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**FY 2021-22 Special Revenue Funds - Other American Rescue Plan (ARP)**  
**Summary of Appropriations By Function**  
**Resolution No. 2**

| <b>FUNCTION</b>   | <b>#</b> | <b>TOTALS</b>        | <b>SALARIES<br/>100</b> | <b>EMPLOYEE<br/>BENEFITS<br/>200</b> | <b>PURCHASED<br/>SERVICES<br/>300</b> | <b>ENERGY<br/>SERVICES<br/>400</b> | <b>MATERIALS<br/>AND<br/>SUPPLIES<br/>500</b> | <b>CAPITAL<br/>OUTLAY<br/>600</b> | <b>OTHER<br/>EXPENSES<br/>700</b> |
|---|----------|----------------------|-------------------------|--------------------------------------|---------------------------------------|------------------------------------|---|-----------------------------------|-----------------------------------|
| 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     | \$ 4,384,959         | -                       | -                                    | 4,384,959                             | -                                  | -   | -                                 | -                                 |
| 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     | \$ -                 | -                       | -                                    | -                                     | -                                  | -   | -                                 | -                                 |
| <b>TOTAL APPROPRIATIONS</b>   |          | <b>\$ 33,919,191</b> | <b>\$ 12,957,695</b>    | <b>\$ 2,725,903</b>                  | <b>\$ 11,990,365</b>                  | <b>\$ -</b>                        | <b>\$ 2,383,996</b>                           | <b>\$ 3,016,775</b>               | <b>\$ 844,457</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     |                      |                         |                                      |                                       |                                    |   |                                   |                                   |
| <b>TOTAL APPROPRIATIONS, OTHER<br/>FINANCING USES, AND FUND<br/>BALANCE</b> |          | <b>\$ 33,919,191</b> |                         |                                      |                                       |                                    |   |                                   |                                   |