

Financial Services
Mr. Ron Steiger, Chief Financial Officer

SUBJECT: RESOLUTION NO. 1, 2022-23 SPECIAL REVENUE FUNDS-AMERICAN RECOVERY PLAN (ARP) – ELEMENTARY AND SECONDARY SCHOOL EMERGENCY (ESSER) MID-YEAR BUDGET REVIEW

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES

The Special Revenue Funds include the American Recovery Plan (ARP) – Elementary and Secondary School Emergency (ESSER) Fund. The FY 2022-23 Adopted Budget was made up of the final FY 2021-22 unexpended balances for the ESSER III grant which was rolled forward to FY 2022-23. This resolution increases budgeted revenues and appropriations in the ESSER III grant by \$165,005. This increase represents the adjustment needed to reflect the actual final amount awarded by the Florida Department of Education. The rest of the increase reported (\$10,426,226) pertains to new ARP – ESSER Grants which was awarded after budget adoption. The increase reported in this resolution represents transactions which have occurred subsequent to the adoption of the FY 2022-23 budget on September 7 through December 31, 2022. Grants approved after this date will be included in the second budget resolution for the ARP-ESSER fund in the May Board Meeting.

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

1. adopt Resolution No. 1, FY 2022-23 Special Revenue Funds – ARP-ESSER Fund Mid-Year Budget Review, increasing revenues and appropriations by \$10,591,231; and
2. adopt the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 4).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2022-23 SPECIAL REVENUE FUNDS
 ARP - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF
 SUMMARY OF REVENUES AND APPROPRIATIONS
 RESOLUTION NO. 1**

	ADOPTED BUDGET 9/7/2022	RESOLUTION NO. 1	AMENDED BUDGET 2/15/2023
REVENUES			
Federal/Federal through State & Local	\$ 882,710,859	\$ 10,591,231	\$ 893,302,090
TOTAL REVENUES	\$ 882,710,859	\$ 10,591,231	\$ 893,302,090
APPROPRIATIONS			
Salaries	\$ 105,748,761	\$ 2,776,265	\$ 108,525,026
Employee Benefits	32,180,283	2,533,788	34,714,071
Purchased Services	303,740,806	(3,321,540)	300,419,266
Materials & Supplies	126,707,673	(7,836,396)	118,871,277
Capital Outlay	304,623,517	(1,492,721)	303,130,796
Other Expenses	9,709,819	17,931,835	27,641,654
TOTAL APPROPRIATIONS	\$ 882,710,859	\$ 10,591,231	\$ 893,302,090

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2022-23 SPECIAL REVENUE FUNDS
ARP - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF
SUMMARY OF GRANT INCREASES AND DECREASES
RESOLUTION NO. 1

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
54420000	HIGH-IMPACT READING INTERVENTIONS & TARGETED SUPPORTS	\$ 3,709,376
54430000	SUMMER LEARNING CAMPS - AMERICAN RESCUE PLAN (ARP)	6,716,850
Various	ARP ESSER III FORMULA GRANTS TO LEAs	165,005
		<u>\$ 10,591,231</u>

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2022-23 Special Revenue Funds – ARP – Elementary and Secondary School Emergency Relief
 Summary of Appropriations By Function
 Resolution No. 1

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	\$ 525,685,835	\$ 32,828,005	\$ 13,041,581	\$ 256,130,590	\$ -	\$ 104,224,657	\$ 118,602,368	\$ 858,634
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 42,873,208	\$ 14,372,266	\$ 7,222,078	\$ 19,796,582	\$ -	\$ 81,013	\$ 1,401,269	\$ -
Instructional Media Services	6200	\$ 45,449	\$ -	\$ 20,449	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Instruction & Curriculum Development	6300	\$ 7,964,478	\$ 5,642,220	\$ 1,838,683	\$ 141,397	\$ -	\$ 142,178	\$ 200,000	\$ -
Instructional Staff Training	6400	\$ 62,054,072	\$ 45,545,833	\$ 9,612,118	\$ 4,938,384	\$ -	\$ 859,192	\$ 175,468	\$ 923,077
Staff Training Instructional	6500	\$ 83,738,246	\$ 195,404	\$ 119,146	\$ 14,272,583	\$ -	\$ -	\$ 69,151,113	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 28,259,417	\$ 1,661,632	\$ 593,032	\$ 138,310	\$ -	\$ -	\$ 6,500	\$ 25,859,943
School Administration	7300	\$ 1,410,404	\$ 983,628	\$ 426,776	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ 116,984,448	\$ -	\$ -	\$ 10,000	\$ -	\$ 9,085,902	\$ 107,888,546	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ 51,275	\$ -	\$ -	\$ -	\$ -	\$ 51,275	\$ -	\$ -
Central Services	7700	\$ 5,834,213	\$ -	\$ -	\$ 800,000	\$ -	\$ 2,805	\$ 5,031,408	\$ -
Transportation Services	7800	\$ 4,456,839	\$ 1,265,832	\$ 226,910	\$ 2,271,412	\$ -	\$ 43,561	\$ 649,124	\$ -
Operation of Plant	7900	\$ 12,049,777	\$ 6,030,206	\$ 1,608,869	\$ 30,008	\$ -	\$ 4,380,694	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ 1,894,429	\$ -	\$ 4,429	\$ 1,890,000	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 893,302,090	\$ 108,525,026	\$ 34,714,071	\$ 300,419,266	\$ -	\$ 118,871,277	\$ 303,130,796	\$ 27,641,654
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		\$ 893,302,090							