

Financial Services
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, 2022-23 SPECIAL REVENUE FUNDS -
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY
RELIEF II (ESSER II) SPRING 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. The FY 2022-23 Adopted Budget included the final FY 2021-22 unexpended balances for this grant which rolled forward to FY 2022-23. This resolution increases budgeted revenues and appropriations in the ESSER II Fund by \$33,895,470. This increase is mostly due to the repurposing of unspent balances from the Academic Acceleration and Non-Enrollment portions of the original grant award for ESSER II which closed on June 4, 2022. The remaining funds were moved into the new allocation for Supplemental Programming. The increase reported in this resolution represents transactions which occurred subsequent to the adoption of the FY 2022-23 budget on September 7 through March 31, 2023. Grants approved after this date will be included in the second budget resolution for the ESSER II Fund in the September Board Meeting.

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

1. adopt Resolution No. 1, FY 2022-23 Special Revenue Funds – Elementary and Secondary School Emergency Relief II Fund (ESSER II) Spring Budget Review, increasing revenues and appropriations by \$33,895,470; 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
 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
 SUMMARY OF REVENUES AND APPROPRIATIONS
 RESOLUTION NO. 1**

	<u>ADOPTED BUDGET 9/7/2022</u>	<u>RESOLUTION NO. 1</u>	<u>AMENDED BUDGET 5/17/2023</u>
REVENUES			
Federal/Federal through State & Local	\$ 135,896,042	\$ 33,895,470	\$ 169,791,512
TOTAL REVENUES	<u>\$ 135,896,042</u>	<u>\$ 33,895,470</u>	<u>\$ 169,791,512</u>
APPROPRIATIONS			
Salaries	\$ 17,904,851	\$ 8,735,437	\$ 26,640,288
Employee Benefits	6,362,738	\$ 2,958,817	9,321,555
Purchased Services	96,539,423	\$ 18,884,847	115,424,270
Materials & Supplies	908,817	\$ 5,882,843	6,791,660
Capital Outlay	8,892,236	\$ (3,475,887)	5,416,349
Other Expenses	5,287,977	\$ 909,413	6,197,390
TOTAL APPROPRIATIONS	<u>\$ 135,896,042</u>	<u>\$ 33,895,470</u>	<u>\$ 169,791,512</u>

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

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
53060000	CRRSA ESSER II Supplemental Programming	\$ 33,365,301
53030000	CRRSA ESSER II Get There Faster Dual Enrollment	132,430
Various	Elementary and Secondary School Emergency Relief ESSER II	397,739
		<u>\$ 33,895,470</u>

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2022-23 Special Revenue Funds - Elementary and Secondary School Emergency Relief II (ESSER II)
 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	\$ 126,828,613	\$ 19,058,462	\$ 7,027,456	\$ 96,460,063	\$ -	\$ 3,588,102	\$ 431,141	\$ 263,389
Instructional Support Contr. Pgms.	6000	\$ 2,444,202	\$ 10,656	\$ 20,507	\$ 2,412,367	\$ -	\$ 672	\$ -	\$ -
Pupil Personnel Services	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	6200	\$ 5,746,148	\$ 519,486	\$ 124,909	\$ 5,101,753	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 8,924	\$ 7,992	\$ 932	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ 19,837,910	\$ 194,474	\$ 43,811	\$ 11,415,460	\$ -	\$ 3,202,207	\$ 4,981,958	\$ -
Instructional Support	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ 6,799,991	\$ 618,055	\$ 220,921	\$ 23,085	\$ -	\$ 679	\$ 3,250	\$ 5,934,001
General Administration	7200	\$ 4,470,444	\$ 3,266,099	\$ 1,204,345	\$ -	\$ -	\$ -	\$ -	\$ -
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 11,606	\$ -	\$ 64	\$ 11,542	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ 3,643,674	\$ 2,965,064	\$ 678,610	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 169,791,512	\$ 26,640,288	\$ 9,321,555	\$ 115,424,270	\$ -	\$ 6,791,660	\$ 5,416,349	\$ 6,197,390
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		\$ 169,791,512							