

Financial Services
Mr. Ron Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, 2022-23 SPECIAL REVENUE FUNDS-
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY
RELIEF III (ESSER III) 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 III (ESSER III) 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 \$30,824,530. This increase pertains to new ESSER III Grants which were awarded after Resolution 1. The increase reported in this resolution represents transactions which occurred between January 1, 2023 through March 31, 2023. Grants approved after this date will be included in the third budget resolution for the ESSER III Fund in the September Board Meeting.

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

1. adopt Resolution No. 2, FY 2022-23 Special Revenue Funds – ARP-ESSER III Fund Spring Budget Review, increasing revenues and appropriations by \$30,824,530; 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 III (ESSER III)
 SUMMARY OF REVENUES AND APPROPRIATIONS
 RESOLUTION NO. 2**

	<u>AMENDED BUDGET 2/15/2023</u>	<u>RESOLUTION NO. 2</u>	<u>AMENDED BUDGET 5/17/2023</u>
REVENUES			
Federal/Federal through State & Local	\$ 893,302,090	\$ 30,824,530	\$ 924,126,620
TOTAL REVENUES	<u>\$ 893,302,090</u>	<u>\$ 30,824,530</u>	<u>\$ 924,126,620</u>
APPROPRIATIONS			
Salaries	\$ 108,525,026	\$ 35,546,313	\$ 144,071,339
Employee Benefits	34,714,071	8,165,405	42,879,476
Purchased Services	300,419,266	6,575,597	306,994,863
Energy Services	-	369,651	369,651
Materials & Supplies	118,871,277	(21,006,268)	97,865,009
Capital Outlay	303,130,796	(202,090)	302,928,706
Other Expenses	27,641,654	1,375,922	29,017,576
TOTAL APPROPRIATIONS	<u>\$ 893,302,090</u>	<u>\$ 30,824,530</u>	<u>\$ 924,126,620</u>

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2022-23 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)
54440000	ARP ESSER Targeted Mathematics Grants & STEM Experiential Activities	\$ 3,165,769
54450000	ARP ESSER Supplemental Programming	19,009,844
54460000	ARP ESSER Intensive Afterschool and Weekend Academics	5,204,022
54470000	ARP ESSER Instructional Materials	3,444,895
		<u>\$ 30,824,530</u>

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2022-23 Special Revenue Funds - Elementary and Secondary School Emergency Relief III (ESSER III)
 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	\$ 514,622,986	\$ 61,380,393	\$ 18,533,456	\$ 258,858,068	\$ -	\$ 82,881,876	\$ 91,558,135	\$ 1,411,058
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 45,804,004	\$ 14,839,348	\$ 6,080,310	\$ 23,393,009	\$ -	\$ 97,865	\$ 1,393,472	\$ -
Instructional Media Services	6200	\$ 53,296	\$ 1,563	\$ 21,440	\$ -	\$ -	\$ -	\$ 30,293	\$ -
Instruction & Curriculum Development	6300	\$ 9,403,636	\$ 6,756,946	\$ 2,178,277	\$ 153,498	\$ -	\$ 97,865	\$ 212,050	\$ 5,000
Instructional Staff Training	6400	\$ 68,278,716	\$ 49,243,584	\$ 12,096,300	\$ 5,065,415	\$ -	\$ 851,426	\$ 151,464	\$ 870,527
Staff Training Instructional	6500	\$ 83,755,648	\$ 201,700	\$ 120,063	\$ 14,275,261	\$ -	\$ -	\$ 69,158,624	\$ -
Board of Education	7100	\$ 25,611	\$ 23,400	\$ 2,211	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 29,133,045	\$ 1,656,820	\$ 591,737	\$ 153,497	\$ -	\$ -	\$ -	\$ 26,730,991
School Administration	7300	\$ 1,676,385	\$ 1,239,014	\$ 437,371	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ 143,577,261	\$ 68,055	\$ 8,080	\$ -	\$ -	\$ 9,091,659	\$ 134,409,467	\$ -
Fiscal Services	7500	\$ 79,816	\$ 72,025	\$ 7,791	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ 1,124,334	\$ 975,434	\$ 99,968	\$ -	\$ -	\$ 48,932	\$ -	\$ -
Central Services	7700	\$ 6,659,745	\$ 281,920	\$ 23,816	\$ 982,384	\$ -	\$ 9,787	\$ 5,361,838	\$ -
Transportation Services	7800	\$ 5,078,049	\$ 432,214	\$ 1,059,123	\$ 2,179,664	\$ 369,651	\$ 401,247	\$ 636,150	\$ -
Operation of Plant	7900	\$ 11,423,707	\$ 5,503,525	\$ 1,487,918	\$ 30,699	\$ -	\$ 4,384,352	\$ 17,213	\$ -
Maintenance of Plant	8100	\$ 1,407,486	\$ 1,280,593	\$ 126,893	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ 4,300	\$ 3,865	\$ 435	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ 2,018,595	\$ 110,940	\$ 4,287	\$ 1,903,368	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 924,126,620	\$ 144,071,339	\$ 42,879,476	\$ 306,994,863	\$ 369,651	\$ 97,865,009	\$ 302,928,706	\$ 29,017,576
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		\$ 924,126,620							