

Financial Services
Mr. Ron Steiger, Chief Financial Officer

SUBJECT: RESOLUTION NO. 1, FY 2024-25 SPECIAL REVENUE FUNDS – ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) FUND MID-YEAR BUDGET REVIEW

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES

The Special Revenue Funds includes the Elementary and Secondary School Emergency Relief III (ESSER III) Fund. The FY 2024-25 Adopted Budget was made up of FY 2023-24 unexpended balances for the ESSER III grant which were rolled forward to FY 2024-25. This resolution decreases budgeted revenues and appropriations in the ESSER III grant by \$5,322,308 pertaining to adjustments related to prior year amounts carried forward from FY 2023-24. The decrease reported in this resolution represents transactions which have occurred subsequent to the adoption of the FY 2024-25 budget on September 11 through December 31, 2024.

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

1. adopt Resolution No. 1, FY 2024-25 Special Revenue Funds – Elementary and Secondary School Emergency Relief III (ESSER III) Fund Mid-Year Budget Review, decreasing revenues and appropriations by \$5,322,308; and
2. adopt the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 4).

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**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2024-25 SPECIAL REVENUE FUNDS
 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 SUMMARY OF REVENUES AND APPROPRIATIONS
 RESOLUTION NO. 1**

	ADOPTED BUDGET BUDGET 9/11/2024	RESOLUTION NO. 1	AMENDED BUDGET 2/12/2025
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Federal/Federal through State & Local	\$ 231,952,850	\$ (5,322,308)	\$ 226,630,542
TOTAL REVENUES	<u>\$ 231,952,850</u>	<u>\$ (5,322,308)</u>	<u>\$ 226,630,542</u>
 APPROPRIATIONS			
Salaries	\$ 13,298,416	\$ 11,517,629	\$ 24,816,045
Employee Benefits	3,714,592	6,778,402	10,492,994
Purchased Services	143,253,328	(2,538,424)	140,714,904
Energy Services	-	135,978	135,978
Materials & Supplies	10,029,004	(1,960,957)	8,068,047
Capital Outlay	52,380,284	(16,799,289)	35,580,995
Other Expenses	9,277,226	(2,455,647)	6,821,579
TOTAL APPROPRIATIONS	<u>\$ 231,952,850</u>	<u>\$ (5,322,308)</u>	<u>\$ 226,630,542</u>

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2024-25 SPECIAL REVENUE FUNDS
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
SUMMARY OF GRANT INCREASES AND DECREASES
RESOLUTION NO. 1

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
Various	Adjustment to Prior Year Carryforwards	\$ (5,322,308)
		<u>\$ (5,322,308)</u>

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2024-25 Special Revenue Funds - Elementary and Secondary School Emergency Relief III (ESSER III)
 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	\$ 149,989,898	\$ 9,755,188	\$ 2,404,994	\$ 128,163,135	\$ -	\$ 7,118,300	\$ 2,547,599	\$ 682
Instructional Support Contr. Pgms.	6000	\$ -	-	-	-	-	-	-	-
Pupil Personnel Services	6100	\$ 511,213	131,525	41,972	337,716	-	-	-	-
Instructional Media Services	6200	\$ -	-	-	-	-	-	-	-
Instruction & Curriculum Development	6300	\$ 578,379	106,709	43,021	168,858	-	259,791	-	-
Instructional Staff Training	6400	\$ 1,063,983	354,869	90,240	478,431	-	44,374	96,069	-
Staff Training Instructional	6500	\$ 14,048,403	-	-	9,244,969	-	-	4,803,434	-
Board of Education	7100	\$ -	-	-	-	-	-	-	-
General Administration	7200	\$ 6,943,325	67,003	27,282	28,143	-	-	-	6,820,897
School Administration	7300	\$ 705,025	526,100	146,902	-	-	-	32,023	-
Facilities Acquisition & Construction	7400	\$ 27,677,871	32,261	3,148	1,674,507	-	945	25,967,010	-
Fiscal Services	7500	\$ -	-	-	-	-	-	-	-
Food Services	7600	\$ 115,684	54,595	30,430	-	-	30,659	-	-
Central Services	7700	\$ 2,583,847	7,446	2,098	436,216	-	3,227	2,134,860	-
Transportation Services	7800	\$ 2,927,969	1,153,946	846,785	182,929	135,978	608,331	-	-
Operation of Plant	7900	\$ 19,484,945	12,626,403	6,856,122	-	-	2,420	-	-
Maintenance of Plant	8100	\$ -	-	-	-	-	-	-	-
General Support	8200	\$ -	-	-	-	-	-	-	-
Community Services	9100	\$ -	-	-	-	-	-	-	-
Debt Services	9200	\$ -	-	-	-	-	-	-	-
Other Capital Outlay	9300	\$ -	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		\$ 226,630,542	\$ 24,816,045	\$ 10,492,994	\$ 140,714,904	\$ 135,978	\$ 8,068,047	\$ 35,580,995	\$ 6,821,579
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		\$ 226,630,542							