Office of Superintendent of Schools — August 26, 2026
Board Meeting of September 9, 2026

Financial Services
Ms. Margarita Betancourt, Interim Chief Financial Officer

SUBJECT: **RESOLUTION NO. 1, FY 2025-26 SPECIAL REVENUE FUNDS – OTHER CARES ACT RELIEF (INCLUDING GEER) FINAL BUDGET REVIEW**

COMMITTEE: **FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

LINK TO STRATEGIC PLAN: **EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES**

The Special Revenue Funds include the Other CARES Act Relief Fund. The State required school districts to record the funds received from the Governor's Emergency Education Relief (GEER) Fund for summer recovery under the CARES Act as well as other miscellaneous CARES Act funds received in this fund.

The FY 2025-26 Adopted Budget included the final 2024-25 unexpended balances of a grant which was liquidated during FY 2025-26. This resolution amends budgeted revenues and appropriations related to the program which was carried forward from the previous fiscal year to reflect the actual amount of revenues and expenditures recorded through its liquidation date.

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

1. approve Resolution No. 1, FY 2025-26 Special Revenue Funds – Other CARES Act Relief (Including GEER) Fund Final Budget Review, decreasing revenues and appropriations by ($4,726); and

2. approve 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 2025-26 SPECIAL REVENUE FUNDS
OTHER CARES ACT RELIEF (INCLUDING GEER) FUND
SUMMARY OF REVENUES AND APPROPRIATIONS
RESOLUTION NO. 1

	ADOPTED BUDGET 9/10/2025	RESOLUTION NO. 1	AMENDED BUDGET 9/9/2026
REVENUES			
Federal Direct	$ 5,082	$ (4,726)	$ 356
TOTAL REVENUES	**$ 5,082**	**$ (4,726)**	**$ 356**
APPROPRIATIONS			
Salaries	$ -	$ -	$ -
Employee Benefits	-	-	-
Purchased Services	-	-	-
Materials & Supplies	-	-	-
Capital Outlay	1,581	(1,225)	356
Other Expenses	3,501	(3,501)	-
TOTAL APPROPRIATIONS	**$ 5,082**	**$ (4,726)**	**$ 356**

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 SPECIAL REVENUE FUNDS
OTHER CARES ACT RELIEF (INCLUDING GEER) FUND
SUMMARY OF GRANT INCREASES AND DECREASES
RESOLUTION NO. 1

PROGRAM NUMBER	PROGRAM TITLE	INCREASES (DECREASES)
49850000	CARES ACT HEERF INSTITUTIONAL GEORGE T. BAKER	$ (4,726)
		$ (4,726)

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 Special Revenue Funds - Other CARES Act Relief (Including GEER)
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	$ 356	$ -	$ -	$ -	$ -	$ -	$ 356	$ -
Instructional Support Contr. Pgms.	6000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pupil Personnel Services	6100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instructional Media Services	6200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction & Curriculum Development	6300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instructional Staff Training	6400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instructional Support	6500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Board of Education	7100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Administration	7200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Administration	7300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Facilities Acquisition & Construction	7400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fiscal Services	7500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Food Services	7600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Central Services	7700	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation Services	7800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operation of Plant	7900	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance of Plant	8100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Support	8200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Services	9100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Services	9200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Capital Outlay	9300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL APPROPRIATIONS		**$ 356**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 356**	**$ -**
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, 2025	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		**$ 356**							