

Financial Services
Ms. Margarita Betancourt, Interim Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2, 2025-26 SPECIAL REVENUE FUNDS-
OTHER ARP FUND FINAL BUDGET REVIEW**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

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

Special Revenue Funds include the Other American Rescue Plan (ARP) Act Relief Fund. The changes reported in this resolution reflect changes made in the allocation of funds as of June 30, 2026 to ensure that the amounts awarded are used in the most efficient manner and within the allotted timeframe.

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

1. approve Resolution No. 2, FY 2025-26 Special Revenue Funds – Other ARP Fund Final Budget Review, updating the budgeted appropriations; and
2. approve the Summary of Revenues and Appropriations (page 2) and the Summary of Appropriations by Function (page 3).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 SPECIAL REVENUE FUNDS
OTHER AMERICAN RESCUE PLAN (ARP)
SUMMARY OF REVENUES AND APPROPRIATIONS
RESOLUTION NO. 2**

	AMENDED BUDGET 5/13/2026	RESOLUTION NO. 2	AMENDED BUDGET 9/9/2026
REVENUES			
Federal Direct	\$ -	\$ -	\$ -
Federal through State & Local	458,528	-	458,528
Local Sources	330,007	-	330,007
TOTAL REVENUES	\$ 788,535	\$ -	\$ 788,535
APPROPRIATIONS			
Salaries	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Purchased Services	337,020	3,850	340,870
Energy Services	-	-	-
Materials & Supplies	3,864	(3,864)	-
Capital Outlay	447,651	14	447,665
Other Expenses	-	-	-
TOTAL APPROPRIATIONS	\$ 788,535	\$ -	\$ 788,535

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 Special Revenue Funds - Other American Rescue Plan (ARP)
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	-	-	-	-	-	-	-
Pupil Personnel Services	6100	\$ -	-	-	-	-	-	-	-
Instructional Media Services	6200	\$ 330,007	-	-	330,007	-	-	-	-
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	\$ 458,528	-	-	10,863	-	-	447,665	-
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		\$ 788,535	\$ -	\$ -	\$ 340,870	\$ -	\$ -	\$ 447,665	\$ -
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		\$ 788,535							