

Financial Affairs  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: TENTATIVE ADOPTION OF THE 2000-01 BUDGET**

The Board received the Tentative Budget Recommendation for fiscal year 2000-01 on July 13, 2000. That budget recommendation included proposed millage rates, projected revenues and recommended appropriations for the General Fund, Debt Service Funds, Capital Outlay Funds, Special Revenue Funds and Trust and Agency funds.

At the July 19, 2000 meeting, the Board will authorize the Superintendent to advertise the tentative budget and property tax millage rates for these funds as well as all related public notices required by Chapter 200, Florida Statutes.

The Tentative Budget Recommendation consisted of the following documents:

- **2000-01 Tentative Budget, Executive Summary**, which identifies policy issues and summarizes and analyzes projected revenues and proposed appropriations for all parts (funds) of the budget.
- **2000-01 Tentative Budget Workpapers** (computer printout) which provides details of appropriations in the operating budget (General Fund).

As authorized by the Board, the budget advertisement will be based upon the documents listed above, except that the millage rates for Required Local Effort and Supplemental Discretionary Operating were adjusted to the level certified by the Commissioner of Education on July 17, 2000, based upon statewide assessed values of taxable property.

The 2000-01 budget consists of the documents listed above and the **School Allocation Plans** (for K-12 and Adult Centers) which identify the formulas used to develop personnel and materials, supplies and equipment allocations to the schools. For K-12 schools many of these allocations are consolidated into a single revenue line from which these schools develop their own unique line-item budget.

Final adoption of the 2000-01 budget is scheduled for September 13, 2000. It is desirable, however, that minimal changes be made at final budget adoption, since schools and departments use the tentative adopted budget to hire personnel and complete ordering of materials for the opening of the 2000-01 year.

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The following documents are provided:

- **Recommended changes to the budget** approved for advertisement (**Attachment A**)
- A **revised 2000-01 Budget Summary**, similar to that advertised pursuant to the budget (**Attachment B**)

The ***School Allocation Plans for K-12 and Adult Centers for 2000-01*** will be distributed to Board Members and placed on file in the Office of the Recording Secretary to the Board and in the Citizen Information Center no later than July 21, 2000.

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

1. Tentatively adopt the 2000-01 Annual Budget, which consists of the budget approved for advertising on July 19, 2000, as adjusted for recommended changes included in Attachment A, and including any amendments approved by the Board following the public hearing on July 24, 2000; and
2. Approve the ***School Allocation Plans for K-12 and Adult Centers for 2000-01***.

**CHANGES INCORPORATED IN THE 2000-01 TENTATIVE BUDGET  
RECOMMENDED FOR ADOPTION  
JULY 24, 2000**

**GENERAL FUND**

**Revenue Changes**

1. Increase Florida Education Finance Program (FEFP) revenues due to a decrease in the Required Local Effort millage levy rate certified by the Commissioner of Education.	\$	6,133,901
2. Decrease Property Taxes due to a decrease in the Required Local Effort (RLE) millage levy (from 6.064 to 5.998) certified by the Commissioner of Education on July 17, 2000.		(6,133,901)
3. Decrease Supplemental Discretionary Operating Taxes due to a decrease in Supplemental Discretionary millage levy (from .195 to .194). Revenue is limited to a maximum of \$50 per student.		(92,938)
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<b>Total Revenue Decrease</b>	<b>\$</b>	<b><u>(92,938)</u></b>

**Reserves**

Decrease contingency reserve to balance. Contingency reserve is \$39.82 million including Administrative Deferment of \$7.95 million.	\$	(92,938)
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<b>Total Appropriation and Reserves Decrease</b>	<b>\$</b>	<b><u>(92,938)</u></b>

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SUMMARY OF REVENUES & APPROPRIATIONS - ALL FUNDS  
2000-2001 TENTATIVE BUDGET

	GENERAL FUND	DEBT SERVICE FUNDS	CAPITAL OUTLAY FUNDS	SPECIAL REVENUE FUNDS	TRUST & AGENCY FUNDS
<b>REVENUES</b>					
Federal	\$ 6,250,000	\$ -	\$ -	\$ 235,876,258	\$ -
State	\$ 1,401,246,990	\$ 13,218,936	\$ 105,578,694	\$ 3,076,843	\$ -
Local	\$ 690,498,963	\$ 87,624,175	\$ 231,421,705	\$ 31,284,799	\$ 3,993,277
<b>TOTAL REVENUES</b>	\$ 2,097,995,953	\$ 100,843,111	\$ 337,000,399	\$ 270,237,900	\$ 3,993,277
Transfers In	\$ 110,905,643	\$ 55,657,028	\$ 8,232,000	\$ -	\$ -
Non Revenue Sources	\$ -	\$ 30,184,741	\$ 293,538,401	\$ -	\$ -
Beginning Fund Balance	\$ 159,719,727	\$ 66,517,110	\$ 543,532,792	\$ 9,423,040	\$ 32,639,547
<b>TOTALS</b>	\$ 2,368,621,323	\$ 253,201,990	\$ 1,182,303,592	\$ 279,660,940	\$ 36,632,824

<b>APPROPRIATIONS</b>					
Instruction	\$ 1,489,489,315	\$ -	\$ -	\$ 95,484,530	\$ -
Pupil Personnel	111,607,819	-	-	16,770,056	-
Instructional Media Services	52,358,224	-	-	2,546,453	-
Instructional & Curriculum Dev.	22,276,046	-	-	16,965,572	-
Instructional Staff Training	8,307,496	-	-	16,958,489	-
Board of Education	5,549,029	-	-	-	-
General Administration	8,256,445	-	-	5,617,351	-
School Administration	136,988,172	-	-	-	-
Facilities - Other	749,368	-	999,321,008	106,215	-
Fiscal Services	14,855,702	-	-	-	-
Food Services	-	-	-	-	-
Central Services	80,297,752	-	-	112,661,980	-
Pupil Transportation Services	80,284,629	-	-	453,229	-
Operation of Plant	184,866,498	-	-	385,004	-
Maintenance of Plant	101,380,718	-	-	42,539	-
Community Services	29,240,289	-	-	23,170	-
Debt Services	-	188,014,710	-	484,403	4,516,089
<b>TOTAL APPROPRIATIONS</b>	\$ 2,326,507,502	\$ 188,014,710	\$ 999,321,008	\$ 268,498,991	\$ 4,516,089
Transfers Out	\$ -	\$ -	\$ 174,794,671	\$ -	\$ -
Transfers to Other Funds	\$ 2,293,078	-	-	-	-
<b>ENDING FUND BALANCE</b>					
Undesignated Reserves	\$ 39,820,743	\$ -	\$ 8,187,913	\$ 11,161,949	\$ -
Designated Reserves	\$ -	\$ 65,187,280	\$ -	\$ -	\$ 32,116,735
<b>TOTALS</b>	\$ 39,820,743	\$ 65,187,280	\$ 8,187,913	\$ 11,161,949	\$ 32,116,735
<b>TOTALS</b>	\$ 2,368,621,323	\$ 253,201,990	\$ 1,182,303,592	\$ 279,660,940	\$ 36,632,824

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