

Financial Services  
Mr. Ron Y. Steiger, Chief Financial Officer

**SUBJECT: TENTATIVE ADOPTION OF MILLAGE LEVY RESOLUTION  
FOR FY 2019-20**

**LINK TO STRATEGIC  
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

Florida Statutes prescribe that no millage shall be levied until a resolution or ordinance has been approved by the governing body of the taxing authority, which resolution must be approved by said taxing authority according to the following procedures:

- a. Each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation within 29 days of certification of value which is July 1. (The advertisement will appear in the **Miami Herald** on July 20.)
- b. Two to five days thereafter, the district shall hold a public hearing on the tentative budget.
- c. Said hearing shall not be held earlier than 5:00 p.m. if scheduled on a day other than Saturday. No hearing shall be held on Sunday.
- d. Prior to the conclusion of said hearing, the governing body of the taxing authority shall amend the tentative budget as it sees fit, adopt a tentative budget, and adopt a resolution stating the millage rate to be levied. The resolution shall also state the percentage, if any, by which the recomputed millage rate exceeds the rollback rate. The percentage shall be characterized as the percentage increase in property taxes tentatively adopted by the governing body. **The Millage Levy Resolution must be adopted prior to adoption of the Tentative Budget.**
- e. The millage rate adopted at the final budget hearing shall not exceed the millage rate adopted at this tentative budget hearing unless each taxpayer within Miami-Dade County is sent notice by first-class mail of the tax levy to be proposed at the final budget hearing, except under specific conditions prescribed in 200.065(5), Florida Statutes.

**SP-1**

- f. For FY 2019-20, the maximum non-voted tax millage as advertised (exclusive of debt service) that may be levied by the Board, if approved by a vote of a majority of the membership of the Board, will be finalized once the Florida Department of Education (FLDOE) provides the final RLE rate which must be provided by July 19, 2019.

The total millage, consisting of both voted and non-voted levies, will be provided once the FLDOE provides the final RLE millage rate. The non-voted millage levy to be certified by the Commissioner of Education, consists of the following: (a) state-required levy to participate in the Florida Education Finance Program; (b) a basic discretionary levy for additional operating costs; and (c) a discretionary levy for capital purposes. The voted millage consists of a debt service levy required to fund the principal and interest payments of issued General Obligation Bonds as well as the additional voted levy approved this past November by our voters to increase instructional salaries as well as assist the District with the cost of safety and security.

On July 16, 2019, the Board approved Agenda Item SP-1, Authorization to Advertise Proposed Millage Levies for FY 2019-20. In addition, the Board received the Executive Summary on July 10, 2019, which included an estimated millage levy. Staff will finalize the millage rates which will be presented for approval at the first public hearing on July 24, 2019 as soon as it receives the final RLE rate from the FLDOE.

**NOTE: This item is one of three items which will be part of the 6:00 p.m. public hearing, which should be discussed only at that time and should be approved first.**

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, authorize the Superintendent to:

1. tentatively adopt the millage rates once finalized and will consist of the following:
  - a) locally levied Discretionary Operating millage levy and Capital Outlay millage levy;
  - b) state established Required Local Effort millage levy
  - c) additional millage voted levy; and
  - d) Debt Service levy.
2. tentatively adopt the millage resolution for FY 2019-20.