

July 8, 1999

Financial Affairs
Richard H. Hinds, Chief Financial Officer

**SUBJECT: AUTHORIZATION TO ADVERTISE PROPOSED TENTATIVE BUDGET
AND MILLAGE LEVIES FOR 1999-2000**

Florida Statutes require that the Superintendent submit a tentative budget and millage levy recommendation to the Board no later than 24 days after certification of the tax roll or by July 24, 1999.

Statutes also prescribe that each school board shall advertise its intent to adopt a tentative budget and millage levy within 29 days of certification of the tax roll or by July 29, 1999. Not less than 2 days or more than 5 days thereafter, the district shall hold a public hearing on the tentative budget and millage levy. The School Board must advise the property appraiser of its proposed millage rates within 35 days of certification of the roll or by August 4, 1999.

Due to these requirements, as well as the sequence of Board meeting dates, the following schedule has been developed:

<u>Date</u>	<u>Event</u>
July 14	Board authorizes Superintendent to advertise tentative budget and proposed millage levies.
23	Advertisement appears in newspaper of general circulation.
26	First Public Hearing. Board tentatively adopts millage levies and budget.
30	Proposed millage levies sent to property appraiser.

The budget cycle culminates with a second public hearing and final adoption on September 8, 1999.

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The following millage levies are the maximum permitted under current State law. A debt service levy is included which is required to service the district's outstanding bond series.

The levies permitted under current law are recommended for advertising.

	1998-99 Adopted Levy	1999-2000 Recommended Levy	Increase (Decrease)
State Required Local Effort *	6.452	5.996	(.456)
Discretionary Operating	.510	.510	-
Supplemental Discretionary **	<u>.220</u>	<u>.203</u>	<u>(.017)</u>
Sub-Total Operating Millage	7.182	6.709	(.473)
Discretionary Capital Outlay	<u>2.000</u>	<u>2.000</u>	-
Sub-Total Non-Voted Millage	9.182	8.709	(.473)
Debt Service (Voted)	<u>.978</u>	<u>.990</u>	<u>.012</u>
Total Millage Levy	<u>10.160</u>	<u>9.699</u>	<u>(.461)</u>

* The State Required Local Effort levy and the Supplemental Discretionary levy are estimated and are subject to modification by the Commissioner of Education based upon an analysis of actual certified county tax rolls in the state. The actual levies will be certified by the Commissioner no later than July 19. No actual net revenue effect will result from any increase or decrease in these levies.

** The recommended non-voted millage levy is .473 mills or 5.2% lower than 1998-99. However, due to increased assessed values, this represents an actual **decrease** of 1.32% calculated pursuant to Florida Statutes. The lower actual decrease is due to increased property values.

Board authorization to advertise the tentative budget **does not** represent tentative adoption by the Board. This requested Board authorization only determines the information as to millage levy, tentative budget, and list of capital projects funded by the Capital Millage Levy which will be included in the advertisement. The official millage levies and the tentative budget will not be voted on by the Board **until** July 26, 1999.

Further, it is desirable that the Board advertise the maximum potential millage which it is considering levying. The Board, **by law**, may not authorize a millage levy higher than that which is advertised and/or tentatively adopted, unless it later informs every taxpayer by mailed notice of the higher rate. The only exception is that the Board may administratively adjust the millage without notifying each taxpayer only if the non-exempt property tax roll changes by 1% or more from the roll certified by the Property Appraiser on July 1.

The following materials will be provided by July 9, 1999 for Board review:

Attachment A - Summary of Revenues & Appropriations by Function - All Funds
1999-2000 Tentative Budget.

Attachment B - List of Capital Projects to be Funded from the 1999-2000 Capital
Millage Levy.

Additionally, no later than July 9, 1999, Board Members will receive a copy of the *1999-2000 Tentative Budget - Executive Summary* and a copy of the detailed General Fund budget workpapers. Copies of each also will be placed on file in the Citizen Information Center and in the Office of the Recording Secretary to the Board.

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

- 1) advertise a proposed operating millage levy of 6.709 mills, a proposed capital outlay millage levy of 2.000 mills, and a proposed debt service levy of .990 mills, subject to certification of the State Required Local Effort Millage Levy and the Supplemental Discretionary Millage Levy;
- 2) advertise the Tentative Budget (Attachment A) including such changes directed at the Board meeting of July 14;
- 3) advertise the listing and description of capital projects to be funded from the 1999-2000 Capital Millage Levy (Attachment B), including such changes directed at the Board meeting of July 14;
- 4) modify the advertised State Required Local Effort Millage Levy and the Supplemental Discretionary Millage Levy pursuant to official notification by the Commissioner of Education;
- 5) amend for the purpose of advertisement the State portion of the Florida Education Finance Program (FEFP) pursuant to official notification by the Commissioner of Education.

SUMMARY OF REVENUES & APPROPRIATIONS - ALL FUNDS
1999-2000 TENTATIVE BUDGET

	GENERAL FUND	DEBT SERVICE FUNDS	CAPITAL OUTLAY FUNDS	SPECIAL REVENUE FUNDS	TRUST & AGENCY FUNDS
REVENUES					
Federal	\$ 9,650,000	\$ -	\$ -	\$ 226,778,031	\$ -
State	\$ 1,319,503,542	\$ 13,110,472	\$ 123,735,923	\$ 3,333,204	\$ -
Local	\$ 645,636,955	\$ 88,580,578	\$ 213,060,381	\$ 27,972,152	\$ 3,304,887
TOTAL REVENUES	\$ 1,974,790,497	\$ 101,691,050	\$ 336,796,304	\$ 258,083,387	\$ 3,304,887
Transfers In	\$ 110,905,643	\$ 41,797,941	\$ 4,110,000	\$ 2,293,078	\$ -
Non Revenue Sources	\$ -	\$ -	\$ 72,723,344	\$ -	\$ -
Beginning Fund Balance	\$ 126,112,698	\$ 59,383,748	\$ 610,020,506	\$ 7,410,496	\$ 32,936,331
TOTALS	\$ 2,211,808,838	\$ 202,872,739	\$ 1,023,650,154	\$ 267,786,961	\$ 36,241,218
Less: Transfers					
TOTAL ALL FUNDS					
APPROPRIATIONS					
Instruction	\$ 1,406,865,741	\$ -	\$ -	\$ 93,767,918	\$ -
Pupil Personnel	105,495,555	-	-	12,270,722	-
Instructional Media Services	48,378,072	-	-	2,319,238	-
Instructional & Curriculum Dev.	19,165,030	-	-	14,434,417	-
Instructional Staff Training	8,106,517	-	-	15,678,942	-
Board of Education	4,254,881	-	-	-	-
General Administration	7,013,605	-	-	5,482,315	-
School Administration	121,113,781	-	-	-	-
Facilities - Other	477,770	-	862,661,101	88,899	-
Fiscal Services	13,880,601	-	-	-	-
Food Services	-	-	-	113,985,976	-
Central Services	70,150,348	-	-	-	-
Pupil Transportation Services	71,666,450	-	-	374,388	-
Operation of Plant	171,813,837	-	-	42,557	-
Maintenance of Plant	104,702,701	-	-	20,170	-
Community Services	22,350,603	-	-	894,965	4,343,615
Debt Services	-	141,324,508	-	-	-
TOTAL APPROPRIATIONS	\$ 2,175,435,492	\$ 141,324,508	\$ 862,661,101	\$ 259,360,507	\$ 4,343,615
Transfers Out	\$ 4,515,607	\$ -	\$ 156,813,584	\$ -	\$ -
ENDING FUND BALANCE					
Undesignated Reserves	\$ 31,857,739	\$ -	\$ 4,175,469	\$ 8,426,454	\$ -
Designated Reserves	\$ -	\$ 61,548,231	\$ -	\$ -	\$ 31,897,603
TOTALS	\$ 31,857,739	\$ 61,548,231	\$ 4,175,469	\$ 8,426,454	\$ 31,897,603
TOTALS	\$ 2,211,808,838	\$ 202,872,739	\$ 1,023,650,154	\$ 267,786,961	\$ 36,241,218
Less: Transfers					
TOTAL ALL FUNDS					

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NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Miami-Dade County, Florida will soon consider a measure to continue to impose a 2.0 mill property tax for the capital projects listed herein.

This tax is in addition to the school board's proposed tax of 6.709 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate \$175,322,381 to be used for the following projects:

CONSTRUCTION & REMODELING:

- Capital Outlay Administration
- New Instructional Facilities
- Additions/Remodeling of Instructional Facilities
- Sites/Site Improvements
- Ancillary Facilities

MAINTENANCE, RENOVATION & REPAIR:

- Maintenance Services
- Instructional Facilities Renovations
- Roof Repair & Replacement
- Support Services Renovations
- Portable/Relocatable Moves
- Renovations for Handicapped

PAYMENTS FOR EDUCATIONAL FACILITIES & SITES DUE UNDER A LEASE PURCHASE AGREEMENT:

- Annual Lease/Purchase Payment for Braddock Senior High
- Annual Master Lease Payments for Various Facilities

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 237.161 AND 237.162,F.S.

- Various Site Purchases

MOTOR VEHICLE PURCHASES:

- Lease Purchase Payments for 744 school buses
- Annual Master Lease Payments for Drivers' Education Vehicles
- Annual Master Lease Payments for Motor Vehicles Used for the Maintenance or Operation of Plant & Equipment
- Annual Master Lease Payments for Vehicles Used In Storing/Distributing Materials and Equipment
- Purchase of Security Vehicles
- Purchase of Motor Vehicles Used for the Maintenance or Operation of Plant & Equipment
- Purchase of Vehicles Used in Storing/ Distributing Materials and Equipment

NEW AND REPLACEMENT EQUIPMENT:

- Annual Master Lease Payments for Instructional Equipment
- Instructional Program Equipment
- Support Services Equipment
- WLRN TV Equipment

PAYMENTS OF COSTS IN COMPLIANCE WITH ENVIRONMENTAL STATUTES AND REGULATIONS:

- Environmental Hazards/Asbestos Abatement
- Sewer Connections as required by Miami-Dade County Environmental Resources Management (DERM)

All concerned citizens are invited to a public hearing to be held on July 26, 1999 at 5:01 p.m. at the Board Auditorium, Miami-Dade County School Board Administration Building, 1450 N.E. Second Avenue, Miami, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this meeting.

ADDENDUM