

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

**SUBJECT: TENTATIVE ADOPTION OF THE FY 2023-24 BUDGET**

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

At the July 19, 2023, meeting, the Board authorized the Superintendent to advertise the property tax millage rates for all funds as well as all related public notices required by Florida Statutes. In addition, the Board received the Tentative Budget recommendation under separate cover.

The Tentative Budget Recommendation consisted of the following documents:

- **FY 2023-24 Tentative Budget, Executive Summary**, which identifies policy issues and summarizes and analyzes projected revenues and proposed appropriations for all parts (funds) of the budget.
- **FY 2023-24 Tentative Budget Workpapers** which provide details of appropriations in the operating budget (General Fund).

As authorized by the Board, the budget advertisement was based upon the documents listed above, and the millage rate for Required Local Effort adjusted to the level certified by the Commissioner of Education on July 19, 2023, based upon statewide assessed values of taxable property.

The FY 2023-24 budget consists of the documents listed above and the ***School Allocation Plan*** which identifies the formulas used to develop personnel, materials, and supply allocations to the schools.

Final adoption of the FY 2023-24 budget is scheduled for September 6, 2023. 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 2023-24 fiscal year.

The following documents are provided:

- Recommended changes to the budget subsequent to the FY 2023-24 Tentative Budget – Executive Summary (Attachment A)
- A FY 2023-24 Budget Summary, similar to that submitted for advertisement pursuant to the law (Attachment B)

The **School Allocation Plan** was distributed to the Board under separate cover.

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

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

1. tentatively adopt the FY 2023-24 Annual Budget, which consists of the budget approved for advertising on July 19, 2023, as well as the adjustments shown on Attachment A, and including any amendments approved by the Board following the public hearing on July 26, 2023; and
2. approve the FY 2023-24 *School Allocation Plan*.

**CHANGES INCORPORATED IN THE FY 2023-24 TENTATIVE  
BUDGET RECOMMENDED FOR ADOPTION  
JULY 26, 2023**

**GENERAL FUND**

<b><u>Revenue Changes</u></b>	<b><u>AMOUNT</u></b>
1. Increase Florida Education Finance Program (FEFP) State revenue due to a decrease in the Required Local Effort (RLE) millage levy rate certified by the Commissioner of Education.	\$ 37,657,284
2. Decrease State revenues for a Proration to Appropriation per FEFP 2 <sup>nd</sup> calculation.	(2,847,621)
3. Adjust local revenue due to a decrease in the State mandated RLE millage levy reflected in the Executive Summary (from 3.395 to 3.318) certified by the Commissioner of Education on July 19, 2023.	(37,657,285)
<b>Total Revenue Changes</b>	<b><u>\$ (2,847,622)</u></b>
<b><u>Appropriation Changes</u></b>	
Decrease assigned fund balance Tax Yield Reserve for 2023-24 in order to balance.	\$ (2,847,622)
<b>Total Appropriation Changes</b>	<b><u>\$ (2,847,622)</u></b>

**CHANGES INCORPORATED IN THE FY 2023-24 TENTATIVE  
BUDGET RECOMMENDED FOR ADOPTION  
JULY 26, 2023**

**DEBT SERVICE FUNDS**

<u>Revenue Changes</u>	<u>AMOUNT</u>
Decrease property taxes based on a decrease in the Debt Service Levy from .145 mills to .133 mills due to an increased 2023 Total Taxable Assessed Value from the Miami-Dade County Property Appraiser.	\$ (5,868,667)
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<b>Total Revenue Changes</b>	<b><u>\$ (5,868,667)</u></b>
<u>Appropriation Changes</u>	
Decrease Ending Fund Balance.	\$ (5,868,667)
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<b>Total Appropriation Changes</b>	<b><u>\$ (5,868,667)</u></b>

**ATTACHMENT B**

**PROPOSED MILLAGE LEVIES:**

Operating:	
Required Local Effort	3.318
Discretionary Operating	0.748
Additional Voted Millage	1.000
Debt Service	0.133
Capital Outlay	1.500
Total Millage	<u>6.699</u>

**BUDGET SUMMARY**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF MIAMI-DADE COUNTY PUBLIC SCHOOLS ARE 1.2% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**  
**FISCAL YEAR 2023-2024**

<b>ESTIMATED REVENUES:</b>	<b>GENERAL FUND</b>	<b>DEBT SERVICE FUNDS</b>	<b>CAPITAL OUTLAY FUNDS</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>PROPRIETARY FUND</b>	<b>FIDUCIARY FUND</b>	<b>TOTAL ALL FUNDS</b>
Federal Sources	\$ 10,600,500	\$ -	\$ 6,200,000	\$ 1,344,100,774	\$ -	\$ -	\$ 1,360,901,274
State Sources	1,102,021,835	1,247,890	64,676,873	1,530,549	-	-	1,169,477,147
Local Sources	2,552,803,315	65,916,401	775,739,840	20,956,305	424,913,000	2,217,473	3,842,546,334
<b>TOTAL SOURCES</b>	<b>\$ 3,665,425,650</b>	<b>\$ 67,164,291</b>	<b>\$ 846,616,713</b>	<b>\$ 1,366,587,628</b>	<b>\$ 424,913,000</b>	<b>\$ 2,217,473</b>	<b>\$ 6,372,924,755</b>
Transfers In	229,273,979	225,228,849	-	-	-	-	454,502,828
Fund Balances/Net Position	266,418,959	177,994,345	866,050,107	64,003,754	84,579,936	22,658,015	1,481,705,116
<b>TOTAL REVENUES, TRANSFERS AND FUND BALANCES/NET POSITION</b>	<b>\$ 4,161,118,588</b>	<b>\$ 470,387,485</b>	<b>\$ 1,712,666,820</b>	<b>\$ 1,430,591,382</b>	<b>\$ 509,492,936</b>	<b>\$ 24,875,488</b>	<b>\$ 8,309,132,699</b>
Less: Transfers In							(454,502,828)
Less: Proprietary Funds							(509,492,936)
<b>TOTAL ALL FUNDS</b>							<b>\$ 7,345,136,935</b>

**APPROPRIATIONS/EXPENDITURES:**

Instruction	\$ 2,819,153,850	\$ -	\$ -	\$ 654,870,251	\$ -	\$ -	\$ 3,474,024,101
Pupil Personnel Services	144,635,121	-	-	136,388,269	-	-	281,023,390
Instructional Media Services	17,519,094	-	-	3,354,940	-	-	20,874,034
Instructional & Curriculum Development Services	40,267,188	-	-	57,543,073	-	-	97,810,261
Instructional Staff Training Services	1,623,906	-	-	92,648,025	-	-	94,271,931
Instructional-Related Technology	40,429,561	-	-	32,688,521	-	-	73,118,082
School Board	9,474,034	-	-	166,250	-	-	9,640,284
General Administration	8,605,305	-	-	33,052,523	-	-	41,657,828
School Administration	206,096,377	-	-	12,522,037	-	-	218,618,414
Facilities Acquisition and Construction	71,228,932	-	1,179,713,282	63,836,275	-	-	1,314,778,489
Fiscal Services	14,335,554	-	-	340,171	-	3,400,000	18,075,725
Food Services	-	-	-	192,266,061	-	-	192,266,061
Central Services	44,062,290	-	-	6,570,804	431,553,000	80,000	482,266,094
Pupil Transportation Services	78,595,489	-	-	34,086,798	-	-	112,682,287
Operation of Plant	366,946,715	-	-	34,115,186	-	-	401,061,901
Maintenance of Plant	102,462,045	-	-	2,156,044	-	-	104,618,089
Administrative Technology Services	1,295,793	-	-	137,125	-	-	1,432,918
Community Services	30,986,160	-	-	17,281,603	-	-	48,267,763
Debt Services	5,350,000	283,123,310	-	-	-	-	288,473,310
<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	<b>\$ 4,003,067,414</b>	<b>\$ 283,123,310</b>	<b>\$ 1,179,713,282</b>	<b>\$ 1,374,023,956</b>	<b>\$ 431,553,000</b>	<b>\$ 3,480,000</b>	<b>\$ 7,274,960,962</b>
Transfers Out	-	-	454,502,828	-	-	-	454,502,828
Reserve for Tax Roll Yield	33,720,674	-	-	-	-	-	33,720,674
Fund Balances/Net Position	124,330,500	187,264,175	78,450,710	56,567,426	77,939,936	21,395,488	545,948,235
<b>TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION</b>	<b>\$ 4,161,118,588</b>	<b>\$ 470,387,485</b>	<b>\$ 1,712,666,820</b>	<b>\$ 1,430,591,382</b>	<b>\$ 509,492,936</b>	<b>\$ 24,875,488</b>	<b>\$ 8,309,132,699</b>
Less: Transfers Out							(454,502,828)
Less: Proprietary Funds							(509,492,936)
<b>TOTAL ALL FUNDS</b>							<b>\$ 7,345,136,935</b>

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

**STATE OF FLORIDA**  
**COUNTY OF MIAMI-DADE**

I, Jose L. Dotres, superintendent of schools and ex-officio secretary of the District School Board of MIAMI-DADE County, Florida, do hereby certify that the above is a true and complete copy of the tentative budget passed and adopted by the District School Board of MIAMI-DADE County, Florida, on July 26, 2023.

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 Signature of District School Superintendent

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 Date of Signature