

District Budget**DISTRICT BUDGET -- RESPONSIBILITY OF SUPERINTENDENT OF SCHOOLS**

The budget of The School Board of Miami-Dade County, Florida is prepared, reviewed, and approved in accordance with applicable statutes which set forth specific requirements for this process. The budget is a financial plan to satisfy the needs of the school system to provide an education for the children and youth of the county.

The Board directs the Superintendent of Schools as its chief executive officer to establish the necessary procedures in accordance with statutes for the preparation, review, and approval of an annual budget.

The development of the school district's budget process includes numerous statutorily mandated deadlines, which are as follows:

1. The tentative budget of the school district shall be prepared and submitted in accordance with Chapter 1011 provided that the date of its submission (to the Board) should occur no later than 24 days after certification of property value which is approximately July 1 of each year.
2. Each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation within 29 days of certification of property value.
3. Two to five days after the advertisement appears, the District shall hold a public hearing on the tentative budget.
4. A millage levy resolution must be adopted prior to the adoption of the Tentative Budget.
5. The District shall advise the property appraiser of its proposed millage rate, of its rolled-back rate computed pursuant to law and the date/time/place at which a public hearing will be held to consider the proposed millage rate and the tentative budget within 35 days of certification of property value.
6. The District shall hold a public hearing to finalize the budget and adopt a millage rate within 80 days of certification of property value but not earlier than 65 days after certification.

The tentative annual budget is prepared by the Superintendent of Schools and is submitted to the Board each year as required by law. This tentative

budget is comprised of the following fund groups:

General Fund;
Debt Service Funds;
Capital Outlay Funds;
Special Revenue Funds;
Trust & Agency Funds.

The Board examines the tentative budget submitted by the Superintendent of Schools and, following a public hearing which is required by law, may require such changes to be made to the budget as it deems may be in the best interest of the school district.

Following the public hearing the Board shall approve the budget, including any changes it has authorized, and shall require the Superintendent of Schools to transmit the budget, in proper form, to the State Commissioner as prescribed by law.

The statutes provide severe penalties for any member of the Board or the Superintendent of Schools who shall violate the provisions of the statutes pertaining to the budget and expenditures of the school system.

Regulations of the State Board of Education require that expenses may not be incurred in excess of Board-approved appropriations. The following systems and procedures are in effect to assure that expenditures do not exceed the approved budget:

1. A computerized position control system prevents full-time personnel from being hired unless a vacant, authorized staff position exists.
2. A computerized financial system uses encumbrance accounting to verify the availability of a budget authorization before a purchase order is processed for most non-salary transactions. Non-salary items which are not subject to this control, such as utilities and employee benefits, are subject to frequent projections and monitoring on a systemwide basis.
3. Projections of revenues and expenditures are prepared monthly, beginning in November of each year, in order to provide an early warning of any potentially serious budget problems.

The school district's budget, financial records and Board minutes are subject to audit by the Office of the Auditor General.

Amendments to the district budget are subject to Board approval whenever total revenues or appropriations within a fund contained in the original budget approved by the Board and submitted to the Department of Education are changed. It is the policy of the School Board to facilitate decentralized budget decisions, both at school and non-school levels. Therefore, principals and department heads are authorized to approve expenditures in excess of the amount budgeted for functions and objects if they do not exceed the total budget by fund for a school or non-school cost center. However, the Office of Budget Management may restrict expenditures by function, program or object in order to comply with restrictions of grants, state or federal requirements, or specific restrictions approved by the School Board or the Superintendent.

If, as a result of decentralized budget decisions, total district expenditures exceed the budget by function and object as adopted or previously amended by the School Board, a budget amendment reflecting such excess expenditures shall be submitted to the School Board for approval, not later than the deadline established by state law for amending the budget.

Amendments in the Contracted Programs Fund shall be considered approved at the time that the grant application is approved, provided that a budget summary shall accompany the request for Board approval of the grant application, subject to approval of the grantor. The effect of such grant approval shall be reflected in the next district financial report for the month in which the grant application was approved.

Specific Authority: 1001.41(1)(2); 1001.42(25); 1001.43(10) F.S.
Law Implemented, Interpreted, or Made Specific: 200.065; 1001.42(12)(b)(c);
1011.01; 1011.02; 1011.03; 1011.04; 1011.05; 1011.06; 1011.08; 1011.10; 1011.11
F.S.; 6A-1.002; 6A-1.004; 6A-1.006; 6A-1.007; 6A-1.0071 FAC

History: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Repromulgated: 12-11-74

Amended: 8-24-83; 6-20-84; 6-18-97; 8-5-09