THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman
Chair
District 4

Dr. Lawrence S. Feldman
Vice Chair
District 9

Dr. Wilbert "Tee" Holloway
District 1

Dr. Dorothy Bendross-Mindingall
District 2

Dr. Martin S. Karp
District 3

Mr. Renier Diaz de la Portilla
District 5

Ms. Raquel A. Regalado
District 6

Mr. Carlos L. Curbelo
District 7

Dr. Marta Pérez
District 8
### THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

#### Principal Officials - Elected

#### Board Members – Terms of Office

<table>
<thead>
<tr>
<th>Member Name</th>
<th>District No.</th>
<th>Present term began</th>
<th>Present term expires</th>
<th>Began as a Board Member</th>
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<tr>
<td>Dr. Wilbert “Tee” Holloway</td>
<td>1</td>
<td>November 2008</td>
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<td>Dr. Dorothy Bendross-Mindingall</td>
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<td>Dr. Martin S. Karp</td>
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<td>Ms. Perla Tabares Hantman</td>
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<td>Ms. Raquel A. Regalado</td>
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<td>Mr. Carlos L. Curbelo</td>
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<td>Dr. Marta Pérez</td>
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<td>Dr. Lawrence S. Feldman</td>
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<tr>
<td>Mr. Alberto M. Carvalho</td>
<td>Superintendent of Schools</td>
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<td>Mr. Freddie Woodson</td>
<td>Deputy Superintendent, District and School Operations</td>
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<tr>
<td>Ms. Milagros Fornell</td>
<td>Associate Superintendent, Curriculum and Instruction</td>
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<tr>
<td>Dr. Richard H. Hinds</td>
<td>Associate Superintendent and Chief Financial Officer, Financial Services</td>
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<tr>
<td>Mr. Walter Harvey</td>
<td>School Board Attorney</td>
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<tr>
<td>Mr. Gerald D. Kitchell</td>
<td>Interim Chief of Police, M-DCPS Police and District Security</td>
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<tr>
<td>Ms. Iraida Mendez-Cartaya</td>
<td>Assistant Superintendent, Office of Intergovernmental Affairs, Grants Administration and Community Services</td>
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<tr>
<td>Mr. Jose Montes de Oca</td>
<td>Chief Auditor, Office of Management and Compliance Audits</td>
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<td>Mr. Carl Nicoleau</td>
<td>Assistant Superintendent, Maintenance Operations</td>
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<tr>
<td>Mr. John Schuster</td>
<td>Chief Communications Officer, Office of Public Relations</td>
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<td>Mr. Jaime G. Torrens</td>
<td>Chief Facilities Officer, Office of School Facilities</td>
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<tr>
<td>Dr. Daniel Tosado</td>
<td>Assistant Superintendent, District Operations</td>
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<tr>
<td>Dr. Nikolai P. Vitti</td>
<td>Assistant Superintendent, Education Transformation</td>
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<tr>
<td>Ms. Enid Weisman</td>
<td>Assistant Superintendent, Human Resources, Performance Management</td>
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The School Board of Miami-Dade County, Florida
School Board Members
Ms. Perla Tabares Hantman, Chair
Dr. Lawrence S. Feldman, Vice Chair
Dr. Dorothy Bendross-Mindingall
Mr. Carlos L. Curbelo
Mr. Renier Díaz de la Portilla
Dr. Wilbert “Tee” Holloway
Dr. Martin Karp
Dr. Marta Pérez
Ms. Raquel A. Regalado
(Mr. Jude Bruno, Student Advisor) *

Miami-Dade County School Board Foundation, Inc.

School Board Audit Committee

School Board Attorney

Office of the Inspector General

Chief Auditor Management and Compliance Audits

Superintendent of Schools
Mr. Alberto M. Carvalho

Deputy Superintendent
District and School Operations

Associate Superintendent
Curriculum and Instruction

Assistant Superintendent
Intergovernmental Affairs, Grants Administration, and Community Services

Chief of Police and District Security

Associate Superintendent
Education Transformation

Assistant Superintendent
Human Resources Performance Management

Assistant Superintendent
Maintenance Operations

Assistant Superintendent
District Operations

Associate Superintendent
District and School Operations

Chief Facilities Officer
School Facilities

Assistant Superintendent
District and School Operations

Chief Communications Officer
Public Relations

* M-DCPS student who sits on the Board in an advisory capacity.
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Miami-Dade County Public Schools, Florida for its annual budget for the fiscal year beginning July 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it for GFOA to determine its eligibility for another award.
Miami-Dade County is located in the southeastern part of the State of Florida. As of the 2010 U.S. Census, Miami-Dade County is home to nearly 2.5 million people making it the most populous county in the state and the eighth most populous county in the United States. It is also Florida's third largest county in terms of land mass with nearly 2,000 square miles. The county is home to 36 incorporated cities and many unincorporated areas. The northern and eastern portion of the county is heavily populated including many high rises along the coast. The southern area of the county including the Redlands and Homestead are home to centers of farming and agriculture and are more sparsely populated. The western portion of the county extends into Everglades National Park which is home to only one Miccosukee Tribal Village.

Miami-Dade is called both the “Gateway to the Americas” and the “Magic City”. Miami-Dade earned the title of “Gateway to the Americas” due to its proximity to Latin, Central and South America. The Miami International Airport is the second largest U.S. airport for international passengers (16.9 million in 2010) and first for international freight (1.7 million tons). Miami-Dade is the cruise ship capital of the world with 4.1 million passengers in 2010. Miami-Dade became known as the “Magic City” as the result of a real estate boom in the 1920’s. The draining of swamps and the raising of mangroves created land for new residents. Tourist resorts were quickly built. From one winter to the next, Miami changed and visitors remarked that the city had “grown like magic” hence the title.

The beautiful weather, sandy beaches and miles of coastline make Miami a popular vacation stop for many people from around the world. Tourism, as well as the arrival of Cuban refugees in the 1960’s and Haitians in the 1990’s, contribute to the diverse and vibrant culture that Miami-Dade County families and students enjoy.

**History** Evidence suggests a nomadic people inhabited the area as long as 10,000 years ago. Archaeologists uncovered the “Miami Circle” in 1998. The circle is located on the south side of the Miami River and dates back approximately 2,000 years long before the arrival of European explorers. In 1513, Juan Ponce de Leon came to the area by sailing into Biscayne Bay. In 1567, Pedro Menendez de Aviles established the first European mission. The Spanish controlled Florida for the next 250 years until it sold Florida to the United States for $5 million.
Wars against the Seminole Indians made the area difficult for settlers to inhabit. Dade County was created in 1836 under the Territorial Act of the United States. The county was named after Major Francis L. Dade, a soldier killed in 1835 in the Second Seminole War. On November 13, 1997, voters changed the name of the county from Dade to Miami-Dade to acknowledge the international name recognition of Miami.

As late as 1890, fewer than 1,000 inhabited the area. Following the Civil War and the passage of the Homestead Act, people slowly began to move here and began farming. The arrival of the railroad in 1896 hastened the development of Miami and the population expanded. Rapid population growth continued throughout the 20th century and into the 21st century. In 1992, Hurricane Andrew, the worst natural disaster in U.S. History (until 2005 when Hurricane Katrina hit the gulf coast), slowed the population growth but the growth trend continues today. Hurricane Andrew caused $25 billion in damages as it tore through central and south Miami-Dade shifting the population into other areas of the county.

Population
According to the U.S. Census, the population in 2010 was 2,496,435 compared to 1910 when the population was 11,933. In 2010, the racial makeup of the county was 73.8% White (15.4% Non-Hispanic White), 18.9% Black (including from the Caribbean), .2% Native American, 1.5% Asian, and 2.4% reporting two or more races. 51.1% of Miami-Dade County's residences were foreign born, which is a larger percentage than any other county in the United States.

Economy
The Miami-Dade economy has struggled. High unemployment and one of the highest foreclosure rates in the nation have made for difficult times for Miami businesses and families. In spite of plummeting real estate values from 2007 through 2011, it appears the corner has been turned and the values in most areas of the county are stable or on the rise. Unemployment continues to decline as well. Miami-Dade County Public Schools continues to be the largest employer with over 42,189 full and part time employees as of October 2011. Many national and international companies have their headquarters in Miami including Burger King, Brightstar Corporation, Norwegian Cruise Lines and Ryder. In 2011, the Florida Marlins MLB team changed their name to the Miami Marlins and began the 2012 season in their newly constructed home in the heart of Miami-Dade County. Miami-Dade is also home to wonderful museums and cultural centers such as the recently opened Adrienne Arsht Center for the Performing Arts adjacent to the School Board Administration Offices and iPrep, the Fairchild Tropical Botanic Garden in Coral Gables and Vizcaya Museum in Miami.

Education
In Florida each county is also a school district. Miami-Dade County Public Schools is operated by an independent-elected nine member School Board. Each member represents a District within the county. A Superintendent, who is appointed by the School Board, manages the day-to-day operations of the District. Miami-Dade County Public Schools is the fourth largest school District in the nation with approximately 349,945 students as of May 2012. Miami-Dade is home to many colleges and universities including Miami-Dade College, Florida International University, Barry University and University of Miami.

MIAMI-DADE COUNTY PUBLIC SCHOOLS

Miami-Dade County Public Schools serves students from more than 100 countries, offers innovative educational programs at its 435 schools, including elementary, middle, senior high schools and alternative, specialized and vocational centers. Students and their families have an active voice in choosing learning opportunities that foster academic excellence, school-to-career pathways and real-world learning.
With over 340 programs, including over 90 magnet schools, the Miami-Dade school district has one of the largest choice programs in the United States. The impressive array of course offerings include renowned bilingual schools, international baccalaureate programs, schools in the workplace, and a convenient downtown commuter school designed for working parents.

**Major Initiatives Completed in FY 2011-12** The Miami-Dade County School Board and the Superintendent are committed to continue to offer new, innovative and exciting programs for students and more efficient operating practices within existing revenue constraints. Constant review of student and operational data assists management in making informed decisions about resource allocation and re-allocation. When data provides evidence that programs work, resources are identified and directed to those programs. In FY 2011-2012, the following major initiatives were undertaken:

- **New Magnet Schools/Programs/Models** – Eighteen (18) new magnet programs were established in seventeen (17) schools with strands that include: Cambridge Academies, Scholar's Program, Science & Technology, Legal Studies & Forensic Sciences, and the Arts & Humanities. Of particular note is the establishment of two (2) new schools in a 6-12 grade level configuration, a first for M-DCPS.

- **Bridges to Tomorrow** – Developed a multi-year program that featured targeted assessment, classroom and community based instruction for all students with Autism Spectrum Disorder (ASD) and Intellectual Disability (InD) in the students first year in the program, followed by a focused on-the-job experience during the second year.

- **Teach for America Lead School** – Teach for America has been a partner with the District since the early 2000’s. The organization recruits high-performing college graduates who attend America’s elite universities who are motivated by social justice and the narrowing of the achievement gap to teach in low performing schools. The District is focusing the TFA staff into one feeder pattern with a concentrated placement of TFA staff in one school: Holmes Elementary.

- **Teacher Performance Pay** – Miami Dade County Public Schools and United Teachers of Dade began joint reform of the teacher compensation model to align and support/reward highly effective teacher practices as determined by student performance data outcomes and the Instructional Performance, Evaluation and Growth Systems (IPEGS) standards. Miami Dade County Public Schools is the first Race to the Top school district to successfully negotiate the use of funds for this purpose.

- **School Administrator Performance Pay** – Miami Dade County Public Schools reformed the school administrator compensation model to align, support and reward highly effective administrator competencies as determined by teacher/student performance data outcomes and the School Administrator Performance Management System standards. The District is the first Race to the Top school district to successfully use these funds for this purpose.

- **Everybody Mentors** – Created a robust recruitment program to recruit caring adults to volunteer as mentors in a 1:1 relationship with identified “at-risk” elementary, middle and high school students.

- **District Charter School Management Organization (DCMO)** – Commencing during SY 2011-12, the District began offering administrative and operational services to Charter Schools. These services included curriculum development, regulatory compliance, personnel administration and financial management. The number of Charter Schools requesting these services is expected to increase for SY 2012-13.
• Secondary Level Centers for Students with Autism – The Redondo Elementary School Autism Academy was launched in FY 2011-12. The Centers featured two new academies with expanded services to secondary level students within this feeder pattern. During FY 2011-12, 24 students from Homestead Senior High and 25 students at South Dade Middle School were served.

• Grad Nation Project – This is a three year collaborative project with Apex Learning, targeting 3 high schools, using a blended learning model of virtual and face-to-face instruction to reduce dropout rates and increase graduation rates.

• Peer to Peer – The Peer to Peer mentoring program provided face to face and online mentoring in core academic subjects for at risk students. Volunteer peer mentors will be matched with students in need or tutoring. Volunteer peer mentored were matched with students in need of tutoring. To align peer mentor skills with at-risk student needs, school administrative teams facilitated matches.

• M-DCPS eCampus – System that was developed and rolled out to provide teachers access to free online instructional materials to enhance student instruction.

• Expansion of Health Connect in Our Schools (HCiOS) – In partnership with the Children’s Trust and the Miami Dade County Health Department, MDCPS will expand Health Connect in our Schools services from 131 to 150 schools at no additional cost to the school district. Additionally, through a grant award and partnership with the University of Miami and Health Choice Network, “telemedicine” will be unveiled, expanding the menu of health and wellness consultation and diagnostic services to MDCPS students and families.

• K-8 Intramural Program – The K-8 Center Intramural Program is an extension of the regular physical education instructional program, including the development of movement skills, health-related fitness, and personal and social responsibility. The program is conducted before and/or after school among students in the same school.

• Secondary Student Success Center Expansion (S3C) – The S3C initiative, inaugurated during the 2010-2011 academic year, is a grade 6-12 technology-based secondary program designed to provide an accelerated educational experience for over aged middle school students. Statistically, a fifteen year old in middle school has fallen significantly behind his or her peers and is at risk of dropping out before earning a high school diploma. The S3C program provides an opportunity to recover courses not yet completed in a traditional school setting, advance through core curriculum, and participate in a three year 18 credit career preparation program to meet graduation requirements.

• Department of Food and Nutrition Chef Partnership Program – In partnership with local chefs, the Department of Food and Nutrition began programs at schools located near the chef’s restaurants to demonstrate culinary techniques, engage students with recipes and menu items enhancing taste and nutrition of school meals. The chef partnership with the school district is intended to create momentum and increase resources for healthy school meals and create a sustainable program to reach all students and make Miami Dade a national model for good tasting, fresh meals at schools.
THE FY 2012-13 BUDGET

The budget for the Miami-Dade County Public Schools is comprised of the General Fund (operating revenue), Capital Outlay Fund, Debt Service Fund, Special Revenue Funds, Proprietary Fund and Fiduciary Fund. The development of the budget begins with a review of the District’s Strategic Framework that was voted on and approved by the School Board. The Strategic Framework provides the guidance necessary for the committees and workgroups to follow while developing budget recommendations.

Participants in the budget development process for the Miami-Dade County Public Schools include parents, community members, principals, the Superintendent’s Cabinet and the Superintendent’s Business Advisory Council. All groups meet separately numerous times throughout the year and develop individual budget recommendations that are shared and reviewed with the other committees. Ultimately the Cabinet, parent and principals form a joint recommendation to the Superintendent. The Superintendent reviews the recommendations with the Business Advisory Council who will give insight and guidance about the plan. Once the recommendations are vetted, a School Board Workshop is held to discuss the budget plan with the Members of the School Board. A televised Budget Town Hall Meeting is held to announce the plan to the entire community. During the Town Hall Meeting which is live, the public is encouraged to ask questions from the audience as well as on the phone and via the internet.

In early July the School Board receives the formal recommendation for the FY 2012-13 budget from the Superintendent for their review. After the First Public Hearing which is scheduled for July 26, 2012 at 6:00 P.M., the School Board approves the tentative budget. After public input and board discussion changes may be made. Any changes made are incorporated into the final budget and after a Second Public Hearing, the Board adopts the Final Budget on September 5, 2012.

The FY 2012-2013 budget stays true to the core values that are the center of the Strategic Framework. In spite of new revenue from the state, cost increases exceeded revenue and the District faced a $90 million dollar budget gap it needs to close for FY 2012-13. The volatility of Miami-Dade’s tax roll continues to have a negative impact of the Capital Outlay budget. From FY 2007-2008 to FY 2011-12, Capital Outlay revenue declined $1.68 billion or 73%. This decline is coupled with a drop in General Fund revenue of $303 million or 11% over the same time period. Continued efficiencies, changes in business practices, detailed review of large procurement decisions and successful collective bargaining with the District’s unions have combined to protect the core educational mission of the district and maintain a strong fiscal condition.
Major Initiatives for FY 2012-13  Through resource re-alignment, the District continues the roll out of new programs and magnet programs across the District. In FY 2012-13, the following major initiatives will be undertaken:

- Innovative Mapping of Academic Programs (iMAP) – provides additional parent/student choice options via the rapid expansion of magnet programs and destination schools. This initiative provides seamless pathways from kindergarten to 12th grade for high-quality, academic programs. iMAP is aligned to the One Community One Goal Strategic plan's Target Industry Themes which include programs in Creative Design, Hospitality and Tourism, Information Technology, International Banking & Finance, Life Sciences & Healthcare and Trade & Logistics.

- New Magnet Schools/Programs/Models – Thirty-one (31) new magnet program offerings have been established in twenty (20) schools with strands that include: iPrep Academies, AP/Cambridge Capstone Program, Science, Mathematics, Leadership, Finance, Information Technology, Architecture, and the Arts. Of particular note is the establishment of five (5) new schools in a 6-12 grade level configuration. The schools and programs are as follows:

  o Charles R. Drew K-8 Center for Modern Arts
  o West Miami Middle (Technology & Environmental Science)
  o Campbell Drive 6-12
  o Centennial/Cutler Ridge 6-12
  o Maritime & Science Technology Academy (MAST) 6-12
  o Richmond Heights 6-12
  o Young Men’s Preparatory Academy 6-12
  o Barbara Goleman Senior AP/Cambridge Capstone Program
  o Coral Gables Senior Academy of Finance
  o G. Holmes Braddock Senior iPrep Academy
  o Hialeah Senior Conservatory of the Arts
  o Hialeah-Miami Lakes Senior iPrep Academy
  o Miami-Norland Senior iPrep Academy
  o Miami-Palmetto Senior – AP/Cambridge Capstone Program
  o Miami-Southridge Senior – AP/Cambridge Capstone Program
  o Miami Springs Senior – iTech Academy
  o Miami-Sunset Senior Medical Academy
  o North Miami Beach Senior – AP/Cambridge Capstone Program
  o Edison 9-14 Center
  o William H. Turner Technical Arts Academy

- District Charter School Management Organization – The District will offer administration and operational services to charter schools. These services will include but are not limited to: curriculum development, regulatory compliance, personnel administration and financial management.
• Department of Food and Nutrition, Healthy Eating options and Award of Excellence for Child Nutrition Programs – Healthy eating options will be available in all school cafeterias to promote excellence in food and nutrition services as an integral part of education.

• K-8 Center Intramural Program – This is an extension on the regular physical education instructional program, including the development of movement skills, health related fitness, and personal and social responsibility. Program will be run before and/or after school among students in the same school.

• Flipped with Khan Academy – Provide senior high school mathematics teachers with the tools needed to use the Khan Academy videos to support flipped instruction and to help students build prior knowledge.

• Strategic Capital Collaborations – The primary goal of this initiative is to identify and actively seek out capital funding and financing partnerships that allow the District to strategically capture new student enrollment opportunities as well as to undertake physical plant renewal.

• ACCELERATE (Advancing Career Concepts, Extending Learning & Redesigning Autism Related Training & Education) – Through partnerships with community-based organizations(s) and local municipalities, create an Adult Learning Program for young adults aged 22-25 with autism and other developmental disabilities. A full day program will focus on developing daily living skills and providing learning and social opportunities.

• Arts are Special – Cultural Arts Enrichment Program for Students with Disabilities. This MAP will expand the program currently in place with VSA Florida/Adrian Arscht Performing Arts Center to provide a year round cultural experience for students with disabilities. This program will build on the existing partnership to increase the number of schools participating.

• Project Panther CREST (College Ready Experience and Supported Transitions for Students with Disabilities) – A program will be developed in partnership with Florida International University (FIU) to provide a college ready experience for two (2) cohorts of students with disabilities. Participants pursuing a standard diploma will receive transition services to support a clearly defined track for success in college.

• Teacher Preparatory Academy – The goal of the Teacher Preparatory Academy is to provide high school students who are interested in an education career with the skills, pedagogy, and real-life applicability of education strategies. The Teacher Preparatory Academy initiative supports these efforts by providing students with a challenging curriculum that will expose them to educational pedagogy, teaching standards, critical thinking, technology, field experiences, projects, educational research and acceleration mechanisms.
• School Principal Performance Pay and Evaluation – M-DCPS will reform the school administrator compensation model to align, support and reward highly effective school-site leadership as determined by student performance outcomes and the revised Florida Principal Leadership Standards as evaluated by the M-DCPS School-site MEP Evaluation System.

• Differentiated Pay for Principals – M-DCPS will reform the current principal salary schedule to conform with Florida State Statute 1012.22 which requires each district to develop a differentiated pay salary schedule based on district determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties.

• Teacher Performance Pay and Evaluation – M-DCPS/UTD will jointly reform the teacher compensation model to align, support and reward effective and highly effective teachers as determined by student performance outcomes and the Instructional Performance, Evaluation and Growth System (IPEGS).

• Superintendent’s Executive Parent Roundtable – This is an initiative to engage Miami-Dade executives whose children attend Miami-Dade County Public Schools to serve as advisers to the Superintendent of Schools and as ambassadors and advocates for the School District.

• Customer Care Counts Campaign – Improve the quality of customer service throughout the District through professional development trainings.

• Miami Music Project – This MAP expands the current partnership between the district and the Miami Music Project for students to pursue their passion for instrumental music.
# BUDGET CALENDAR

## KEY EVENTS IN DEVELOPING THE BUDGET FOR FY 2012-13

### 2012

<table>
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<tr>
<th>Month</th>
<th>Date</th>
<th>Event Description</th>
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<tr>
<td>January</td>
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<td>Regular 2012 Legislative Session begins.</td>
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| February | 15    | Board Meeting:  
Action Item: Board adopts FY 2011-12 mid-year budget resolutions. |
| March  | 9     | Regular 2012 Legislative Session ends. |
| May  | 16    | Board Meeting:  
Action Item: Board adopts spring FY 2011-12 budget resolutions. |
| June  | 9     | Innovation, Efficiency & Governmental Relations Committee Meeting: Review of FY 2012-13 Annual Budget Plan. |
|       | 13    | Board Meeting:  
Action Item: Board readopts the FY 2011-12 budget, as amended, for interim FY 2012-13 budget. |
| July  | 11    | Tentative Budget is delivered to the Board by the Superintendent. |
|       | 18    | Board Meeting:  
Action Item: Board authorizes the Superintendent to advertise tentative budget and millage levy. |
|       | 26    | First Public Hearing: 6:00 p.m.:  
Action Item: Board adopts tentative FY 2012-13 millage levy and annual budget as well as FY 2012-13 School Allocation Plan. |
| September  | 5    | Board Meeting and Second Public Hearing: 6:00 p.m.:  
DESCRIPTION OF THE BUDGET PROCESS

Florida Law requires the School Board to adopt each fiscal year a balanced budget for all funds under its jurisdiction: General Fund, Debt Service Funds, Capital Outlay Funds, Special Revenue Funds, Proprietary Fund and Fiduciary Fund. A budget is balanced when total anticipated revenue equals total estimated expenditures. In the event that a fund’s projected expenditures are expected to exceed projected revenues, such deficit must be eliminated by either additional revenues or reduced expenditures. Should anticipated revenues be insufficient to fund anticipated expenditures, then a portion of the unreserved fund balance must be used to maintain a balanced budget.

The law is very specific in defining the process and timetable to be followed in adopting the budget and ad valorem property tax millage rates. By law, the School Board must conduct two public hearings on the proposed budget and millage rates. The process prescribed by law is briefly described below.

CERTIFICATION OF ASSESSED VALUE OF TAXABLE PROPERTY

The County Property Appraiser is required by law to certify to each tax jurisdiction the assessed value of all non-exempt taxable real property in the county. The Property Appraiser, who is independent of the School Board, is required to provide this certification no later than July 1 each year, unless extended by the State.

READOPTION OF CURRENT BUDGET

Because the fiscal year for school districts in Florida begins before tentative adoption, which occurs after the first public hearing, the District readopts the current budget in May or June each year as authority to operate until a new budget is tentatively adopted.

ADVERTISEMENT OF TENTATIVE BUDGET AND PROPOSED MILLAGE RATES

The Superintendent of Schools is responsible for recommending a tentative budget and property tax millage rates to the School Board. By law the Board must advertise a tentative budget and millage rates in a daily newspaper of general circulation in the county within 29 days after receiving the certification from the Property Appraiser. The advertisement contains a budget summary, proposed millage rates and a notice of the date, time and address of the first public hearing on the budget.

FIRST PUBLIC HEARING

The first public meeting on the budget must be held by the Board at least two days, but not more than five days, after the publication of the budget advertisement. Citizens are able to address the Board at the public hearing regarding the tentative budget and proposed millage rates. Following the public hearing, the School Board adopts a tentative budget and a resolution stating the millage rates to be levied and sets the date for the second public hearing.

MAILING OF TAX NOTICE TO EACH PROPERTY OWNER

The County Property Appraiser notifies each property owner, usually in mid-August, of the amount of the property tax levies proposed by each tax jurisdiction. The notice also shows the actual tax levies for the prior year and the tax levies for the current year which would result from applying the prior year's millage rates to the current taxable assessed value of the property. The tax notice also contains the date, time and address for the final public hearing to be held.
SECOND (FINAL) PUBLIC HEARING

The second public hearing is required to be held at least 65 days, but not more than 80 days after receiving the tax roll certification from the Property Appraiser. Again, citizens are able to address the board at this public hearing. After this public hearing, the School Board adopts the final budget and a resolution stating the ad valorem property tax millage rates to be levied. State law prohibits adoption of a total millage rate higher than that adopted at the first public hearing, unless each property owner is notified by mail of the proposed change, including the amount of taxes under the original adopted rates and the higher proposed rates.

However, in the event that the assessed value of non-exempt taxable real property initially certified by the Property Appraiser on July 1 has changed by more than one percent, the school district may administratively adjust its rate without a public hearing, provided that the amount of taxes computed by applying the adjusted adopted rate are equal to the taxes computed using the originally adopted millage rate.

SUBMISSION OF FINAL BUDGET DOCUMENTS

Following the second public hearing, the Superintendent must submit copies of the final Adopted Budget to the Florida Department of Education. Copies of the budget and millage advertisements and the budget and millage resolutions adopted by the School Board are also provided to the Florida Department of Revenue, which is required to determine if the school district was in compliance with the applicable state law. Finally, the School Board must certify the final adopted millage rate to the County Tax Collector and the County Property Appraiser.

BUDGET AMENDMENTS

State Board of Education (SBE) Rules, which have the effect of law, require that the budget be adopted in a form prescribed by the State Department of Education. SBE Rules also require that the School Board approve amendments to the adopted budget.

State law prohibits expenditures which exceed appropriations authorized by the School Board. Therefore, several times during the year as necessary, the Superintendent of Schools submits for school board approval, changes to budgeted revenues, appropriations and/or appropriated reserves.

Budget amendments must be approved in a public school board meeting, the date, time and place of which must be advertised to the public. The agenda and the recommended budget amendment must be available to any citizen prior to the scheduled board meeting.

Finally, any citizen may sign up to address the school board during its meeting regarding any proposed action on the agenda, including budget amendments.
BUDGET CONTROLS

Regulations of the SBE 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 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 each year and reviewed by the Board, in order to provide an early warning of any potentially serious budget problems. Monthly written updates are provided to the Board to keep them adequately informed of projection trends as per School Board Rules 6Gx13-3A-1.01.

4. The role of the Audit Committee has been expanded to include budget responsibilities and is now known as Audit and Budget Advisory Committee. This committee provides additional oversight over the accuracy of revenue and appropriation estimates of budgetary forecasting and control procedures.

BASIS OF BUDGETING

The budgetary accounts of the district are grouped into funds in accordance with generally accepted accounting principles and standards prescribed by the Florida Department of Education, as required by law.

GOVERNMENTAL FUNDS

General Fund is used to account for all financial resources not required to be accounted for in another fund and for certain revenues from the state that are legally restricted to be expended for specific current operating purposes.

Debt Service Funds are used to account for the accumulation of resources for the scheduled payment of principal, interest and related costs on long-term general obligation debt and certificates of participation debt.

Capital Outlay Funds are used to account for restricted financial resources which must be used for educational capital outlay needs, which includes: land, new construction, renovation and remodeling projects, fixed equipment, furniture, fixtures and equipment, motor vehicles, audio visual materials, library books, and property and casualty insurance.

Special Revenue Funds are used to account for the financial resources of the school food service program, as well as grants from federal, state and local sources. Due to the implementation of GASB 34 in FY 2001-2002, they are also used to account for donations and ticket sale proceeds used for special events, and the law enforcement trust fund as provided by law. Funds received under the American Recovery and Reinvestment Act (ARRA) are also included in this fund category.
BASIS OF BUDGETING (continued)

Proprietary Fund is used to maintain and account for the District’s Internal Service Fund as its only Proprietary Fund. The Internal Service Fund includes the activities of the group health self-insurance program.

Fiduciary Fund is used to account for resources used to finance the District’s Supplemental Early Retirement Program.

BASIS OF BUDGETING - GOVERNMENTAL FUNDS

The budgets for all governmental funds are developed based on the modified accrual basis of accounting. Revenues are budgeted in the fiscal year in which they are expected to become available. Appropriations are budgeted in the fiscal year in which a fund liability is expected to be incurred.

The principal exceptions are: (1) interest on general long-term debt is budgeted in the fiscal year when due; and (2) appropriations for liabilities reported as long-term debt are budgeted in the fiscal year when due.

BUDGET TRENDS

M-DCPS began the FY 2012-13 budget process with a clear understanding of the continuing challenges it faces in current economic conditions.

Property Tax Collections: On July 1, 2012, the Property Appraiser certified the tax roll for Miami Dade at $205.6 billion, up 5.8 billion over July 1, 2011. This is the first increase in the tax roll since the real estate bubble popped in FY 2008-09.

Sales Tax Revenue: The State relies on to fund its portion of the Florida Education Finance Program (FEFP) has also been a casualty of the economic downturn, and in this area too, FY 2012-13 offers little relief. Initially projected to be a year of a financial recovery, recent economic indicators do not bear out that hope.

Class Size Amendment Compliance: In 2002, Florida voters amended the State’s Constitution to require caps on the number of children in each classroom. The implementation of the amendment has been phased in over several years with full compliance scheduled to be in place for all districts by October 2010. Faced with the underfunding of the initiative despite its constitutional obligation to do so, the Florida Legislature asked voters to again amend the constitution to allow for school wide averages per classroom of 18 in grades K-3, 22 in grades 4-8 and 25 in grades 9-12, and a cap in each individual core curriculum classroom of 21, 27 and 30 respectively. The referendum appeared on the ballot in the November 2010 general election and did not pass.

During the 2011 legislative session, Senate Bill SB 2120 was passed. SB 2120 changes the definition of core curriculum and reduces the number of courses that must meet the class size cap.
BUDGET DEVELOPMENT PROCESS
GOVERNMENTAL FUNDS

Under Florida law the Superintendent of Schools, whether elected or appointed, is responsible for submitting to the school board for approval both proposed millage rates and a balanced budget recommendation. The processes by which those budget recommendations are developed are briefly described below:

**General Fund** budget recommendations are developed by the Superintendent of Schools in consultation with key members of his Cabinet (senior administrative staff). After the conclusion of the legislative session, district financial staff prepares an analysis of anticipated General Fund revenue and constraints on their use. This information is presented to the School Board and to the Superintendent and his Cabinet.

During several meetings over a 4-6 month period, the Cabinet reviews revenue projections and requests for appropriations submitted by administrative staff and principals. In conjunction with the Cabinet review, two school allocation plan teams meet (one principal group and one parent/community group) to make recommendations to the Superintendent. From the results of these meetings a Preliminary Budget is developed and reviewed with the School Board. School Board members ask questions and comment, but no official action is taken. Several Board Budget Workshop and Town Hall meetings are held, as highlighted on the budget calendar, to receive feedback throughout the process.

The Executive Summary represents the Superintendent’s official budget recommendation and may include changes as a result of questions and comments from School Board members during the Board Budget Workshop as well as changes that may have occurred due to the current FY 2011-12 year-end results.

**Debt Service Funds** budget recommendations to the School Board are compiled by financial staff based on debt service requirements for existing debt and estimated debt service requirements for proposed new debt issuances.

**Capital Outlay Funds** budget recommendations are developed collaboratively by staff from the Office of Budget Management and School Facilities. Staff identifies funds available for projects, either from revenue sources or from proposed new debt issuances. School Facilities staff prioritizes projects based on recommendations from demographic studies and consultations with staff from Regional Centers and Facilities Inspections.

**Special Revenue Funds** consist of the Food Service Fund, ARRA Economic Stimulus Fund, Contracted Programs Fund and Miscellaneous Special Revenue Fund. The recommended Food Service Fund budget is developed jointly by the Office of Budget Management and Food Service staff based on projected student participation and other factors.

The **ARRA Economic Stimulus Fund** began in FY 2009-10. The fund is separate from other contracted program funds as required. These funds are part of the Stabilization funds and were injected into the State of Florida FEFP calculation. This funding ended on September 30, 2011, and the State did not replace them.

The **Contracted Program Fund** budget includes only budget carryover from grants which extend into FY 2012-13 and new grants which are already approved by the granting agencies. The budget will be amended to reflect future grants as they are approved by the School Board and the granting agency.
The **Proprietary Fund** budget consists of the Internal Service Fund for employee health insurance.

The **Miscellaneous Special Revenue Fund** budget consists of Special Events Fund and the School Board Law Enforcement Trust Fund.

The **Fiduciary Fund** consists of the District’s Supplemental Early Retirement Program.

**COMMUNICATION WITH STAKEHOLDERS**

In order to further the School Board’s and Administration’s commitment to transparency, stakeholders are involved and informed throughout the budget process. Early in his tenure, the Superintendent formed a Business Advisory Council in order to validate decisions and assumptions surrounding key business decisions. The group was convened to review and discuss the FY 2009-10, FY 2010-11, FY 2011-12 and FY 2012-13 budgets prior to their adoption. Their combined business acumen and insight into the priorities of our community has been invaluable.

The Superintendent also formed a sub-committee of the Family and Community Involvement Advisory Committee to review and discuss budget balancing strategies both from group members and the Administration. This group met monthly or bi-monthly throughout the year. The administration also convened the annual Principal's Allocation Committee who met biweekly over a period of several months to review budget cuts.

In addition to the work of these stakeholder groups, outreach by School Board Members and District leadership was done through radio interviews, the print media, television, web-casts and numerous Town Hall Meetings throughout the Budget Development process. The home page of the Miami-Dade County Public Schools has a direct link to all budget documents, ([http://financialaffairs.dadeschools.net/](http://financialaffairs.dadeschools.net/)).

**FINANCIAL POLICIES**

The following practices guide the preparation and monitoring of this budget:

**Operating Budget Policies**

- The District will cover current expenditures with current revenues.

- The District will maintain an interactive on-line budgetary control system to assist in following the budget plan.

- The District will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.

- The District will continue its policy of budgeting for indirect costs in every program to insure that full costs are reflected in every program and fund budget.
FINANCIAL POLICIES

Capital Budget Policies

- The District will develop and administer a multi-year plan for capital projects and facilities maintenance and update it annually.
- The District will coordinate development of the capital budget with development of the operating budget.
- The District will maintain all assets at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs.
- The District will determine the least costly financing method for all new projects.

Debt Management Policies

- The District will confine long-term borrowing to capital projects and purchases of equipment.
- When the District finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The District will not use long-term debt for current operations.
- The District will meet all debt service obligations when due.
- The District will maintain communication with bond rating agencies about its financial condition.
- The District will follow a policy of full disclosure in every financial report and official statement.
- The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the District's financial strength.

THE EXECUTIVE SUMMARY

The Executive Summary is intended to offer a summary view of the annual budget. The document includes an introduction and a detailed section on the organizational units. The third section of the document is entitled “Overview All Funds” and summarizes into one area all the fund sections included in the document. Appendix A, details the General Fund Section of the document, Appendix B, details the Capital Outlay Section of the document, Appendix C expands upon the data points in the introduction and provides statistical highlights about the Miami-Dade County Public Schools and Appendix D is the Glossary.
DESCRIPTION OF OTHER BUDGET DOCUMENTS

This Executive Summary contains budget information about each of the funds or fund groups of the school board for which a budget must be adopted. The information contained in this document is summary in nature.

Described below are several other documents which are produced during the planning and budgeting processes of the school district and which provide more detailed information about the budgets of the General Fund and the Capital Outlay Funds.

Operating Budget Workpapers containing detailed general fund appropriations have been provided to School Board Members. School budgets are aggregated by levels of schools (i.e., elementary, K-8, middle, senior high and adult) and selected programs (i.e., exceptional student, bilingual, career and technical education).

School Support Centers (departmental/non-school site) budgets are presented in detail as are budgets for State Categorical Programs.

School Allocation Plan, FY 2012-13 identifies school and program allocation planning formulas on which this budget recommendation is based and will be submitted to the School Board with the Tentative Adopted Budget.