

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

SUBJECT: TENTATIVE ADOPTION OF THE FY 2025-26 BUDGET

LINK TO STRATEGIC PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES

At the July 23, 2025, 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 along with the School Allocation Plan.

The Tentative Budget Recommendation consisted of the following documents:

- **FY 2025-26 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 2025-26 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 18, 2025, based upon statewide assessed values of taxable property.

The FY 2025-26 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 2025-26 budget is scheduled for September 10, 2025. 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 2025-26 fiscal year.

The following document is provided:

- A FY 2025-26 Budget Summary, similar to that submitted for advertisement pursuant to the law (Attachment A)

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 2025-26 Annual Budget, which consists of the budget approved for advertising on July 23, 2025, shown on Attachment A, and including any amendments approved by the Board following the public hearing on July 30, 2025; and
2. approve the FY 2025-26 *School Allocation Plan*.

ATTACHMENT A

PROPOSED MILLAGE LEVIES:

Operating:	
Required Local Effort	3.251
Discretionary Operating	0.748
Additional Voted Millage	1.000
Debt Service	0.134
Capital Outlay	1.500
Total Millage	6.633

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF MIAMI-DADE COUNTY PUBLIC SCHOOLS ARE 8.3% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2025-2026

ESTIMATED REVENUES:	GENERAL FUND	DEBT SERVICE FUNDS	CAPITAL OUTLAY FUNDS	SPECIAL REVENUE FUNDS	PROPRIETARY FUND	FIDUCIARY FUND	TOTAL ALL FUNDS
Federal Sources	\$ 12,600,500	\$ -	\$ 6,200,000	\$ 567,529,019	\$ -	\$ -	\$ 586,329,519
State Sources	985,460,187	853,440	69,080,784	1,650,034	-	-	1,057,044,445
Local Sources	2,892,800,245	76,153,110	895,011,958	26,745,135	482,612,000	2,980,566	4,376,303,014
TOTAL SOURCES	\$ 3,890,860,932	\$ 77,006,550	\$ 970,292,742	\$ 595,924,188	\$ 482,612,000	\$ 2,980,566	\$ 6,019,676,978
Transfers In	218,599,516	214,466,305	-	-	-	-	433,065,821
Fund Balances/Net Position	305,103,433	206,179,704	1,295,601,184	46,335,228	82,811,098	21,337,639	1,957,368,286
TOTAL REVENUES, TRANSFERS AND FUND BALANCES/NET POSITION	\$ 4,414,563,881	\$ 497,652,559	\$ 2,265,893,926	\$ 642,259,416	\$ 565,423,098	\$ 24,318,205	\$ 8,410,111,085
Less: Transfers In							(433,065,821)
Less: Proprietary Funds							(565,423,098)
TOTAL ALL FUNDS							\$ 7,411,622,166
APPROPRIATIONS/EXPENDITURES:							
Instruction	\$ 2,959,773,423	\$ -	\$ -	\$ 207,320,255	\$ -	\$ -	\$ 3,167,093,678
Pupil Personnel Services	159,383,568	-	-	56,538,739	-	-	215,922,307
Instructional Media Services	11,781,510	-	-	3,414,483	-	-	15,195,993
Instructional & Curriculum Development Services	40,995,762	-	-	43,356,921	-	-	84,352,683
Instructional Staff Training Services	1,795,421	-	-	45,372,999	-	-	47,168,420
Instructional-Related Technology	38,822,601	-	-	6,232,812	-	-	45,055,413
School Board	10,777,009	-	-	-	-	-	10,777,009
General Administration	10,696,557	-	-	7,464,166	-	-	18,160,723
School Administration	244,281,116	-	-	19,474	-	-	244,300,590
Facilities Acquisition and Construction	55,154,000	-	1,811,781,070	906,039	-	-	1,867,841,109
Fiscal Services	16,509,880	-	-	-	-	3,000,000	19,509,880
Food Services	-	-	-	222,034,616	-	-	222,034,616
Central Services	40,107,223	-	-	1,379,154	487,943,000	57,000	529,486,377
Pupil Transportation Services	85,898,970	-	-	29,537,194	-	-	115,436,164
Operation of Plant	407,293,303	-	-	768,257	-	-	408,061,560
Maintenance of Plant	107,009,931	-	-	-	-	-	107,009,931
Administrative Technology Services	1,352,784	-	-	-	-	-	1,352,784
Community Services	24,179,143	-	-	1,053,687	-	-	25,232,830
Debt Services	6,838,740	381,840,196	-	-	-	-	388,678,936
TOTAL APPROPRIATIONS/EXPENDITURES	\$ 4,222,650,941	\$ 381,840,196	\$ 1,811,781,070	\$ 625,398,796	\$ 487,943,000	\$ 3,057,000	\$ 7,532,671,003
Transfers Out	-	-	433,065,821	-	-	-	433,065,821
Reserve for Tax Roll Yield	94,439,609	-	-	-	-	-	94,439,609
Fund Balances/Net Position	97,473,331	115,812,363	21,047,035	16,860,620	77,480,098	21,261,205	349,934,652
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION	\$ 4,414,563,881	\$ 497,652,559	\$ 2,265,893,926	\$ 642,259,416	\$ 565,423,098	\$ 24,318,205	\$ 8,410,111,085
Less: Transfers Out							(433,065,821)
Less: Proprietary Funds							(565,423,098)
TOTAL ALL FUNDS							\$ 7,411,622,166

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 30, 2025.

Signature of District School Superintendent

Date of Signature