

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

**SUBJECT: AUTHORIZATION TO ADVERTISE PROPOSED MILLAGE
LEVIES FOR FY 2026-27**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

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

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, 2026.

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, 2026. No less than 2 days or more than 5 days after posting the advertisement, 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 tax roll (July 1, 2026) or by August 4, 2026.

Due to these requirements, as well as the Board meeting dates, the following schedule was developed:

<u>Date</u>	<u>Event</u>
July 22	Board authorizes Superintendent to advertise proposed millage levies.
24	Advertisement appears in newspaper of general circulation.
29	First Public Budget Hearing. Board tentatively adopts millage levies and budget (6:00 p.m.).
30	Proposed millage levies sent to property appraiser.

The budget cycle culminates with a second public budget hearing and final adoption on September 9, 2026.

The millage levy for Required Local Effort is determined by the Florida Department of Education and certified by the Commissioner no later than July 19, 2026. The District also levies Discretionary Operating, Additional Operating Voted millage, Capital Outlay, and Debt Service millage rates, which are all permitted under current state law. The Debt Service levy is required to service the District's outstanding bond series. The Additional Operating Voted millage is the rate approved by our voters to ensure that both our traditional public schools as well as charter school teachers are properly compensated for their hard work and to help pay the security services required for our traditional schools as well as charter schools. Final millage rates will not be known until after the District receives the certified Required Local Effort from the Commissioner and will be the maximum allowable millage permitted by law.

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 29, 2026.

By law, the Board 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 non-voted millage without notifying each taxpayer if the certification of final taxable value from the Property Appraiser changes by 1% or more from the tax roll certified by the Property Appraiser on July 1, 2026.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, authorize the Superintendent to advertise a 2026-27 Total Millage Levy.