

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

SUBJECT: TENTATIVE ADOPTION OF THE FY 2026-27 BUDGET

LINK TO STRATEGIC PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES

At the July 22, 2026 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 on July 23, 2026.

} Added

The Tentative Budget Recommendation consisted of the following documents:

- **FY 2026-27 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 2026-27 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 17, 2026, based upon statewide assessed values of taxable property.

The FY 2026-27 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 2026-27 budget is scheduled for September 9, 2026. 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 2026-27 fiscal year.

**Revised
SP-2**

The following document is provided:

- A FY 2026-27 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 2026-27 Annual Budget, which consists of the budget approved for advertising on July 27, 2026, shown on Attachment A, and including any amendments approved by the Board following the public hearing on July 29, 2026; and } Revised
2. approve the FY 2026-27 *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	0.124
Capital Outlay	1.500
Total Millage	<u>6.623</u>

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF MIAMI-DADE COUNTY PUBLIC SCHOOLS ARE 3.6% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
FISCAL YEAR 2026-2027

	GENERAL FUND	DEBT SERVICE FUNDS	CAPITAL OUTLAY FUNDS	SPECIAL REVENUE FUNDS	PROPRIETARY FUND	FIDUCIARY FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal Sources	\$ 14,100,500	\$ -	\$ 6,200,000	\$ 533,567,705	\$ -	\$ -	\$ 553,868,205
State Sources	852,450,092	877,540	74,333,493	1,627,388	-	-	929,288,513
Local Sources	2,950,191,522	81,470,008	900,254,784	42,112,592	486,622,000	1,950,000	4,462,600,906
TOTAL SOURCES	\$ 3,816,742,114	\$ 82,347,548	\$ 980,788,277	\$ 577,307,685	\$ 486,622,000	\$ 1,950,000	\$ 5,945,757,624
Transfers In	232,299,789	219,725,584	-	-	-	-	452,025,373
Fund Balances/Net Position	219,370,859	228,195,702	1,405,775,485	21,737,729	63,482,607	23,953,980	1,962,516,362
TOTAL REVENUES, TRANSFERS AND FUND BALANCES/NET POSITION	\$ 4,268,412,762	\$ 530,268,834	\$ 2,386,563,762	\$ 599,045,414	\$ 550,104,607	\$ 25,903,980	\$ 8,360,299,359
Less: Transfers In							(452,025,373)
Less: Proprietary Funds							(550,104,607)
TOTAL ALL FUNDS							\$ 7,358,169,379
APPROPRIATIONS/EXPENDITURES:							
Instruction	\$ 2,918,143,685	\$ -	\$ -	\$ 212,380,842	\$ -	\$ -	\$ 3,130,524,527
Pupil Personnel Services	155,072,563	-	-	53,559,138	-	-	208,631,701
Instructional Media Services	11,673,630	-	-	2,160,904	-	-	13,834,534
Instructional & Curriculum Development Services	28,608,584	-	-	41,635,282	-	-	70,243,866
Instructional Staff Training Services	1,806,185	-	-	43,590,085	-	-	45,396,270
Instructional-Related Technology	35,785,944	-	-	3,457,848	-	-	39,243,792
School Board	10,779,262	-	-	-	-	-	10,779,262
General Administration	10,676,668	-	-	6,130,412	-	-	16,807,080
School Administration	241,552,578	-	-	19,280	-	-	241,571,858
Facilities Acquisition and Construction	59,854,273	-	1,913,692,802	445,448	-	-	1,973,992,523
Fiscal Services	15,744,424	-	-	19,280	-	3,033,712	18,797,416
Food Services	-	-	-	187,558,266	-	-	187,558,266
Central Services	39,096,103	-	-	1,554,347	486,677,000	52,200	527,379,650
Pupil Transportation Services	82,294,985	-	-	30,699,815	-	-	112,994,800
Operation of Plant	404,989,059	-	-	1,162,933	-	-	406,151,992
Maintenance of Plant	123,370,572	-	-	-	-	-	123,370,572
Administrative Technology Services	905,236	-	-	-	-	-	905,236
Community Services	29,762,029	-	-	1,079,761	-	-	30,841,790
Debt Services	13,117,381	483,304,957	-	-	-	-	496,422,338
TOTAL APPROPRIATIONS/EXPENDITURES	\$ 4,183,233,161	\$ 483,304,957	\$ 1,913,692,802	\$ 585,453,641	\$ 486,677,000	\$ 3,085,912	\$ 7,655,447,473
Transfers Out	-	-	452,025,373	-	-	-	452,025,373
Reserve for Tax Roll Yield	49,142,908	-	-	-	-	-	49,142,908
Fund Balances/Net Position	36,036,693	46,963,877	20,845,587	13,591,773	63,427,607	22,818,068	203,683,605
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION	\$ 4,268,412,762	\$ 530,268,834	\$ 2,386,563,762	\$ 599,045,414	\$ 550,104,607	\$ 25,903,980	\$ 8,360,299,359
Less: Transfers Out							(452,025,373)
Less: Proprietary Funds							(550,104,607)
TOTAL ALL FUNDS							\$ 7,358,169,379

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 29, 2026.

Signature of District School Superintendent

Date of Signature