Office of Superintendent of Schools | August 26, 2026
Board Meeting of September 9, 2026

Financial Services
Ms. Margarita Betancourt, Interim Chief Financial Officer

SUBJECT: **RESOLUTION NO. 3, FY 2025-26 GENERAL FUND FINAL BUDGET REVIEW**

COMMITTEE: **FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

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

This resolution recommends budgetary adjustments for the General Fund based on actual receipts and expenditures through June 30, 2026. The budget recommendation is to increase revenues and appropriations by $34 million, primarily due to a decrease in local revenue, partially offset by an increase in state and federal revenues.

REVENUE CHANGES	**Increase (Decrease)**
1. Increase **Federal Revenues** based on actual results:	$ 7,025,876

Impact Aid		$ 53,005
ROTC		279,723
Medicaid Reimbursement		5,364,942
Community Schools		944,045
FEMA for Hurricane Irma		384,161
	Total	$ 7,025,876

2. Increase State Sources for the Florida Education Finance Program based on the state's final program revenue distribution.	26,550,822

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REVENUE CHANGES ***(continued)***			**Increase (Decrease)**
3. Decrease **Other State/Categorical Revenues** based on actual results:			$ (8,903,899)
Adults with Disabilities		$ (23,223)	
Performance Based Incentives		20,000	
Voluntary Pre-K		(2,124,816)	
Miscellaneous State		(6,775,860)	
	Total	$ (8,903,899)	
4. Decrease **Local Revenues** based on actual results.			(77,784,882)
Rent		$ 828,000	
Tuition		454,015	
Vocational Fees		50,503	
Continuing Workforce Fees*		87,694	
Post Secondary Fees*		1,951,974	
Financial Aid Fees*		99,929	
Community Schools*		(1,170,857)	
Miscellaneous School Receipts*		(1,809,307)	
Other Miscellaneous Local Sources*		9,352,862	
Property Tax Collections		(172,052,168)	
Tax Redemptions		84,188,386	
Interest/Investments		2,737,307	
Federal Indirect Cost Reimbursement		(2,325,598)	
Food Service Indirect Costs		(177,622)	
	Total	$ (77,784,882)	
NET DECREASE IN REVENUES			**$ (53,112,083)**

* Offsetting appropriations

	Increase (Decrease)
CHANGES IN TRANSFERS, OTHER FINANCING SOURCES, AND BEGINNING FUND BALANCE	
1. Increase in **Transfers from Capital** to reflect an increase in eligible expenditures from the general fund ($12,623,340), a decrease in charter school state security hardening grant activity ($1,593,167), as well as an increase in charter capital outlay ($23,581).	$ 11,053,754
2. Increase **Other Financing Sources** to establish Proceeds from Loans/Leases ($5,743,847), the Sale of Capital Assets ($313,184), and other loss recoveries ($1,794,773) mostly due to the JUUL settlement.	7,851,804
TOTAL CHANGES IN TRANSFERS/OTHER FINANCING SOURCES AND BEGINNING FUND BALANCE	**$ 18,905,558**
NET DECREASE IN REVENUES AND OTHER FINANCING SOURCES	**$(34,206,525)**

APPROPRIATION CHANGES

Increase (decrease) appropriations related to final revenue results and to reflect actual results as follows: $ (141,046,816)

Salaries	$ 3,788,826
Employee Benefits	(13,084,565)
Liability Insurance	(142,713)
Energy Services	(16,544,257)
Charter Schools	(4,504,521)
Purchased Services	9,294,661
Other Non-salary	(119,854,247)
Sub-Total	$ (141,046,816)

NET DECREASE IN APPROPRIATIONS **$ (141,046,816)**

RESERVES/TRANSFERS/ENDING FUND BALANCE	Increase (Decrease)
1. Establish Non-Spendable Fund Balance to reflect a Long Term Receivable ($23,311,470), Inventory ($10,544,944), and Pre-Paid Expenses ($7,711,874) to comply with generally accepted accounting principles.	41,568,288
2. Establish Restricted Fund Balance to reflect unexpended State categoricals as well as other restricted funding.	27,450,280
3. Establish Assigned Fund Balance (Rebudgets/Commitments).	29,365,680
4. Eliminate Assigned Fund Balance FY 2025-26 Tax Roll Yield reserve offset by lower tax collections.	(49,836,693)
5. Increase Unassigned Fund Balance (contingency) to balance.	58,292,736
NET INCREASE IN RESERVES/TRANSFERS ENDING FUND BALANCE	**$ 106,840,291**
NET DECREASE IN APPROPRIATIONS/RESERVES/ TRANSFERS/ ENDING FUND BALANCE	**$ (34,206,525)**

RECOMMENDED: That The School Board of Miami-Dade County, Florida:

1. approve Resolution No. 3, FY 2025-26 General Fund Final Budget Review, decreasing revenues and appropriations by $34,206,525; and

2. approve Summary of Revenues and Appropriations and the Summary of Appropriations by Function.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 GENERAL FUND
SUMMARY OF REVENUES AND APPROPRIATIONS
RESOLUTION NO. 3

	AMENDED BUDGET 5/13/2026	INCREASE (DECREASE)	AMENDED BUDGET 9/9/2026
REVENUES & BEGINNING BALANCES			
REVENUES			
Federal	$ 13,086,292	$ 7,025,876	$ 20,112,168
State	908,512,000	17,646,923	926,158,923
Local	2,905,728,109	(77,784,882)	2,827,943,227
TOTAL REVENUES	**$ 3,827,326,401**	**$ (53,112,083)**	**$ 3,774,214,318**
OTHER FINANCING SOURCES			
Transfers From Capital Outlay	$ 232,060,726	$ 11,053,754	$ 243,114,480
Proceeds from Loans/Leases	-	5,743,847	5,743,847
Sale of Capital Assets	-	313,184	313,184
TOTAL OTHER FINANCING SOURCES	**$ 232,060,726**	**$ 17,110,785**	**$ 249,171,511**
NON-REVENUE SOURCES			
Loss Recoveries	$ -	$ 1,794,773	$ 1,794,773
TOTAL NON-REVENUE SOURCES	**$ -**	**$ 1,794,773**	**$ 1,794,773**
BEGINNING FUND BALANCE	$ 297,087,519	$ -	$ 297,087,519
TOTAL REVENUES & BEGINNING BALANCES	**$ 4,356,474,646**	**$ (34,206,525)**	**$ 4,322,268,121**
APPROPRIATIONS & RESERVES			
APPROPRIATIONS			
Salaries	$ 1,877,301,635	$ 3,788,826	$ 1,881,090,461
Employee Benefits	812,547,461	(13,084,565)	799,462,896
Liability Insurance	7,140,408	(142,713)	6,997,695
Energy Services	88,617,068	(16,544,257)	72,072,811
Charter Schools	972,811,381	(4,504,521)	968,306,860
Purchased Services	241,229,310	9,294,661	250,523,971
Other Non-Salary	236,426,921	(119,854,247)	116,572,674
TOTAL APPROPRIATIONS	**$ 4,236,074,184**	**$ (141,046,816)**	**$ 4,095,027,368**
RESERVES & ENDING FUND BALANCE			
Non-Spendable	$ -	$ 41,568,288	$ 41,568,288
Restricted	-	27,450,280	27,450,280
Assigned	49,836,693	(20,471,013)	29,365,680
Unassigned (Contingency)	70,563,769	58,292,736	128,856,505
TOTAL RESERVES & ENDING FUND BALANCE	**$ 120,400,462**	**$ 106,840,291**	**$ 227,240,753**
TOTAL APPROPRIATIONS, RESERVES & & ENDING FUND BALANCE	**$ 4,356,474,646**	**$ (34,206,525)**	**$ 4,322,268,121**

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 GENERAL FUND
SUMMARY OF REVENUES AND OTHER SOURCES
RESOLUTION NO. 3

	AMENDED BUDGET 5/13/2026	INCREASE (DECREASE)	AMENDED BUDGET 9/9/2026
FEDERAL SOURCES			
Impact Aid	$ 50,500	$ 53,005	$ 103,505
R.O.T.C.	1,850,000	279,723	2,129,723
Electric Vehicle Buses IRS Tax Credit	400,000	-	400,000
Medicaid Reimbursement	8,000,000	5,364,942	13,364,942
Federal Through State Community Schools	2,700,000	944,045	3,644,045
Federal Through State FEMA for Hurricane Irma	-	384,161	384,161
Federal Through State FEMA for Hurricane Milton	85,792	-	85,792
Total Federal	**$ 13,086,292**	**$ 7,025,876**	**$ 20,112,168**
STATE SOURCES			
FLORIDA EDUCATION FINANCE PROGRAM (C):			
Base Funding less FEFP Required Local Effort	$ 506,714,059	$ (1,741,216)	$ 504,972,843
Safe Schools (B)	36,853,446	28,349	36,881,795
Educational Enrichment Allocation (B)	124,677,102	(135,103)	124,541,999
ESE Guarantee (B)	184,599,929	787,383	185,387,312
Declining Enrollment Supplement	-	18,736,825	18,736,825
Mental Health Assistance Allocation (B)	19,633,919	(2,193)	19,631,726
DJJ Supplemental Allocation (B)	69,137	717	69,854
Transportation (B)	24,428,518	668,234	25,096,752
Federally Connected Student Supplement	105,402	(50,731)	54,671
Academic Acceleration Options	65,667,507	-	65,667,507
Prior Year Adjustment	(15,736,474)	-	(15,736,474)
Family Empowerment Scholarships Adjustment	(661,397,997)	735,545	(660,662,452)
Prior Year Adjustment for Scholarship Deductions	265,853	-	265,853
State Funded Discretionary Supplement	153,908,891	690,827	154,599,718
Reconciliation Payment	-	6,832,185	6,832,185
Sub-Total FEFP	**$ 439,789,292**	**$ 26,550,822**	**$ 466,340,114**
OTHER STATE/CATEGORICAL PROGRAMS:			
Workforce Development (A)	$ 92,761,813	$ -	$ 92,761,813
Adults with Disabilities (A)	1,125,208	(23,223)	1,101,985
Performance Based Incentives (A)	735,363	20,000	755,363
Voluntary Pre-K (B)	18,851,524	(2,124,816)	16,726,708
School Recognition/Merit (A)	19,917,148	-	19,917,148
Class Size Reduction (B)	316,996,450	-	316,996,450
Miscellaneous State	18,335,202	(6,775,860)	11,559,342
Sub-Total Other State	$ 468,722,708	$ (8,903,899)	$ 459,818,809
Total State	**$ 908,512,000**	**$ 17,646,923**	**$ 926,158,923**

(A) Revenue for which appropriations equal revenue.
(B) Revenue for which appropriations exceed revenue.
(C) This resolution reflects amounts as of the state's final program revenue distribution.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 GENERAL FUND
SUMMARY OF REVENUES AND OTHER SOURCES
RESOLUTION NO. 3

	AMENDED BUDGET 5/13/2026	INCREASE (DECREASE)	AMENDED BUDGET 9/9/2026
LOCAL SOURCES			
FEFP Required Local Effort	$ 1,821,387,560	$ (122,911,846)	$ 1,698,475,714
Local Discretionary Millage	419,070,407	(14,722,911)	404,347,496
Voted School Tax Additional Millage	560,254,555	(34,417,411)	525,837,144
Sub - Total Local	**$ 2,800,712,522**	**$ (172,052,168)**	**$ 2,628,660,354**
MISCELLANEOUS LOCAL:			
Tax Redemptions	$ -	$ 67,347,341	$ 67,347,341
Tax Redemptions Voted School Tax Additional Millage	-	16,841,045	16,841,045
Rent	10,244,295	828,000	11,072,295
Interest	41,098,028	2,737,307	43,835,335
Vocational Fees	805,000	50,503	855,503
Post Secondary Fees	3,363,000	1,951,974	5,314,974
Continuing Workforce Fees	-	87,694	87,694
Financial Aid Fees	400,000	99,929	499,929
Tuition	-	454,015	454,015
Community Schools - Internal (B)	24,882,000	(1,170,857)	23,711,143
Fed. Indirect Cost Reimbursement	8,000,000	(2,325,598)	5,674,402
Universal Services (E-Rate)	1,261,733	-	1,261,733
Misc. School Receipts (A)	2,000,000	(1,809,307)	190,693
Food Service Indirect Costs	3,183,368	(177,622)	3,005,746
Other Miscellaneous Local	9,778,163	9,352,862	19,131,025
Sub-Total Miscellaneous Local	$ 105,015,587	$ 94,267,286	$ 199,282,873
Total Local	**$ 2,905,728,109**	**$ (77,784,882)**	**$ 2,827,943,227**
TOTAL REVENUES	**$ 3,827,326,401**	**$ (53,112,083)**	**$ 3,774,214,318**
OTHER FINANCING SOURCES			
Transfers From Capital Outlay	$ 232,060,726	$ 11,053,754	$ 243,114,480
Proceeds From Loans/Leases	-	5,743,847	5,743,847
Sale of Capital Assets	-	313,184	313,184
NON REVENUE SOURCES			
Loss Recoveries	-	1,794,773	1,794,773
FUND BALANCE FROM PRIOR YEAR	297,087,519	-	297,087,519
TOTAL REVENUES & OTHER SOURCES	**$ 4,356,474,646**	**$ (34,206,525)**	**$ 4,322,268,121**

(A) Revenue for which appropriations equal revenue.
(B) Revenue for which appropriations exceed revenue.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 GENERAL FUND
SUMMARY OF REVENUES AND OTHER SOURCES
RESOLUTION NO. 3

	AMENDED BUDGET 5/13/2026	INCREASE (DECREASE)	AMENDED BUDGET 9/9/2026
MISCELLANEOUS STATE SOURCES			
CO & DS Withheld for Adm.	$ 224,796	$ -	$ 224,796
State License Tax	205,000	(29,070)	175,930
State Reimbursement-Hurricane Irma	-	21,342	21,342
Electric School Bus Grant (A)	88,423	3,667,022	3,755,445
SFW Individual Training Account (A)	53,363	33,128	86,491
Computer Science Grant (A)	1,268,690	(936,883)	331,807
Miami Arts Studio @ Zelda Glazer (A)	545,942	(45,942)	500,000
SpaceHUB @ Booker T. Washington Senior High School (A)	350,000	(255,898)	94,102
Pathways to Career Opportunitles Grant (PCOG) (A)	-	50,000	50,000
Pathways to Career Opportunities (PCOG) Cooks Data Pre-Apprenticeship (A)	29,601	(21,056)	8,545
Pathways to Career Opportunitles (PCOG) Grow Your Own Apprenticeship (A)	-	215,872	215,872
Pathways to Career Opportunitles (PCOG) Adult Pre-Apprenticeship (A)	282,970	18,214	301,184
Pathways to Career Opportunitles (PCOG) Auto Mechanic Pre-Apprenticeship (A)	38,522	(38,522)	-
History of Cuba (A)	78,631	(78,631)	-
Heroes in the Classroom (A)	19,000	(2)	18,998
FDLRS - Gen Revenue (A)	51,854	(268)	51,586
Nursing Education Pipeline (A)	1,581,915	(1)	1,581,914
Early Childhood Music Education Incentive Pilot (A)	135,761	(65,331)	70,430
Workforce Capitalization Incentive (CAP) DE (A)	523,176	(67,013)	456,163
Workforce Capitalization Incentive (CAP) CTE 9-12 (A)	10,388,945	(8,580,875)	1,808,070
International Baccalaureate Bonus Program (A)	23,050	-	23,050
Dealer Tax Credit (B)	-	170,072	170,072
Youth Mental Health Awareness & Training (A)	417,006	(296,494)	120,512
District Threat Management Coordinators (A)	115,000	-	115,000
Classical Education Model (A)	500,000	(20,402)	479,598
Improving Student Outcomes in Math Instruction (A)	507,276	(2,376)	504,900
Summer Pre-K (A)	492,797	(233,805)	258,992
School District Exceptional Student Evaluation Program (A)	253,484	(63,371)	190,113
Adoption Incentive Grant (A)	160,000	-	160,000
Other Miscellaneous State	-	102,000	102,000
Learning for Life (A)	-	(317,570)	(317,570)
TOTAL MISCELLANEOUS STATE	**$ 18,335,202**	**$ (6,775,860)**	**$ 11,559,342**

(A) Revenue for which appropriations equal revenue.
(B) Revenue for which appropriations exceed revenue.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 GENERAL FUND
SUMMARY OF REVENUES AND OTHER SOURCES
RESOLUTION NO. 3

	AMENDED BUDGET 5/13/2026	INCREASE (DECREASE)	AMENDED BUDGET 9/9/2026
OTHER MISCELLANEOUS LOCAL SOURCES			
Fee Supported Pre-K (B)	$ 2,948,616	$ (56,190)	$ 2,892,426
MDCPS Police Reimbursable OT	1,000,716	1,451,983	2,452,699
The Heat Academy (A)	-	180,432	180,432
Miami-Dade County VAB Adjustment	300,000	36,500	336,500
Fingerprinting (A)	800,000	(450,088)	349,912
Bus Patrol Camera Citations (A)	56,393	1,376	57,769
School Zone Camera Citations (A)	3,501,202	1,178,431	4,679,633
Credit Card Rebate	-	139,951	139,951
Gifts/Grants/Bequests	-	13,803	13,803
WLRN-TV Support Ineligible (B)	-	579	579
Stadium Operations	-	30,123	30,123
District Charter Management	-	1,600,633	1,600,633
Long & Short Term Leases	-	116,806	116,806
Private/State Funding	-	504,281	504,281
Jessica Lundsford Program	-	83,967	83,967
TSA Service Fees	-	105,265	105,265
Renewal of Certificates	-	174,168	174,168
District Tablet & Equipment Repairs	1,171,236	57,623	1,228,859
Advanced Placement Academic Program	-	8,000	8,000
UTD Officers Temporary Duty	-	597,123	597,123
Proceeds from Sale of Scrap Metal	-	33,408	33,408
Health Information Project (HIP)	-	45,099	45,099
WLRN American Tower & Crown Castle	-	84,576	84,576
Bus Fees	-	888,662	888,662
Transport Service-School Activities	-	810,180	810,180
Other Miscellaneous Local Sources	-	1,632,255	1,632,255
Lobbyist Services	-	83,916	83,916
TOTAL OTHER MISC LOCAL	**$ 9,778,163**	**$ 9,352,862**	**$ 19,131,025**

(A) Revenue for which appropriations equal revenue.
(B) Revenue for which appropriations exceed revenue.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
2025-26 GENERAL FUND BUDGET
SUMMARY OF APPROPRIATIONS BY FUNCTION
RESOLUTION NO. 3
SEPT 9, 2026

FUNCTION		TOTAL BUDGET	SALARIES (51XX)	EMPLOYEE BENEFITS (52XX)	PURCHASED SERVICES (53XX)	ENERGY SERVICES (54XX)	MATERIALS AND SUPPLIES (55XX)	CAPITAL OUTLAY (56XX)	OTHER EXPENSES (57XX)
INSTRUCTIONAL SERVICES	5000	$ 2,792,369,536	$ 1,226,374,634	$ 518,196,538	$ 986,866,725	$ 5,101	$ 48,834,007	$ 9,922,985	$ 2,169,546
SUPPORT SERVICES:									
Pupil Personnel Services	6100	170,003,299	112,200,078	48,439,508	9,301,485	-	48,063	13,666	499
Instructional Media Services	6200	13,157,398	9,112,310	3,815,056	57,514	-	47,169	125,349	-
Instruction & Curriculum Development	6300	45,078,155	22,883,872	7,889,658	9,741,801	-	716,169	310,097	3,536,558
Instructional Staff Training	6400	16,620,438	11,554,021	4,305,167	323,517	3,065	117,997	23,850	292,821
Instructional Support	6500	41,542,243	28,438,946	11,622,753	1,101,262	29,745	71,877	277,660	-
Board of Education	7100	10,664,184	6,391,267	2,551,034	1,396,213	-	57,940	9,629	258,101
General Administration	7200	11,807,726	7,810,100	3,123,383	582,273	11,522	137,294	134,720	8,434
School Administration	7300	188,487,604	132,715,066	52,112,799	818,469	1,851	1,955,349	804,540	79,530
Facilities Acquisition & Construction	7410	64,371,416	68,207	35,932	135,161	20,816	712	6,300,043	57,810,545
Fiscal Services	7500	17,766,797	8,989,358	3,498,575	2,317,544	-	69,149	8,734	2,883,437
Central Services	7700	61,677,025	34,785,068	4,872,434	21,723,920	62,170	30,235	136,382	66,816
Transportation Services	7800	89,145,939	39,274,933	20,317,234	17,086,979	4,904,932	6,100,904	1,460,957	-
Operation of Plant	7900	412,756,739	163,699,097	88,951,535	89,736,029	66,391,199	916,311	3,057,033	5,535
Maintenance of Plant	8100	118,153,801	54,229,739	23,357,676	26,333,642	642,410	7,092,843	6,476,951	20,540
General Support	8200	659,130	467,336	156,802	28,753	-	1,120	-	5,119
Community Services	9100	29,812,333	22,096,429	6,216,812	466,694	-	467,988	164,391	400,019
Debt Services	9200	10,953,605	-	-	-	-	-	-	10,953,605
Total Instruction & Support Services		$ 4,095,027,368	$ 1,881,090,461	$ 799,462,896	$ 1,168,017,981	$ 72,072,811	$ 66,665,127	$ 29,226,987	$ 78,491,105
Transfers to Other Funds									
Debt Service	9792	$ -							
Capital Projects Funds	9793	-							
Special Revenue	9794	-							
Internal Service	9798	-							
Trust & Agency	9799	-							
Total Appropriations & Transfers		4,095,027,368							
Fund Balance:									
Non-Spendable:									
Reserve for Pre-Paid Expenses		$ 7,711,874							
Reserve for Long Term Receivable		23,311,470							
Reserve for Inventory		10,544,944							
Restricted:									
Reserve for State Categoricals & Other		27,450,280							
Assigned:									
Tax Reserve		-							
Other Rebudgets		26,607,882							
Commitments		2,757,798							
Unassigned:		128,856,505							
Total Fund Balance		227,240,753							
Total Appropriations, Transfers and Fund Balance		$ 4,322,268,121							