

# Hearing Information and Advertisement Selection 2026

Published June 30, 2026

## 1. Introduction

### 1.1 Hearing Information and Advertisement Selection

*Florida*  
DEPARTMENT OF REVENUE

# Hearing Information and Advertisement Selection

Training provided by the  
Property Tax Oversight  
Truth in Millage (TRIM) team.



## 1.2 Training Overview

# Training Overview

Click each topic to navigate through the training.



- 01** TRIM Hearing Requirements
- 02** Executive Orders
- 03** TRIM Advertising Requirements
- 04** Resolutions / Ordinances
- 05** TRIM Compliance Contacts

## 2. TRIM Hearing Requirements

### 2.1 Scheduling a Hearing

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## Scheduling a Hearing

Taxing authorities must hold **two** public hearings to adopt a millage rate and budget.

tentative TRIM hearing



final hearing

TRIM hearings should be held:

- Monday – Friday after 5:00 p.m.
- Any time on Saturday
- **Never** on a Sunday

## 2.2 Hearing Date Priorities

### Hearing Date Priorities

The school board has priority for a hearing date.

The Board of County Commissioners (BOCC) has second choice.

No other taxing authority in the county can hold a hearing on the same date as the school board or Board of County Commissioners.

## 2.3 Advertising the Hearings

### Advertising the Hearings

The **tentative** TRIM hearing is advertised on the TRIM notice.

The **final** hearing must be advertised within **15 days** of adopting the tentative millage and budget.

Place final hearing advertisement.



## 2.4 Adopting the Millage Rate and Budget

# Adopting the Millage Rate and Budget

The first issues discussed at the hearing are:

- Percentage increase in millage over the rolled-back rate necessary to fund the budget, if any
- Specific reasons why ad valorem tax revenues are increasing

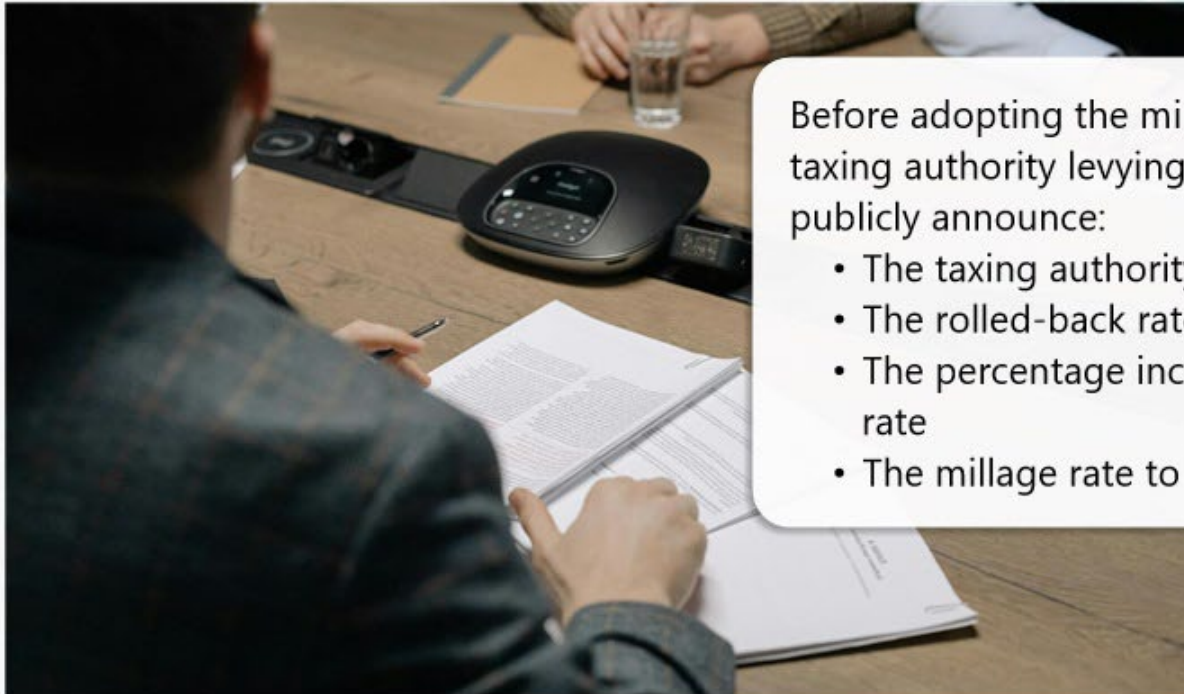
The general public may speak and ask questions before the governing body adopts any measures. The governing body must adopt its tentative or final millage rate **before** adopting its tentative or final budget.



***Adopt millage first; adopt budget second.***

## 2.5 Before Adopting the Millage Resolution

# Before Adopting the Millage Resolution



Before adopting the millage resolution, each taxing authority levying a millage rate must publicly announce:

- The taxing authority's name
- The rolled-back rate
- The percentage increase over the rolled-back rate
- The millage rate to be levied

## 2.6 Additional Hearing Information

### Additional Hearing Information

- The tentative millage rate cannot exceed the proposed millage rate unless the property appraiser mails each taxpayer a revised TRIM notice at the taxing authority's expense.
- The final millage rate cannot exceed the tentatively adopted millage rate.
- The taxing authority cannot levy any millage until its governing board has approved a resolution or ordinance.

The TRIM process must be completed within 101 days.

### 3. Executive Orders

#### 3.1 Executive Order for State of Emergency

## Executive Order for State of Emergency

In the event of a state of emergency declared because of an imminent tropical storm, hurricane, or other calamity, the governor of the State of Florida will issue an **executive order**. The executive order will provide pertinent information and guidance such as:

- A list of the counties or areas impacted by the emergency event
- Suspension of the effect of any statute, rule, or order that would prevent, hinder, or delay any action necessary to cope with the emergency

### *3.2 Guidance for the TRIM Process During a State of Emergency*



## **Guidance for the TRIM Process During a State of Emergency**

The executive director of the Department will in turn issue an **emergency order** to implement the provisions of the governor's order. The emergency order will provide specific guidance for the TRIM process, such as:

- A list of the counties impacted
- Extension of TRIM timelines
- Temporarily waived TRIM compliance requirements
- Specific guidance related to TRIM hearing and advertising requirements



## 4. TRIM Advertising Requirements

### 4.1 TRIM Advertising Requirements

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# TRIM Advertising Requirements



Taxing authorities must select the appropriate advertisement to announce the final TRIM hearing.

Advertisements shall be published as provided in chapter 50, Florida Statutes (F.S.). The TRIM ads may be placed in a newspaper of general circulation in the county or in its geographically limited insert. The insert must circulate in the geographic boundaries that include the taxing authority's geographic boundaries (s. 200.065(3)(h), F.S.).

## 4.2 Advertising Practices to Avoid

### Advertising Practices to Avoid

Newspaper advertisements cannot:

- ✘ Be placed in the legal or classified section (s. 200.065(3), F.S.)
- ✘ Deviate from the language specified in s. 200.065, F.S.
- ✘ Be accompanied, preceded, or followed by other advertising or notices that conflict with or contradict the required publications (s. 200.065(3)(h), F.S.)
- ✘ Be combined. The advertisements must be separate and **adjacent** (s. 200.065(3)(l), F.S.)

## 4.3 Important Terminology

# Important Terminology

## Adjacent To

"Adjacent to," when used in reference to newspaper advertisements, means next to, touching, or contiguous, either at the sides or at the corners. This term includes advertisements placed adjacent to one another, either on the same page or on adjoining pages with a crease separating them, so that a reader may view the advertisements simultaneously when the newspaper pages are open on a flat surface.

adjacent  
newspaper ad  
example

Sunday, January 8, 2023
MOCK NEWS
Issue #43

### Tourist Injured at Yellowstone

A little too close for comfort

The unidentified tourist was taking pictures of the bison when they got within 20 feet of the bison. Other visitors warned the person that they should stay further back, but they refused to listen.

The bison noticed the tourist and charged at them. The tourist started running. They couldn't outrun the bison and the impact of the hit sent the tourist flying. A couple of park rangers dashed the bison while others went to retrieve the person.

The tourist was airlifted to the nearest hospital. They are in critical condition. Park officials say that before entering the park, visitors are given a lesson on how to behave inside the park.



Yellowstone Park: A herd of bison grazing

### NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

**Last year's property tax levy:**

- A. Initially proposed tax levy..... \$47,569
- B. Less tax reductions due to Value Adjustment Board and other assessment changes..... (\$3,833)
- C. Actual property tax levy..... \$44,736

**This year's proposed tax levy..... \$45,740**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Wednesday, January 11, 2023**  
**5:30 PM**  
at  
**Chambers Room, City Hall**  
**8 Flame Road, Ember, FL 31131**

**A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.**

### BUDGET SUMMARY

CITY OF EMBER - FISCAL YEAR 2023/2024

"THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF EMBER ARE 1.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES"

|                                                 | GENERAL FUND         | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS |
|-------------------------------------------------|----------------------|-----------------|--------------|------------------|----------------|-----------------|------------------|-----------------|
| <b>ESTIMATED REVENUES</b>                       |                      |                 |              |                  |                |                 |                  |                 |
| Taxes                                           |                      |                 |              |                  |                |                 |                  |                 |
| Ad Valorem Taxes                                | \$4,600              | \$7,233         |              |                  |                |                 |                  | \$11,833        |
| Sales And Use Taxes                             | 1,400 (revised down) |                 |              |                  |                |                 |                  | \$1,400         |
| Charges For Services                            | 15,400               | 5,512           | 8,800        | 8,807            |                |                 |                  | 38,519          |
| Intergovernmental Revenues                      | 38,000               | 5,000           |              | 10,895           |                | 15,600          |                  | 79,495          |
| Fines & Penalties                               | 15,740               |                 |              |                  |                |                 |                  | 15,740          |
| Other Revenues                                  | 50,000               | 5,500           | 9,500        |                  |                |                 | 5,410            | 70,410          |
| Licenses And Permits                            | 10,517               | 8,867           |              | 15,300           |                |                 |                  | 34,684          |
| Interest/Service Charges                        | 8,300                | 5,815           |              |                  |                |                 |                  | 14,115          |
| <b>TOTAL REVENUES</b>                           | 146,957              | 57,927          | 14,100       | 24,502           | 0              | 15,600          | 11,895           | 256,981         |
| Transfers In                                    | 3,200                |                 |              |                  |                |                 |                  | 3,200           |
| Fund Balance/Reserves/Net Assets                | 75,675               |                 |              |                  |                |                 |                  | 75,675          |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | \$225,832            | \$57,927        | \$14,100     | \$24,502         | 0              | \$15,600        | \$11,895         | \$359,856       |
| <b>EXPENDITURES</b>                             |                      |                 |              |                  |                |                 |                  |                 |
| General Government                              | 155,000              | 8,800           |              | 10,600           |                |                 |                  | \$174,400       |
| Public Safety                                   | 30,000               | 5,500           |              | 15,500           |                |                 |                  | \$51,000        |
| Physical Environment                            | 15,400               | 200             |              | 5,514            |                |                 |                  | \$21,114        |
| Transportation                                  | 9,400                | 5,500           |              | 10,895           |                |                 |                  | \$25,795        |
| Utility Services                                | 8,400                |                 | 10,600       |                  |                |                 |                  | \$19,000        |
| Human Services                                  | 17,700               | 15,525          |              | 5,400            |                | 15,600          |                  | \$54,225        |
| Administrative & Technology Services            |                      |                 |              |                  |                |                 | 15,500           | \$15,500        |
| <b>TOTAL EXPENDITURES</b>                       | \$236,500            | \$29,625        | \$16,600     | \$32,409         | 0              | \$15,600        | \$15,500         | \$345,634       |
| Transfers Out                                   | 29,625               | 1,800           |              |                  |                |                 |                  | \$31,425        |
| Fund Balance/Reserves/Net Assets                | \$59,707             |                 |              |                  |                |                 |                  | \$59,707        |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          | \$325,832            | \$31,425        | \$16,600     | \$32,409         | 0              | \$15,600        | \$15,500         | \$447,366       |
| <b>TRANSFERS, REVENUES &amp; BALANCE TO</b>     |                      |                 |              |                  |                |                 |                  |                 |
| Transfers In                                    |                      |                 |              |                  |                |                 |                  |                 |
| Revenues                                        |                      |                 |              |                  |                |                 |                  |                 |
| Balances                                        |                      |                 |              |                  |                |                 |                  |                 |
| <b>TOTAL</b>                                    |                      |                 |              |                  |                |                 |                  |                 |

The tentative, adopted, and final budgets are on file in the office of the elected authorized taxing authority as a public record.  
Please show where you find all revenue figures for each source.

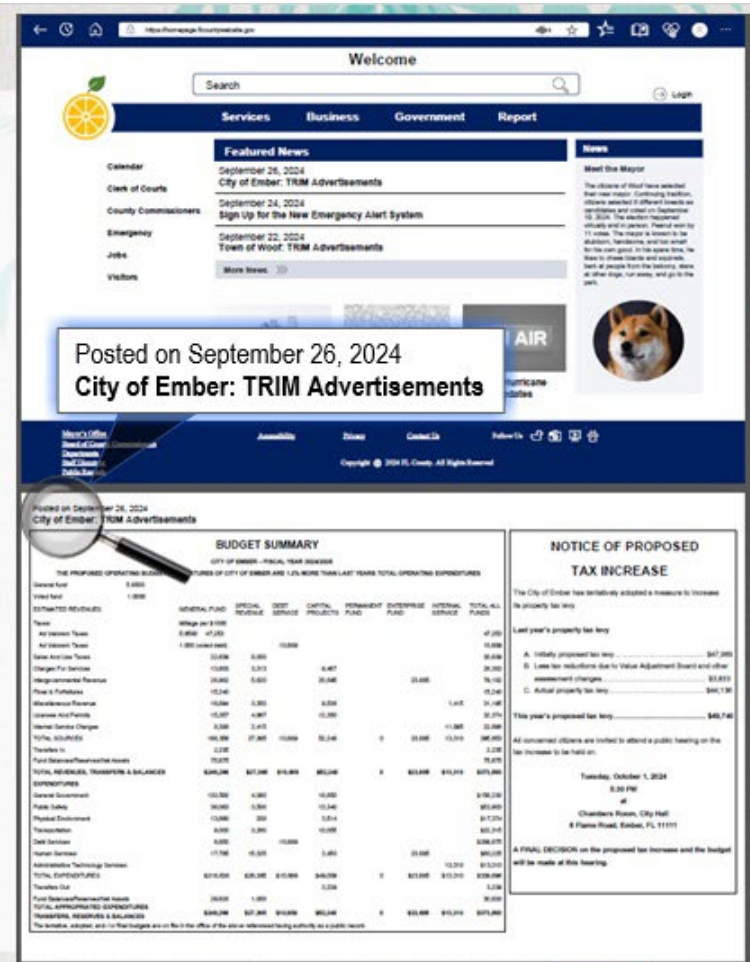
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# Publication on a Publicly Accessible Website

Taxing authorities may also publish TRIM advertisements on the publicly accessible website of the county in which it lies if the cost to publish the advertisement is less than the cost of advertising in a newspaper.

A taxing authority in a county with fewer than 160,000 residents must hold a public hearing (noticed in the newspaper) to make a determination that the residents have sufficient access to broadband internet service.



## 4.5 Publication on a Publicly Accessible Website

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DEPARTMENT OF REVENUE

# Publication on a Publicly Accessible Website

A multi-county taxing authority that chooses this option must publish the ads on the website of each county that it spans.

Taxing authorities who use this option shall provide notice once per year in a newspaper of general circulation or other publication that is mailed or delivered to all residents and property owners throughout the taxing authority's jurisdiction.

Posted on September 26, 2024  
**City of Ember: TRIM Advertisements**

**BUDGET SUMMARY**  
CITY OF EMBER - FISCAL YEAR 2025/26  
THE PROPOSED OPERATING BUDGET FOR THE CITY OF EMBER IS 1.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

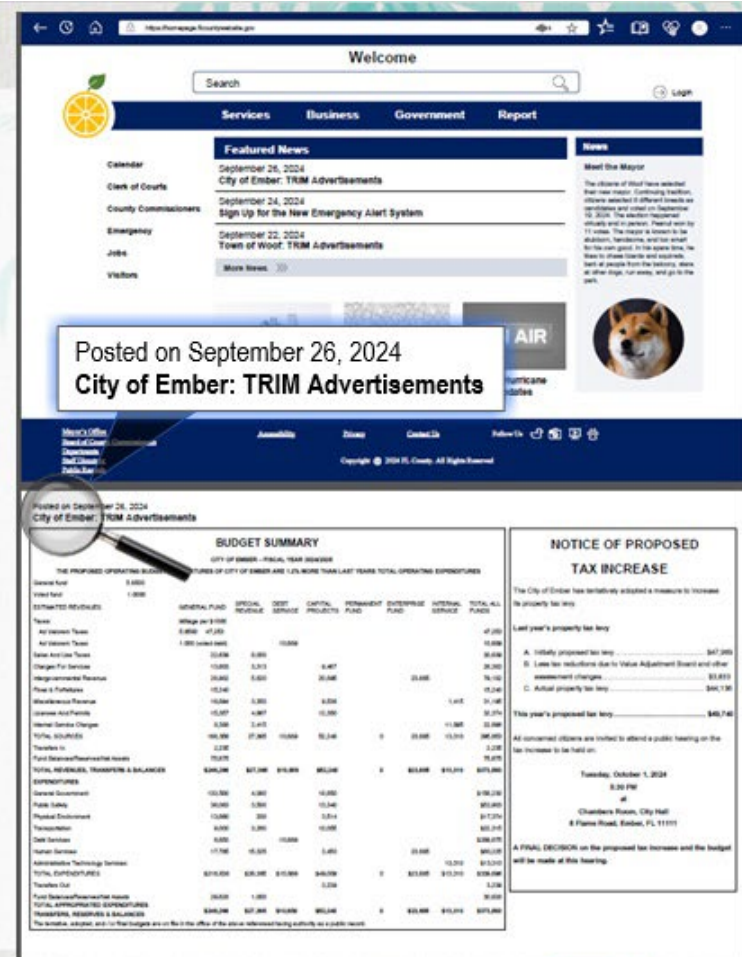
| GENERAL FUND            | SPECIAL FUND | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS |
|-------------------------|--------------|--------------|------------------|----------------|-----------------|------------------|-----------------|
| General Fund            | \$1,000      |              |                  |                |                 |                  | \$1,000         |
| Interest Paid           |              |              |                  |                |                 |                  |                 |
| ESTIMATED REVENUES      |              |              |                  |                |                 |                  |                 |
| Taxes                   | \$1,000      | \$1,000      |                  |                |                 |                  | \$2,000         |
| Ad Valorem Taxes        | \$1,000      | \$1,000      |                  |                |                 |                  | \$2,000         |
| Non-Ad Valorem Taxes    |              |              |                  |                |                 |                  |                 |
| State Income Tax        |              |              |                  |                |                 |                  |                 |
| Charges For Service     |              |              |                  |                |                 |                  |                 |
| Regulatory Revenue      |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Grants                  |              |              |                  |                |                 |                  |                 |
| Interest Income         |              |              |                  |                |                 |                  |                 |
| License And Permits     |              |              |                  |                |                 |                  |                 |
| General Service Charges |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
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| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
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| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |
| Transfers From          |              |              |                  |                |                 |                  |                 |
| Other Income            |              |              |                  |                |                 |                  |                 |
| Transfers To            |              |              |                  |                |                 |                  |                 |

*Florida*  
DEPARTMENT OF REVENUE

## **Publication on a Publicly Accessible Website**

The notice must indicate that the owners and residents may receive legal ads and notices from the taxing authority by first-class mail or email after making a request and registering their names and addresses or email addresses with the taxing authority.

A link to the advertisements shall be prominently placed on or accessible through a direct link from the website homepage of the county and the website homepage of the taxing authority (See s. 50.0311, F.S., for additional requirements.).



## 4.7 Advertisement Selection

Florida  
DEPARTMENT OF REVENUE

### Advertisement Selection

After calculating the percentage change of rolled-back rate, choose the proper notice:

Publish a *Notice of Proposed Tax Increase* when percent change is **greater** than 0%.

Publish a *Notice of Budget Hearing* when percent change is **equal to or less** than 0%.

Next, we will learn more about these notices.



#### 4.8 Notice of Proposed Tax Increase Ad Requirements

Florida  
DEPARTMENT OF REVENUE

## Notice of Proposed Tax Increase Ad Requirements



The *Notice of Proposed Tax Increase* advertisement:

- Must be no smaller than a **quarter-page** advertisement
- Must have a headline in at least 18-point type
- Must have an adjacent *Budget Summary* ad
- Must advertise the final hearing within **15 days** of tentative (first) hearing



The final hearing must be held **two to five days** after advertising.

#### 4.9 Notice of Proposed Tax Increase Ad Example

Florida  
DEPARTMENT OF REVENUE

## Notice of Proposed Tax Increase Ad Example

|     |                                                                                                                                                                                                      |    |      |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------|
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from each Form DR-420)</i> | \$ | (25) |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------|

**Line A** = prior year Form DR-420, line 25



Use 100% of tax levies in advertisement.

### NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

**Last year's property tax levy:**

|           |                                                                                     |          |
|-----------|-------------------------------------------------------------------------------------|----------|
| <b>A.</b> | Initially proposed tax levy.....                                                    | \$47,969 |
| <b>B.</b> | Less tax reductions due to Value Adjustment Board and other assessment changes..... | \$3,833  |
| <b>C.</b> | Actual property tax levy.....                                                       | \$44,136 |

**This year's proposed tax levy.....\$49,740**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Thursday, May 7, 2026  
5:30 PM  
Chambers Room, City Hall  
8 Flame Road, Ember, FL 11111**

**A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.**

#### 4.10 Notice of Proposed Tax Increase Ad Example

Florida  
DEPARTMENT OF REVENUE

## Notice of Proposed Tax Increase Ad Example

**Line B** = subtract line C from line A



Use 100% of tax levies in advertisement.

### NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

**Last year's property tax levy:**

|    |                                                                                           |          |
|----|-------------------------------------------------------------------------------------------|----------|
| A. | Initially proposed tax levy.....                                                          | \$47,969 |
| B. | Less tax reductions due to Value<br>Adjustment Board and other<br>assessment changes..... | \$3,833  |
| C. | Actual property tax levy.....                                                             | \$44,136 |

**This year's proposed tax levy.....\$49,740**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Thursday, May 7, 2026  
5:30 PM  
Chambers Room, City Hall  
8 Flame Road, Ember, FL 11111**

**A FINAL DECISION on the proposed tax increase  
and the budget will be made at this hearing.**

#### 4.11 Notice of Proposed Tax Increase Ad Example

Florida  
DEPARTMENT OF REVENUE

## Notice of Proposed Tax Increase Ad Example

|     |                                                                                 |    |      |
|-----|---------------------------------------------------------------------------------|----|------|
| 11. | Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000) | \$ | (11) |
|-----|---------------------------------------------------------------------------------|----|------|

**Line C** = current year Form DR-420, line 11



Use 100% of tax levies in advertisement.

### NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

**Last year's property tax levy:**

- A. Initially proposed tax levy.....\$47,969
- B. Less tax reductions due to Value  
Adjustment Board and other  
assessment changes.....\$3,833
- C.** Actual property tax levy.....\$44,136

**This year's proposed tax levy.....\$49,740**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Thursday, May 7, 2026  
5:30 PM  
Chambers Room, City Hall  
8 Flame Road, Ember, FL 11111**

**A FINAL DECISION on the proposed tax increase  
and the budget will be made at this hearing.**

#### 4.12 Notice of Proposed Tax Increase Ad Example

Florida  
DEPARTMENT OF REVENUE

## Notice of Proposed Tax Increase Ad Example

This year's proposed tax levy = current year's tentatively adopted millage rate x current year gross taxable value ÷ 1,000 (line 4, current year DR-420).

\*If the tentatively adopted millage rate is the same as the proposed millage rate, use current year Form DR-420, line 25.

### NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

**Last year's property tax levy:**

- A. Initially proposed tax levy.....\$47,969
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....\$3,833
- C. Actual property tax levy.....\$44,136

**This year's proposed tax levy.....\$49,740**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Thursday, May 7, 2026  
5:30 PM  
Chambers Room, City Hall  
8 Flame Road, Ember, FL 11111**

**A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.**

#### 4.13 Notice of Proposed Tax Increase Ad Reminder

Florida  
DEPARTMENT OF REVENUE

## Notice of Proposed Tax Increase Ad Reminder

### NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

**Last year's property tax levy:**

|    |                                                                                     |              |
|----|-------------------------------------------------------------------------------------|--------------|
| A. | Initially proposed tax levy.....                                                    | \$ 3,684,715 |
| B. | Less tax reductions due to Value Adjustment Board and other assessment changes..... | \$ (137,468) |
| C. | Actual property tax levy.....                                                       | \$ 3,822,183 |

**This year's proposed tax levy.....**\$ 3,685,183

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Thursday, May 7, 2026  
5:30 PM  
Chambers Room, City Hall  
8 Flame Road, Ember, FL 11111

**A FINAL DECISION** on the proposed tax increase and the budget will be made at this hearing.

Example of *Notice of Proposed Tax Increase* ad when last year's actual levy was **less than** the initially proposed levy (line A is less than line C)

Example of *Notice of Proposed Tax Increase* ad when last year's actual levy was **greater than** the initially proposed levy (line A is greater than line C)

### NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

**Last year's property tax levy:**

|    |                                                                                     |          |
|----|-------------------------------------------------------------------------------------|----------|
| A. | Initially proposed tax levy.....                                                    | \$47,969 |
| B. | Less tax reductions due to Value Adjustment Board and other assessment changes..... | \$3,833  |
| C. | Actual property tax levy.....                                                       | \$44,136 |

**This year's proposed tax levy.....**\$49,740

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Thursday, May 7, 2026  
5:30 PM  
Chambers Room, City Hall  
8 Flame Road, Ember, FL 11111

**A FINAL DECISION** on the proposed tax increase and the budget will be made at this hearing.

## 4.14 Notice of Proposed Tax Increase Newspaper Example

### Florida DEPARTMENT OF REVENUE

# Notice of Proposed Tax Increase Newspaper Example



Sunday, January 8, 2023

MOCK NEWS

Issue #43

## Tourist Injured at Yellowstone

### A little too close for comfort

The unidentified tourist was taking pictures of the bison when they got within 20 feet of the bison. Other visitors warned the person that they should stay further back, but they refused to listen.

The bison noticed the tourist and charged at them. The tourist started running. They couldn't outrun the bison and the impact of the hit sent the tourist flying. A couple of park rangers distracted the bison while others went to retrieve the person.

The tourist was airlifted to the nearest hospital. They are in critical condition. Park officials say that before entering the park, visitors are given a lesson on how to behave inside the park.



Yellowstone Park: A herd of bison grazing.

## NOTICE OF PROPOSED TAX INCREASE

The City of Ember has tentatively adopted a measure to increase its property tax levy.

### Last year's property tax levy:

- A. Initially proposed tax levy..... \$47,969
- B. Less tax reductions due to Value Adjustment Board and other assessment changes..... (\$3,833)
- C. Actual property tax levy..... \$44,136

This year's proposed tax levy..... **\$49,740**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Wednesday, January 13, 2023

5:30 PM

at

Chambers Room, City Hall  
8 Flame Road, Ember, FL 11111

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

## BUDGET SUMMARY

CITY OF EMBER - FISCAL YEAR 2023/2024  
THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF EMBER ARE 1.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

| General Fund<br>Voted Fund                                                                                                  | 5,4500<br>1,0000  |                     |                  |                     |                    |                     |                     |                    |  |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|------------------|---------------------|--------------------|---------------------|---------------------|--------------------|--|
| ESTIMATED REVENUES                                                                                                          | GENERAL FUND      | SPECIAL<br>REVENUES | TRUST<br>SERVICE | CAPITAL<br>PROJECTS | PERMANENT<br>FUNDS | ENTERPRISE<br>FUNDS | INTERNAL<br>SERVICE | TOTAL ALL<br>FUNDS |  |
| Taxes:                                                                                                                      |                   |                     |                  |                     |                    |                     |                     |                    |  |
| Ad Valorem Taxes                                                                                                            | 54500             | 47,205              |                  |                     |                    |                     |                     | 47,205             |  |
| Ad Valorem Taxes                                                                                                            | 1,000 (voted 40%) |                     |                  |                     |                    |                     |                     | 50,000             |  |
| Sales And Use Taxes                                                                                                         | 15,479            | 6,800               |                  |                     |                    |                     |                     | 22,279             |  |
| Charges For Services                                                                                                        | 15,405            | 5,315               |                  | 6,407               |                    |                     |                     | 27,127             |  |
| Intergovernmental Income                                                                                                    | 30,800            | 5,639               |                  | 30,495              |                    | 25,000              |                     | 91,934             |  |
| Fines & Penalties                                                                                                           | 15,340            |                     |                  |                     |                    |                     |                     | 15,340             |  |
| Miscellaneous Revenue                                                                                                       | 14,204            | 5,500               |                  | 5,254               |                    |                     | 1,401               | 26,359             |  |
| Licenses And Permits                                                                                                        | 15,557            | 6,407               |                  | 12,500              |                    |                     |                     | 34,464             |  |
| Internal Services Charges                                                                                                   | 6,500             | 2,415               |                  |                     |                    |                     |                     | 8,915              |  |
| TOTAL REVENUES                                                                                                              | 144,536           | 27,565              |                  | 54,608              | 52,344             | 0                   | 25,401              | 253,454            |  |
| Transfers In                                                                                                                | 3,200             |                     |                  |                     |                    |                     |                     | 3,200              |  |
| Fund Balances/Reserves/Net Assets                                                                                           | 75,675            |                     |                  |                     |                    |                     |                     | 75,675             |  |
| TOTAL REVENUES, TRANSFERS & BALANCES                                                                                        | \$223,411         | \$27,565            | \$0,000          | \$52,344            | 0                  | \$25,401            | \$25,350            | \$328,071          |  |
| EXPENDITURES                                                                                                                |                   |                     |                  |                     |                    |                     |                     |                    |  |
| General Government                                                                                                          | 115,300           | 4,800               |                  | 18,400              |                    |                     |                     | 138,500            |  |
| Public Safety                                                                                                               | 50,500            | 5,500               |                  | 12,500              |                    |                     |                     | 68,500             |  |
| Physical Environment                                                                                                        | 15,400            | 300                 |                  | 5,204               |                    |                     |                     | 16,904             |  |
| Transportation                                                                                                              | 5,000             | 5,500               |                  | 10,000              |                    |                     |                     | 20,500             |  |
| Debt Services                                                                                                               | 6,600             |                     |                  | 10,000              |                    |                     |                     | 16,600             |  |
| Human Services                                                                                                              | 17,745            | 15,520              |                  | 5,400               |                    |                     |                     | 38,665             |  |
| Administrative Technology Services                                                                                          |                   |                     |                  |                     |                    |                     |                     |                    |  |
| TOTAL EXPENDITURES                                                                                                          | \$216,550         | \$26,565            | \$0,000          | \$49,104            | 0                  | \$25,401            | \$25,350            | \$317,970          |  |
| Transfers Out                                                                                                               | 29,420            | 1,000               |                  | 5,254               |                    |                     |                     | 35,674             |  |
| Fund Balances/Reserves/Net Assets                                                                                           |                   |                     |                  |                     |                    |                     |                     |                    |  |
| TOTAL APPROPRIATED EXPENDITURES                                                                                             | \$245,970         | \$27,565            | \$0,000          | \$54,358            | 0                  | \$25,401            | \$25,350            | \$328,654          |  |
| TRANSFERS, RESERVE & BALANCES                                                                                               |                   |                     |                  |                     |                    |                     |                     |                    |  |
| The tentative, adopted, and / or final budgets are on file in the office of the clerk as required by law and public record. |                   |                     |                  |                     |                    |                     |                     |                    |  |
| More than at least 10% of Ad Valorem Taxes for each millage                                                                 |                   |                     |                  |                     |                    |                     |                     |                    |  |

#### 4.15 Notice of Budget Hearing Ad Requirements

Florida  
DEPARTMENT OF REVENUE

## Notice of Budget Hearing Ad Requirements



The *Budget Hearing* advertisement:

- Does not have a size requirement
- Must have an adjacent *Budget Summary* ad
- Must advertise the final hearing within **15 days** of tentative (first) hearing



The final hearing must be held **two to five days** after advertising.

## 4.16 Notice of Budget Hearing Advertisement Example

Florida  
DEPARTMENT OF REVENUE

# Notice of Budget Hearing Advertisement Example

## NOTICE OF BUDGET HEARING

The City of Leaf has tentatively adopted a budget for FISCAL YEAR 2025/2026.

A public hearing to make a **FINAL DECISION** on the budget and taxes will be held on:

**Friday, January 10, 2025**  
**5:01 PM**  
**at**  
**Green Room, City Hall**  
**123 Flower Ave N, Leaf, FL 22222**

Notice of Budget Hearing  
advertisement

Notice of Budget Hearing  
newspaper advertisement  
example

Monday, January 8, 2025 **MOCK NEWS** June #48

---

**TEDE/Monte**  
**Hero Animals**  
From cat to dog



A cat who was the first of dogs protecting them against their enemies, but have you heard of a dog doing this same?

It happened on a road in California. A family of coyotes stopped by at night to find a cat.

When the cat was sleeping on the roof of the chicken coop when he encountered them. He looked a basket of chicken food, saw the coyotes as they were trying to put someone into the chicken coop.

They tried to go after them, but they couldn't get on the roof and better kept away from them. The coyotes left after the owner came out of the house.

Twelve, Georgia

When the Duckweed is 10 years old, the time to walk with the neighborhood kids to the bus stop to make sure they are safe. The more steps with them until the bus arrives.

One morning, a large dog escaped from a yard and barked towards the kids. It was barking and growling, according to the kids that witnessed the incident.

When the kids were in the bus and the other dog, Duke went running off by barking that the duck's owner to the dog three times for size.

The children escaped, unharmed, but the dog managed to bite Duke multiple times in the leg and abdomen before he became much bigger. The dog was brought to the animal hospital.

The dog left the scene and ran away. The police and animal control were called. They found the dog in the park and captured it. It was brought to the pound.

The owner was found and called of the condition. Police are still investigating and have yet to decide if they will file charges.

Duke became purrfect and now has a shelter as Duke's owner says the place to take the other dog owner to court.



Don't miss this!

---

**NOTICE OF BUDGET HEARING**

The City of Leaf has tentatively adopted a budget for FISCAL YEAR 2025/2026.

A public hearing to make a **FINAL DECISION** on the budget and taxes will be held on:

**Friday, January 10, 2025**  
**5:01 PM**  
**at**  
**Green Room, City Hall**  
**123 Flower Ave N, Leaf, FL 22222**

---

**BUDGET SUMMARY**  
CITY OF LEAF - FISCAL YEAR 2025/2026

\*THIS PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF LEAF ARE 3-4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

|                   | GENERAL FUND     | CAPITAL FUND     | DEBT SERVICE FUND | RESERVE FUND     | ENTERPRISE FUND  | INTERFUND        | TOTAL            |
|-------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|
| General Fund      | 1,000,000        |                  |                   |                  |                  |                  | 1,000,000        |
| Capital Fund      |                  | 1,000,000        |                   |                  |                  |                  | 1,000,000        |
| Debt Service Fund |                  |                  | 1,000,000         |                  |                  |                  | 1,000,000        |
| Reserve Fund      |                  |                  |                   | 1,000,000        |                  |                  | 1,000,000        |
| Enterprise Fund   |                  |                  |                   |                  | 1,000,000        |                  | 1,000,000        |
| Interfund         |                  |                  |                   |                  |                  | 1,000,000        | 1,000,000        |
| <b>TOTAL</b>      | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b>  | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>6,000,000</b> |

For further information, contact the City of Leaf at 123 Flower Ave N, Leaf, FL 22222. For more information, contact the City of Leaf at 123 Flower Ave N, Leaf, FL 22222.

Page 2

#### 4.17 Additional Advertising Requirements

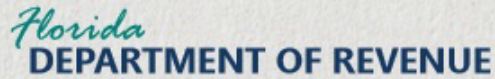


**Additional Advertising Requirements**



Click each tab below to learn about additional TRIM advertising requirements.

- Budget Summary ad
- Notice of Continuation ad
- Notice of Rescheduled Hearing ad
- Proof of publication
- Tear sheets



## Budget Summary Ad

[illegible]

#### 4.19 Budget Summary Ad Requirements

## Budget Summary Ad Requirements

The *Budget Summary* advertisement must show all tentatively adopted millage rates:

- General fund
- Dependent district
- Municipal Service Taxing Unit (MSTU)
- Voted debt service

Example: Budget Summary Ad With Budget Increase

| BUDGET SUMMARY                                                                                                                                                    |                     |                 |                 |                  |                |                 |                  |                  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------|-----------------|------------------|----------------|-----------------|------------------|------------------|--|
| Towns of Florida - Current Fiscal Year                                                                                                                            |                     |                 |                 |                  |                |                 |                  |                  |  |
| *THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES. |                     |                 |                 |                  |                |                 |                  |                  |  |
| General fund                                                                                                                                                      | 5.6500              |                 |                 |                  |                |                 |                  |                  |  |
| Voted fund                                                                                                                                                        | 1.0000              |                 |                 |                  |                |                 |                  |                  |  |
| ESTIMATED REVENUES                                                                                                                                                | GENERAL FUND        | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |  |
| Taxes:                                                                                                                                                            | Millage per \$1000  |                 |                 |                  |                |                 |                  |                  |  |
| Ad Valorem Taxes                                                                                                                                                  | 5.6500              | 47.253          |                 |                  |                |                 |                  | 47.253           |  |
| Ad Valorem Taxes                                                                                                                                                  | 1.0000 (voted debt) |                 | 10.689          |                  |                |                 |                  | 10.689           |  |
| Sales And Use Taxes                                                                                                                                               | 22.639              | 9.000           |                 |                  |                |                 |                  | 31.639           |  |
| Charges For Services                                                                                                                                              | 13.603              | 3.313           |                 | 9.467            |                |                 |                  | 26.383           |  |
| Intergovernmental Revenue                                                                                                                                         | 28.962              | 5.620           |                 | 20.899           |                | 23.685          |                  | 79.166           |  |
| Fees & Forfeitures                                                                                                                                                | 15.240              |                 |                 |                  |                |                 |                  | 15.240           |  |
| Miscellaneous Revenue                                                                                                                                             | 18.884              | 3.300           |                 | 9.536            |                |                 | 1.415            | 31.195           |  |
| Licenses And Permits                                                                                                                                              | 15.367              | 4.667           |                 | 12.390           |                |                 |                  | 32.374           |  |
| Internal Service Charges                                                                                                                                          | 8.388               | 2.415           |                 |                  |                |                 | 11.895           | 22.698           |  |
| <b>TOTAL SOURCES</b>                                                                                                                                              | <b>168,294</b>      | <b>27,345</b>   | <b>10,689</b>   | <b>52,248</b>    | <b>0</b>       | <b>23,685</b>   | <b>13,310</b>    | <b>295,651</b>   |  |
| Transfers In                                                                                                                                                      | 2,230               |                 |                 |                  |                |                 |                  | 2,230            |  |
| Fund Balances/Reserves/Net Assets                                                                                                                                 | 75,675              |                 |                 |                  |                |                 |                  | 75,675           |  |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>                                                                                                                   | <b>\$246,204</b>    | <b>\$27,345</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,562</b> |  |
| <b>EXPENDITURES</b>                                                                                                                                               |                     |                 |                 |                  |                |                 |                  |                  |  |
| General Government                                                                                                                                                | 133,500             | 4,080           |                 | 18,650           |                |                 |                  | \$156,230        |  |
| Public Safety                                                                                                                                                     | 38,093              | 3,500           |                 | 13,340           |                |                 |                  | \$54,933         |  |
| Physical Development                                                                                                                                              | 13,690              | 200             |                 | 3,514            |                |                 |                  | \$17,374         |  |
| Transportation                                                                                                                                                    | 9,000               | 3,280           |                 | 10,055           |                |                 |                  | \$22,315         |  |
| Debt Services                                                                                                                                                     | 6,600               |                 | 10,689          |                  |                |                 |                  | \$268,675        |  |
| Human Services                                                                                                                                                    | 17,785              | 15,325          |                 | 3,400            |                | 23,685          |                  | \$60,225         |  |
| Administrative Technology Services                                                                                                                                |                     |                 |                 |                  |                |                 | 13,310           | \$13,310         |  |
| <b>TOTAL EXPENDITURES</b>                                                                                                                                         | <b>\$218,628</b>    | <b>\$26,345</b> | <b>\$10,689</b> | <b>\$49,009</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$339,699</b> |  |
| Transfers Out                                                                                                                                                     |                     |                 |                 |                  |                |                 |                  | 3,239            |  |
| Fund Balances/Reserves/Net Assets                                                                                                                                 | 29,428              | 1,000           |                 | 3,239            |                |                 |                  | 30,628           |  |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>                                                                                                                            | <b>\$248,056</b>    | <b>\$27,345</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,562</b> |  |
| <b>TRANSFERS, RESERVES &amp; BALANCES</b>                                                                                                                         |                     |                 |                 |                  |                |                 |                  |                  |  |
| The tentative, adopted, and final budgets are on file in the office of the above referenced taxing authority as a public record.                                  |                     |                 |                 |                  |                |                 |                  |                  |  |
| *Must show at least 90% Ad Valorem Proceeds for each millage.                                                                                                     |                     |                 |                 |                  |                |                 |                  |                  |  |

Hover your mouse over the ad to view larger image.

## Large Budget Summary Ad Image

Example: Budget Summary Ad With Budget Increase

| BUDGET SUMMARY                                                                                                                                                    |                    |                 |                 |                  |                |                 |                  |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-----------------|------------------|----------------|-----------------|------------------|------------------|
| Town of Florida - Current Fiscal Year                                                                                                                             |                    |                 |                 |                  |                |                 |                  |                  |
| *THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES. |                    |                 |                 |                  |                |                 |                  |                  |
| General fund                                                                                                                                                      | 5.6500             |                 |                 |                  |                |                 |                  |                  |
| Voted fund                                                                                                                                                        | 1.0000             |                 |                 |                  |                |                 |                  |                  |
| ESTIMATED REVENUES                                                                                                                                                | GENERAL FUND       | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |
| Taxes:                                                                                                                                                            | Millage per \$1000 |                 |                 |                  |                |                 |                  |                  |
| Ad Valorem Taxes                                                                                                                                                  | 5.6500             | 47,253          |                 |                  |                |                 |                  | 47,253           |
| Ad Valorem Taxes                                                                                                                                                  | 1.000 (voted debt) |                 | 10,689          |                  |                |                 |                  | 10,689           |
| Sales And Use Taxes                                                                                                                                               | 22,639             | 8,000           |                 |                  |                |                 |                  | 30,639           |
| Charges For Services                                                                                                                                              | 13,603             | 3,313           |                 | 9,467            |                |                 |                  | 26,383           |
| Intergovernmental Revenue                                                                                                                                         | 28,982             | 5,620           |                 | 20,895           |                | 23,685          |                  | 79,182           |
| Fines & Forfeitures                                                                                                                                               | 15,240             |                 |                 |                  |                |                 |                  | 15,240           |
| Miscellaneous Revenue                                                                                                                                             | 16,894             | 3,350           |                 | 9,536            |                |                 | 1,415            | 31,195           |
| Licenses And Permits                                                                                                                                              | 15,357             | 4,667           |                 | 12,350           |                |                 |                  | 32,374           |
| Internal Service Charges                                                                                                                                          | 8,388              | 2,415           |                 |                  |                |                 | 11,895           | 22,698           |
| <b>TOTAL SOURCES</b>                                                                                                                                              | <b>168,356</b>     | <b>27,365</b>   | <b>10,689</b>   | <b>52,248</b>    | <b>0</b>       | <b>23,685</b>   | <b>13,310</b>    | <b>295,653</b>   |
| Transfers In                                                                                                                                                      | 2,235              |                 |                 |                  |                |                 |                  | 2,235            |
| Fund Balances/Reserves/Net Assets                                                                                                                                 | 75,675             |                 |                 |                  |                |                 |                  | 75,675           |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>                                                                                                                   | <b>\$246,266</b>   | <b>\$27,365</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |
| EXPENDITURES                                                                                                                                                      |                    |                 |                 |                  |                |                 |                  |                  |
| General Government                                                                                                                                                | 133,500            | 4,080           |                 | 18,650           |                |                 |                  | \$156,230        |
| Public Safety                                                                                                                                                     | 36,063             | 3,500           |                 | 13,340           |                |                 |                  | \$52,903         |
| Physical Environment                                                                                                                                              | 13,660             | 200             |                 | 3,514            |                |                 |                  | \$17,374         |
| Transportation                                                                                                                                                    | 9,000              | 3,260           |                 | 10,055           |                |                 |                  | \$22,315         |
| Debt Services                                                                                                                                                     | 6,650              |                 | 10,689          |                  |                |                 |                  | \$269,675        |
| Human Services                                                                                                                                                    | 17,765             | 15,325          |                 | 3,450            |                | 23,685          |                  | \$60,225         |
| Administrative Technology Services                                                                                                                                |                    |                 |                 |                  |                |                 | 13,310           | \$13,310         |
| <b>TOTAL EXPENDITURES</b>                                                                                                                                         | <b>\$216,638</b>   | <b>\$26,365</b> | <b>\$10,689</b> | <b>\$49,009</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$339,696</b> |
| Transfers Out                                                                                                                                                     |                    |                 |                 | 3,239            |                |                 |                  | 3,239            |
| Fund Balances/Reserves/Net Assets                                                                                                                                 | 29,628             | 1,000           |                 |                  |                |                 |                  | 30,628           |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>                                                                                                                            | <b>\$246,266</b>   | <b>\$27,365</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |
| TRANSFERS, RESERVES & BALANCES                                                                                                                                    |                    |                 |                 |                  |                |                 |                  |                  |

The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.

\*Must show at least 95% Ad Valorem Proceeds for each millage\*

## 4.20 Budget Summary Ad Requirements

# Budget Summary Ad Requirements

For this advertisement:

- Each millage rate must include at least 95% of ad valorem taxes in the budget.
- **All** funds must be shown.
- The ad must show a balanced budget.
  - All funds should balance.
  - The total of all funds should balance.
- A line item for reserves must be shown.

Example: Budget Summary Ad With Budget Increase

| BUDGET SUMMARY                                                                                                                                                    |                     |                 |                 |                  |                |                 |                  |                  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------|-----------------|------------------|----------------|-----------------|------------------|------------------|--|
| Towns of Florida - Current Fiscal Year                                                                                                                            |                     |                 |                 |                  |                |                 |                  |                  |  |
| *THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES. |                     |                 |                 |                  |                |                 |                  |                  |  |
| General Fund                                                                                                                                                      | 5.6500              |                 |                 |                  |                |                 |                  |                  |  |
| Voted fund                                                                                                                                                        | 1.0000              |                 |                 |                  |                |                 |                  |                  |  |
| ESTIMATED REVENUES                                                                                                                                                | GENERAL FUND        | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |  |
| Taxes                                                                                                                                                             | Millage per \$1000  |                 |                 |                  |                |                 |                  |                  |  |
| Ad Valorem Taxes                                                                                                                                                  | 5.6500              | 47.253          |                 |                  |                |                 |                  | 47.253           |  |
| Ad Valorem Taxes                                                                                                                                                  | 1.0000 (voted debt) |                 | 10.689          |                  |                |                 |                  | 10.689           |  |
| Sales And Use Taxes                                                                                                                                               | 22.639              | 9.000           |                 |                  |                |                 |                  | 31.639           |  |
| Charges For Services                                                                                                                                              | 13.603              | 3.313           |                 | 9.467            |                |                 |                  | 26.383           |  |
| Intergovernmental Revenue                                                                                                                                         | 28.962              | 5.620           |                 | 20.899           |                | 23.685          |                  | 79.166           |  |
| Fees & Forfeitures                                                                                                                                                | 15.240              |                 |                 |                  |                |                 |                  | 15.240           |  |
| Miscellaneous Revenue                                                                                                                                             | 18.884              | 3.300           |                 | 9.536            |                |                 | 1.415            | 31.195           |  |
| Licenses And Permits                                                                                                                                              | 15.367              | 4.667           |                 | 12.390           |                |                 |                  | 32.374           |  |
| Internal Service Charges                                                                                                                                          | 8.388               | 2.415           |                 |                  |                |                 | 11.895           | 22.688           |  |
| <b>TOTAL SOURCES</b>                                                                                                                                              | <b>168,354</b>      | <b>27,345</b>   | <b>10,689</b>   | <b>52,248</b>    | <b>0</b>       | <b>23,685</b>   | <b>13,310</b>    | <b>295,651</b>   |  |
| Transfers In                                                                                                                                                      | 2,235               |                 |                 |                  |                |                 |                  | 2,235            |  |
| Fund Balances/Reserves/Net Assets                                                                                                                                 | 75,675              |                 |                 |                  |                |                 |                  | 75,675           |  |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>                                                                                                                   | <b>\$246,264</b>    | <b>\$27,345</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,542</b> |  |
| EXPENDITURES                                                                                                                                                      | GENERAL FUND        | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |  |
| General Government                                                                                                                                                | 133,500             | 4,000           |                 | 18,650           |                |                 |                  | \$156,150        |  |
| Public Safety                                                                                                                                                     | 38,093              | 3,500           |                 | 13,340           |                |                 |                  | \$54,933         |  |
| Physical Environment                                                                                                                                              | 13,690              | 200             |                 | 3,514            |                |                 |                  | \$17,374         |  |
| Transportation                                                                                                                                                    | 9,000               | 3,280           |                 | 10,055           |                |                 |                  | \$22,315         |  |
| Debt Services                                                                                                                                                     | 6,600               |                 | 10,689          |                  |                |                 |                  | \$17,289         |  |
| Human Services                                                                                                                                                    | 17,785              | 15,325          |                 | 3,450            |                | 23,685          |                  | \$50,225         |  |
| Administrative Technology Services                                                                                                                                |                     |                 |                 |                  |                |                 | 13,310           | \$13,310         |  |
| <b>TOTAL EXPENDITURES</b>                                                                                                                                         | <b>\$218,638</b>    | <b>\$26,345</b> | <b>\$10,689</b> | <b>\$49,099</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$331,766</b> |  |
| Transfers Out                                                                                                                                                     |                     |                 |                 | 3,239            |                |                 |                  | \$3,239          |  |
| Fund Balances/Reserves/Net Assets                                                                                                                                 | 29,428              | 1,000           |                 |                  |                |                 |                  | 30,428           |  |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>                                                                                                                            | <b>\$248,066</b>    | <b>\$27,345</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$375,543</b> |  |
| <b>TRANSFERS, RESERVES &amp; BALANCES</b>                                                                                                                         | <b>\$246,264</b>    | <b>\$27,345</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$375,542</b> |  |

The tentative, adopted, and final budgets are on file in the office of the above referenced taxing authority as a public record.  
\*Must show at least 95% Ad Valorem Proceeds for each millage\*

Hover your mouse over the ad to view larger image.

## 4.21 Budget Summary Ad Requirements

# Budget Summary Ad Requirements

Other requirements:

- The ad must have an adjacent *Notice of Proposed Tax Increase* ad **or** *Notice of Budget Hearing* ad (not both).
- This ad has no size requirements.
- The ad must comply with all statutory budget requirements.

Example: Budget Summary Ad With Budget Increase

| BUDGET SUMMARY                                                                                                                                                    |                     |                 |                 |                  |                |                 |                  |                  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------|-----------------|------------------|----------------|-----------------|------------------|------------------|--|
| Towns of Florida - Current Fiscal Year                                                                                                                            |                     |                 |                 |                  |                |                 |                  |                  |  |
| *THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES. |                     |                 |                 |                  |                |                 |                  |                  |  |
| General Fund                                                                                                                                                      | 5.6500              |                 |                 |                  |                |                 |                  |                  |  |
| Voted fund                                                                                                                                                        | 1.0000              |                 |                 |                  |                |                 |                  |                  |  |
| ESTIMATED REVENUES                                                                                                                                                | GENERAL FUND        | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |  |
| Taxes                                                                                                                                                             | Mileage per \$1000  |                 |                 |                  |                |                 |                  |                  |  |
| Ad Valorem Taxes                                                                                                                                                  | 5.6500              | 47.253          |                 |                  |                |                 |                  | 47.253           |  |
| Ad Valorem Taxes                                                                                                                                                  | 1.0000 (voted debt) |                 | 10.689          |                  |                |                 |                  | 10.689           |  |
| Sales And Use Taxes                                                                                                                                               | 22.639              | 9.000           |                 |                  |                |                 |                  | 30.639           |  |
| Charges For Services                                                                                                                                              | 13.603              | 3.313           |                 | 9.467            |                |                 |                  | 26.383           |  |
| Intergovernmental Revenue                                                                                                                                         | 28.962              | 5.620           |                 | 20.899           |                | 23.685          |                  | 79.166           |  |
| Fees & Forfeitures                                                                                                                                                | 15.240              |                 |                 |                  |                |                 |                  | 15.240           |  |
| Miscellaneous Revenue                                                                                                                                             | 18.694              | 3.300           |                 | 9.536            |                |                 | 1.415            | 31.195           |  |
| Licenses And Permits                                                                                                                                              | 15.367              | 4.667           |                 | 12.390           |                |                 |                  | 32.374           |  |
| Internal Service Charges                                                                                                                                          | 8.369               | 2.415           |                 |                  |                |                 | 11.695           | 22.689           |  |
| <b>TOTAL SOURCES</b>                                                                                                                                              | <b>168,294</b>      | <b>27,345</b>   | <b>10,689</b>   | <b>52,248</b>    | <b>0</b>       | <b>23,685</b>   | <b>13,310</b>    | <b>295,653</b>   |  |
| Transfers In                                                                                                                                                      | 2,230               |                 |                 |                  |                |                 |                  | 2,230            |  |
| Fund Balances/Reserves/Net Assets                                                                                                                                 | 75,675              |                 |                 |                  |                |                 |                  | 75,675           |  |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>                                                                                                                   | <b>\$246,204</b>    | <b>\$27,345</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |  |
| EXPENDITURES                                                                                                                                                      | GENERAL FUND        | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |  |
| General Government                                                                                                                                                | 133,500             | 4,000           |                 | 18,650           |                |                 |                  | \$156,150        |  |
| Public Safety                                                                                                                                                     | 38,093              | 3,500           |                 | 13,340           |                |                 |                  | \$54,933         |  |
| Physical Development                                                                                                                                              | 13,600              | 200             |                 | 3,514            |                |                 |                  | \$17,374         |  |
| Transportation                                                                                                                                                    | 9,000               | 3,280           |                 | 10,055           |                |                 |                  | \$22,315         |  |
| Debt Services                                                                                                                                                     | 6,600               |                 | 10,689          |                  |                |                 |                  | \$268,675        |  |
| Human Services                                                                                                                                                    | 17,785              | 15,325          |                 | 3,400            |                | 23,685          |                  | \$60,225         |  |
| Administrative Technology Services                                                                                                                                |                     |                 |                 |                  |                |                 | 13,310           | \$13,310         |  |
| <b>TOTAL EXPENDITURES</b>                                                                                                                                         | <b>\$218,638</b>    | <b>\$24,345</b> | <b>\$10,689</b> | <b>\$49,099</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$339,699</b> |  |
| Transfers Out                                                                                                                                                     |                     |                 |                 | 3,239            |                |                 |                  | 3,239            |  |
| Fund Balances/Reserves/Net Assets                                                                                                                                 | 29,428              | 1,000           |                 |                  |                |                 |                  | 30,428           |  |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>                                                                                                                            | <b>\$248,066</b>    | <b>\$25,345</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |  |
| <b>TRANSFERS, RESERVES &amp; BALANCES</b>                                                                                                                         | <b>\$246,204</b>    | <b>\$27,345</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>       | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |  |

The tentative, adopted, and final budgets are on file in the office of the above referenced taxing authority as a public record.  
\*Must show at least 90% Ad Valorem Proceeds for each millage\*

Hover your mouse over the ad to view larger image.

## 4.22 Budget Summary Ad Requirements

Florida  
DEPARTMENT OF REVENUE

# Budget Summary Ad Requirements

If the proposed operating budget expenditures are more than last year's total operating expenditures, include this statement in **bold**.

Example: Budget Summary Ad With Budget Increase

| BUDGET SUMMARY                                                                                                                                                          |              |             |            |           |                |                 |               |            |            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------|------------|-----------|----------------|-----------------|---------------|------------|------------|
| Name of Florida County or Fiscal Year                                                                                                                                   |              |             |            |           |                |                 |               |            |            |
| THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal place) MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES. |              |             |            |           |                |                 |               |            |            |
| Category                                                                                                                                                                | 2020         | 2021        | 2022       | 2023      | 2024           | 2025            | 2026          | 2027       | 2028       |
| ESTIMATED REVENUES                                                                                                                                                      | GENERAL FUND | SPRING FUND | STATE FUND | SALES TAX | PERMANENT FUND | ENTERPRISE FUND | INTEGRAL FUND | LOCAL FUND | TOTAL FUND |
| Ad Valorem Taxes                                                                                                                                                        | 3,000,000    | 3,100,000   | 3,200,000  | 3,300,000 | 3,400,000      | 3,500,000       | 3,600,000     | 3,700,000  | 3,800,000  |
| Other Revenues                                                                                                                                                          | 1,000,000    | 1,100,000   | 1,200,000  | 1,300,000 | 1,400,000      | 1,500,000       | 1,600,000     | 1,700,000  | 1,800,000  |
| Transfers                                                                                                                                                               | 1,000,000    | 1,100,000   | 1,200,000  | 1,300,000 | 1,400,000      | 1,500,000       | 1,600,000     | 1,700,000  | 1,800,000  |
| Grants                                                                                                                                                                  | 1,000,000    | 1,100,000   | 1,200,000  | 1,300,000 | 1,400,000      | 1,500,000       | 1,600,000     | 1,700,000  | 1,800,000  |
| Other Sources                                                                                                                                                           | 1,000,000    | 1,100,000   | 1,200,000  | 1,300,000 | 1,400,000      | 1,500,000       | 1,600,000     | 1,700,000  | 1,800,000  |
| TOTAL SOURCES                                                                                                                                                           | 6,000,000    | 6,200,000   | 6,400,000  | 6,600,000 | 6,800,000      | 7,000,000       | 7,200,000     | 7,400,000  | 7,600,000  |
| EXPENDITURES                                                                                                                                                            | 6,000,000    | 6,200,000   | 6,400,000  | 6,600,000 | 6,800,000      | 7,000,000       | 7,200,000     | 7,400,000  | 7,600,000  |
| TOTAL REVENUES, TRANSFERS & BALANCES                                                                                                                                    | 6,000,000    | 6,200,000   | 6,400,000  | 6,600,000 | 6,800,000      | 7,000,000       | 7,200,000     | 7,400,000  | 7,600,000  |

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF** (name of taxing authority) **ARE** (percent, rounded to one decimal place) **MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.** (s. 200.065(3)(l), F.S.)

## 4.23 Budget Summary Ad Requirements

# Budget Summary Ad Requirements

Example: Budget Summary Ad With Budget Increase

| BUDGET SUMMARY                                                                                                                                                    |                    |                 |                 |                  |                 |                 |                  |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|------------------|
| Town of Florida - Current Fiscal Year                                                                                                                             |                    |                 |                 |                  |                 |                 |                  |                  |
| *THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of taxing authority) ARE (percent rounded to one decimal) MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES. |                    |                 |                 |                  |                 |                 |                  |                  |
| General fund                                                                                                                                                      | 0.0000             |                 |                 |                  |                 |                 |                  |                  |
| Voted fund                                                                                                                                                        | 1.0000             |                 |                 |                  |                 |                 |                  |                  |
| ESTIMATED REVENUES                                                                                                                                                | GENERAL FUND       | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND  | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |
| Taxes:                                                                                                                                                            | Millage per \$1000 |                 |                 |                  |                 |                 |                  |                  |
| Ad Valorem Taxes                                                                                                                                                  | 5.6500             | 47,253          |                 |                  |                 |                 |                  | 47,253           |
| Ad Valorem Taxes                                                                                                                                                  | 1.000 (voted debt) |                 | 10,689          |                  |                 |                 |                  | 10,689           |
| Sales And Use Taxes                                                                                                                                               | 22,639             | 8,000           |                 |                  |                 |                 |                  | 30,639           |
| Charges For Services                                                                                                                                              | 13,603             | 3,313           |                 | 9,467            |                 |                 |                  | 26,383           |
| Intergovernmental Revenue                                                                                                                                         | 28,982             | 5,620           |                 | 20,895           |                 | 23,685          |                  | 79,182           |
| Fines & Forfeitures                                                                                                                                               | 15,240             |                 |                 |                  |                 |                 |                  | 15,240           |
| Miscellaneous Revenue                                                                                                                                             | 16,894             | 3,350           |                 | 9,536            |                 |                 | 1,415            | 31,195           |
| Licenses And Permits                                                                                                                                              | 15,357             | 4,667           |                 | 12,350           |                 |                 |                  | 32,374           |
| Internal Service Charges                                                                                                                                          | 8,388              | 2,415           |                 |                  |                 |                 | 11,895           | 22,698           |
| <b>TOTAL SOURCES</b>                                                                                                                                              | <b>168,356</b>     | <b>27,365</b>   | <b>10,689</b>   | <b>\$2,248</b>   | <b>0</b>        | <b>23,685</b>   | <b>13,310</b>    | <b>296,653</b>   |
| Transfers In                                                                                                                                                      | 2,235              |                 |                 |                  |                 |                 |                  | 2,235            |
| Fund Balances/Reserves/Net Assets                                                                                                                                 | 75,675             |                 |                 |                  |                 |                 |                  | 75,675           |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>                                                                                                                   | <b>\$246,266</b>   | <b>\$27,365</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>        | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |
| EXPENDITURES                                                                                                                                                      | GENERAL FUND       | SPECIAL REVENUE | DEBT SERVICE    | CAPITAL PROJECTS | PERMANENT FUND  | ENTERPRISE FUND | INTERNAL SERVICE | TOTAL ALL FUNDS  |
| General Government                                                                                                                                                | 133,500            | 4,080           |                 | 18,650           |                 |                 |                  | \$156,230        |
| Public Safety                                                                                                                                                     | 36,063             | 3,500           |                 | 13,340           |                 |                 |                  | \$52,903         |
| Physical Environment                                                                                                                                              | 13,660             | 200             |                 | 3,514            |                 |                 |                  | \$17,374         |
| Transportation                                                                                                                                                    | 9,000              | 3,260           |                 | 10,055           |                 |                 |                  | \$22,315         |
| Debt Services                                                                                                                                                     | 6,650              |                 | 10,689          |                  |                 |                 |                  | \$269,675        |
| Human Services                                                                                                                                                    | 17,785             | 15,325          |                 | 3,450            |                 | 23,685          |                  | \$60,225         |
| Administrative Technology Services                                                                                                                                |                    |                 |                 |                  |                 |                 | 13,310           | \$13,310         |
| <b>TOTAL EXPENDITURES</b>                                                                                                                                         | <b>\$216,638</b>   | <b>\$26,365</b> | <b>\$10,689</b> | <b>\$49,009</b>  | <b>\$23,685</b> | <b>\$13,310</b> |                  | <b>\$339,696</b> |
| Transfers Out                                                                                                                                                     |                    |                 |                 | 3,239            |                 |                 |                  | 3,239            |
| Fund Balances/Reserves/Net Assets                                                                                                                                 | 29,628             | 1,000           |                 |                  |                 |                 |                  | 30,628           |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>                                                                                                                            | <b>\$246,266</b>   | <b>\$27,365</b> | <b>\$10,689</b> | <b>\$52,248</b>  | <b>0</b>        | <b>\$23,685</b> | <b>\$13,310</b>  | <b>\$373,563</b> |
| <b>TRANSFERS, RESERVES &amp; BALANCES</b>                                                                                                                         |                    |                 |                 |                  |                 |                 |                  |                  |

The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.

\*Must show at least 95% Ad Valorem Proceeds for each millage\*

### Percentage example

If calculations equal 8.45%,  
input 8.5%.

Include the 95% Ad Valorem  
proceeds.

Verify the budget is balanced.

## 4.24 Notice of Continuation Ad Requirements

# Notice of Continuation Ad Requirements

If the hearing is recessed, the taxing authority must publish a *Notice of Continuation* in a newspaper of general circulation in the county. The notice must state the time, date, and location of the hearing.



**Do not adjourn the hearing.  
The hearing is to be recessed.**

Monday, September 7, 2025 **MOCK NEWS** Issue #45



Oranges from harvested in Yung Fung

### Fruits of Labor

Can the orange groves be saved?

The number of orange trees producing fruit have been dwindling. Farmers are worried of the upcoming winter as last winter was one of the coldest on record which resulted in many trees dying. This summer has not been easy either. An invasive species called the citrus psyllid has been damaging these trees and are growing in number.

Many farmers have purchased more pesticides or insecticides to keep insects at bay. Some farmers have opted for a different method when it comes to removing agricultural pests. They have purchased a machine that will knock the pests off. The pests will go into a container that will be dropped off later at a nearby chicken or duck farm.

A few farmers that liked the idea of not using pesticides or insecticides but couldn't afford the upfront cost of the machines have a contract with chickens or duck farms. Quack Farms has over a thousand ducks and is contracted to release these ducks onto other farms so that these ducks can eat the insects.

Due to warming weather, the farm must have more bins available for the ducks as different pests. They must also provide an area with shade so that the ducks get tired. During the colder months, the ducks will visit the farms. The insects aren't as active when it is cold but farmers like to keep a container and have the ducks come by.

Farmers have planted more orange trees in hopes they will last. They said they have learned their lesson and will monitor their trees more closely. While the demand for oranges have dropped and is expected to decline further, farmers hope the next fruit will eventually make a comeback.

**NOTICE OF CONTINUATION**

The Final Budget Hearing held on September 6, 2025, for the Town of Tamarac was recessed and will be continued on:

September 11, 2025  
5:45 PM  
at  
Council Chambers, City Hall  
7990 River St. NE, Tamarac, FL 33333

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## 4.26 Notice of Rescheduled Hearing Ad Requirements

# Notice of Rescheduled Hearing Ad Requirements

If a hearing is postponed or rescheduled due to circumstances beyond its control, the taxing authority should publish a *Notice of Rescheduled Hearing* in a newspaper of general circulation in the county or a publicly accessible website.

The notice must state the time, date, and location of the rescheduled hearing.

Sunday, September 7, 2025 **MOCK NEWS** Issue #45



Tropical flight leaves Sunshine International Airport

### Last Call for Flights

More cancellations ahead of Hurricane Lillia

Florida is currently in a state of emergency due to Hurricane Lillia. Tolls across the state have been suspended. Millions of Floridians have evacuated already while millions more are predicted to leave as Hurricane Lillia nears.

Sunshine International Airport has the latest flight. The latest flight out of Florida is a Tropical flight and will leave at 10 p.m. Once the last flight departs, Sunshine International Airport will suspend its operations. It does not know when it will resume operations as it is in Hurricane Lillia's path. It will assess the damage once it is safe to do so. If there is little to no damage, it estimates that the airport will be able to accept flights within the week. If the damage is more severe, does it may take a few months before it can reopen.

Hurricane Lillia is expected to become a Category 4 hurricane Tuesday morning and make landfall Tuesday night. Some hurricane centers predict it could become a Category 3 hurricane. It is predicted to make landfall the morning of September 9, 2025.

Major airlines Compton, Alpha, and Speedy made announcements last night that they are canceling all flights scheduled to arrive and depart Florida the night of September 8, 2025.

Summer Airlines will have flights available along the Florida panhandle. All of their flights have been booked in Central and South Florida, but they plan to add morning and afternoon flights to help with evacuations.

Big Airlines has been focusing its flights to and from Florida. Currently, they have a small number of flights left throughout Florida and plan to include more flights before the wind gets worse. They have temporarily waived the checked bag fees, up to two bags, for Florida residents.

#### NOTICE OF RESCHEDULED HEARING

The Final Budget Hearing adopting a millage rate and budget on September 9, 2025, for the City of Stone is being rescheduled due to Hurricane Lillia.

A rescheduled Final Budget Hearing will be held on:

**September 12, 2025**

**6:00 PM**

**at**

**Granite City Hall**

**8765 Ground Way, Stone, FL 44444**

Page 1

## 4.27 Notice of Rescheduled Hearing Ad Example

*Florida*  
**DEPARTMENT OF REVENUE**

# Notice of Rescheduled Hearing Ad Example



**FLORIDA**  
DEPARTMENT OF REVENUE

### NOTICE OF RESCHEDULED HEARING

The Final Budget Hearing adopting a millage rate and budget on September 9, 2025, for the City of Stone is being rescheduled due to Hurricane Lillia:

A rescheduled Final Budget Hearing will be held on:

**September 12, 2025**  
**6:00 PM**  
at  
**Granite City Hall**  
**8765 Ground Way, Stone, FL 44444**

Sunday, September 7, 2025

MOCK NEWS

Issue #437



#### Call for Flights

cancellations ahead of Hurricane Lillia

Florida is currently in a state of emergency due to Hurricane Lillia. This across the state has suspended. Millions of Floridians have canceled already while millions more are expected to leave as Hurricane Lillia nears.

Hurricane Lillia is expected to become a Category 4 hurricane on Saturday morning and make landfall Tuesday night. Some hurricane season predictions predict Category 3 intensity. The hurricane is expected to hit the morning of September 7, 2025.

Major airlines, including Delta and Spirit, have announced they are suspending all flights scheduled to arrive and depart Florida the night of September 7, 2025.

Local Airlines will have flights available along the Florida peninsula. All of their flights have been limited to Central and South Florida, but they plan to add morning and afternoon flights to help with evacuations.

The Airlines has been focusing its flights to and from Florida. Currently, they have a small number of flights left throughout Florida and plan to include more flights before the road gets worse. They have temporarily raised the scheduled bag fees up to \$150 bags for Florida residents.

Southwest International Airport has the same flight. The same flight out of Florida is a Tiger flight and will leave at 10 pm. Once the last flight departs, Southwest International Airport will suspend its operations. It does not have plans to resume operations as it is as Hurricane Lillia's path. It will assess the damage more it is safe to do so. If there is little to no damage, it remains that the airport will be able to accept flights within the week. If the damage is more severe, then it may take a few months before it can accept.

#### NOTICE OF RESCHEDULED HEARING

The Final Budget Hearing adopting a millage rate and budget on September 9, 2025, for the City of Stone is being rescheduled due to Hurricane Lillia.

A rescheduled Final Budget Hearing will be held on:

**September 12, 2025**  
**6:00 PM**  
at  
**Granite City Hall**  
**8765 Ground Way, Stone, FL 44444**

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## 4.28 Proof of Publications

# Proof of Publications

Submit one proof of publication for each published advertisement. If there is only one proof of publication, each published ad should be included in the same document.

Submit with *Certification of Compliance* (Form DR-487).

**LOCALiQ**  
PO Box 631244 Cincinnati, OH 45263-1244  
Knox Chief Herald Tribune

**PROOF OF PUBLICATION**

[Redacted Box]

I, [Redacted], who on oath says that he or she is of the legal clerk of the [Redacted] a newspaper published at [Redacted] that the attached copy of advertisement, being a [Redacted] in the matter of the Court, was published in said newspaper in the issues dated or by publication in the newspaper's website, is authorized, on:

00250073

and that the fees charged are legal. Affiant further says that the [Redacted] is a newspaper published at [Redacted], and that the said newspaper has heretofore been continuously published in said County, Florida, each and has been entered as periodically printed at the post office [Redacted] for a period of 1 year not preceding the first publication of the attached copy of advertisement and affiant further says that he or she has never sold nor provided any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing the advertisement for publication in the said newspaper.

Issued to and subscribed before 3-4-2025/0022

Local Clerk: [Signature]

Notary State of FL [Redacted]

My commission expires [Redacted]

Publication Cost: \$1437.80  
Order No: 781253  
Customer No: 034918  
PC #: [Redacted]

# of Copies: 1

**THIS IS NOT AN INVOICE!**  
Please do not use this form for invoice purposes.

[Redacted Box]

Page 1 of 1

## 4.29 Tear Sheets

# Tear Sheets

A tear sheet is an actual copy of the published newspaper ad. Submitting a tear sheet is an alternative to submitting a newspaper. Taxing authorities submit tear sheets with the package via OASYS.

Sunday, January 8, 2023
MOCK NEWS
Issue #43

---

### Tourist Injured at Yellowstone

A little too close for comfort

The unidentified tourist was taking pictures of the bison when they got within 20 feet of the bison. Other visitors warned the person that they should stay further back, but they refused to listen.

The bison noticed the tourist and charged at them. The tourist started running. They couldn't outrun the bison and the impact of the hit sent the tourist flying. A couple of park rangers dashed the bison while others went to retrieve the person.

The tourist was airlifted to the nearest hospital. They are in critical condition. Park officials say that before entering the park, visitors are given a lesson on how to behave inside the park.



Yellowstone Park: A family of bison grazing

### NOTICE OF PROPOSED TAX INCREASE

The City of Embury has tentatively adopted a measure to increase its property tax levy.

**Last year's property tax levy:**

- A. Initially proposed tax levy.....\$47,969
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....(53,833)
- C. Actual property tax levy.....\$44,136

**This year's proposed tax levy.....\$49,740**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Wednesday, January 11, 2023**  
**5:30 PM**  
**at**  
**Chambers Room, City Hall**  
**8 Flame Road, Embury, FL 11111**

**A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.**

---

### BUDGET SUMMARY

CITY OF EMBURY - FISCAL YEAR 2023/2024

\*THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF EMBURY ARE 1.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

| General Fund                                    | 5,430 |                     |                 |                |                 |                  |                   |                 |                  |
|-------------------------------------------------|-------|---------------------|-----------------|----------------|-----------------|------------------|-------------------|-----------------|------------------|
| Voted fund                                      | 1,000 |                     |                 |                |                 |                  |                   |                 |                  |
| <b>ESTIMATED REVENUES</b>                       |       | <b>GENERAL FUND</b> | <b>NEW/ISS.</b> | <b>DEBT</b>    | <b>CAPITAL</b>  | <b>PERMANENT</b> | <b>ENTERPRISE</b> | <b>INTERNAL</b> | <b>TOTAL ALL</b> |
|                                                 |       |                     | <b>REVENUE</b>  | <b>SERVICE</b> | <b>PROJECTS</b> | <b>FUNDS</b>     | <b>FUNDS</b>      | <b>SERVICES</b> | <b>FUNDS</b>     |
| Taxes                                           |       | Millage per \$1000  |                 |                |                 |                  |                   |                 |                  |
| Ad Valorem Taxes                                | 5,430 | 47,203              |                 |                |                 |                  |                   |                 | 47,203           |
| Sales And Use Taxes                             | 1,000 | 4,000               |                 | 30,000         |                 |                  |                   |                 | 34,000           |
| Charges For Services                            |       | 13,400              | 5,315           |                | 4,407           |                  | 21,400            |                 | 26,522           |
| Intergovernmental Revenues                      |       | 20,000              | 3,400           |                |                 |                  |                   |                 | 23,400           |
| Fines & Forfeitures                             |       | 15,240              |                 |                |                 |                  |                   |                 | 15,240           |
| Miscellaneous Revenues                          |       | 34,000              | 5,550           |                | 5,250           |                  |                   | 5,815           | 45,515           |
| Licenses And Permits                            |       | 13,557              | 4,407           |                | 12,500          |                  |                   |                 | 30,464           |
| Interest Service Charges                        |       | 6,300               | 2,415           |                |                 |                  |                   | 15,895          | 24,610           |
| <b>TOTAL REVENUES</b>                           |       | 148,500             | 77,545          | 30,400         | 32,240          | 0                | 21,400            | 15,510          | 286,495          |
| Transfers In                                    |       | 2,250               |                 |                |                 |                  |                   |                 | 2,250            |
| Fund Balance/Reserves/Ret. Assets               |       | 75,475              |                 |                |                 |                  |                   |                 | 75,475           |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> |       | \$246,226           | \$107,545       | \$30,400       | \$32,240        | 0                | \$21,400          | \$15,510        | \$326,565        |
| <b>EXPENDITURES</b>                             |       |                     |                 |                |                 |                  |                   |                 |                  |
| General Government                              |       | 15,340              | 4,000           |                | 18,400          |                  |                   |                 | \$37,740         |
| Public Safety                                   |       | 30,000              | 5,300           |                | 15,340          |                  |                   |                 | \$50,640         |
| Physical Environment                            |       | 15,000              | 300             |                | 5,014           |                  |                   |                 | \$20,314         |
| Transportation                                  |       | 6,000               | 5,340           |                | 80,000          |                  |                   |                 | \$91,340         |
| Public Services                                 |       | 4,400               |                 | 30,400         |                 |                  |                   |                 | \$34,800         |
| Human Services                                  |       | 17,740              | 15,510          |                | 5,400           |                  | 21,400            |                 | \$59,650         |
| Administrative Technology Services              |       |                     |                 |                |                 |                  |                   | 15,510          | \$15,510         |
| <b>TOTAL EXPENDITURES</b>                       |       | \$164,480           | \$26,545        | \$30,400       | \$89,400        | 0                | \$21,400          | \$15,510        | \$267,835        |
| Transfers Out                                   |       | 25,430              | 1,000           |                | 5,250           |                  |                   |                 | \$31,680         |
| Fund Balance/Reserves/Ret. Assets               |       | 25,430              |                 |                |                 |                  |                   |                 | 25,430           |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          |       | \$215,340           | \$27,545        | \$30,400       | \$94,650        | 0                | \$21,400          | \$15,510        | \$329,505        |
| <b>TRANSFERS, RESERVES &amp; BALANCE 20</b>     |       | \$246,226           | \$107,545       | \$30,400       | \$32,240        | 0                | \$21,400          | \$15,510        | \$326,565        |

The amounts adopted, and / or final budgets are on file in the office of the clerk-referred being authentic as a public record.  
\*Show above at least 10% of Valuation Proceeds for each millage.

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## 5. Resolutions and Ordinances

### 5.1 Resolutions and Ordinances

Florida  
DEPARTMENT OF REVENUE

## Resolutions and Ordinances

The taxing authority cannot levy any millage until its governing board has approved a resolution or ordinance.

### Example of Resolution/Ordinance Adopting a Millage Rate

(Include percent increase over RBR, millage rate and RBR.)

A Resolution/Ordinance must be completed, for the tentative hearing and the final hearing.

**Resolution/Ordinance Number 98-01**

A (RESOLUTION/ORDINANCE) OF THE (NAME OF TAXING AUTHORITY) OF \_\_\_\_\_ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) LEVYING OF AD VALOREM TAXES FOR \_\_\_\_\_ COUNTY FOR FISCAL YEAR \_\_\_\_\_; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the (name of taxing authority) \_\_\_\_\_ of \_\_\_\_\_ County, Florida, on (Date) \_\_\_\_\_, adopted Fiscal Year (Tentative/Final) Millage Rates following a public hearing as required by Florida Statute 200.065.

WHEREAS, the (name of taxing authority) of \_\_\_\_\_ County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within \_\_\_\_\_ County has been certified by the county property appraiser to the (name of taxing authority) as \$ \_\_\_\_\_.

NOW, THEREFORE, BE IT RESOLVED by the (name of taxing authority) of \_\_\_\_\_ County, Florida, that:

1. The FY \_\_\_\_\_ operating millage rate is \_\_\_\_\_ mills, which is greater than the rolled-back rate of \_\_\_\_\_ mills by \_\_\_\_\_ %.

2. The voted debt service millage is \_\_\_\_\_.

3. This (resolution/ordinance) will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this \_\_\_\_\_ Day of \_\_\_\_\_.

Time Adopted \_\_\_\_\_ PM

\_\_\_\_\_  
(NAME OF TAXING AUTHORITY)

Chairman

ATTEST:

Resolution or Ordinance adopting the final millage rates(s) will be forwarded to the property appraiser, tax collector, and Department of Revenue within 3 days after adoption.

If the adopted millage rate is less than the rolled-back rate, you may state the percent decrease.

## 5.2 Millage Resolutions and Ordinances

Florida  
DEPARTMENT OF REVENUE

# Millage Resolutions and Ordinances

The **tentative and final** resolution/ordinance adopting millage rates must include:

- The taxing authority's name
- The percentage increase over the rolled-back rate
- Each adopted millage rate
- The rolled-back rate

### Example of Resolution/Ordinance Adopting a Millage Rate

(Include percent increase over RBR, millage rate and RBR.)

A Resolution/Ordinance must be completed, for the **tentative** hearing and the **final** hearing.

Resolution/Ordinance Number 98-01

A (RESOLUTION/ORDINANCE) OF THE (NAME OF TAXING AUTHORITY) OF \_\_\_\_\_ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) LEVYING OF AD VALOREM TAXES FOR \_\_\_\_\_ COUNTY FOR FISCAL YEAR \_\_\_\_\_; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the (name of taxing authority) \_\_\_\_\_ of \_\_\_\_\_ County, Florida, on (Date) \_\_\_\_\_, adopted Fiscal Year (Tentative/Final) Millage Rates following a public hearing as required by Florida Statute 200.065.

WHEREAS, the (name of taxing authority) of \_\_\_\_\_ County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within \_\_\_\_\_ County has been certified by the county property appraiser to the (name of taxing authority) as \$ \_\_\_\_\_.

NOW, THEREFORE, BE IT RESOLVED by the (name of taxing authority) of \_\_\_\_\_ County, Florida, that:

1. The FY \_\_\_\_\_ operating millage rate is \_\_\_\_\_ mills, which is greater than the rolled-back rate of \_\_\_\_\_ mills by \_\_\_\_\_ %.

2. The voted debt service millage is \_\_\_\_\_.

3. This (resolution/ordinance) will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this \_\_\_\_\_ Day of \_\_\_\_\_.  
Time Adopted \_\_\_\_\_ PM

\_\_\_\_\_  
(NAME OF TAXING AUTHORITY)

Chairman

ATTEST:

Resolution or Ordinance adopting the final millage rates(s) will be forwarded to the property appraiser, tax collector, and Department of Revenue within 3 days after adoption.

If the adopted millage rate is less than the rolled-back rate, you may state the percent decrease.

### 5.3 Millage Resolution / Ordinances Ad

Florida  
DEPARTMENT OF REVENUE

## Millage Resolution/ Ordinances Ad

Millage rate reflected from Form  
DR-420MM, line 5

5. Current year adopted millage rate (See page 3 for instructions)

per \$1,000 (5)

Roll-back rate reflected from  
Form DR-420, line 16

16. Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)

per \$1000 (16)

Percentage increase reflected from  
Form DR-420, line 27

27. Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by  
Line 23, **minus 1**, multiplied by 100)

% (27)

#### Example of Resolution/Ordinance Adopting a Millage Rate

(Include percent increase over RBR, millage rate and RBR.)

A Resolution/Ordinance must be completed, for the tentative hearing and the final hearing.

Resolution/Ordinance Number 98-01

A (RESOLUTION/ORDINANCE) OF THE (NAME OF TAXING AUTHORITY) OF \_\_\_\_\_ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) LEVYING OF AD VALOREM TAXES FOR \_\_\_\_\_ COUNTY FOR FISCAL YEAR \_\_\_\_\_; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the (name of taxing authority) \_\_\_\_\_ of \_\_\_\_\_ County, Florida, on (Date) \_\_\_\_\_, adopted Fiscal Year (Tentative/Final) Millage Rates following a public hearing as required by Florida Statute 200.065.

WHEREAS, the (name of taxing authority) of \_\_\_\_\_ County, Florida, held a public hearing as required by Florida Statute 200.065; and

\_\_\_\_\_ appraiser to the (name of taxing authority) as \$ \_\_\_\_\_, it exempt from taxation the county property

\_\_\_\_\_ NOW, THEREFORE, BE IT RESOLVED by the (name of taxing authority) of \_\_\_\_\_ County, Florida, that:

1. The FY \_\_\_\_\_ operating millage rate is \_\_\_\_\_ mills, which is greater than the rolled-back rate of \_\_\_\_\_ mills by \_\_\_\_\_ %.
2. The voted debt service millage is \_\_\_\_\_.

\_\_\_\_\_ be effect immediately upon its adoption. this \_\_\_\_\_ Day of \_\_\_\_\_.

Time Adopted \_\_\_\_\_ PM

(NAME OF TAXING AUTHORITY)

Chairman

ATTEST:

Resolution or Ordinance adopting the final millage rates(s) will be forwarded to \_\_\_\_\_ of Revenue within 3 days \_\_\_\_\_ may state the percent decrease.

## 5.4 Budget Resolutions and Ordinances

### Example: Resolution/Ordinance Adopting Budget

A resolution/ordinance must be done for the **tentative** and **final** hearings.

#### Resolution/Ordinance Number 98-02

A (RESOLUTION/ORDINANCE) OF THE (NAME OF TAXING AUTHORITY) OF \_\_\_\_\_ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) BUDGET FOR FISCAL YEAR \_\_\_\_\_; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the (name of taxing authority) of \_\_\_\_\_ County, Florida, on \_\_\_\_\_, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the (name of taxing authority) of \_\_\_\_\_ County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year \_\_\_\_\_ in the amount of \$\_\_\_\_\_.

**NOW, THEREFORE, BE IT RESOLVED** by the (name of taxing authority) of \_\_\_\_\_ County, Florida, that:

1. The Fiscal Year \_\_\_\_\_ (Tentative/Final) Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this \_\_\_\_\_ Day of \_\_\_\_\_.  
Time Adopted \_\_\_\_\_ PM

\_\_\_\_\_  
(NAME OF TAXING AUTHORITY)

Chairman

ATTEST:

## Budget Resolutions and Ordinances

TRIM budget resolutions and ordinances must be adopted by separate vote after the millage adoption. If the order of millage and budget adoption cannot be determined, send the meeting minutes. When the property appraiser receives the resolution or ordinance, it is considered official notice of the millage rate the taxing authority approved.



## 5.5 After the Final Hearing

### Example: Resolution/Ordinance Adopting Budget

A resolution/ordinance must be done for the **tentative** and **final** hearings.

#### Resolution/Ordinance Number 98-02

A (RESOLUTION/ORDINANCE) OF THE (NAME OF TAXING AUTHORITY) OF \_\_\_\_\_ COUNTY, FLORIDA, ADOPTING THE (TENTATIVE/FINAL) BUDGET FOR FISCAL YEAR \_\_\_\_\_; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the (name of taxing authority) of \_\_\_\_\_ County, Florida, on \_\_\_\_\_, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the (name of taxing authority) of \_\_\_\_\_ County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year \_\_\_\_\_ in the amount of \$\_\_\_\_\_.

**NOW, THEREFORE, BE IT RESOLVED** by the (name of taxing authority) of \_\_\_\_\_ County, Florida, that:

1. The Fiscal Year \_\_\_\_\_ (Tentative/Final) Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this \_\_\_\_\_ Day of \_\_\_\_\_.  
Time Adopted \_\_\_\_\_ PM

\_\_\_\_\_  
(NAME OF TAXING AUTHORITY)

Chairman

ATTEST:

## After the Final Hearing

Within **three days** following the final hearing, forward the resolution/ordinance adopting final millage to the:

- Property appraiser
- Tax collector
- Department of Revenue



## 5.6 Help Prevent Infractions



# Help Prevent Infractions

To help prevent infractions, submit a copy of your ads, resolutions, and calculations to the TRIM team at [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com) **before** publishing to ensure compliance.



## 6. TRIM Compliance Contacts

### 6.1 TRIM Compliance Contacts

## TRIM Compliance Contacts

| TRIM STAFF         | PHONE NUMBER                                                         |
|--------------------|----------------------------------------------------------------------|
| Wyatt Peters       | (850) 617-8921                                                       |
| Breauna Hines      | (850) 617-8923                                                       |
| Roberta Epp        | (850) 617-8890                                                       |
| Dianne Porter      | (850) 617-8920                                                       |
| Kyaira Brown       | (850) 617-8883                                                       |
|                    |                                                                      |
| fax number         | (850) 617-6115                                                       |
| TRIM email address | <a href="mailto:TRIM@floridarevenue.com">TRIM@floridarevenue.com</a> |