TRIM for School Districts

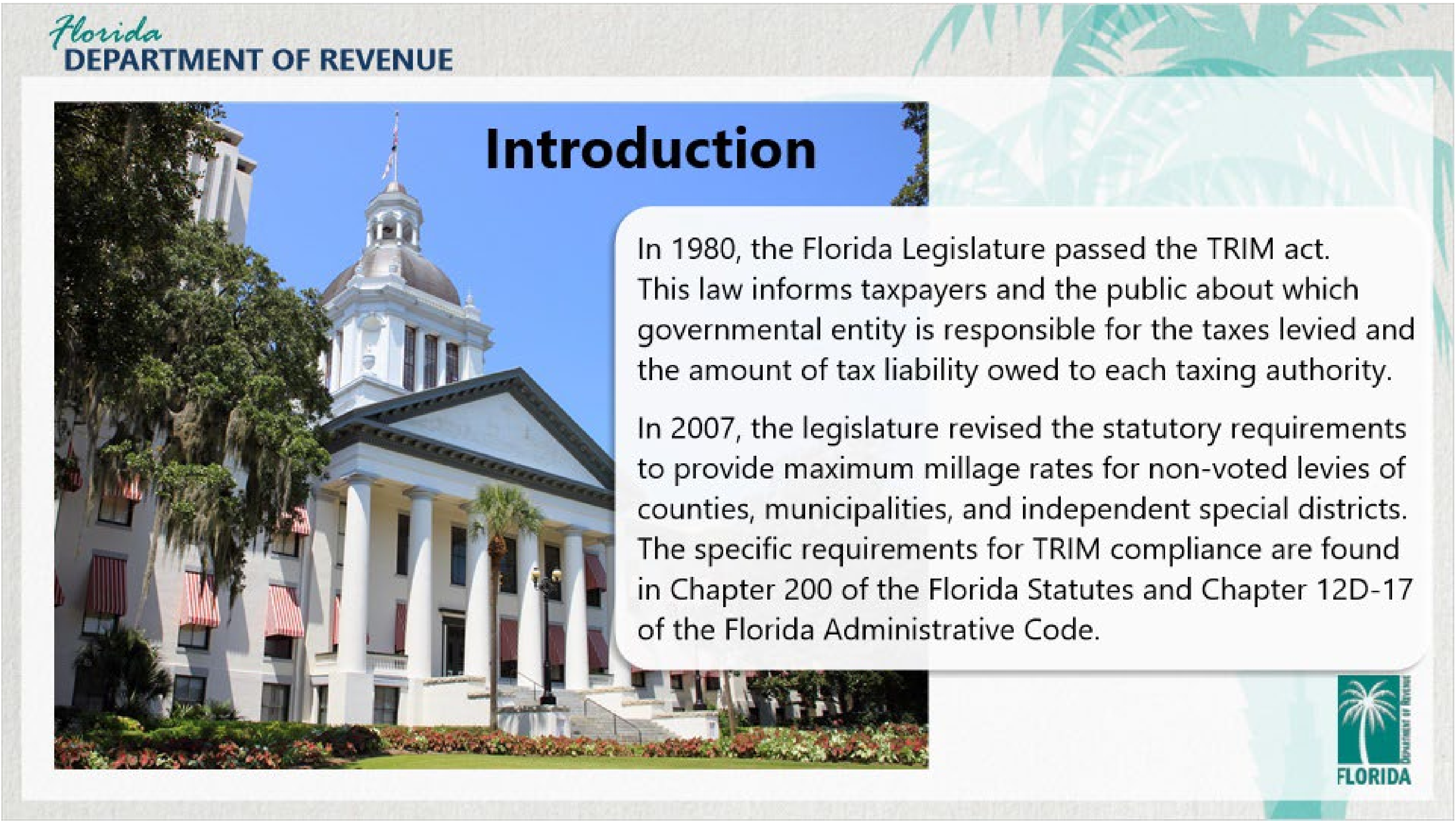
Published June 30, 2026

1. Introduction

1.1 TRIM for School Districts

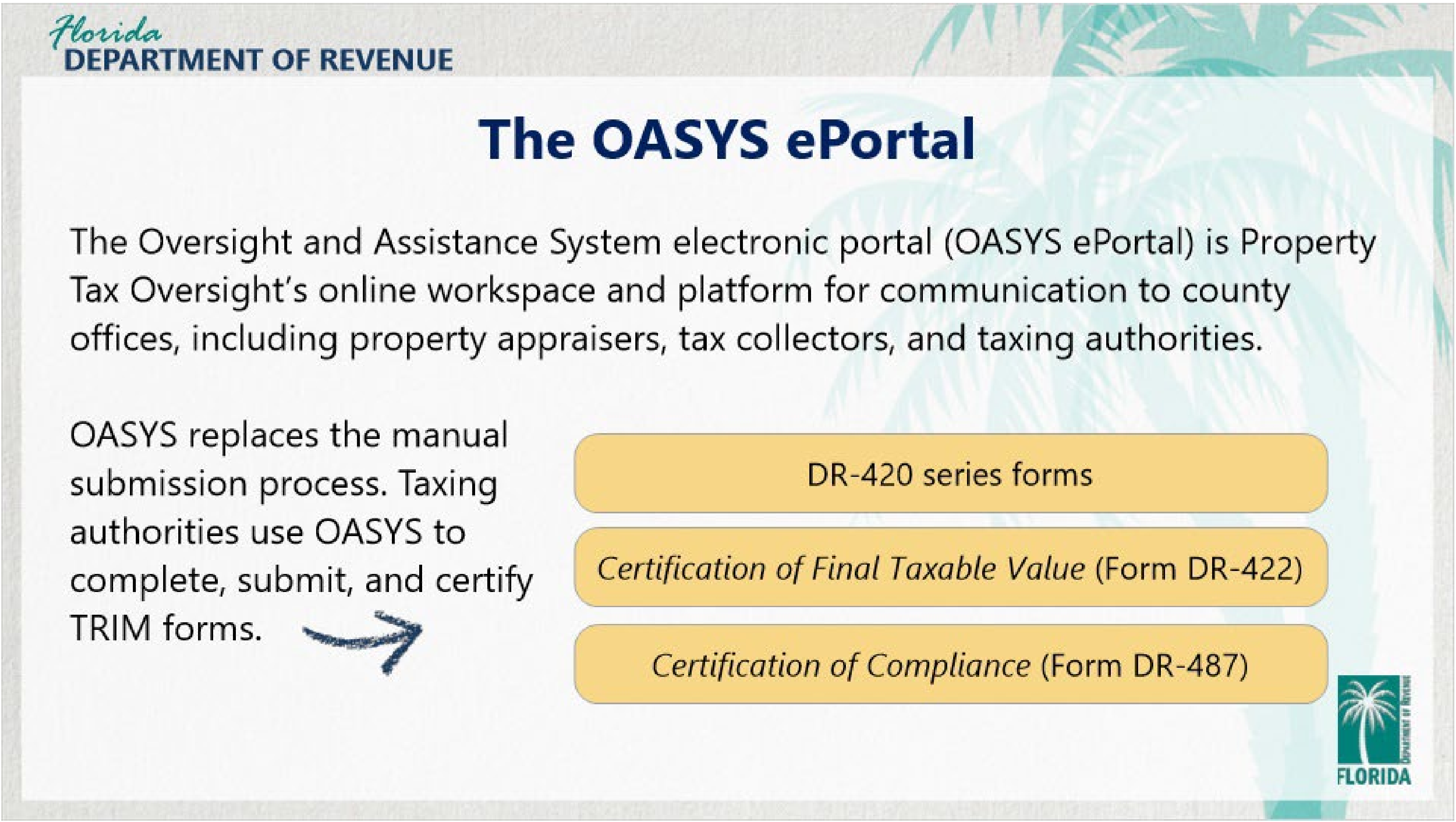
1.2 Training Overview

1.3 Introduction

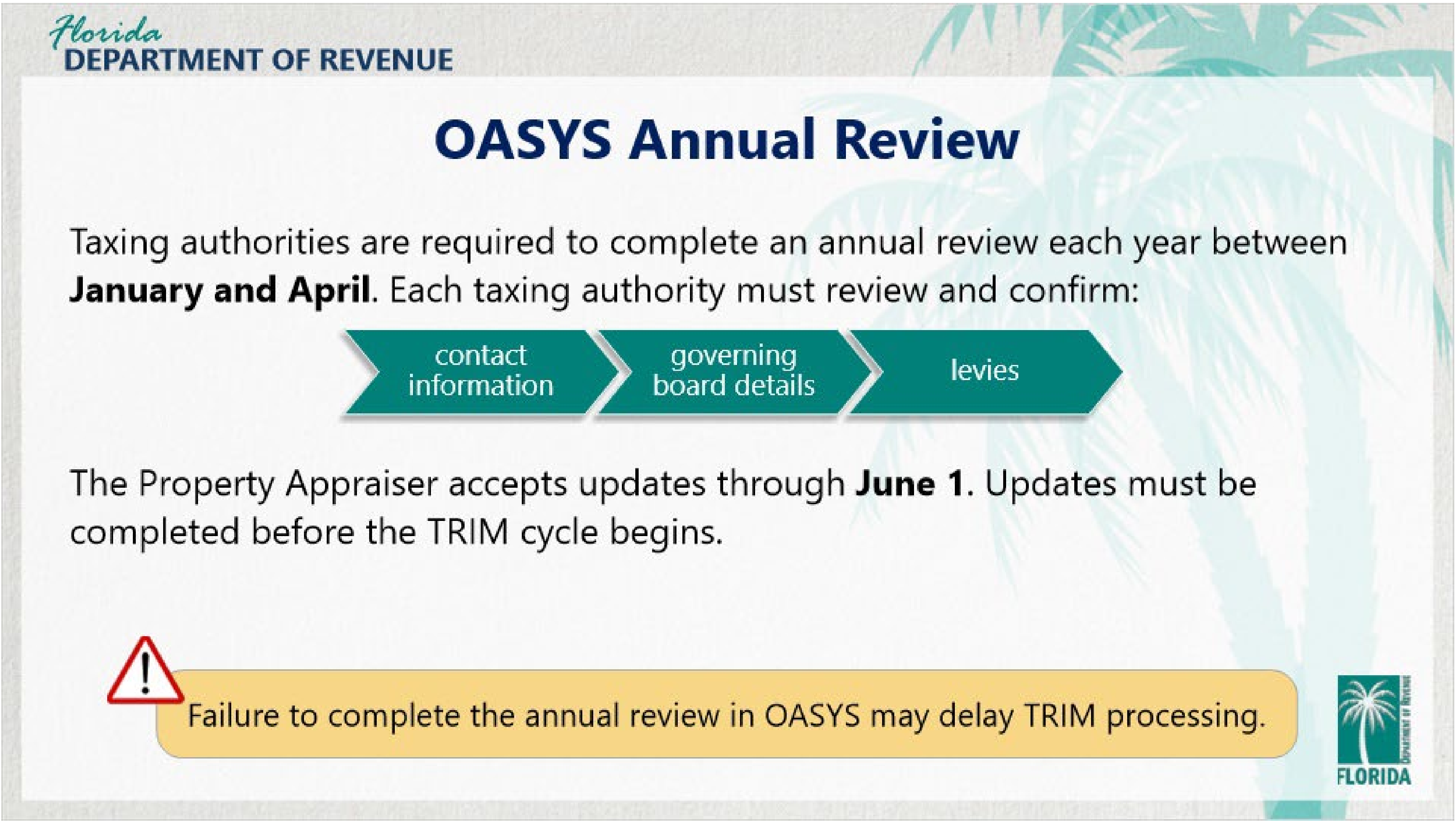


2. OASYS

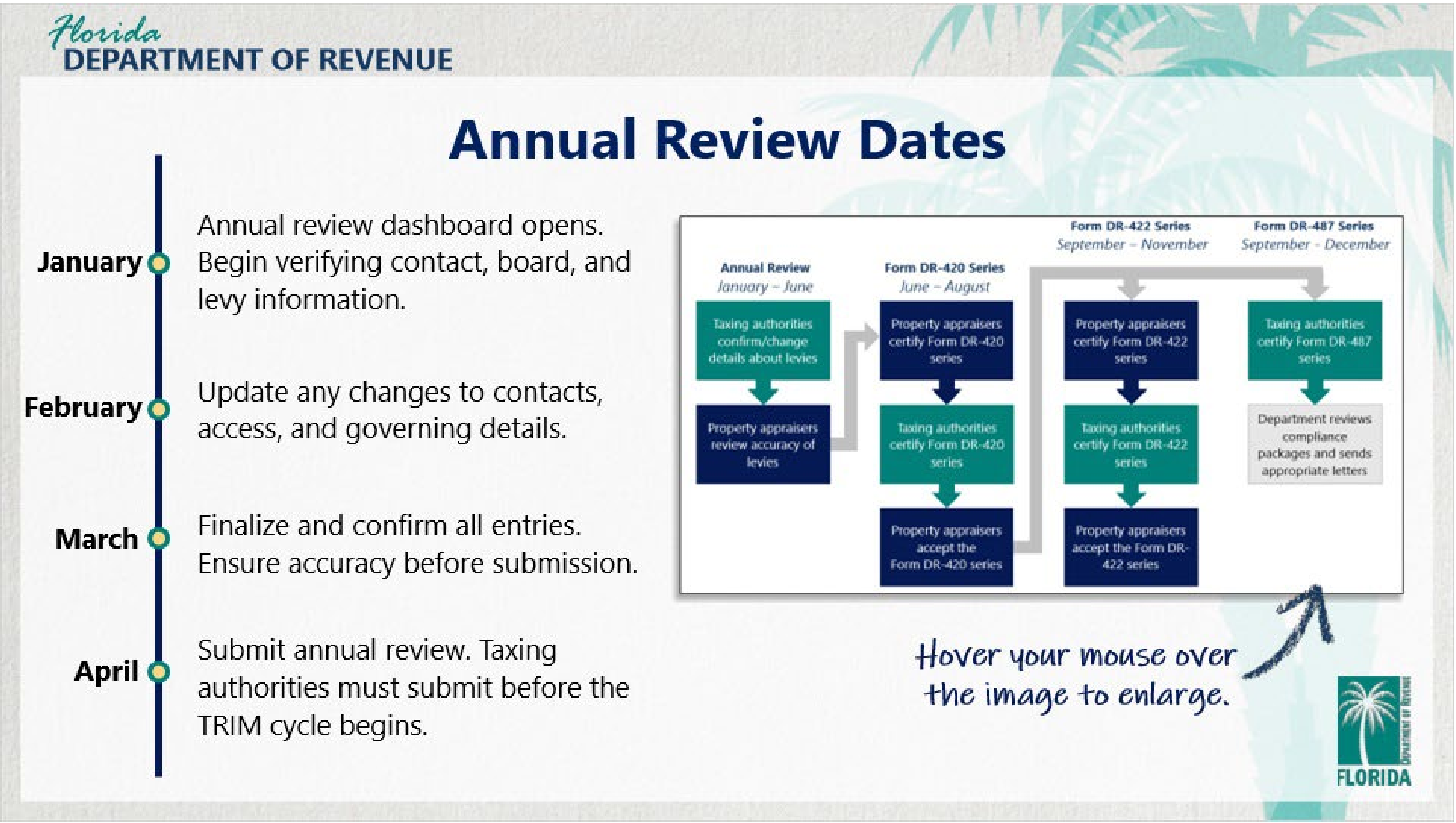
2.1 The OASYS ePortal



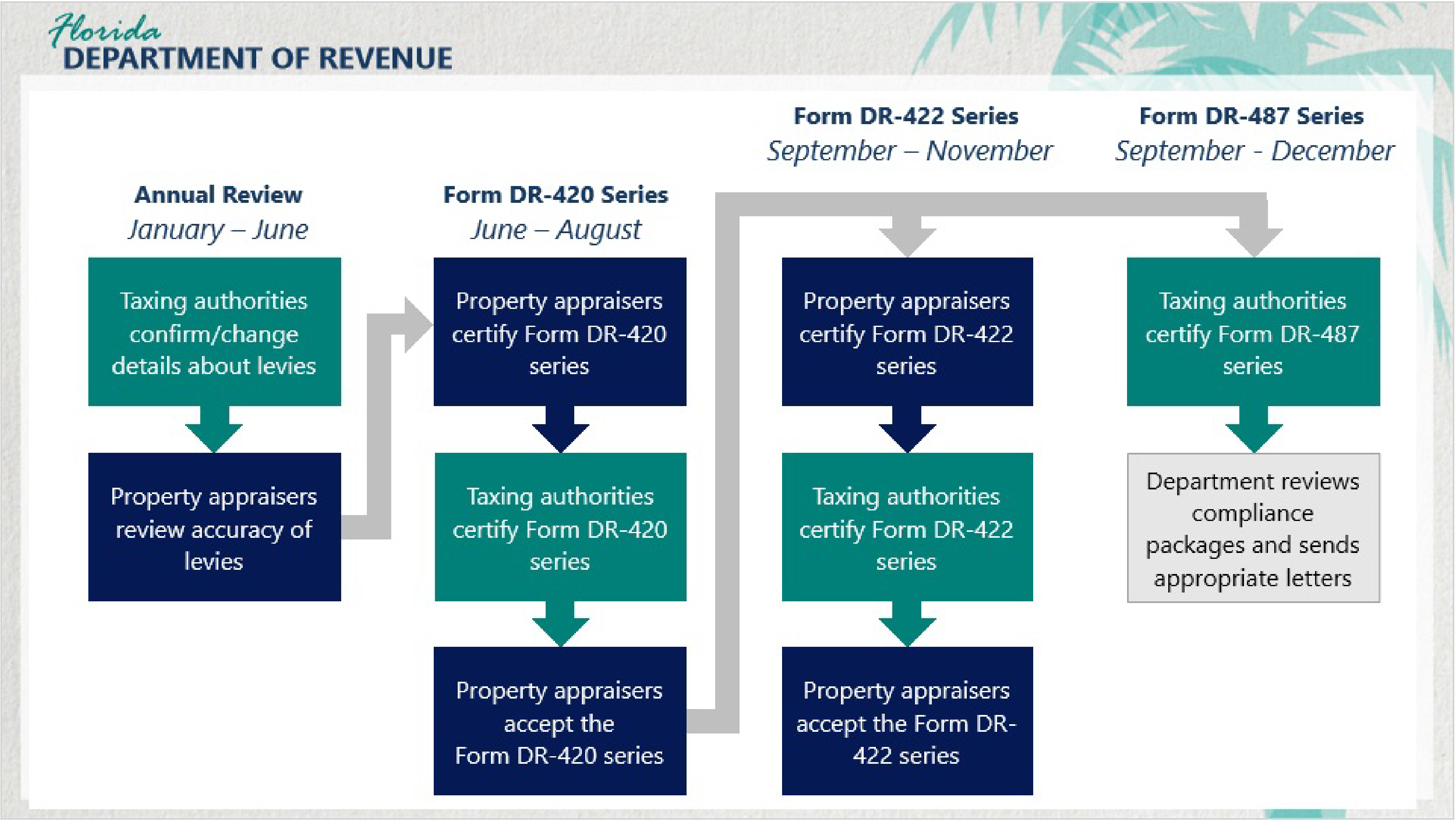
2.2 OASYS Annual Review



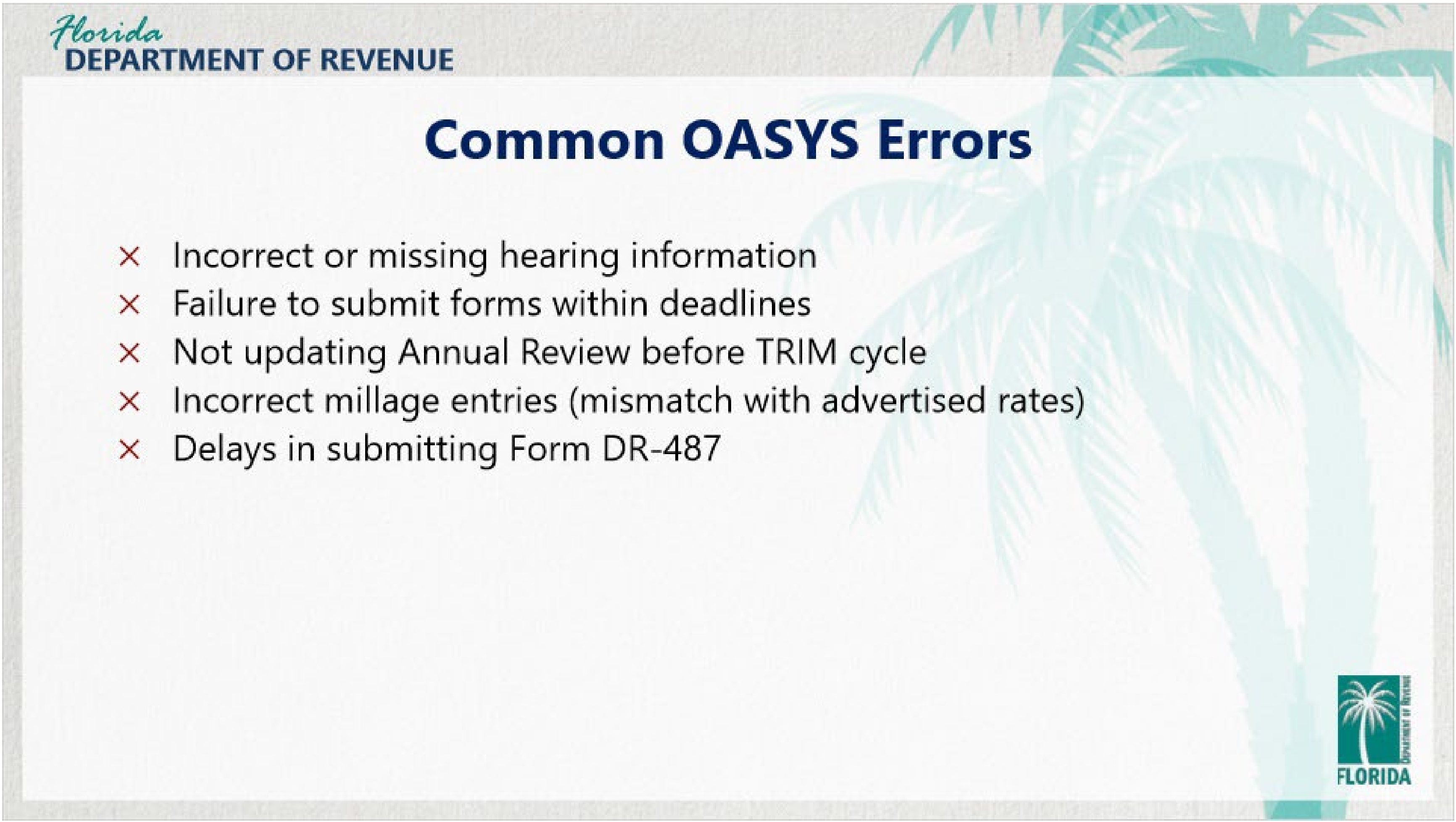
2.3 Annual Review Dates



Large Annual Review Timeline

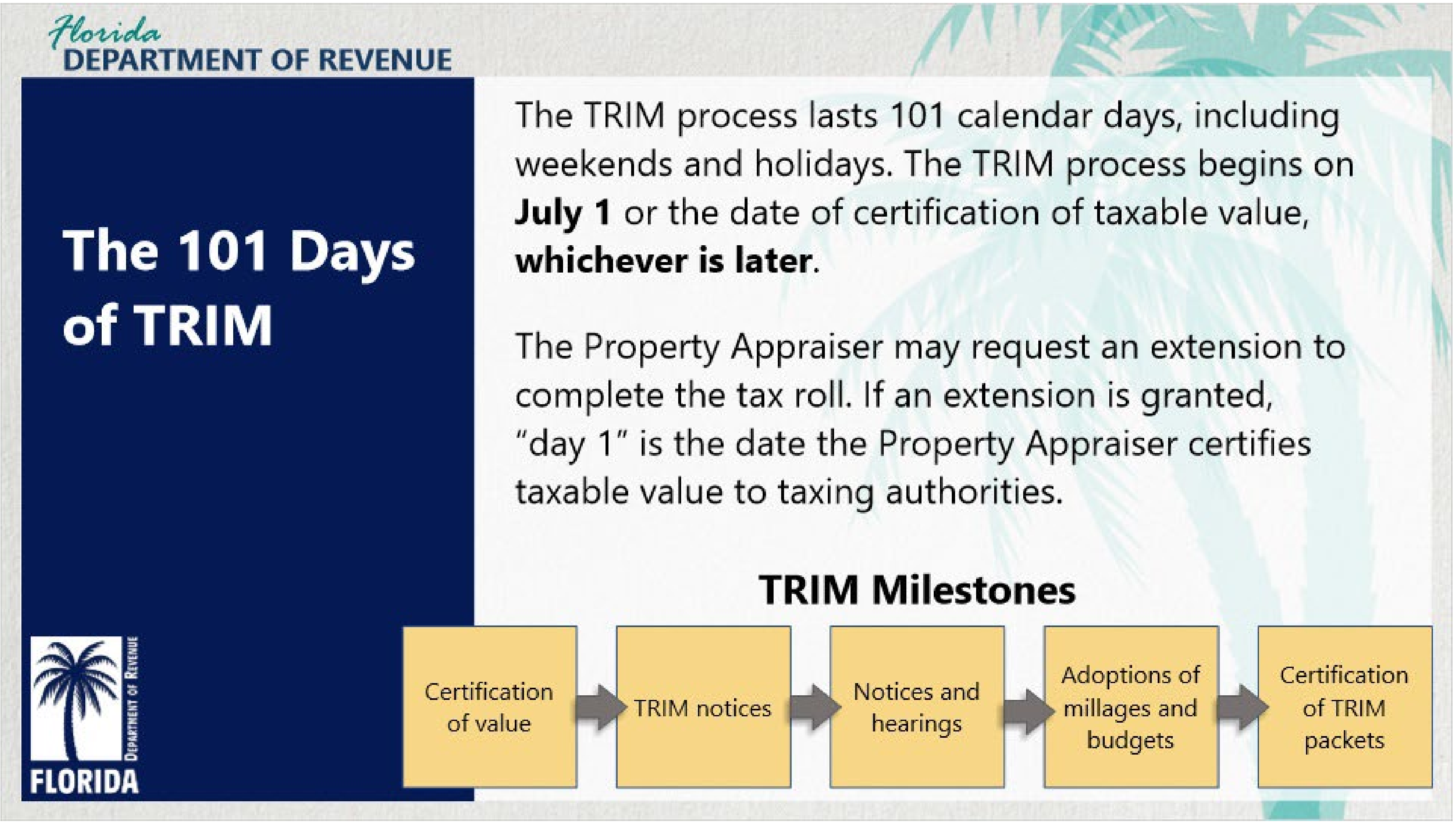


2.4 Common OASYS Errors

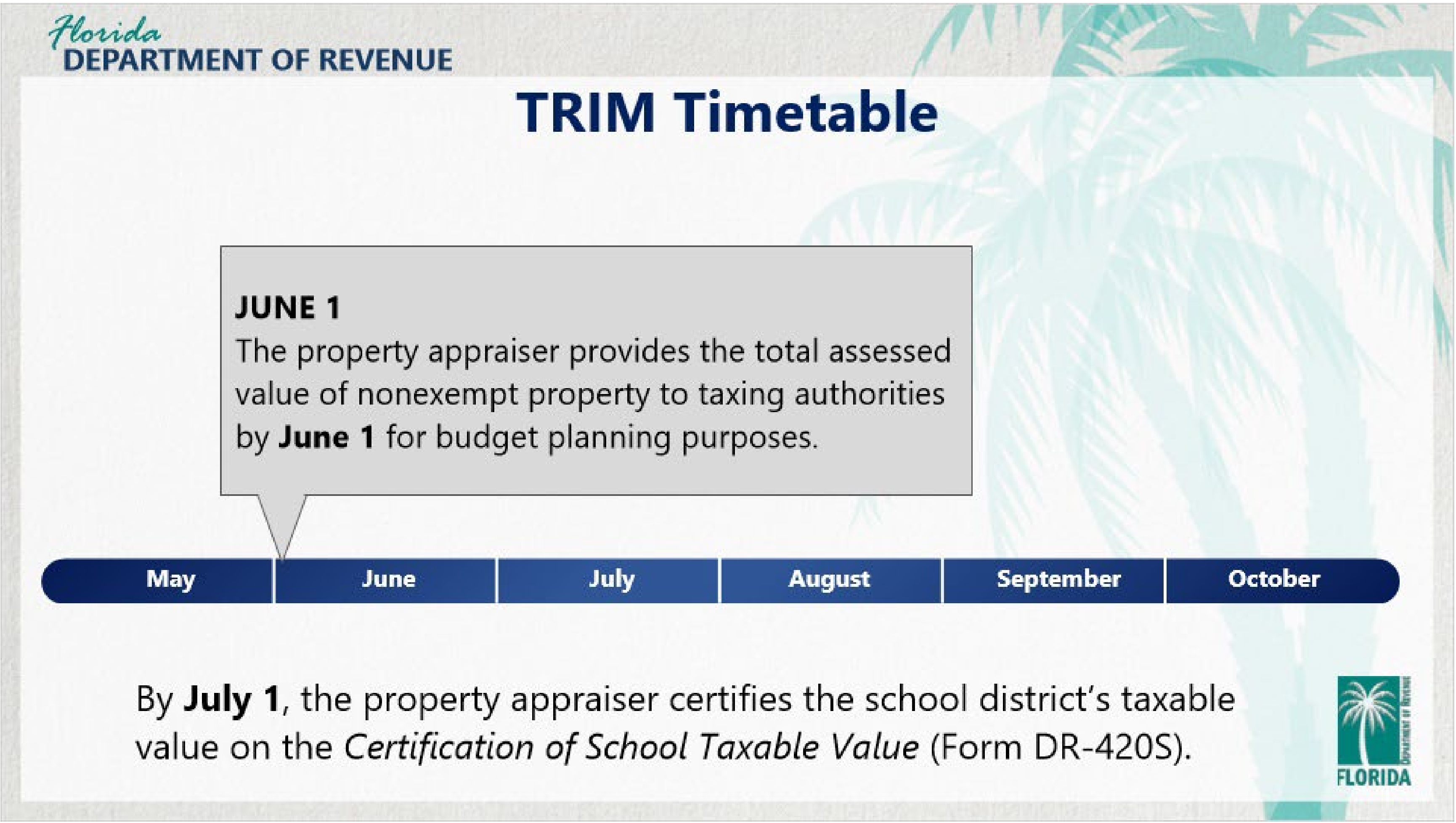


3. TRIM Timetable

3.1 The 101 Days of TRIM



3.2 TRIM Timetable



3.3 TRIM Timetable

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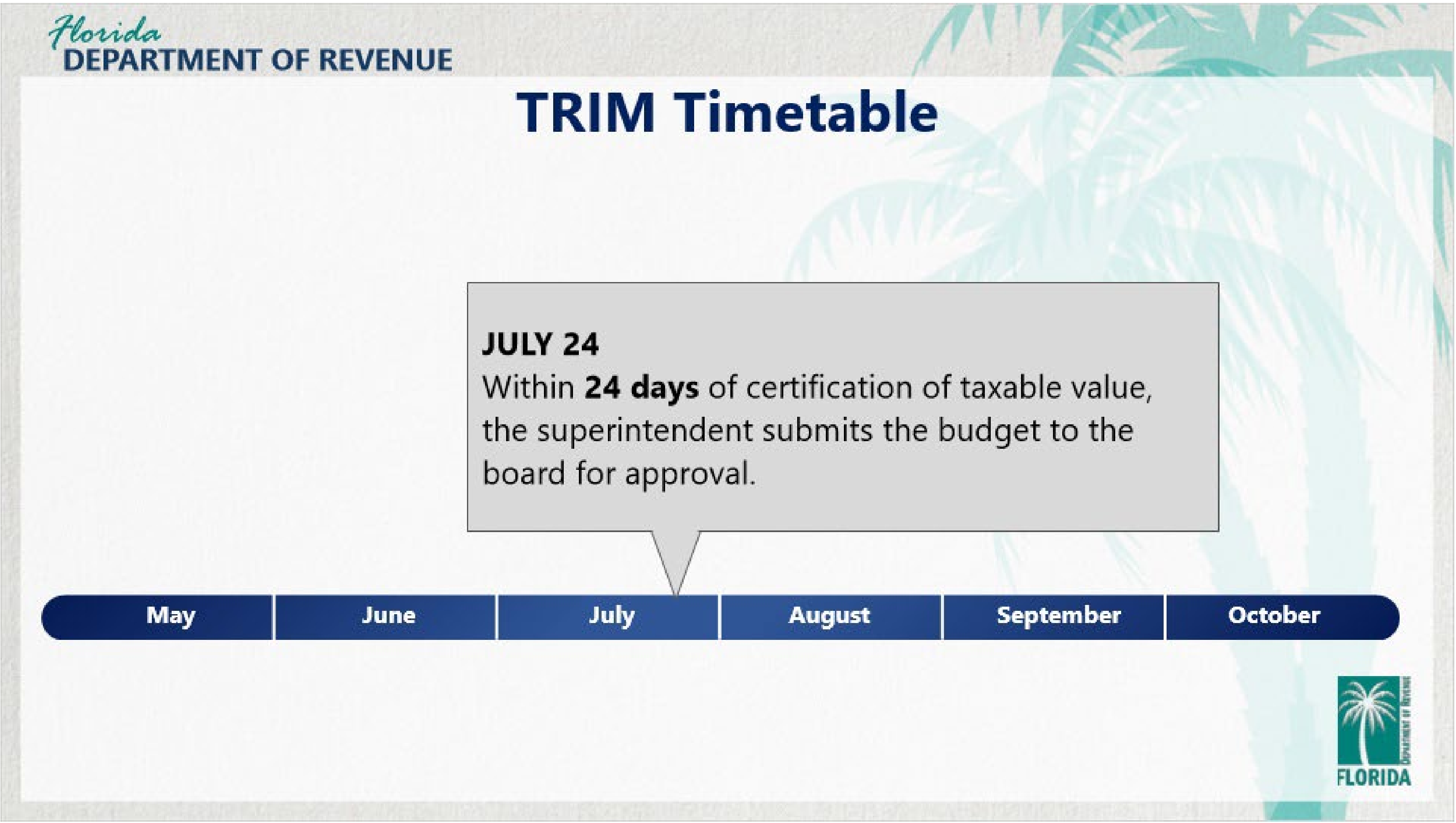
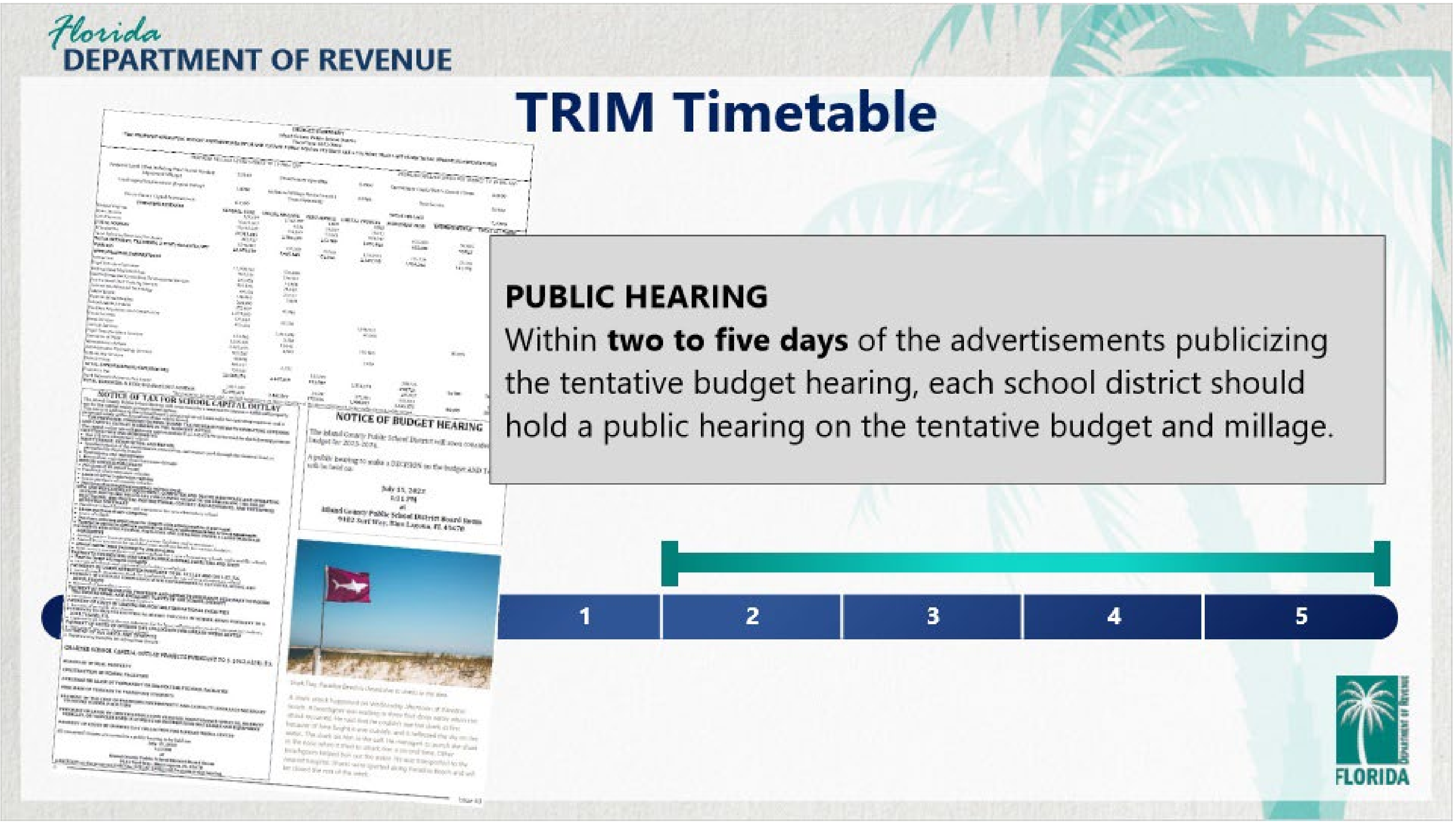
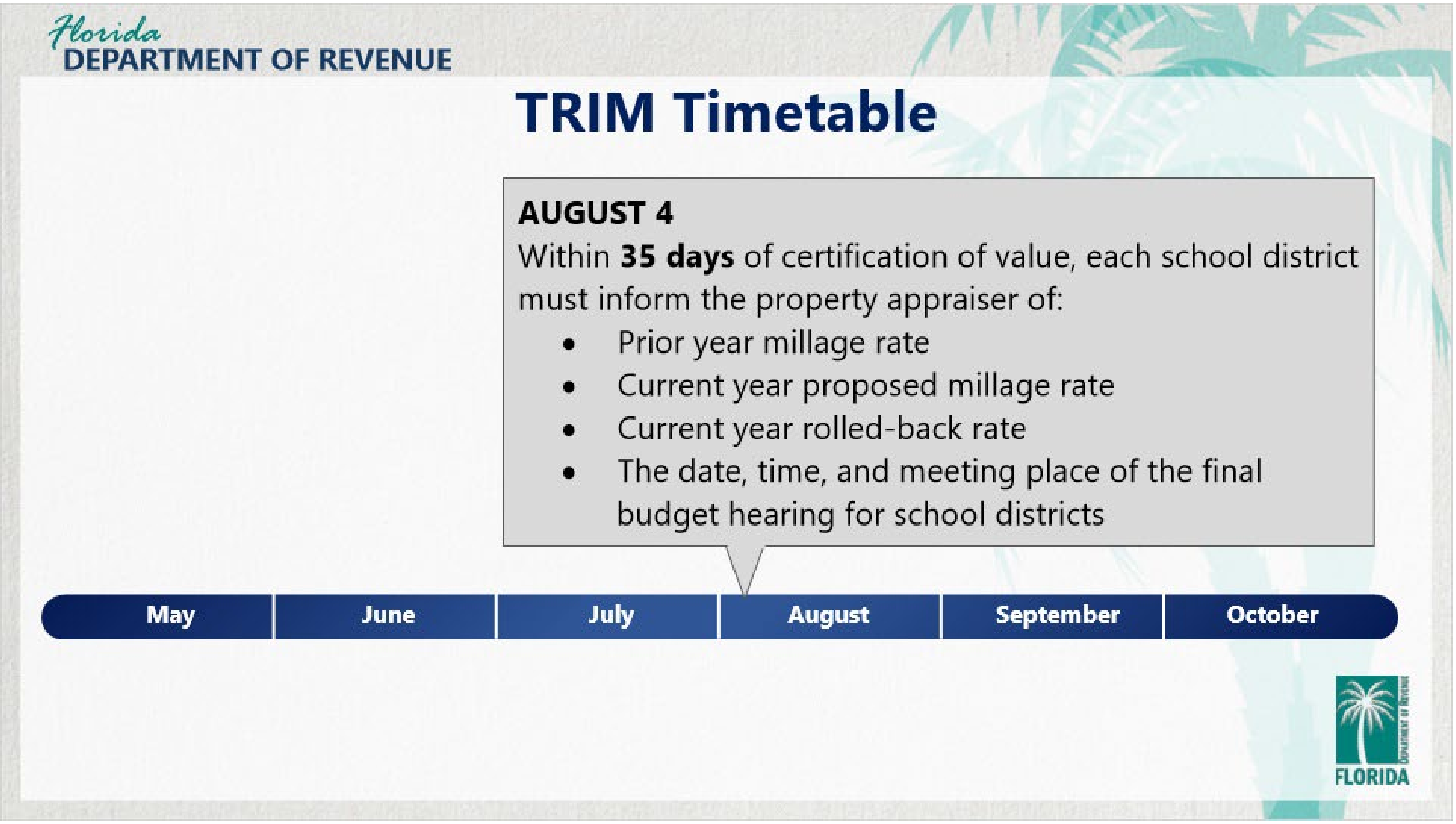


3.5 TRIM Timetable

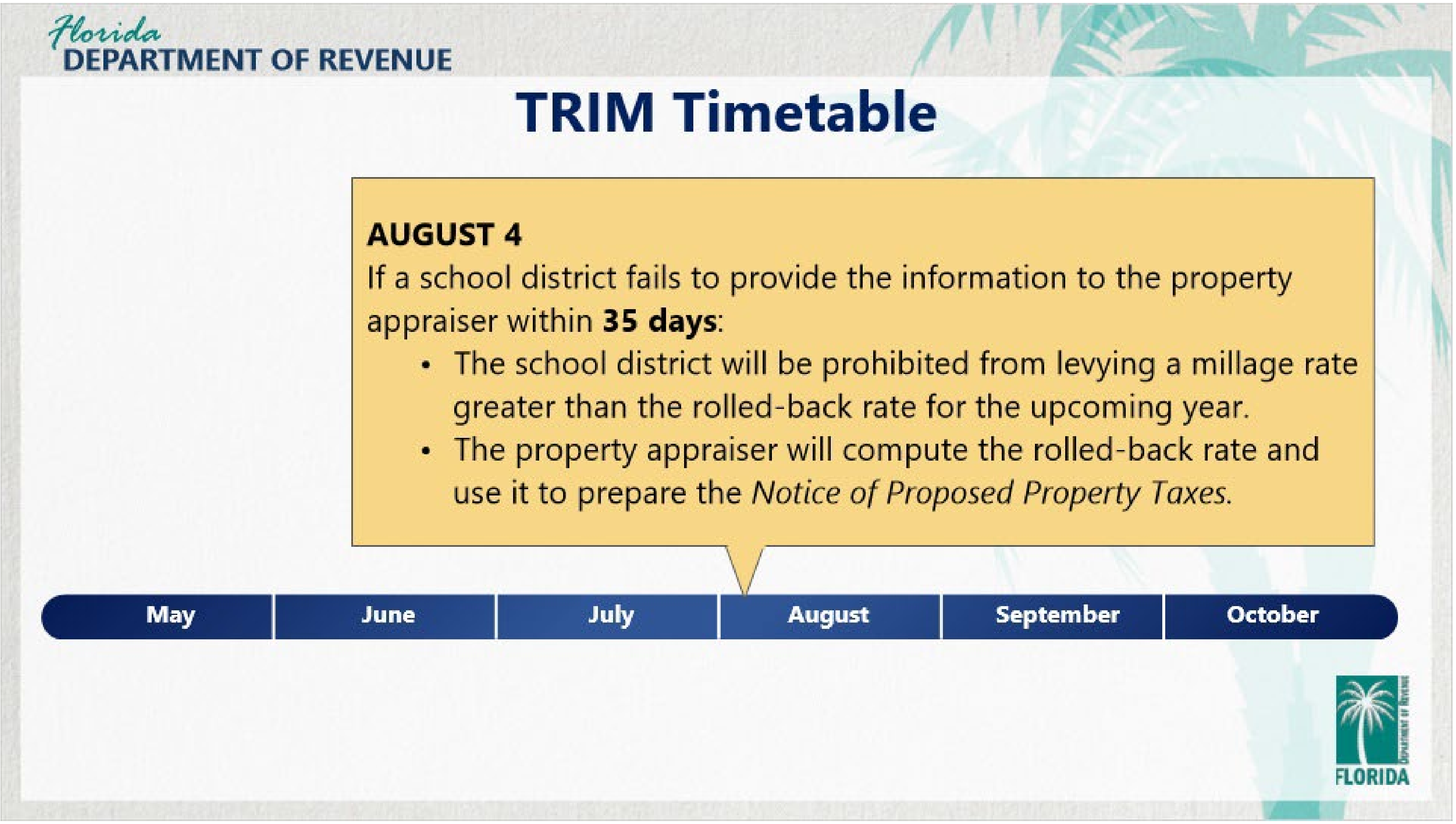
3.6 TRIM Timetable



3.7 TRIM Timetable



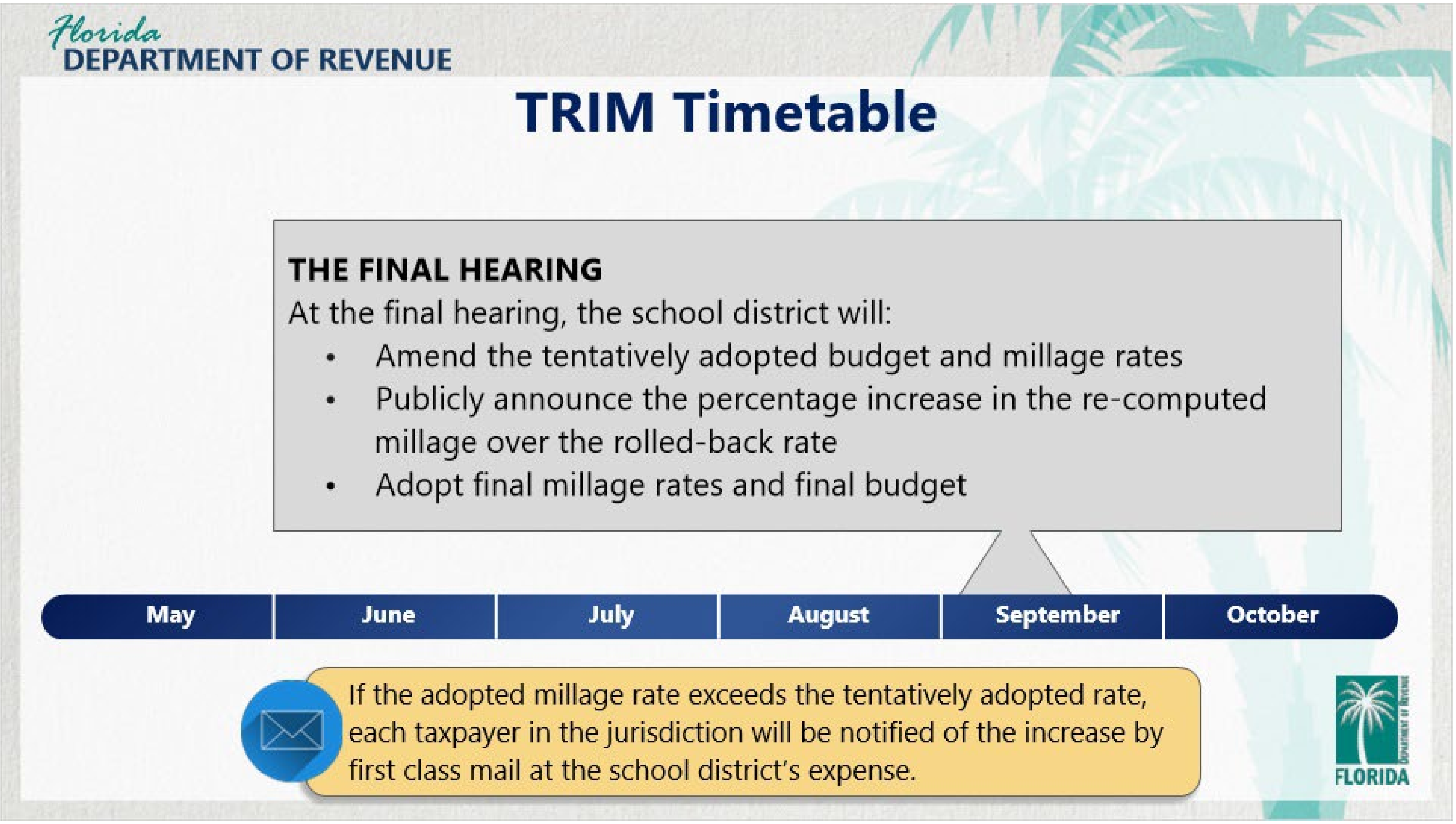
3.8 TRIM Timetable



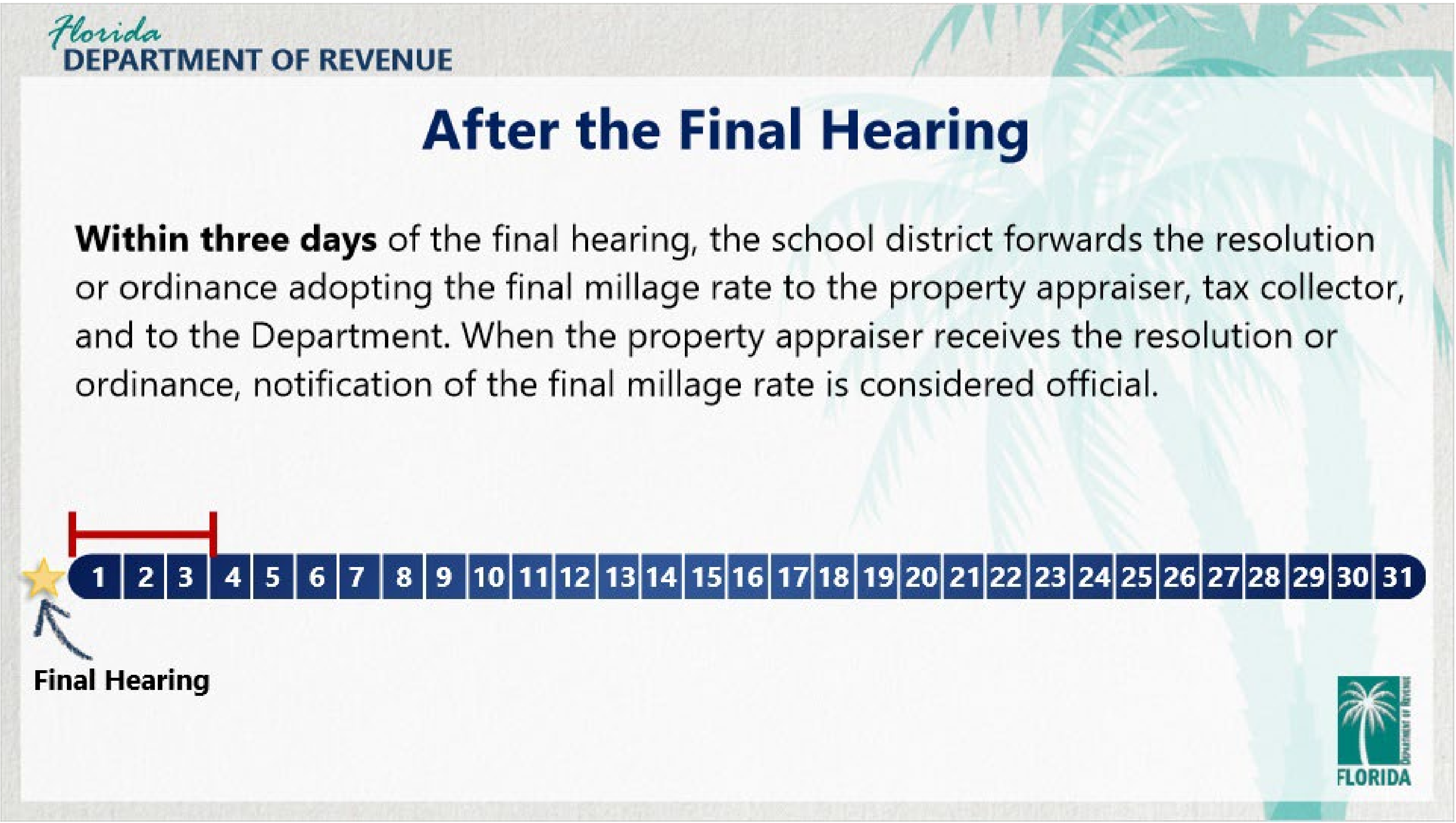
3.9 TRIM Timetable

3.10 TRIM Timetable

3.11 TRIM Timetable



3.12 After the Final Hearing



3.13 After the Final Hearing

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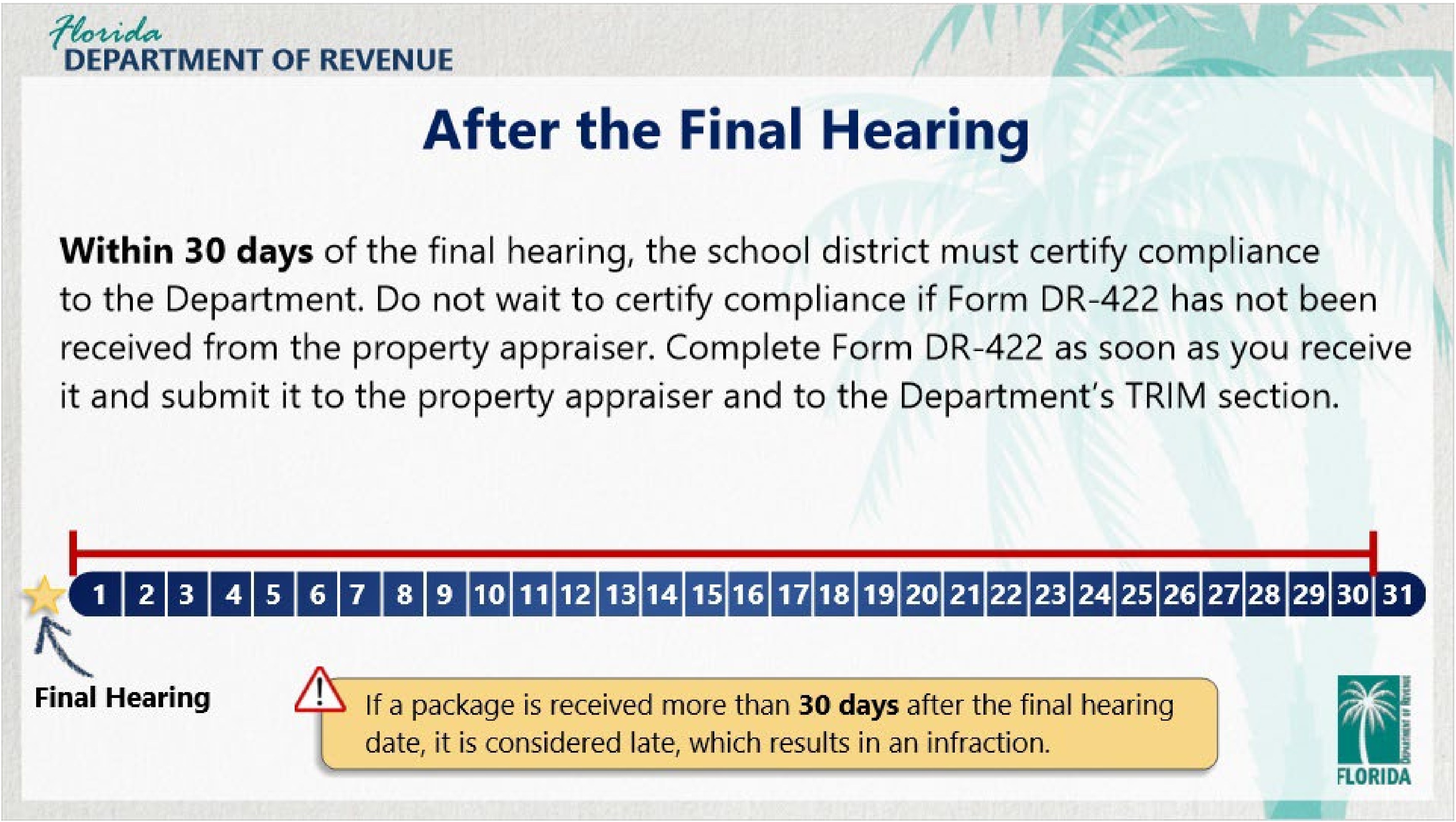
After the Final Hearing

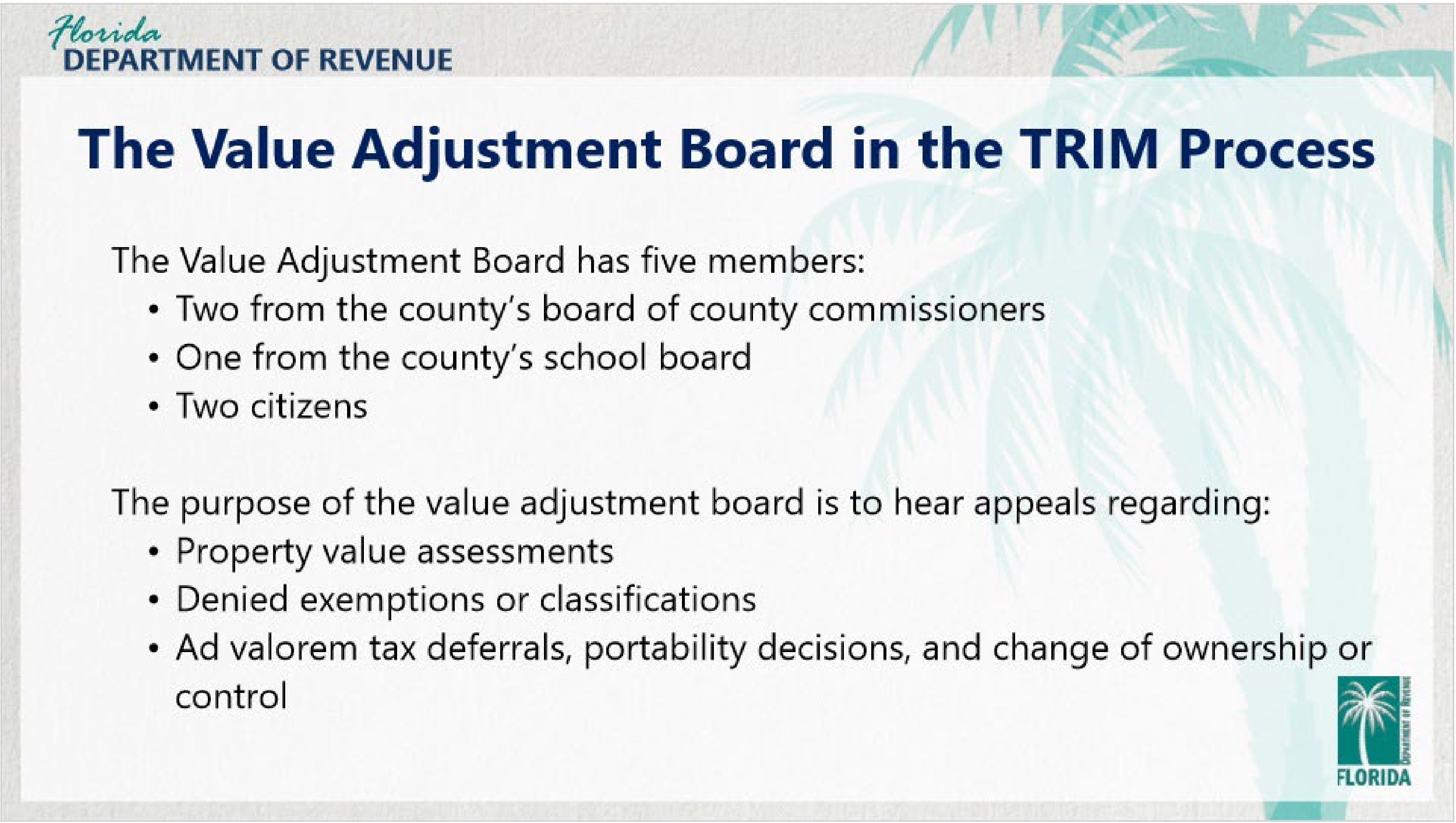
- No taxing authority may levy a millage other than one approved by referendum until the taxing authority's governing board approves the resolution or ordinance to levy and submits it to the property appraiser, tax collector, and the Department.
- Before the extension of the rolls, the property appraiser will notify each taxing authority of the aggregate change in the assessment roll on the *Certification of Final Taxable Value* (Form DR-422).
- Within **three days** after receiving Form DR-422, the school district will complete and certify the final millage rates to the property appraiser.

FLORIDA

3.14 After the Final Hearing

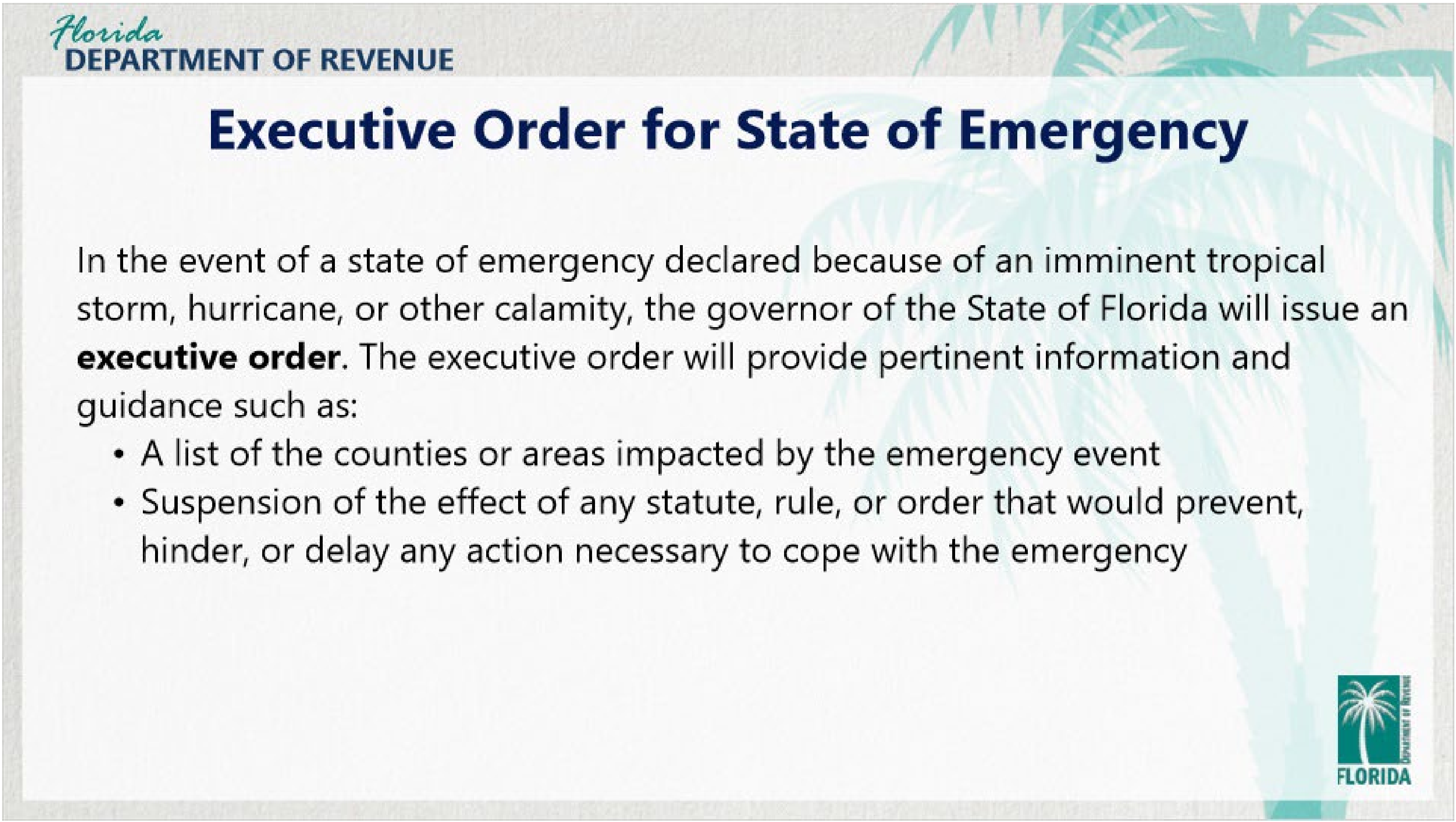


3.15 The Value Adjustment Board in the TRIM Process

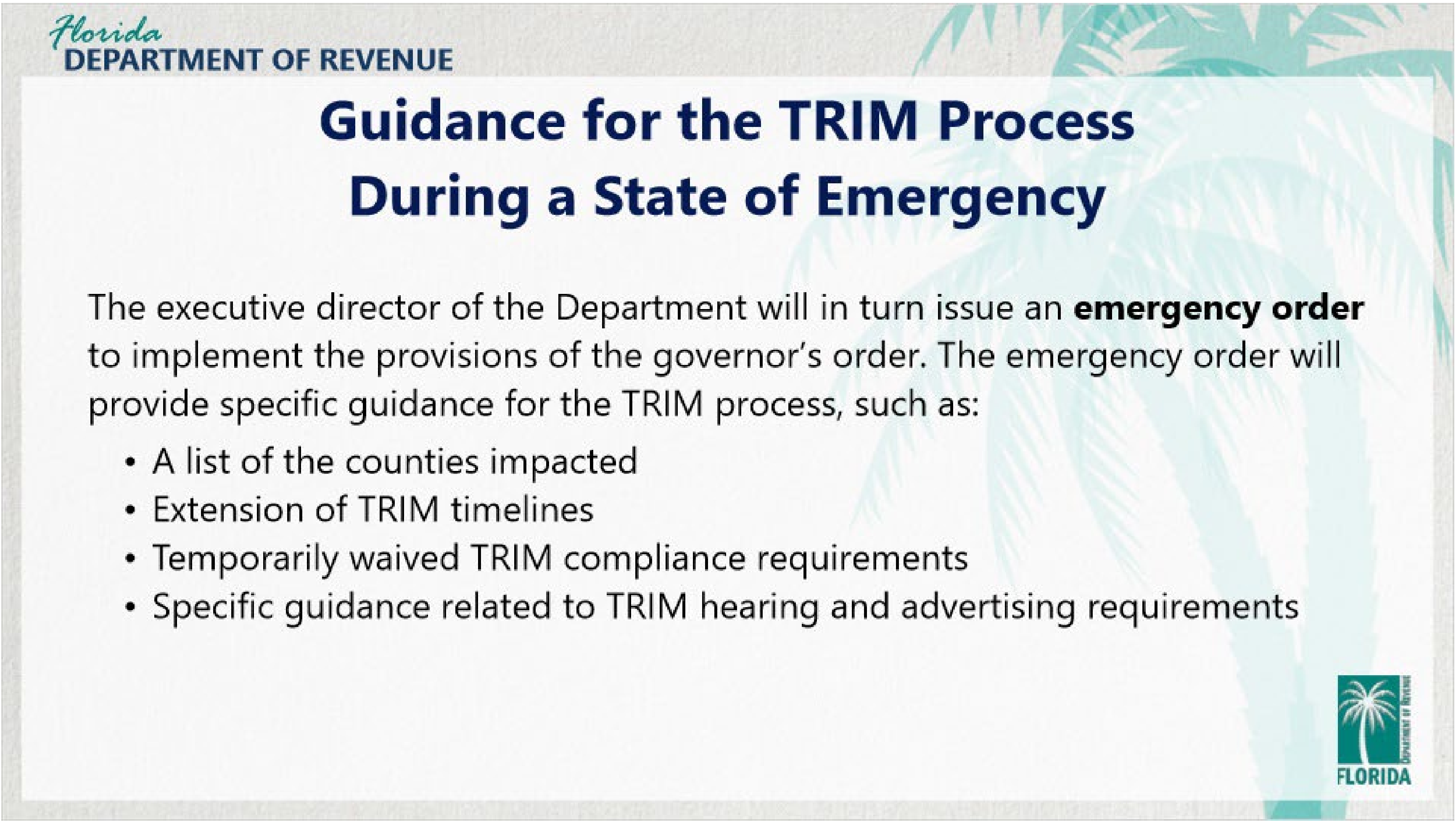


3.16 The Value Adjustment Board in the TRIM Process

3.17 Executive Order for State of Emergency

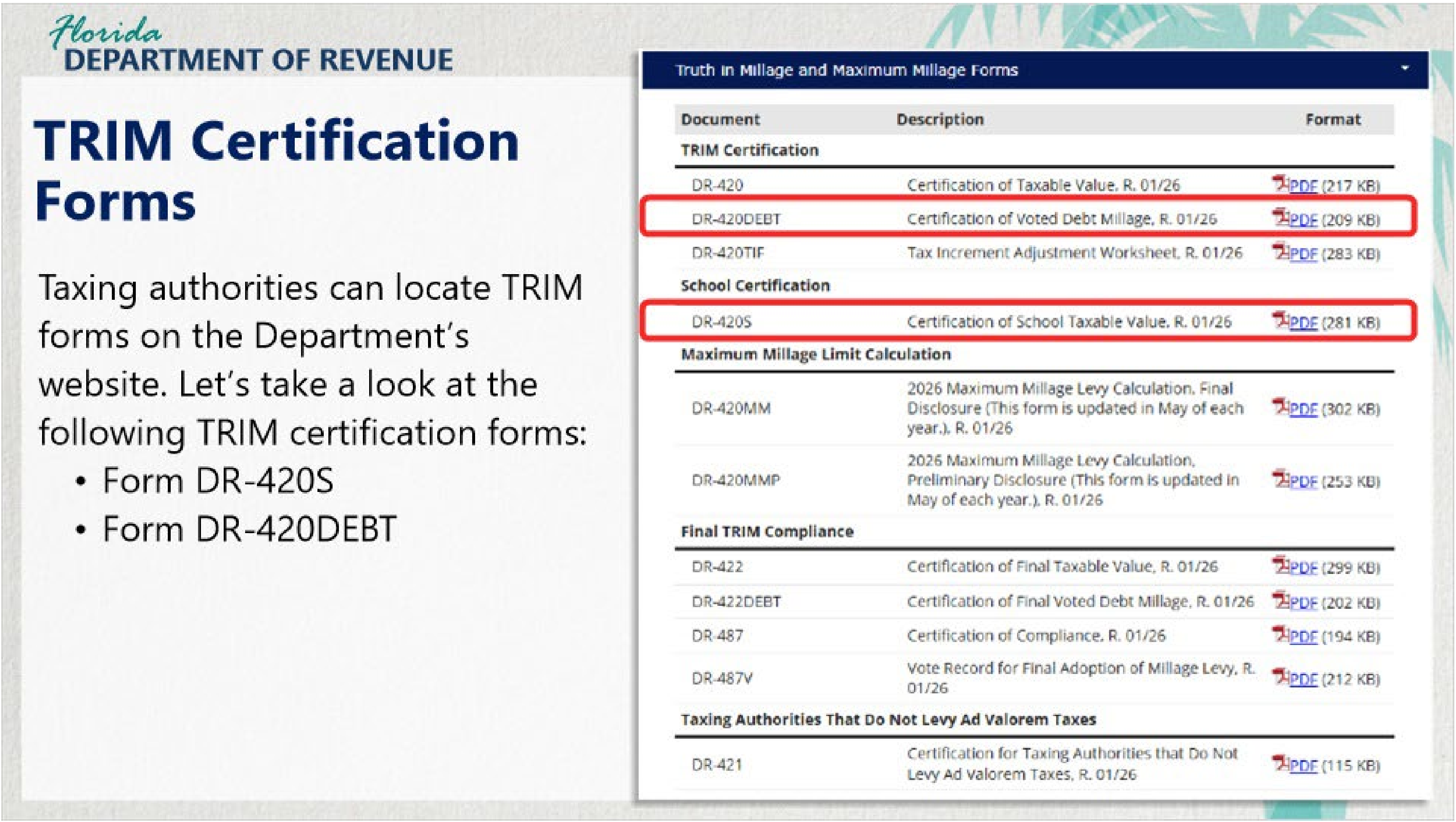


3.18 Guidance for the TRIM Process During a State of Emergency



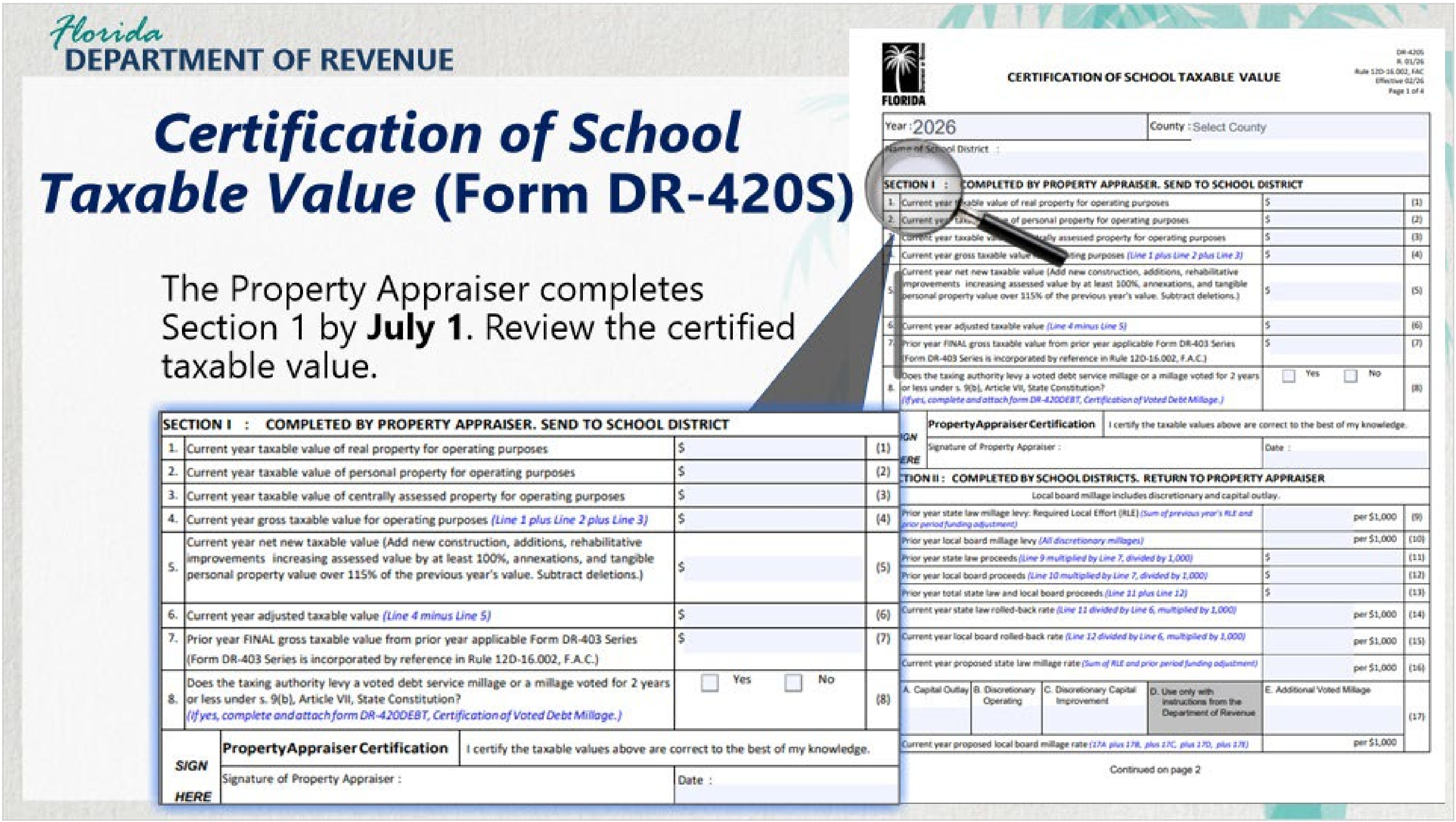
4. TRIM Certification Forms

4.1 TRIM Certification Forms

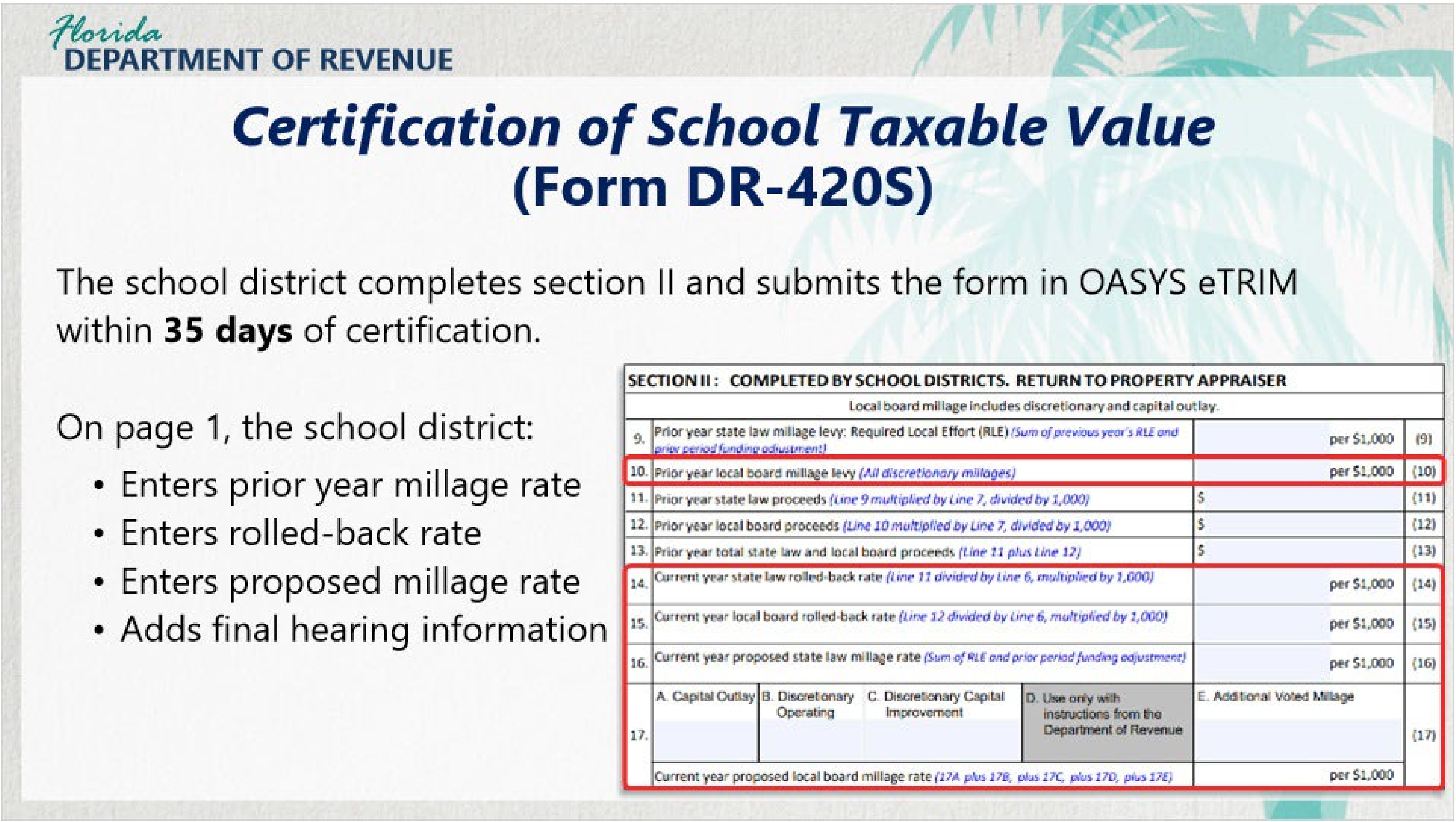


Document	Description	Format
TRIM Certification		
DR-420	Certification of Taxable Value, R. 01/26	PDF (217 KB)
DR-420DEBT	Certification of Voted Debt Millage, R. 01/26	PDF (209 KB)
DR-420TIF	Tax Increment Adjustment Worksheet, R. 01/26	PDF (283 KB)
School Certification		
DR-420S	Certification of School Taxable Value, R. 01/26	PDF (281 KB)
Maximum Millage Limit Calculation		
DR-420MM	2026 Maximum Millage Levy Calculation, Final Disclosure (This form is updated in May of each year.), R. 01/26	PDF (302 KB)
DR-420MMP	2026 Maximum Millage Levy Calculation, Preliminary Disclosure (This form is updated in May of each year.), R. 01/26	PDF (253 KB)
Final TRIM Compliance		
DR-422	Certification of Final Taxable Value, R. 01/26	PDF (299 KB)
DR-422DEBT	Certification of Final Voted Debt Millage, R. 01/26	PDF (202 KB)
DR-487	Certification of Compliance, R. 01/26	PDF (194 KB)
DR-487V	Vote Record for Final Adoption of Millage Levy, R. 01/26	PDF (212 KB)
Taxing Authorities That Do Not Levy Ad Valorem Taxes		
DR-421	Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes, R. 01/26	PDF (115 KB)

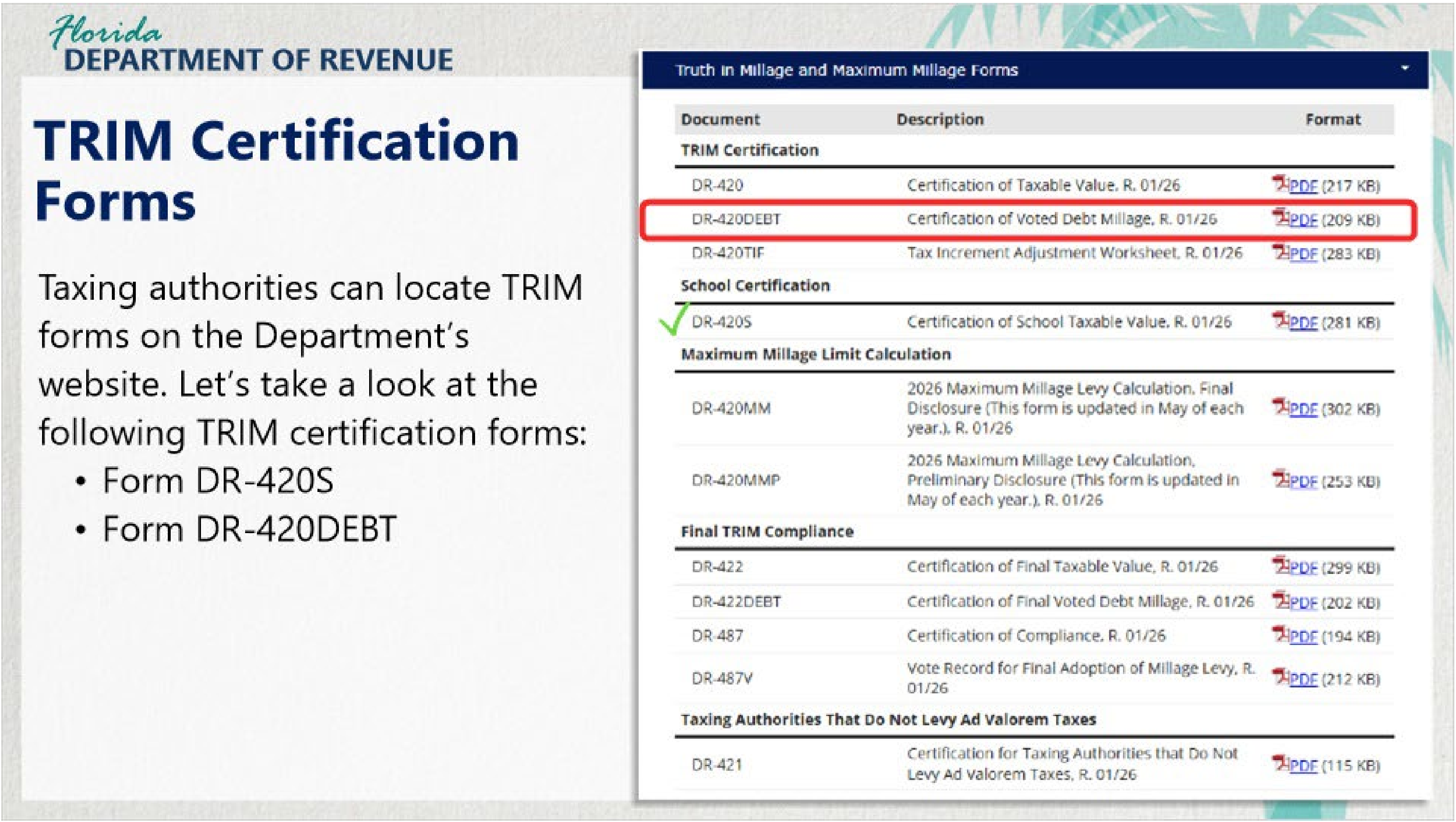
4.2 Certification of School Taxable Value (Form DR-420S)



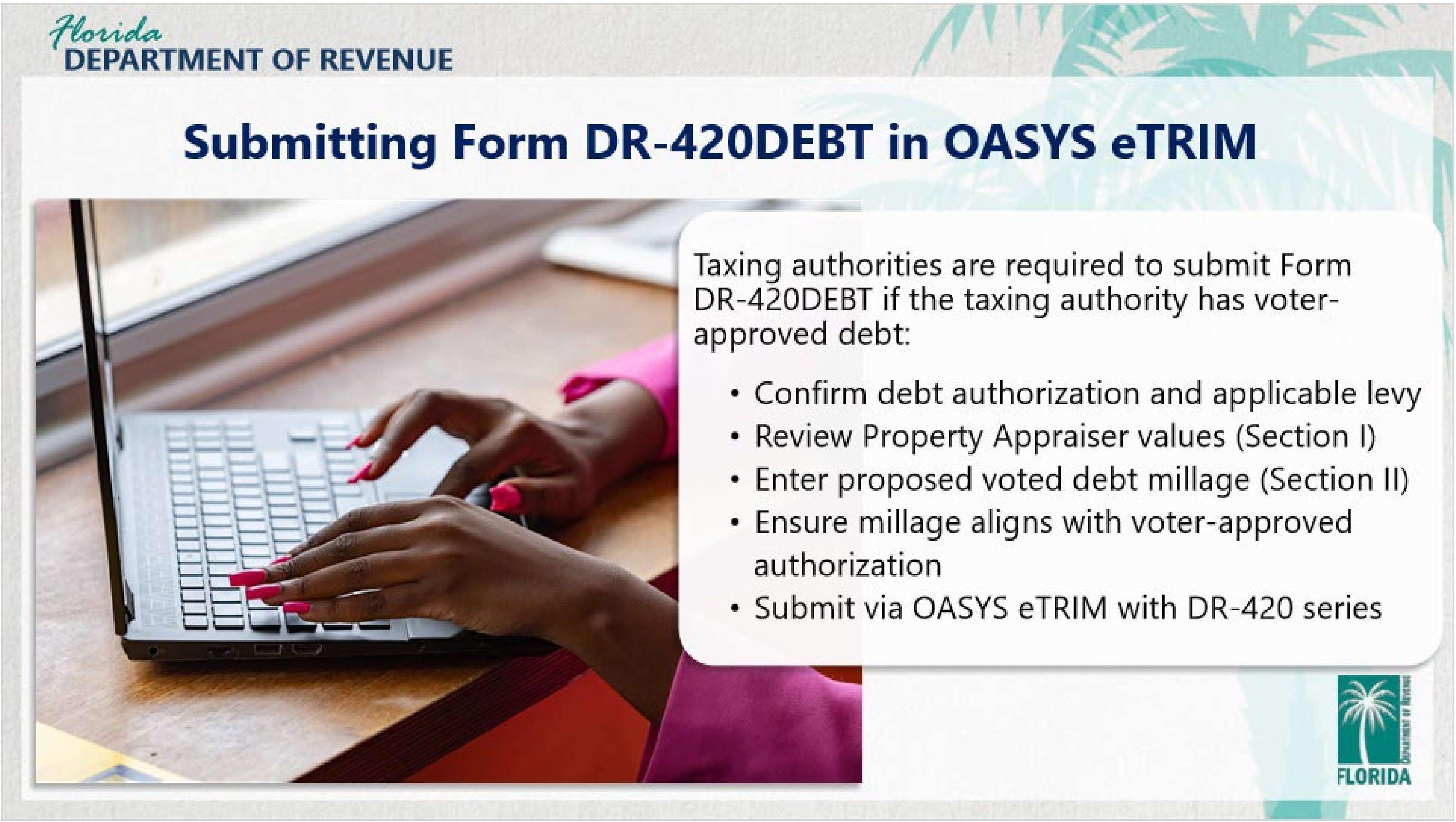
4.3 Certification of School Taxable Value (Form DR-420S)



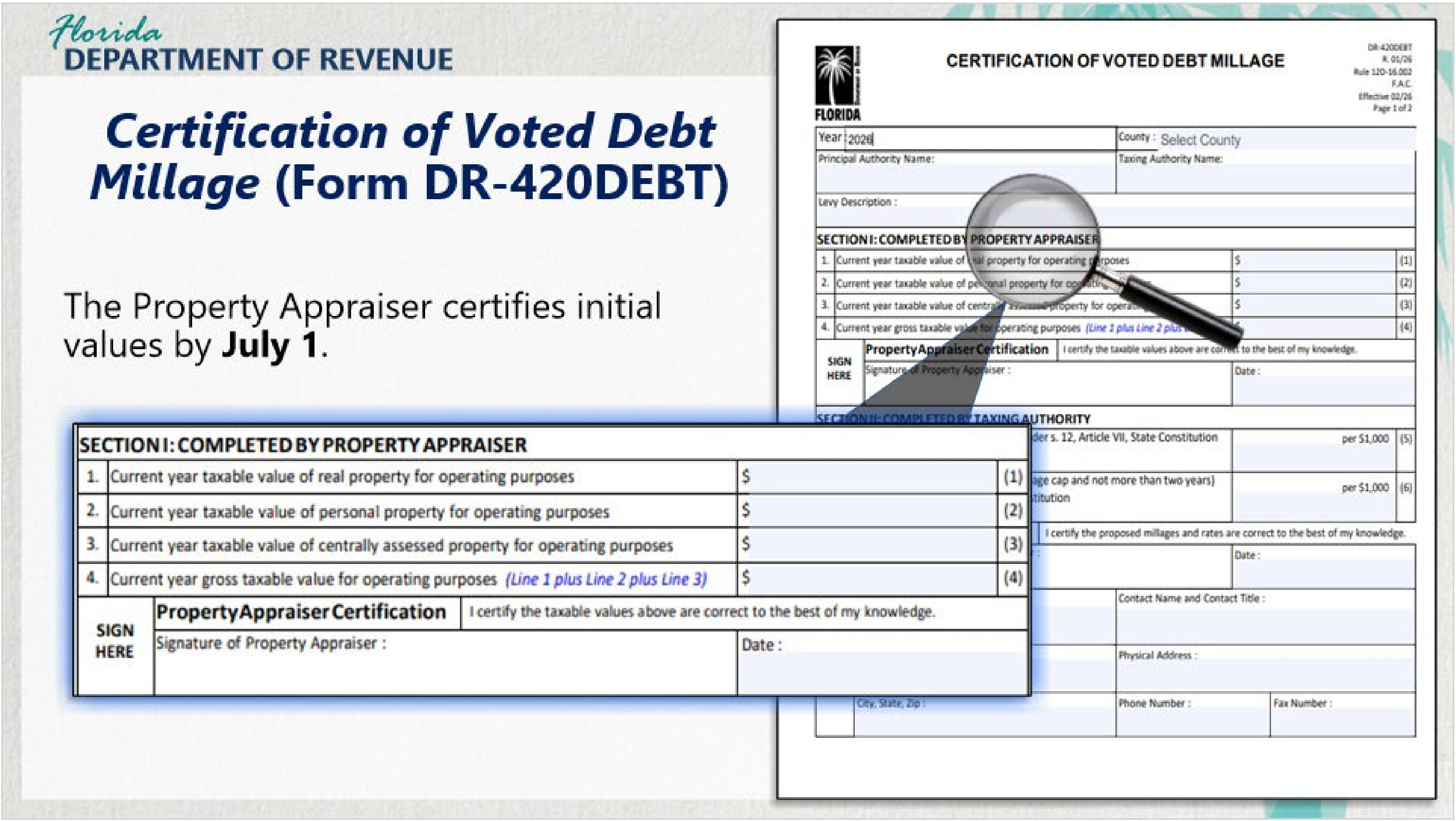
4.4 TRIM Certification Forms



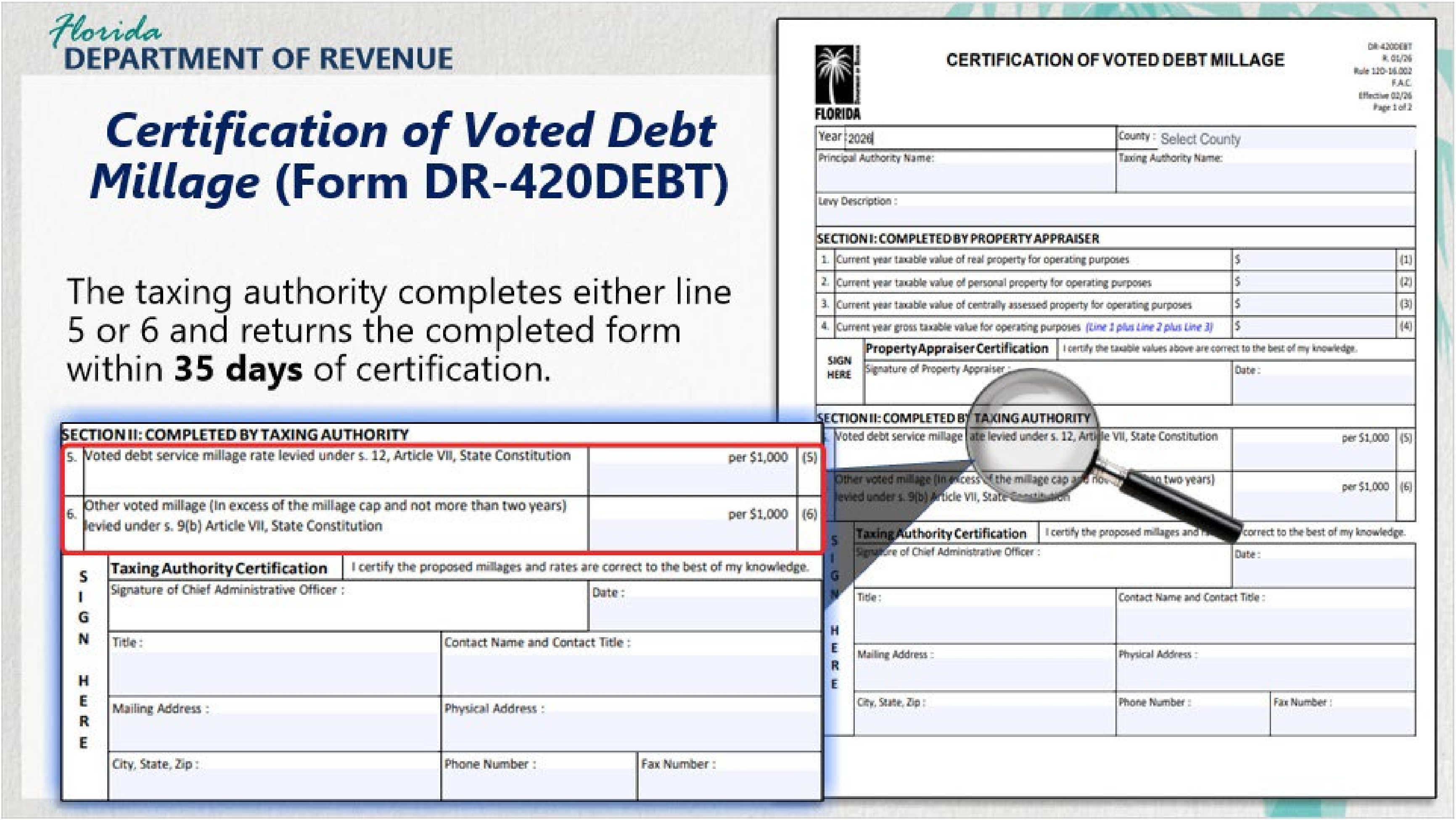
4.5 Submitting Form DR-420DEBT in OASYS eTRIM



4.6 Certification of Voted Debt Millage (Form DR-420DEBT)



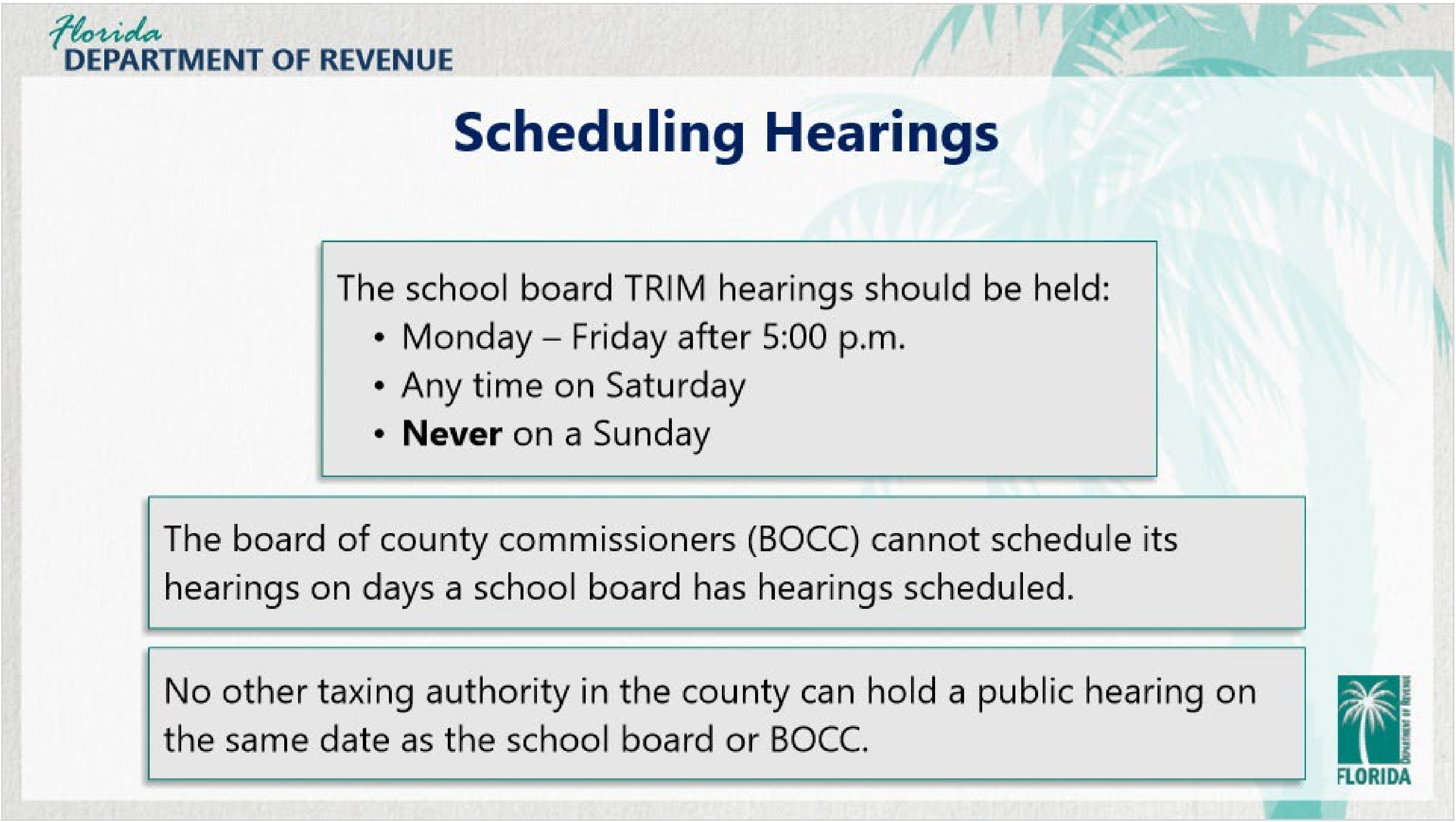
4.7 Certification of Voted Debt Millage (Form DR-420DEBT)



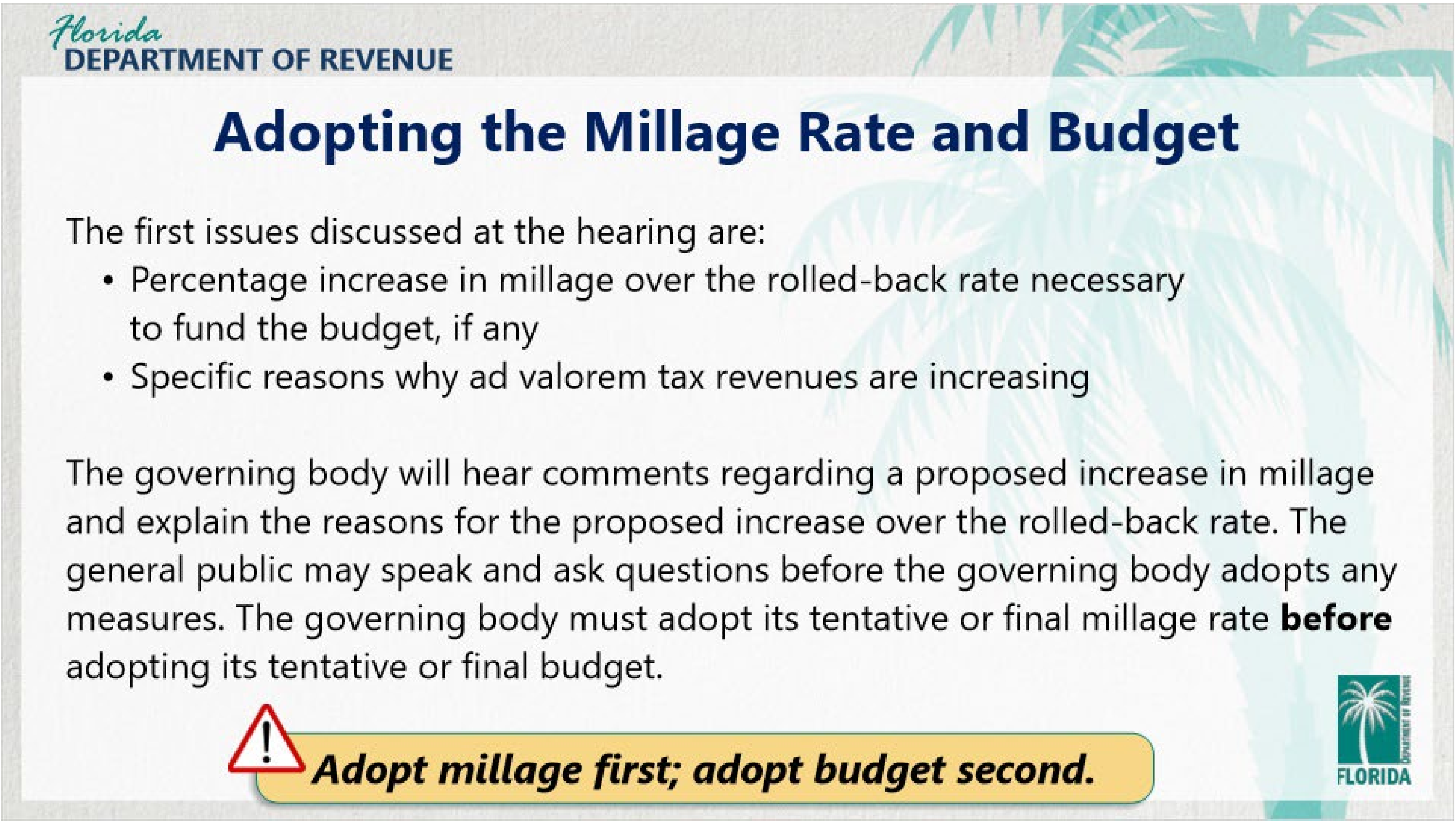
5. TRIM Hearing Requirements

5.1 TRIM Hearing Requirements

5.2 Scheduling Hearings

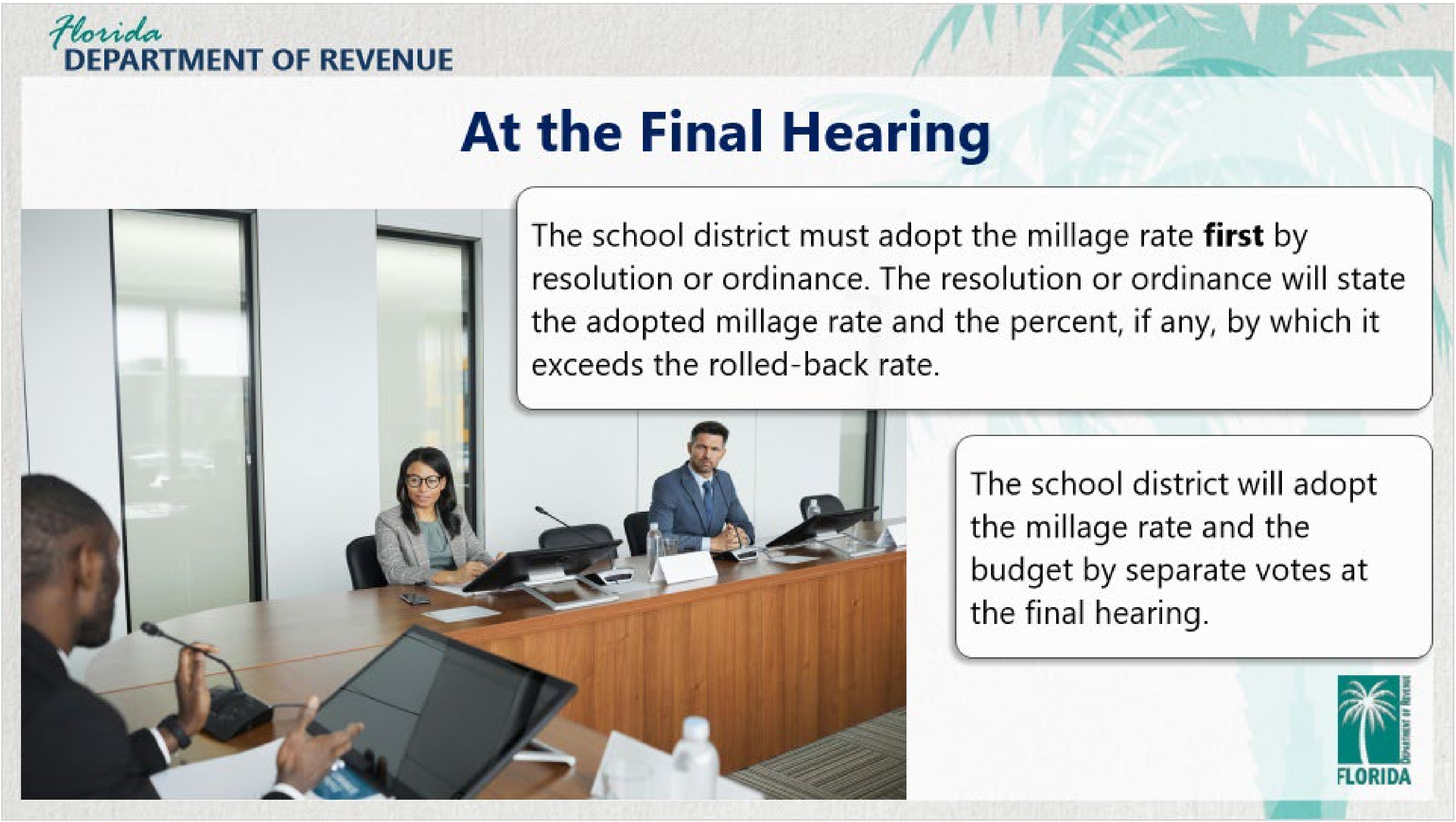


5.3 Adopting the Millage Rate and Budget



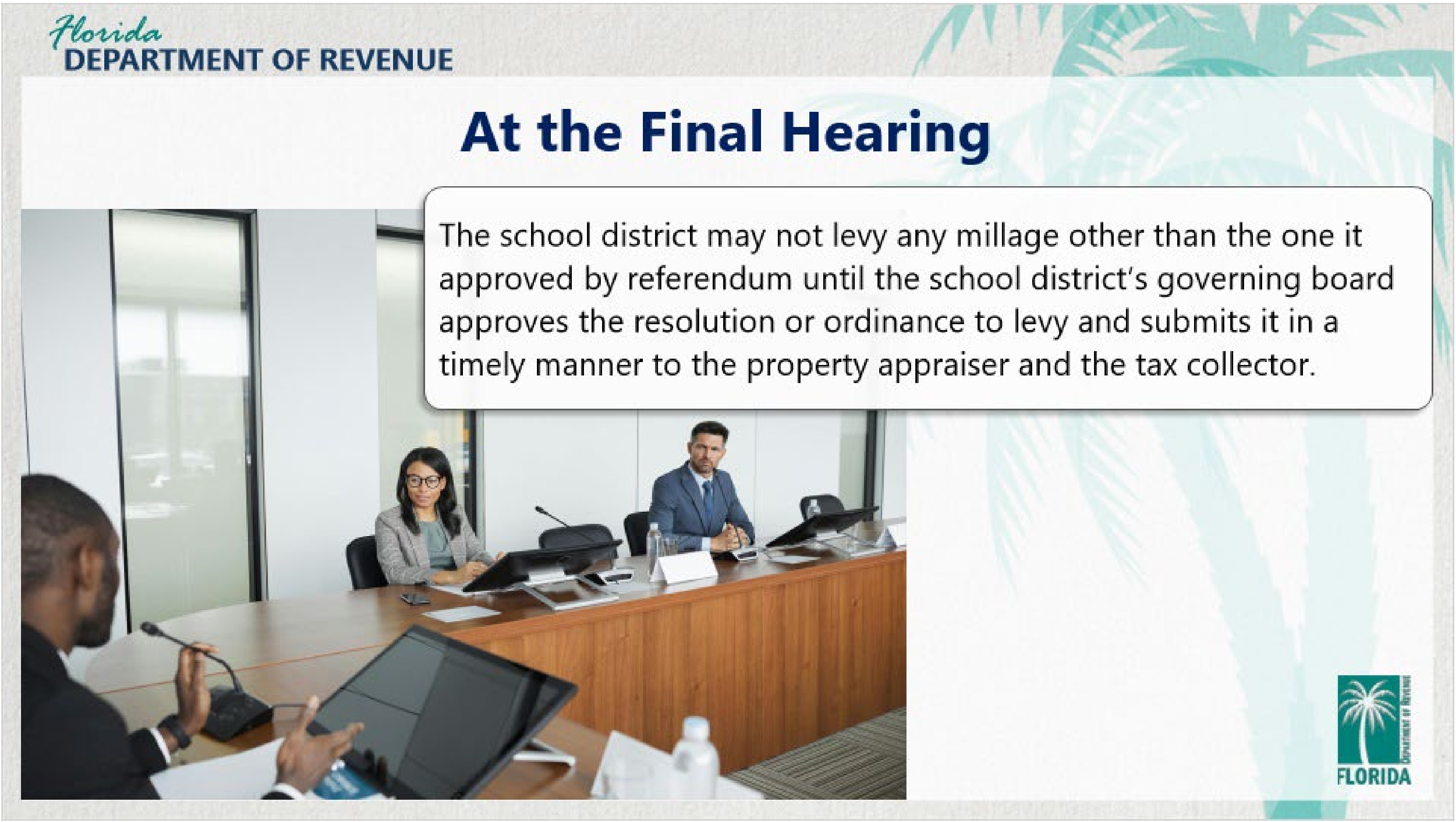
5.4 At the Final Hearing

5.5 At the Final Hearing

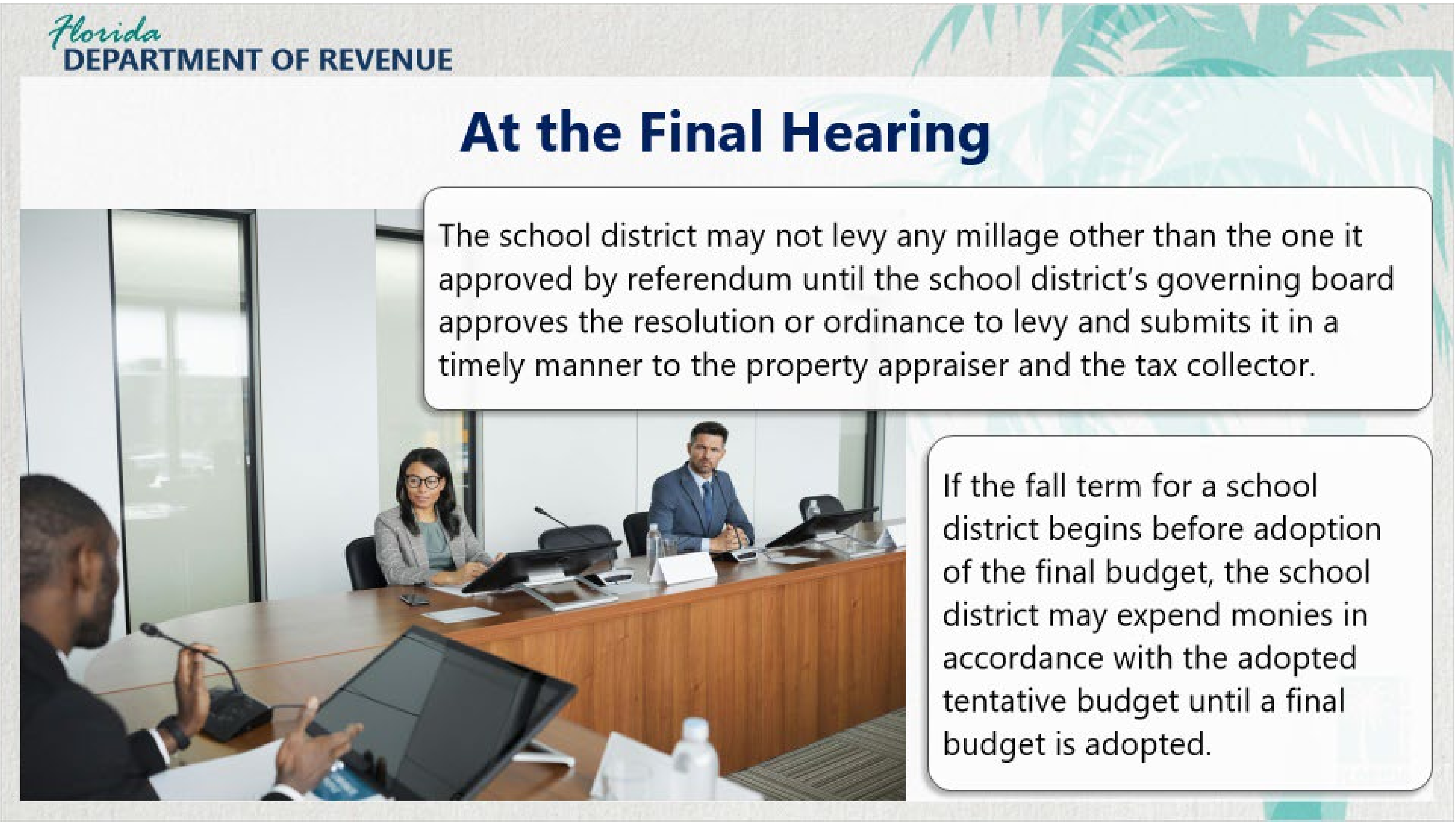


5.6 At the Final Hearing

5.7 At the Final Hearing



5.8 At the Final Hearing

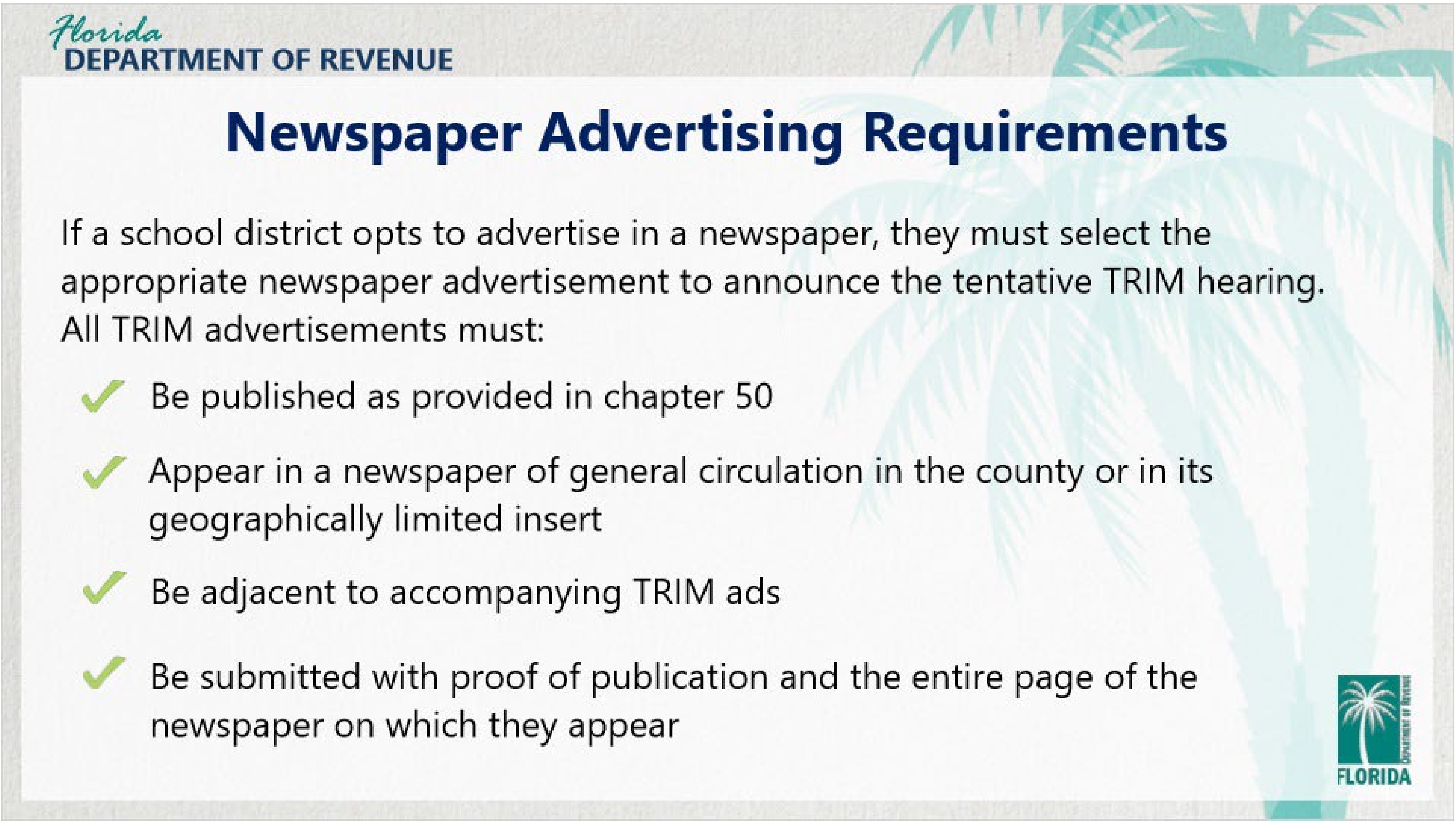


5.9 Recessed Hearing

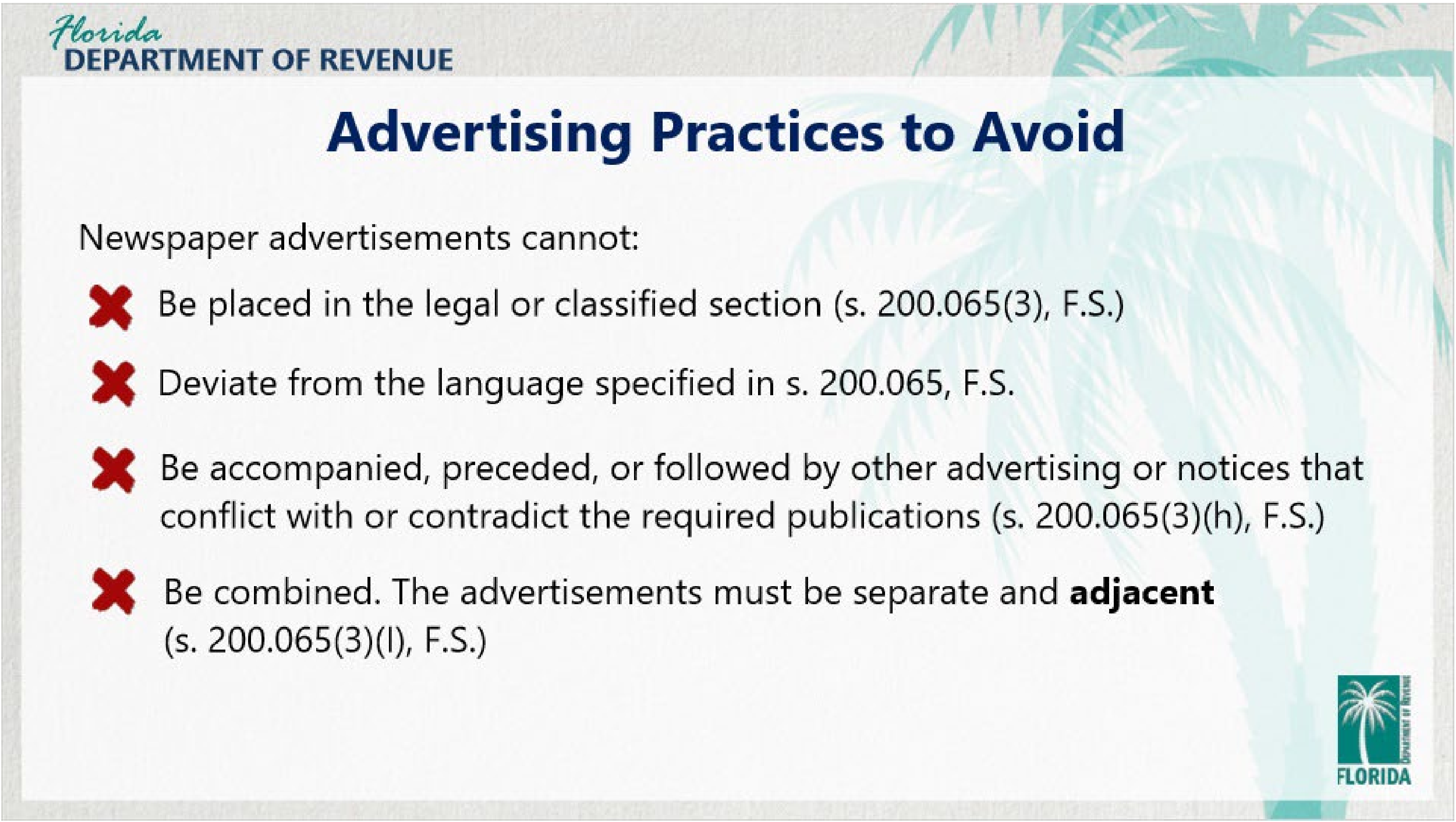
6. TRIM Advertising Requirements

6.1 TRIM Advertising Requirements

6.2 Newspaper Advertising Requirements



6.3 Advertising Practices to Avoid



6.4 Important Terminology

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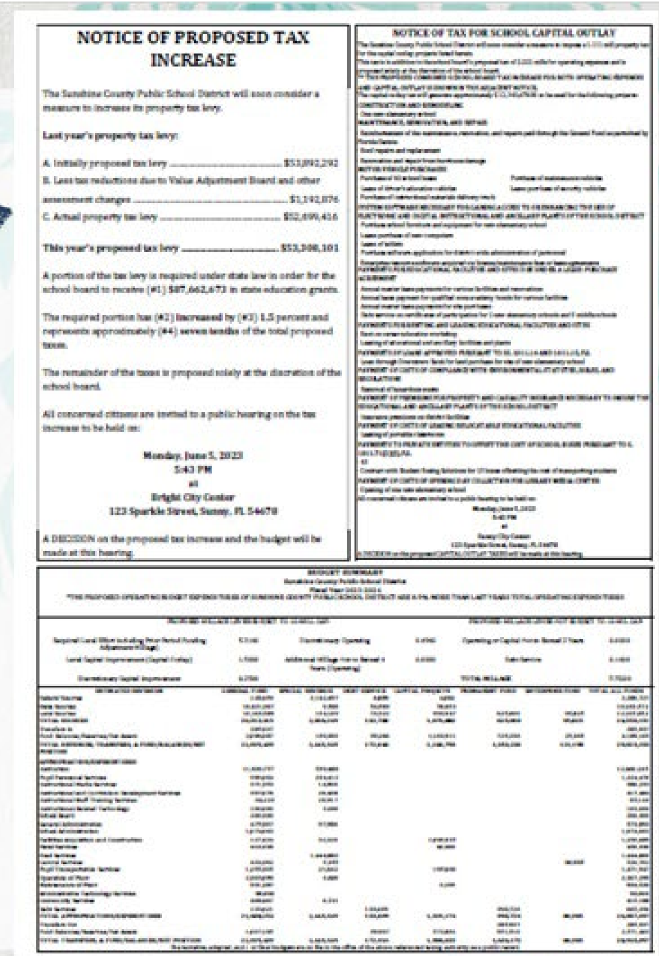
Important Terminology

adjacent newspaper ad example

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.



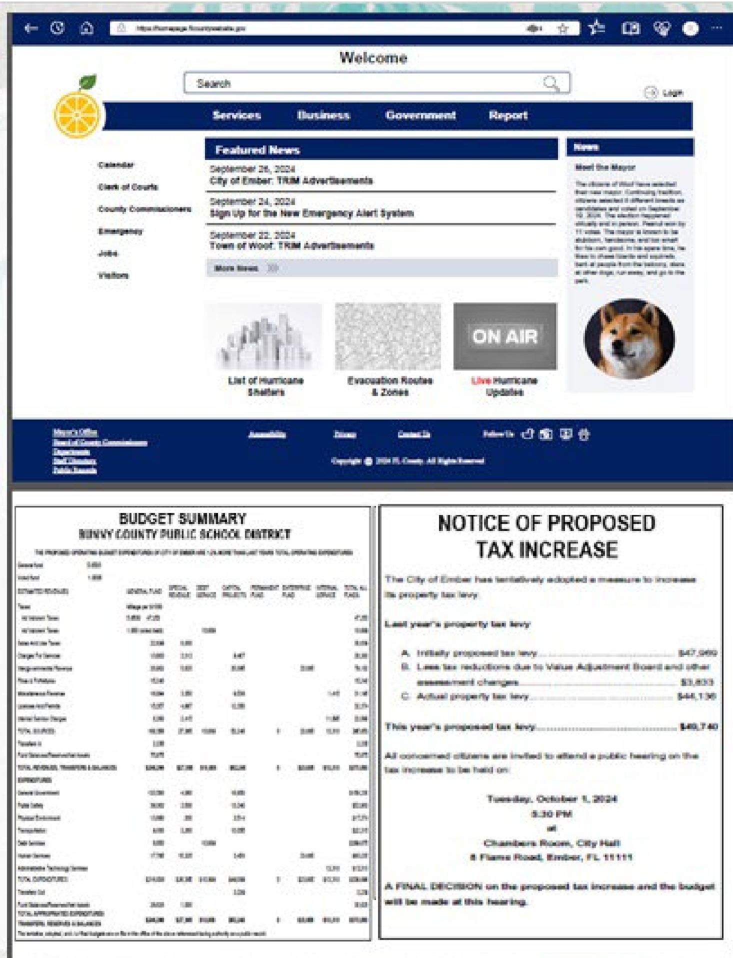
6.5 Publication on a Publicly Accessible Website

Florida DEPARTMENT OF REVENUE

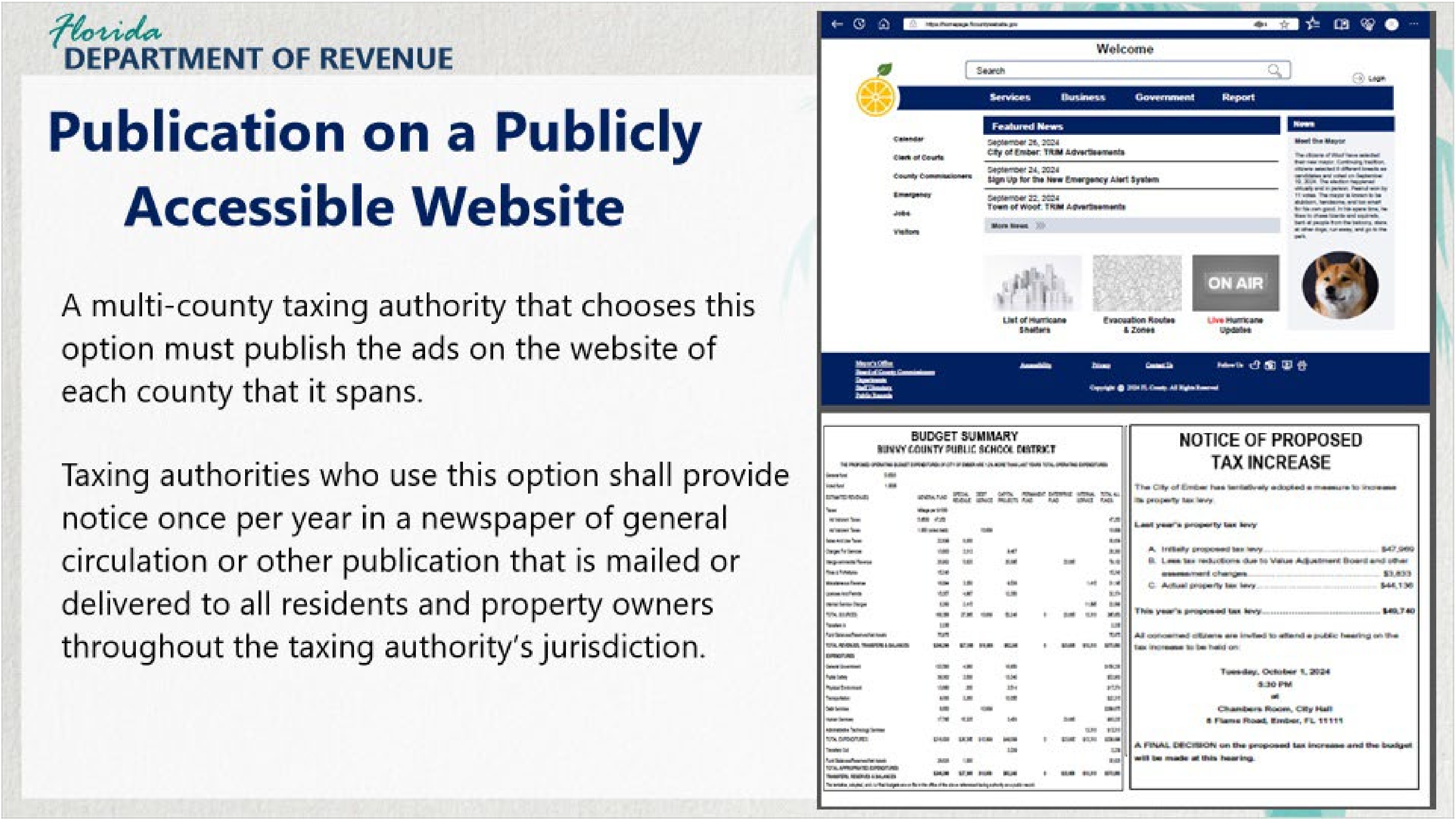
Publication on a Publicly Accessible Website

School districts may also publish TRIM advertisements on the publicly accessible website of the school district if the school board's website satisfies the requirements of s. 50.0311, F.S.

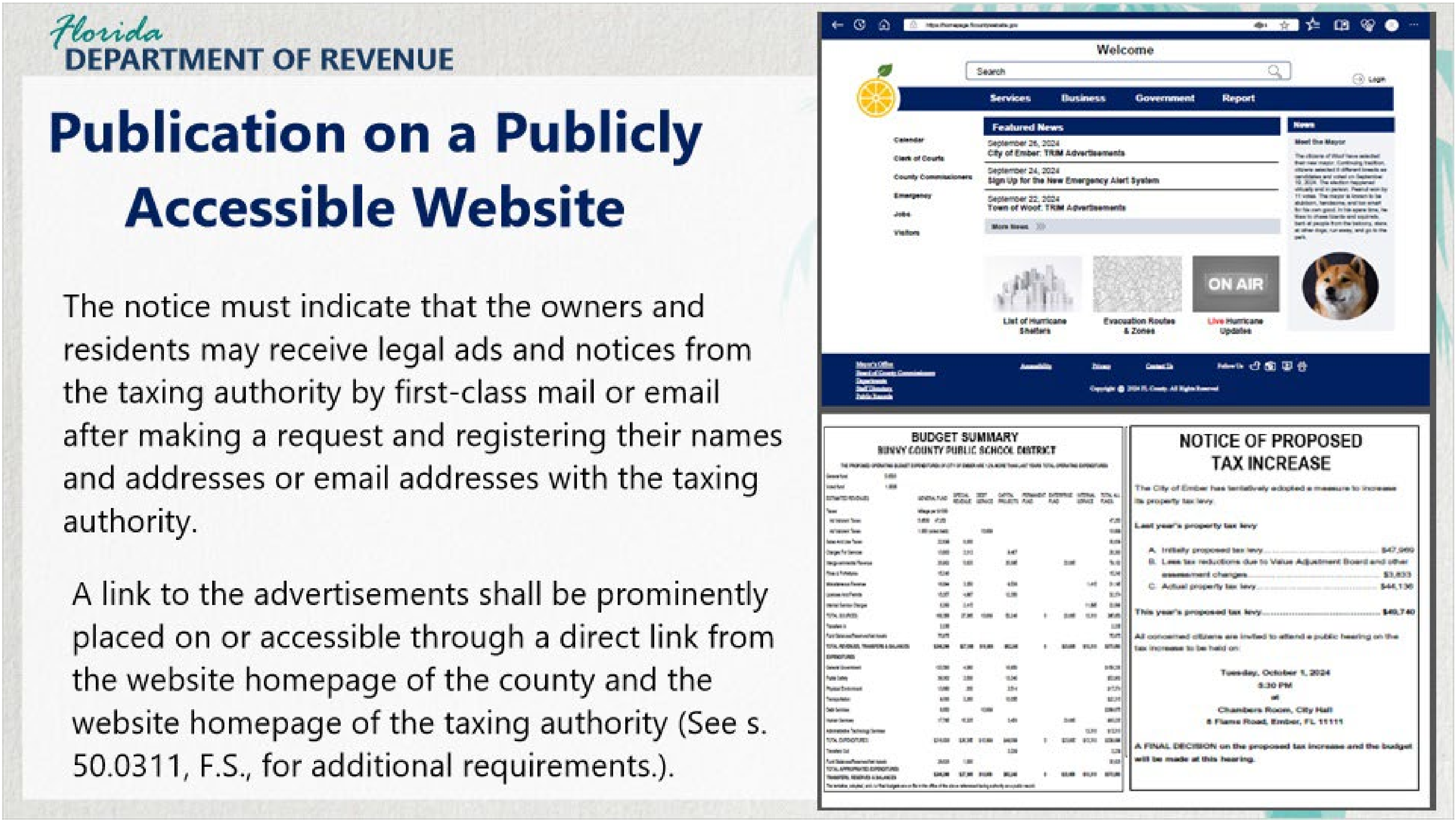
A taxing authority in a county with fewer than 160,000 residents must hold a public hearing (noticed in the newspaper) to make a determination that the residents have sufficient access to broadband internet service.



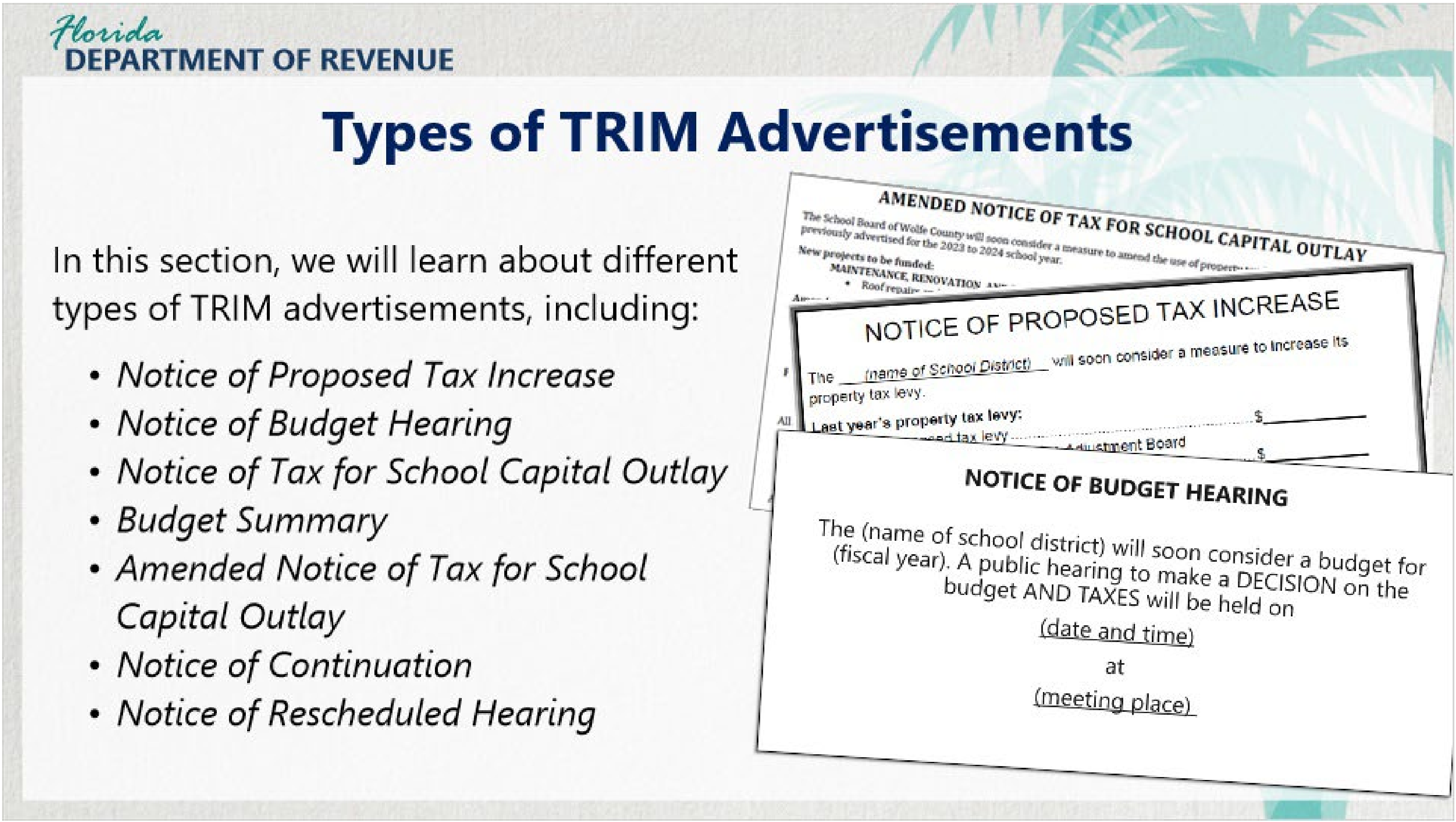
6.6 Publication on a Publicly Accessible Website



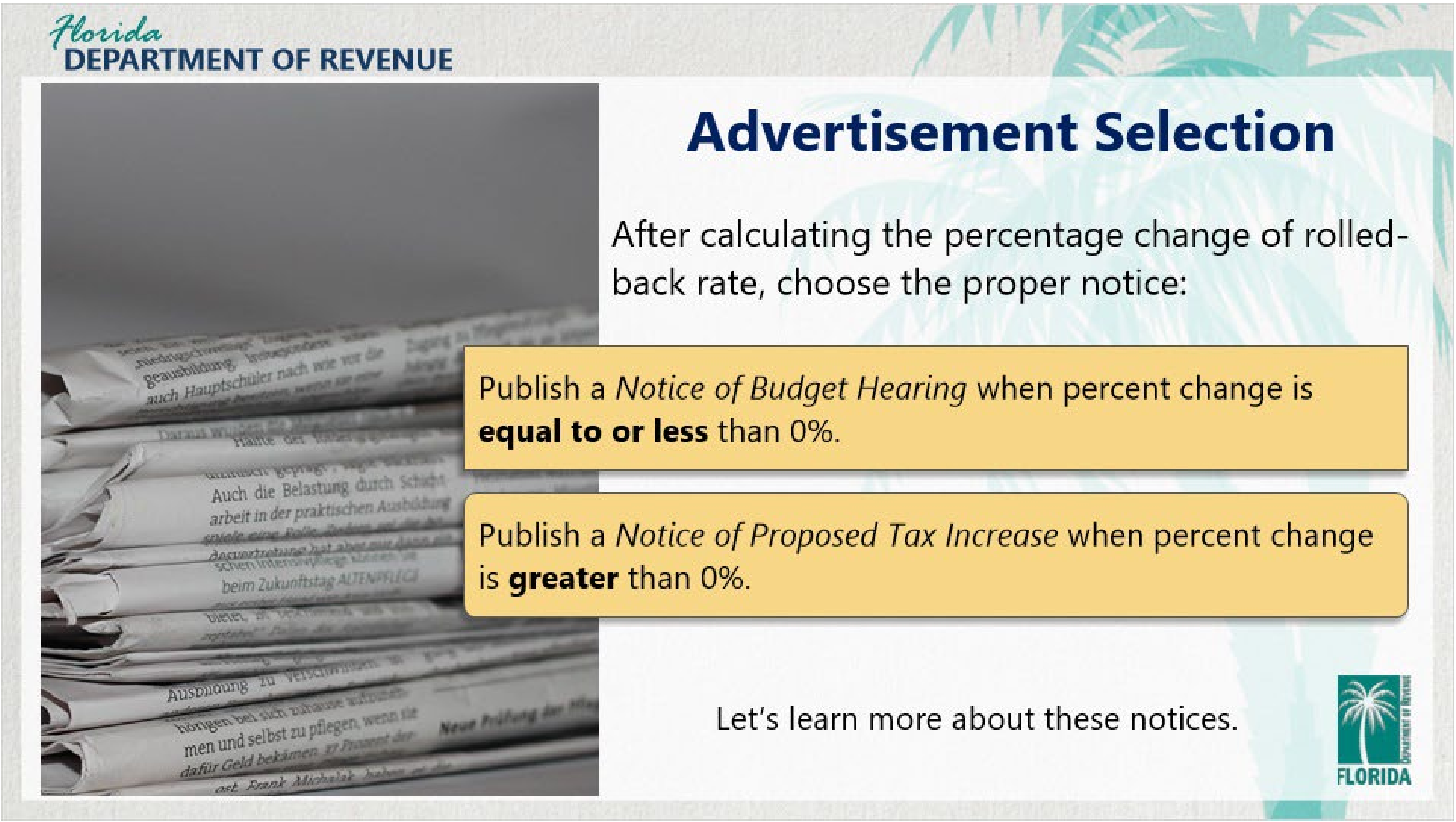
6.7 Publication on a Publicly Accessible Website



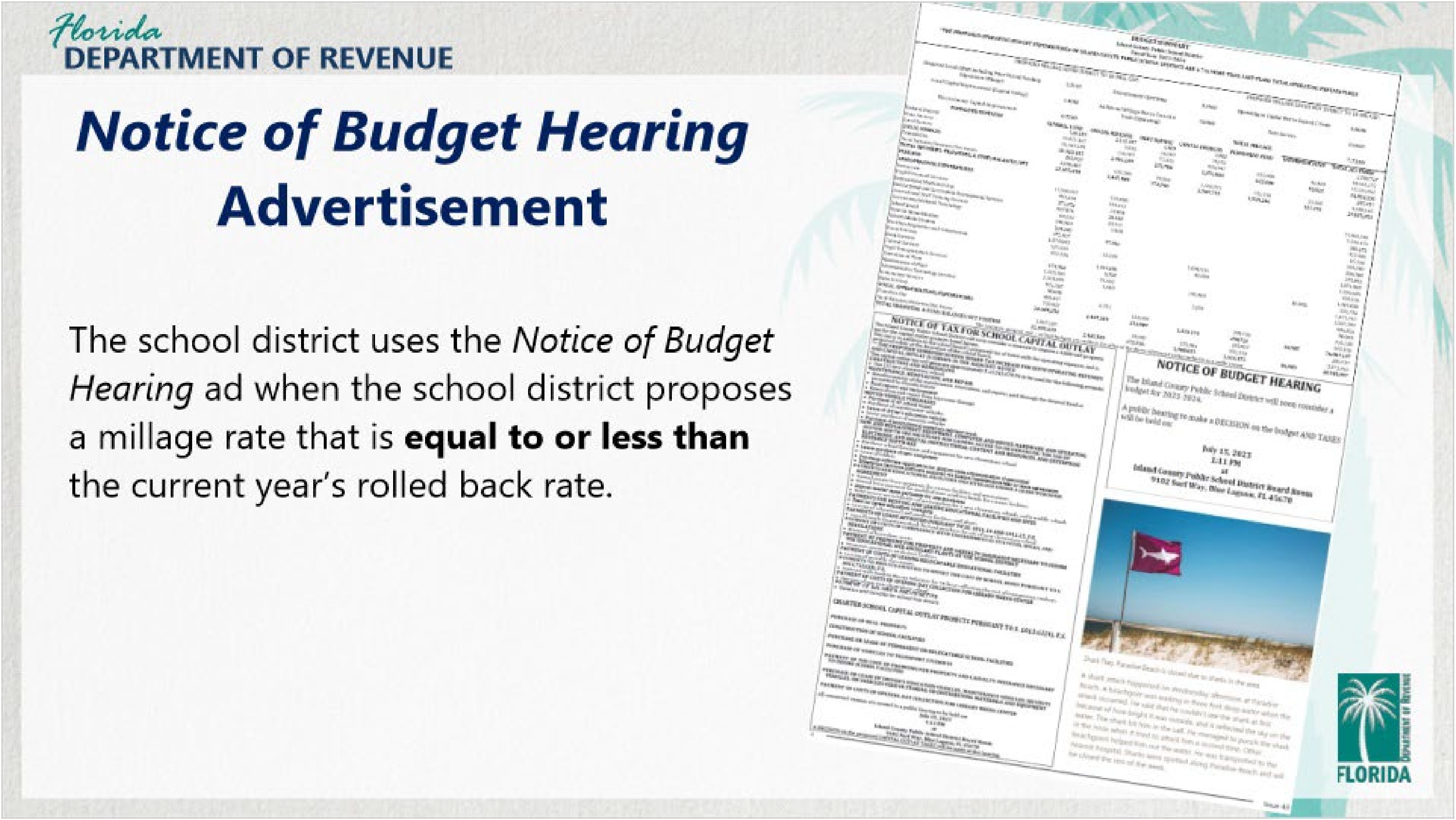
6.8 Types of TRIM Advertisements



6.9 Advertisement Selection

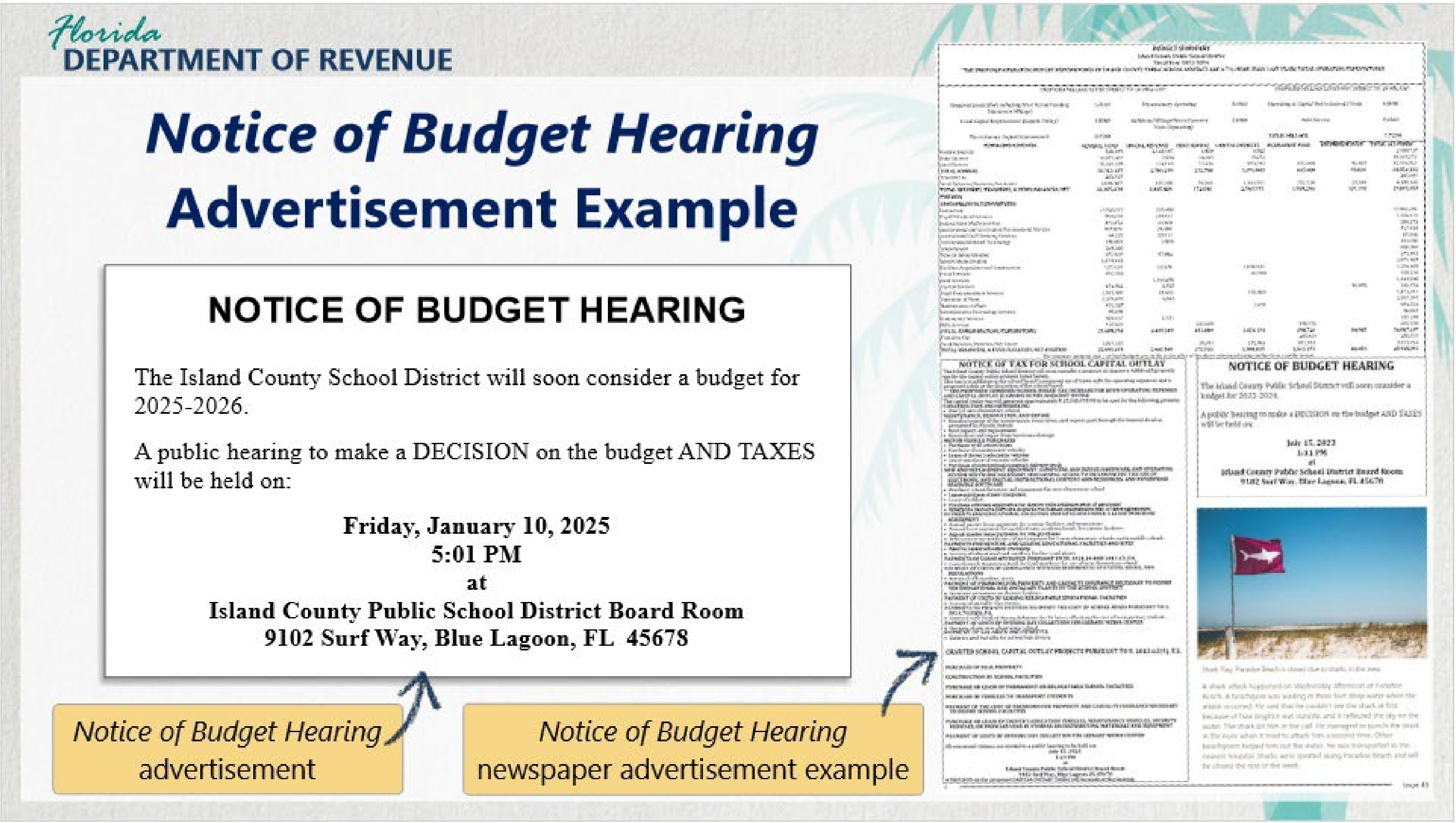


6.10 Notice of Budget Hearing Advertisement

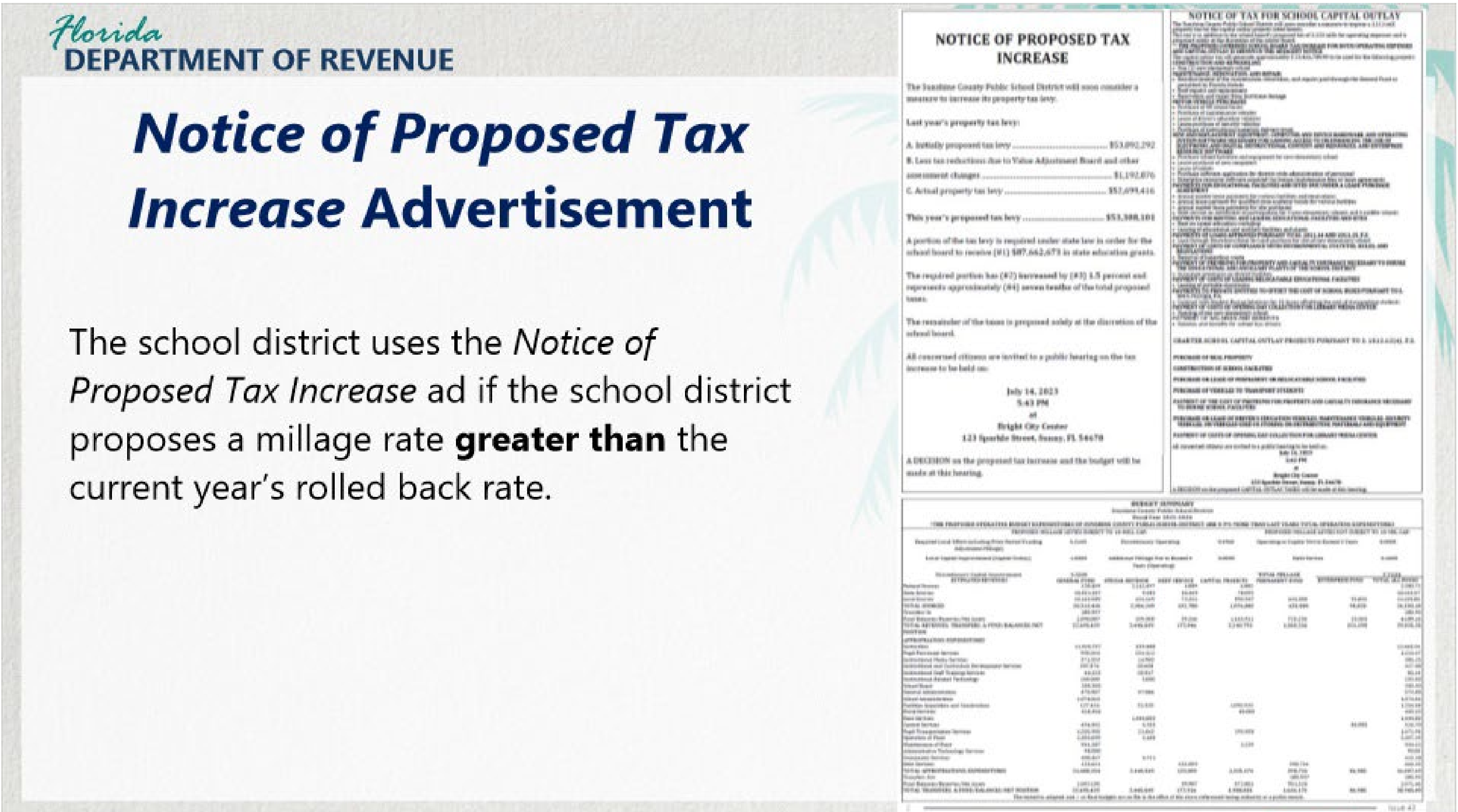


6.11 Notice of Budget Hearing Advertisement

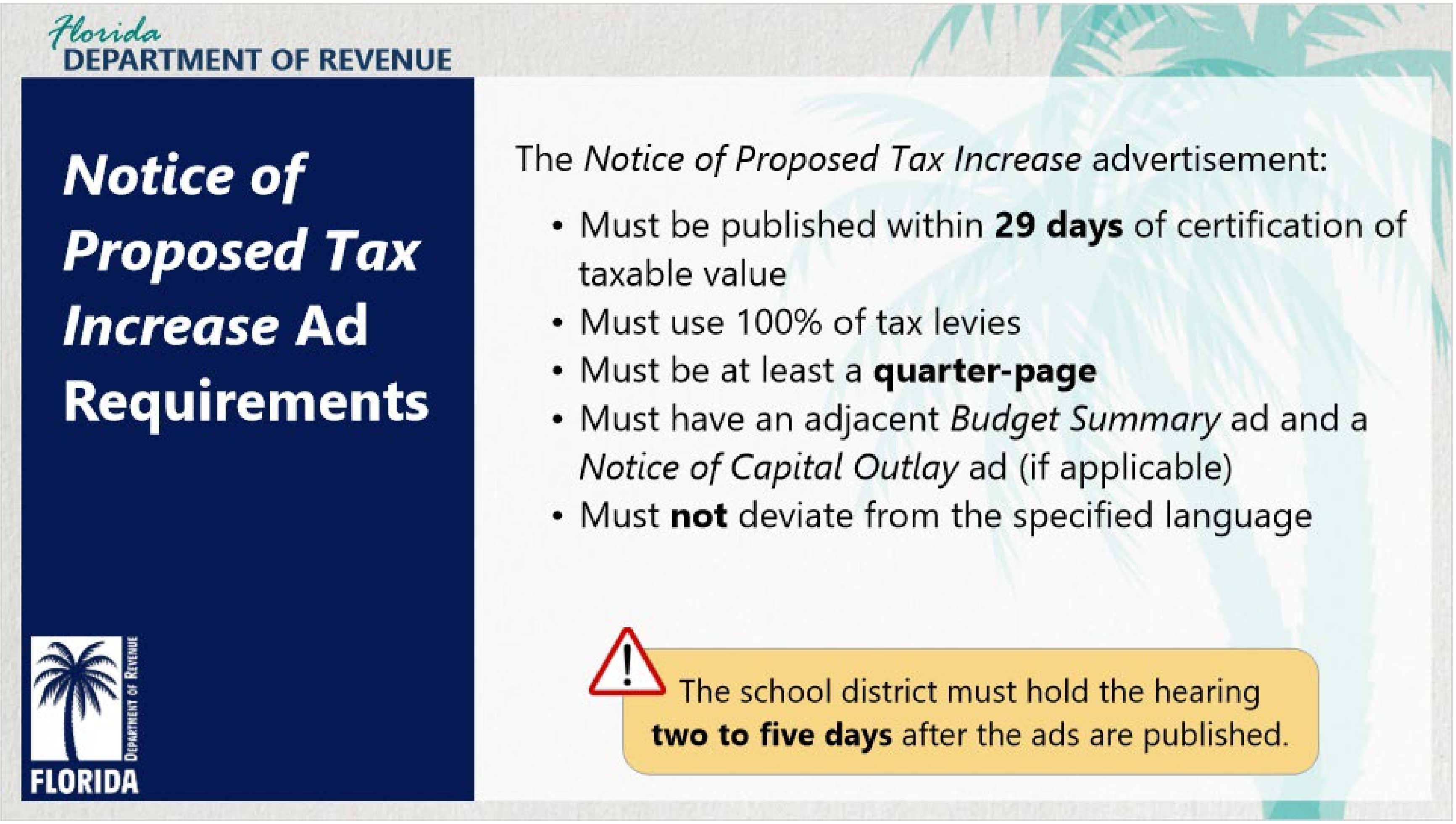
6.12 Notice of Budget Hearing Advertisement Example



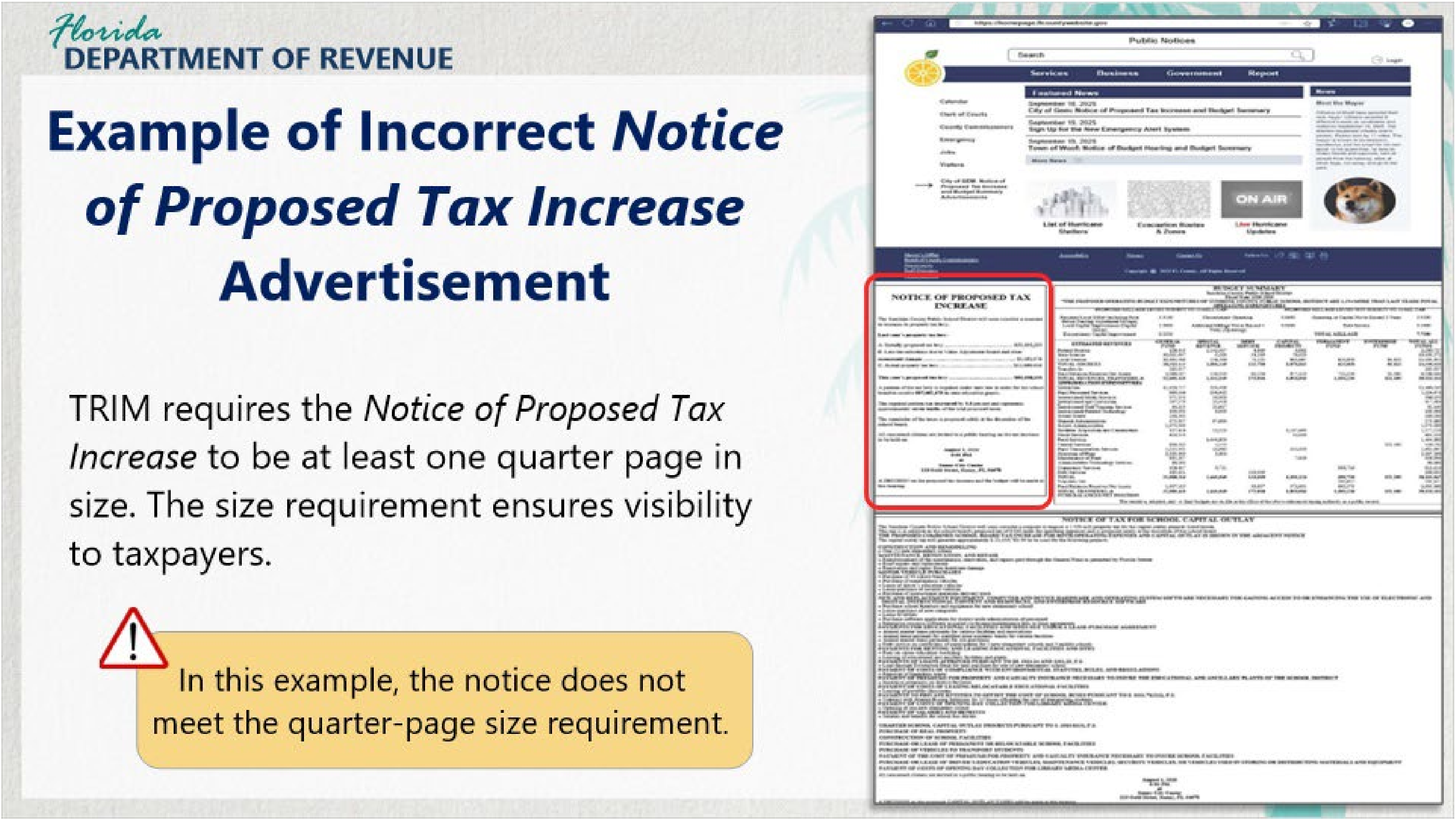
6.13 Notice of Proposed Tax Increase Advertisement



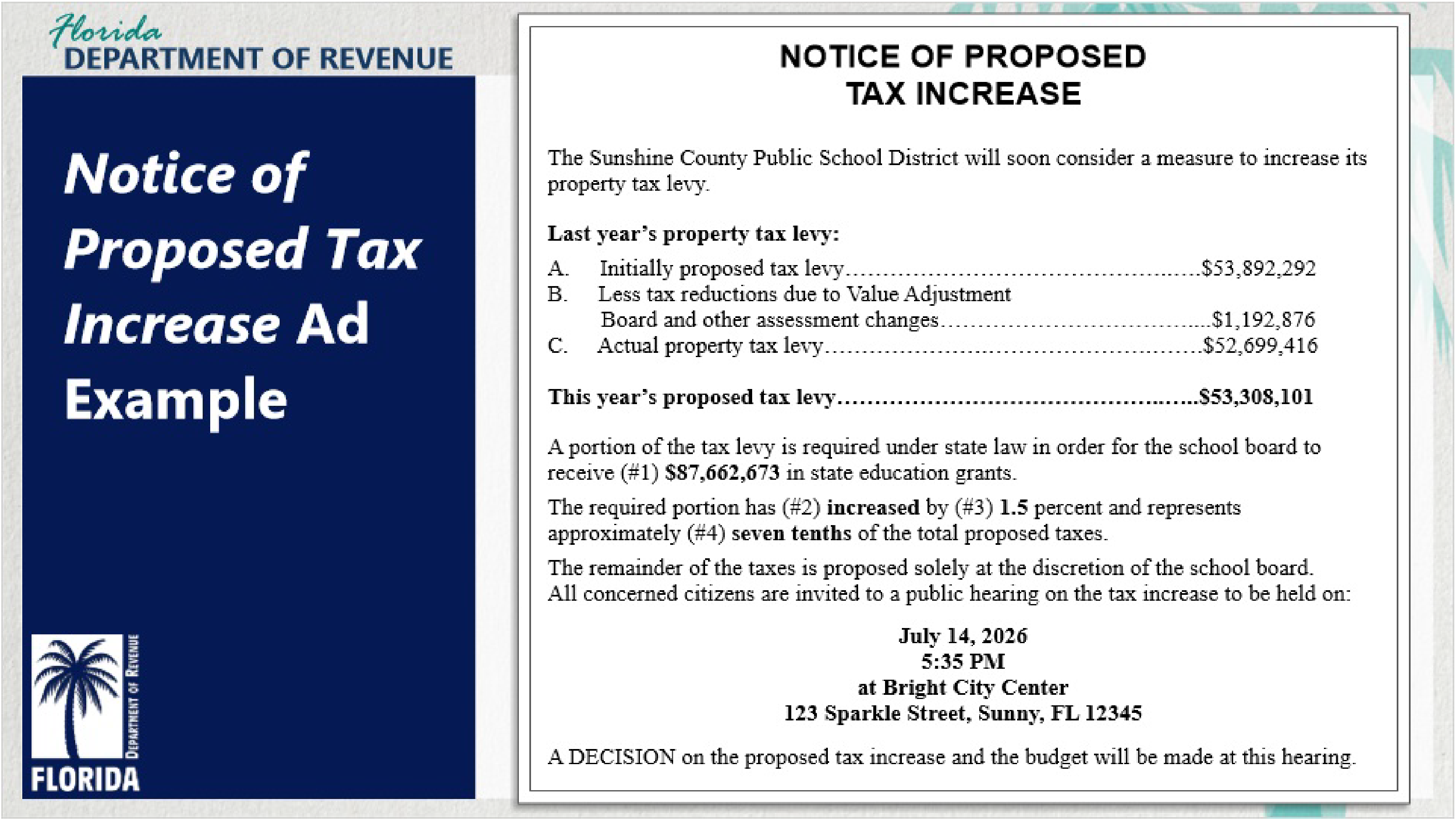
6.14 Notice of Proposed Tax Increase Ad Requirements



6.15 Example of Incorrect Notice of Proposed Tax Increase Advertisement



6.16 Notice of Proposed Tax Increase Ad Example



NOTICE OF PROPOSED TAX INCREASE

The Sunshine County Public School District will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy……………………………………….…$53,892,292
B. Less tax reductions due to Value Adjustment Board and other assessment changes……………………………....$1,192,876
C. Actual property tax levy…………………….…………………..……$52,699,416

This year's proposed tax levy…………………………………..…..$53,308,101

A portion of the tax levy is required under state law in order for the school board to receive (#1) **$87,662,673** in state education grants.

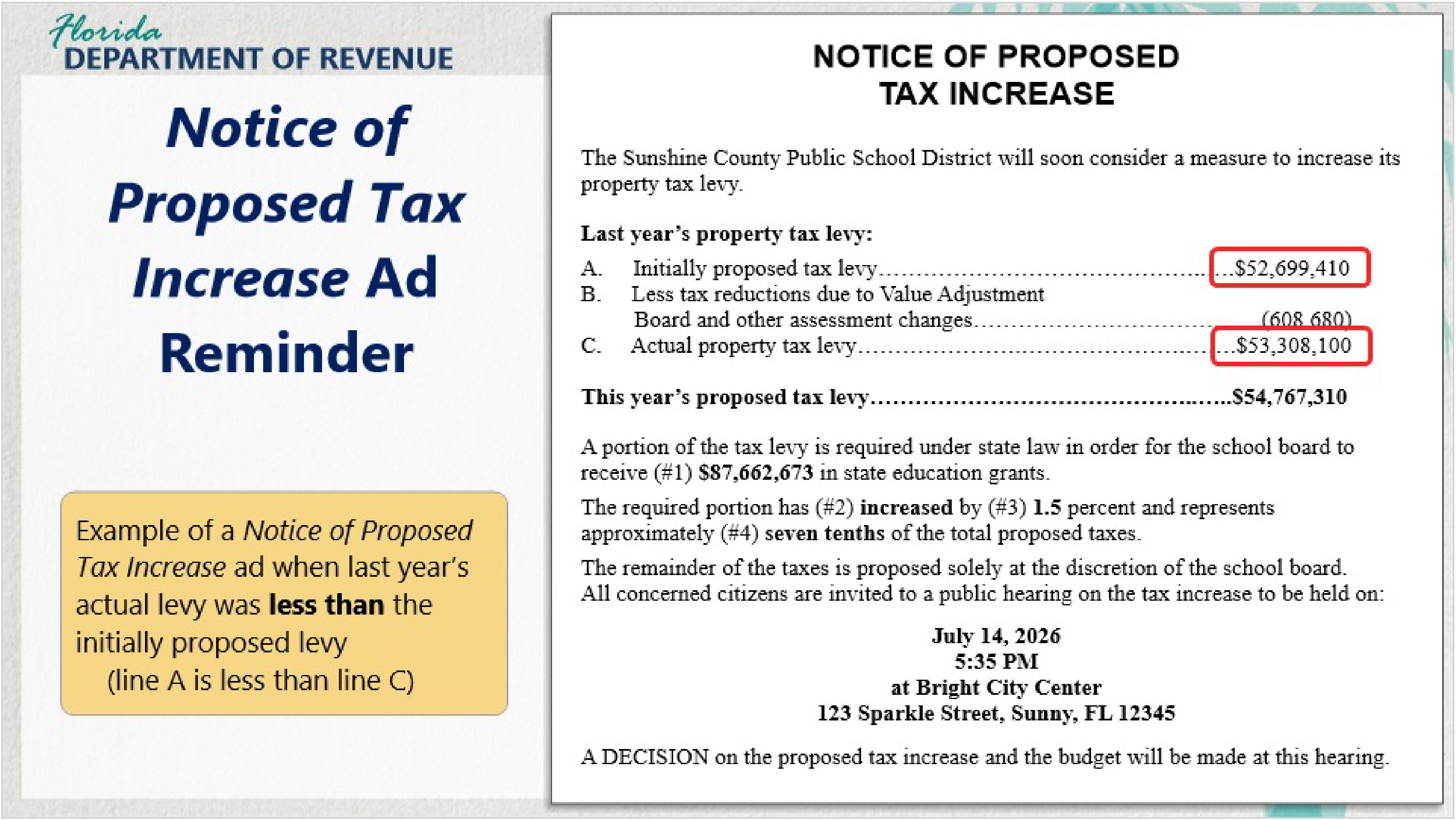
The required portion has (#2) **increased** by (#3) **1.5** percent and represents approximately (#4) **seven tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board. All concerned citizens are invited to a public hearing on the tax increase to be held on:

July 14, 2026
5:35 PM
at Bright City Center
123 Sparkle Street, Sunny, FL 12345

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

6.17 Notice of Proposed Tax Increase Ad Reminder



NOTICE OF PROPOSED TAX INCREASE

The Sunshine County Public School District will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy……………………………………………$52,699,410
B. Less tax reductions due to Value Adjustment Board and other assessment changes………………………………(608,680)
C. Actual property tax levy……………………………………………$53,308,100

This year's proposed tax levy……………………………………………$54,767,310

A portion of the tax levy is required under state law in order for the school board to receive (#1) **$87,662,673** in state education grants.

The required portion has (#2) **increased** by (#3) **1.5** percent and represents approximately (#4) **seven tenths** of the total proposed taxes.

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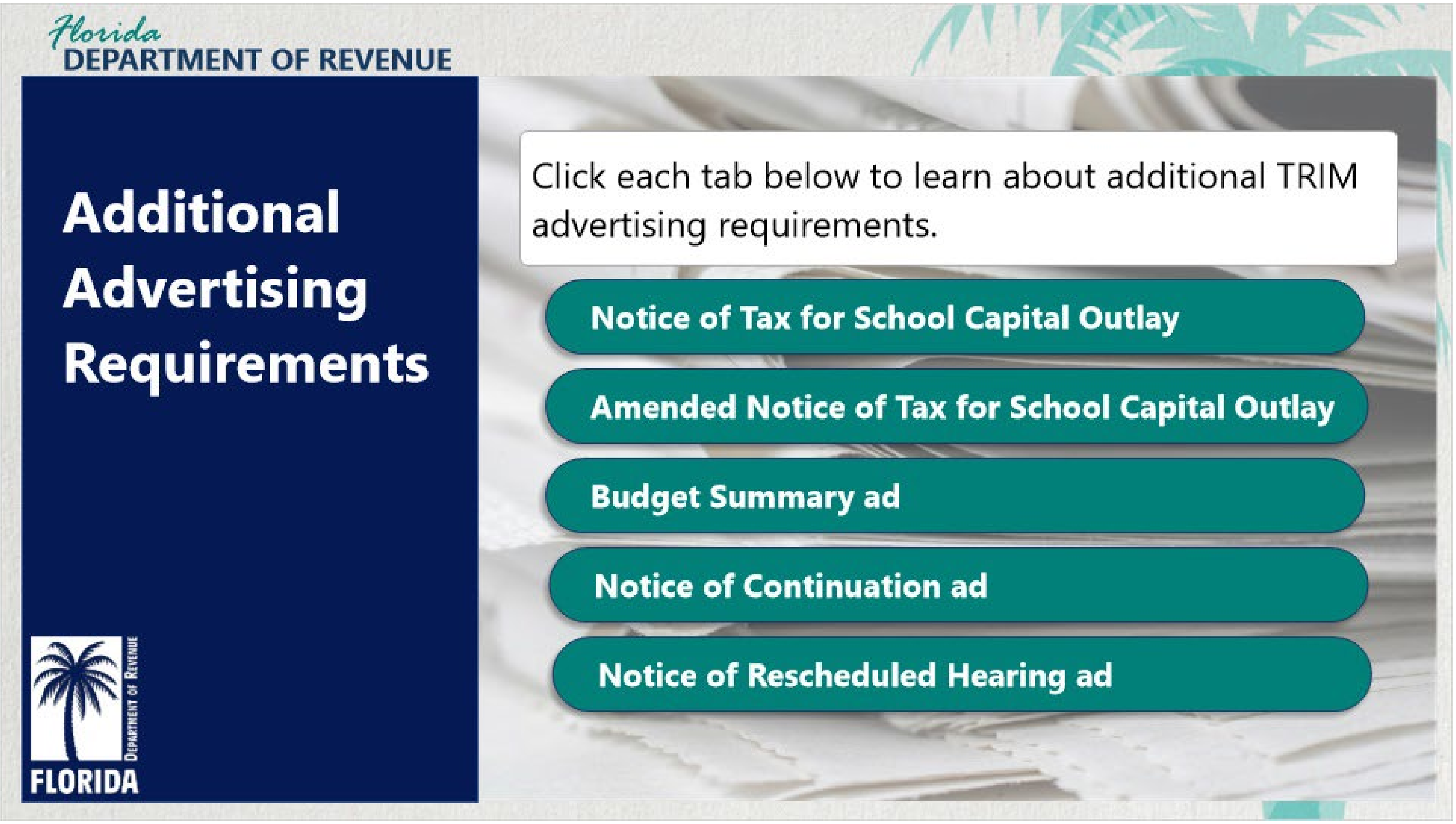
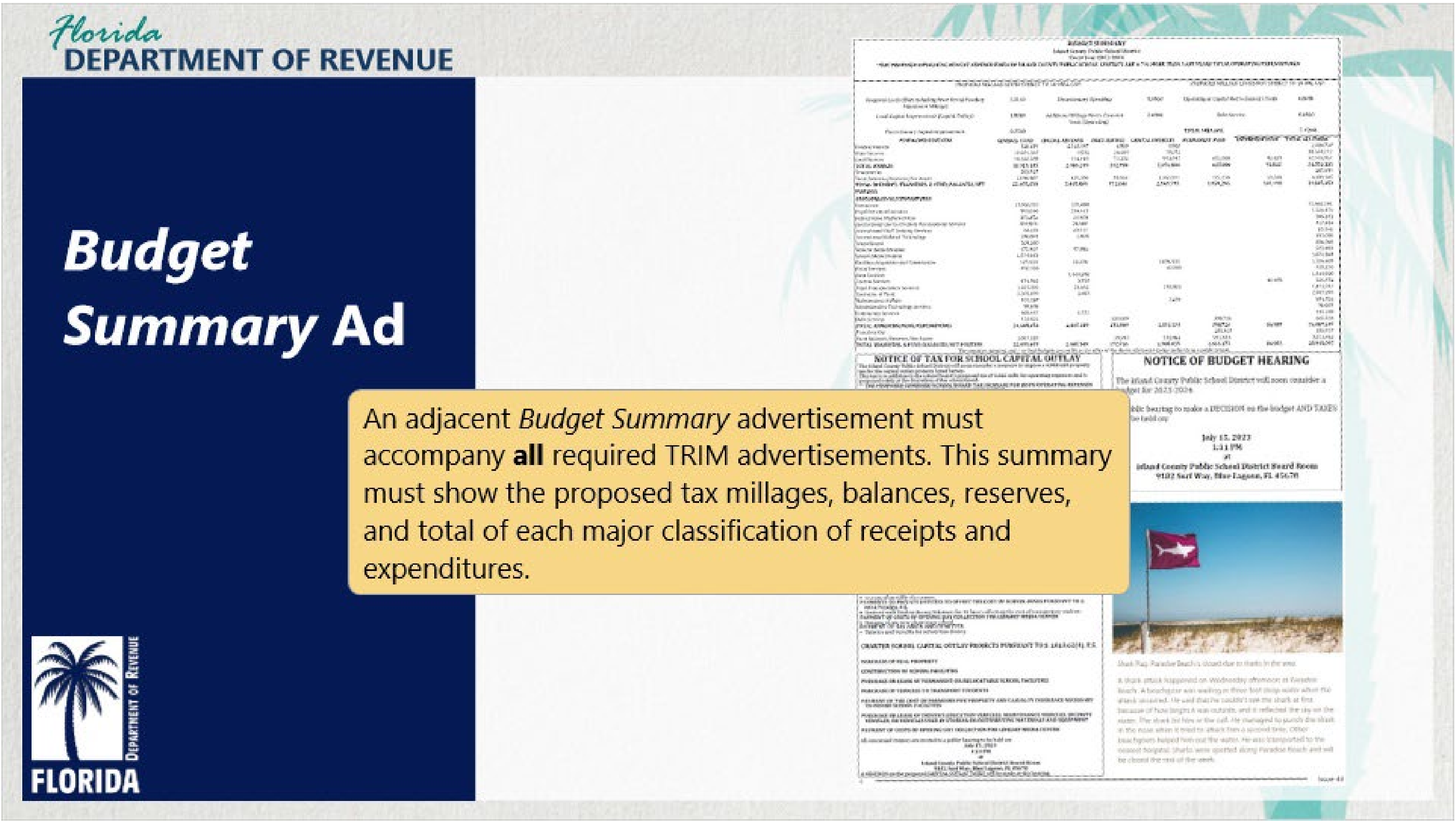
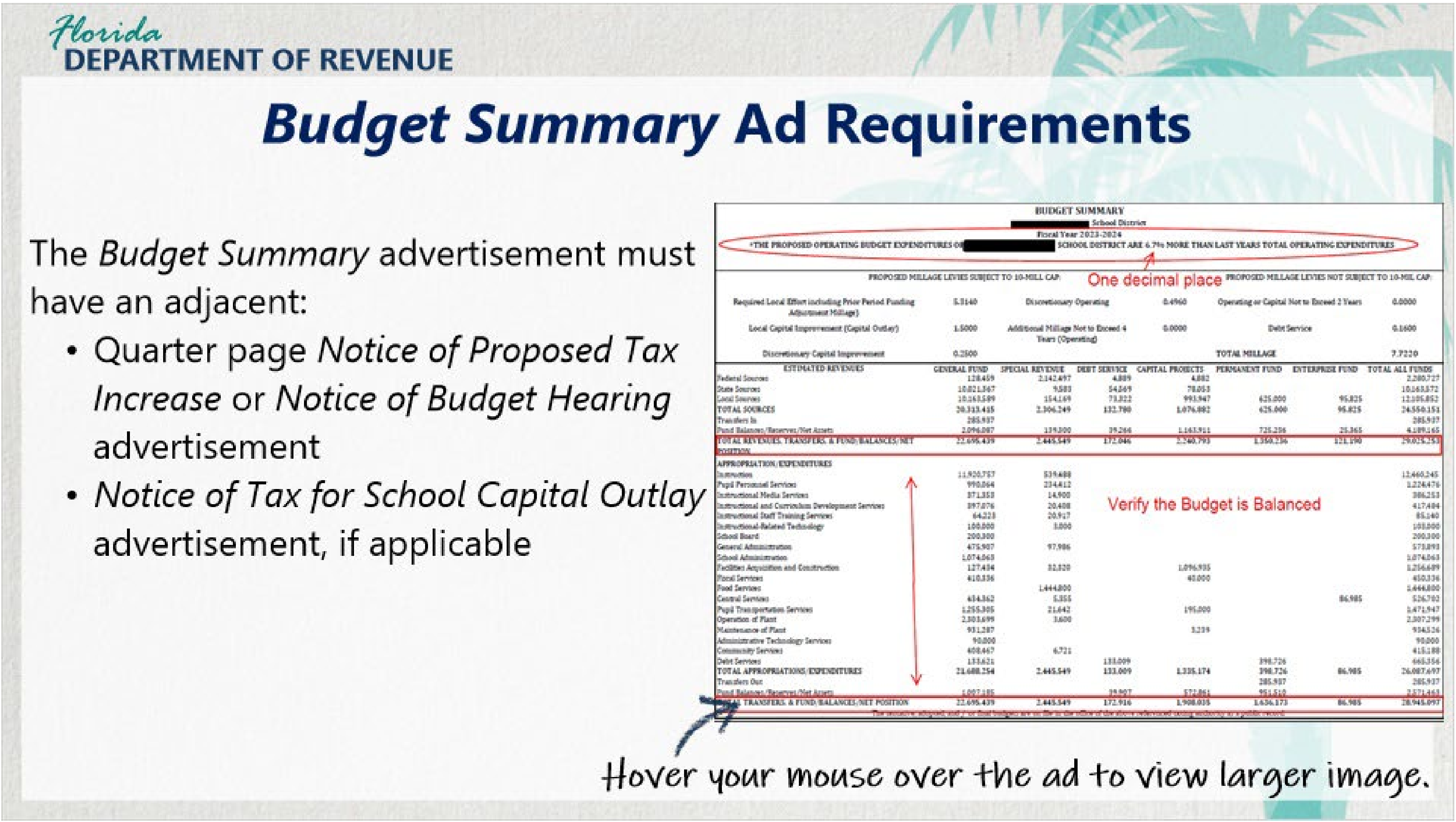
6.18 Additional Advertising Requirements



6.19 Budget Summary Millage Rate Ad



6.20 Budget Summary Ad Requirements



Large Budget Summary Ad Image

BUDGET SUMMARY

[redacted] School District

Fiscal Year 2023-2024

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF [redacted] SCHOOL DISTRICT ARE 6.7% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

One decimal place

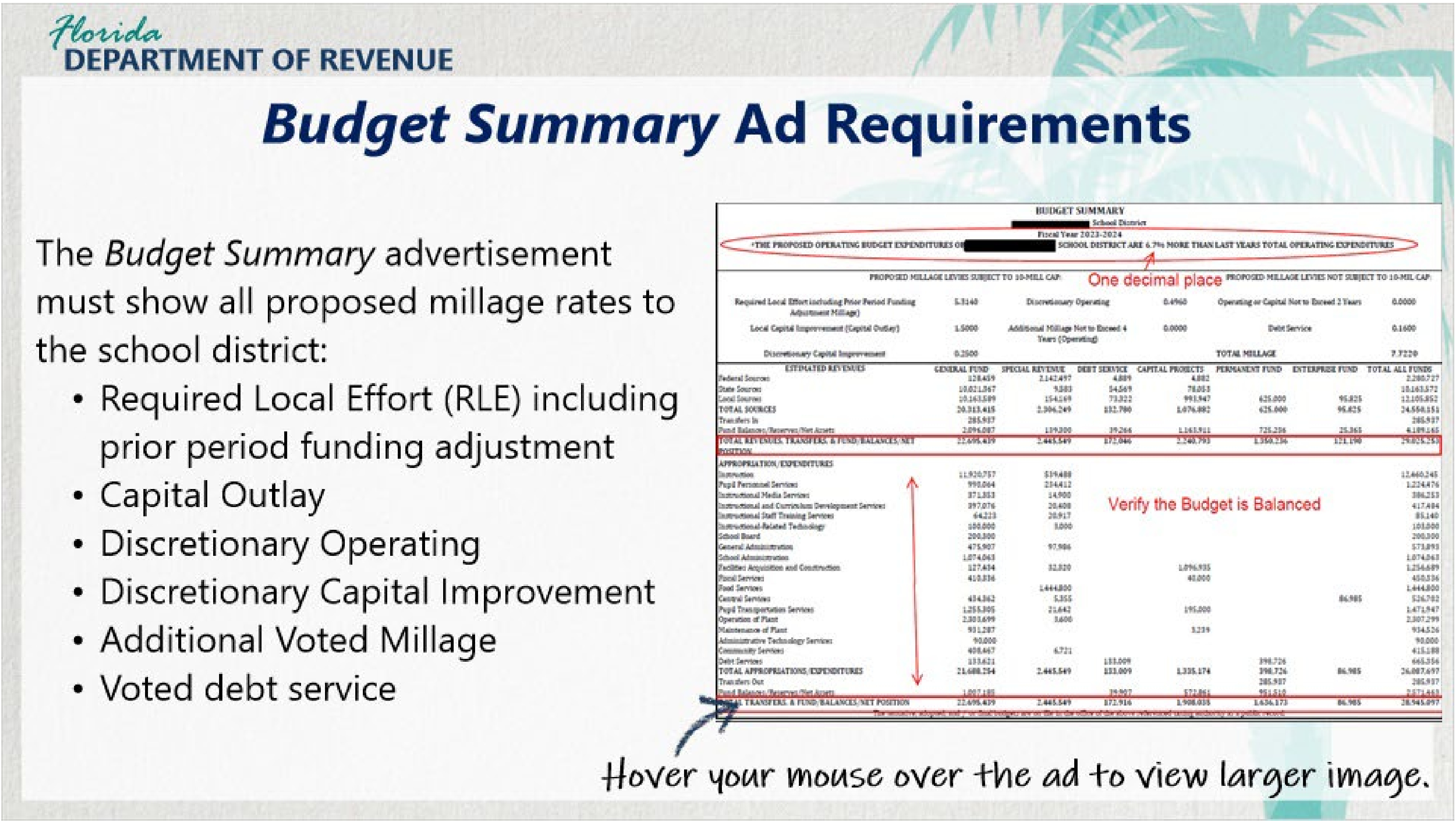
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MIL CAP:	
Required Local Effort including Prior Period Funding Adjustment Millage)	5.3140	Discretionary Operating	0.4960	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.1600
Discretionary Capital Improvement	0.2500			TOTAL MILLAGE	7.7220

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal Sources	128,459	2,142,497	4,889	4,882			2,280,727
State Sources	10,021,367	9,583	54,569	78,053			10,163,572
Local Sources	10,163,589	154,169	73,322	993,947	625,000	95,825	12,105,852
TOTAL SOURCES	20,313,415	2,306,249	132,780	1,076,882	625,000	95,825	24,550,151
Transfers In	285,937						285,937
Fund Balances/Reserves/Net Assets	2,096,087	139,300	39,266	1,163,911	725,236	25,365	4,189,165
TOTAL REVENUES, TRANSFERS, & FUND/BALANCES/NET POSITION	22,695,439	2,445,549	172,046	2,240,793	1,350,236	121,190	29,025,253
APPROPRIATION/EXPENDITURES							
Instruction	11,920,757	539,488					12,460,245
Pupil Personnel Services	990,064	234,412					1,224,476
Instructional Media Services	371,353	14,900					386,253
Instructional and Curriculum Development Services	397,076	20,408					417,484
Instructional Staff Training Services	64,223	20,917					85,140
Instructional-Related Technology	100,000	3,000					103,000
School Board	200,300						200,300
General Administration	475,907	97,986					573,893
School Administration	1,074,063						1,074,063
Facilities Acquisition and Construction	127,434	32,320		1,096,935			1,256,689
Fiscal Services	410,336			40,000			450,336
Food Services		1,444,800					1,444,800
Central Services	434,362	5,355				86,985	526,702
Pupil Transportation Services	1,255,305	21,642		195,000			1,471,947
Operation of Plant	2,303,699	3,600					2,307,299
Maintenance of Plant	931,287			3,239			934,526
Administrative Technology Services	90,000						90,000
Community Services	408,467	6,721					415,188
Debt Services	133,621		133,009		398,726		665,356
TOTAL APPROPRIATIONS/EXPENDITURES	21,688,254	2,445,549	133,009	1,335,174	398,726	86,985	26,087,697
Transfers Out					285,937		285,937
Fund Balances/Reserves/Net Assets	1,007,185		39,907	572,861	951,510		2,571,463
TOTAL TRANSFERS, & FUND/BALANCES/NET POSITION	22,695,439	2,445,549	172,916	1,908,035	1,636,173	86,985	28,945,097

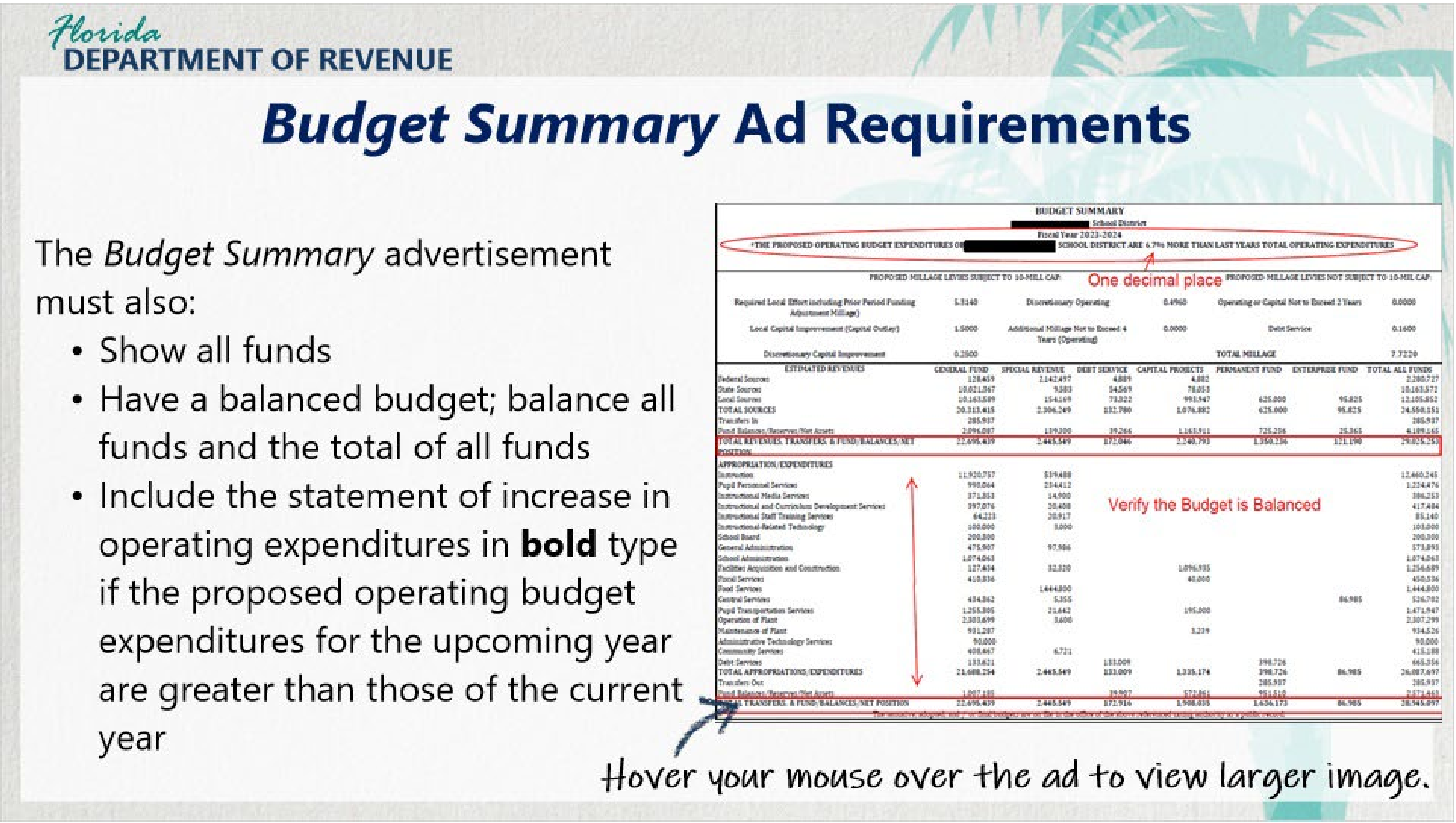
Verify the Budget is Balanced

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

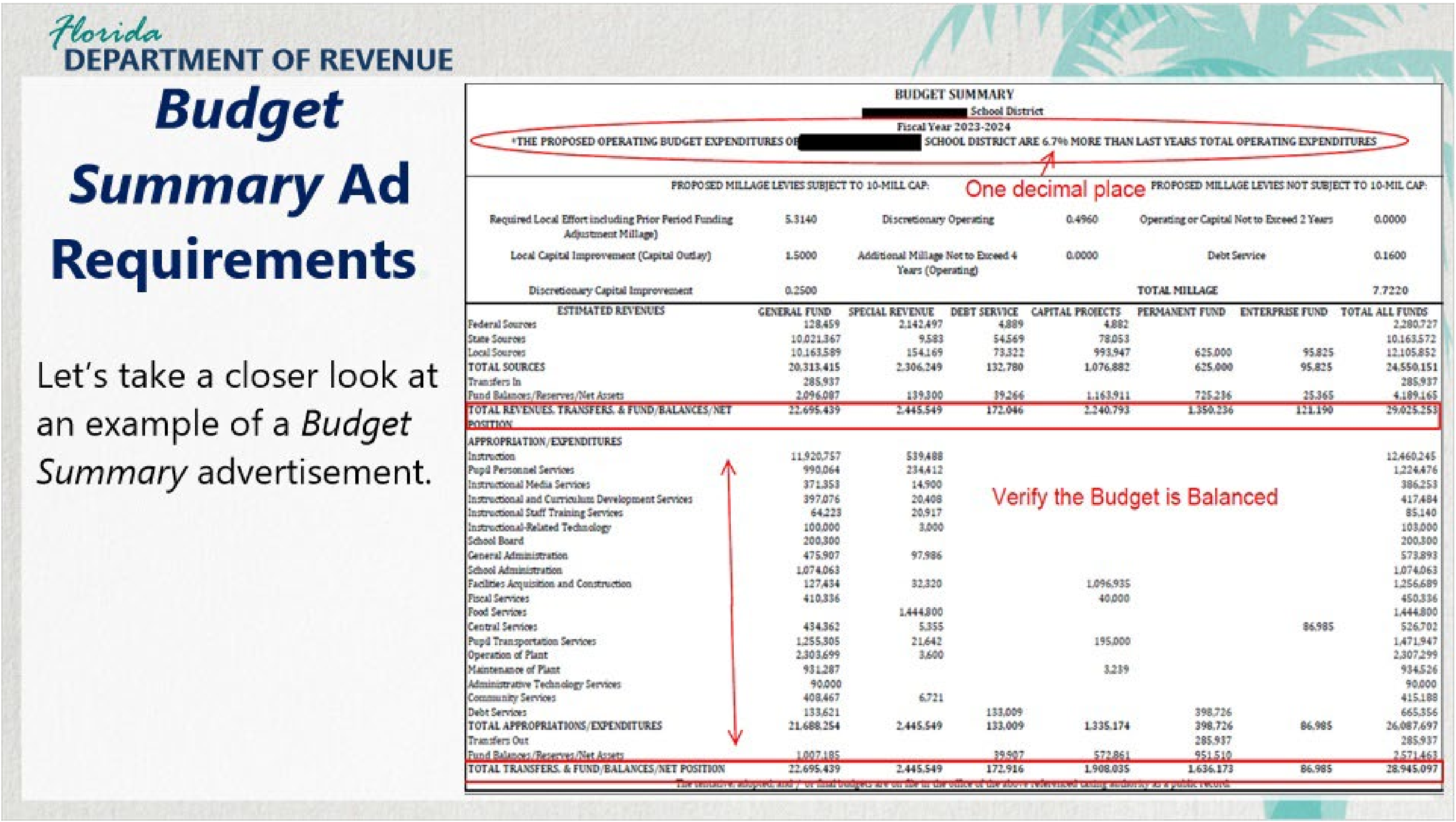
6.21 Budget Summary Ad Requirements



6.22 Budget Summary Ad Requirements



6.23 Budget Summary Ad Requirements



BUDGET SUMMARY

[redacted] School District

Fiscal Year 2023-2024

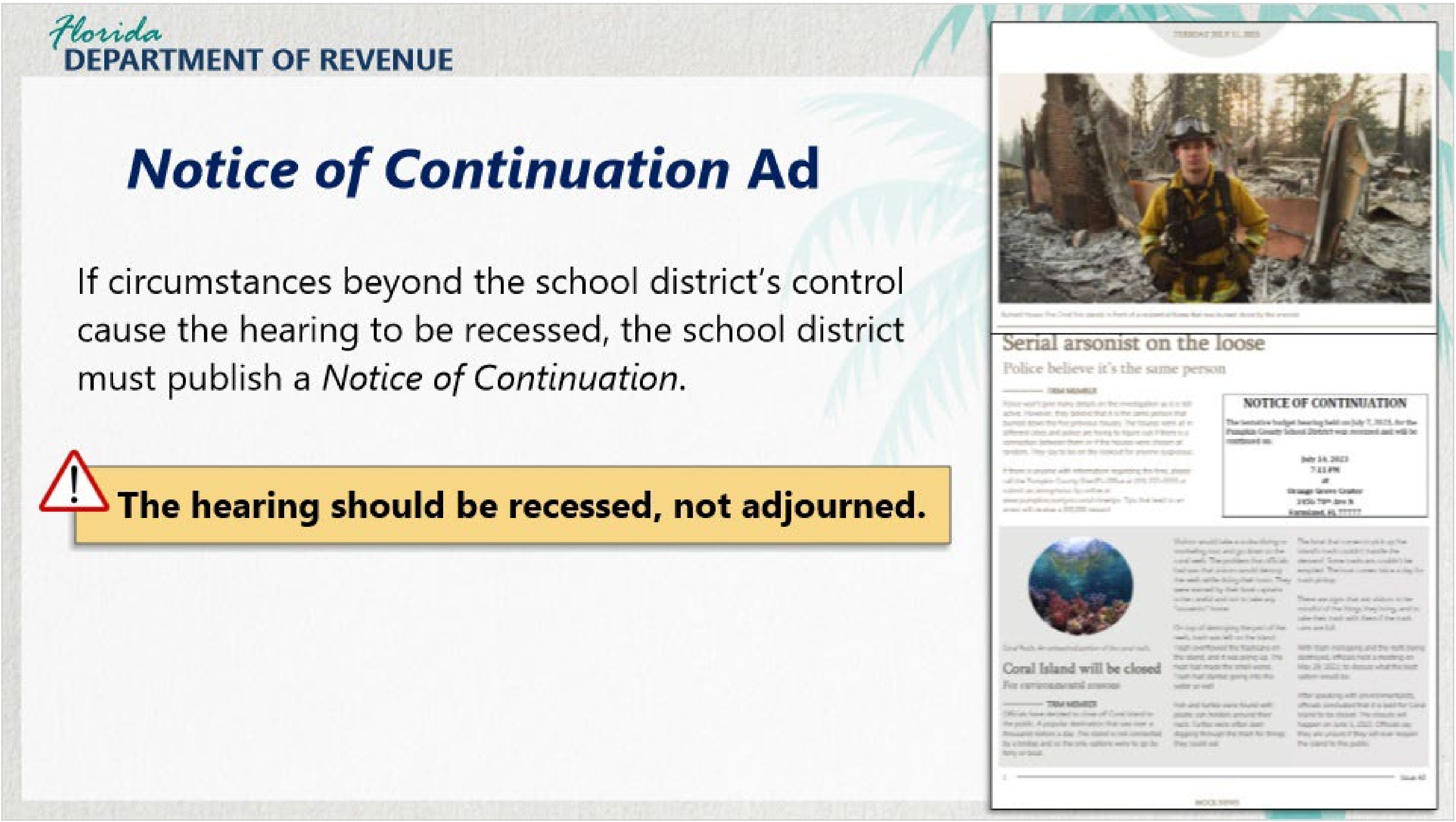
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF [redacted] SCHOOL DISTRICT ARE 6.7% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MIL CAP:	
Required Local Effort including Prior Period Funding Adjustment Millage)	5.3140	Discretionary Operating	0.4960	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.1600
Discretionary Capital Improvement	0.2500			TOTAL MILLAGE	7.7220

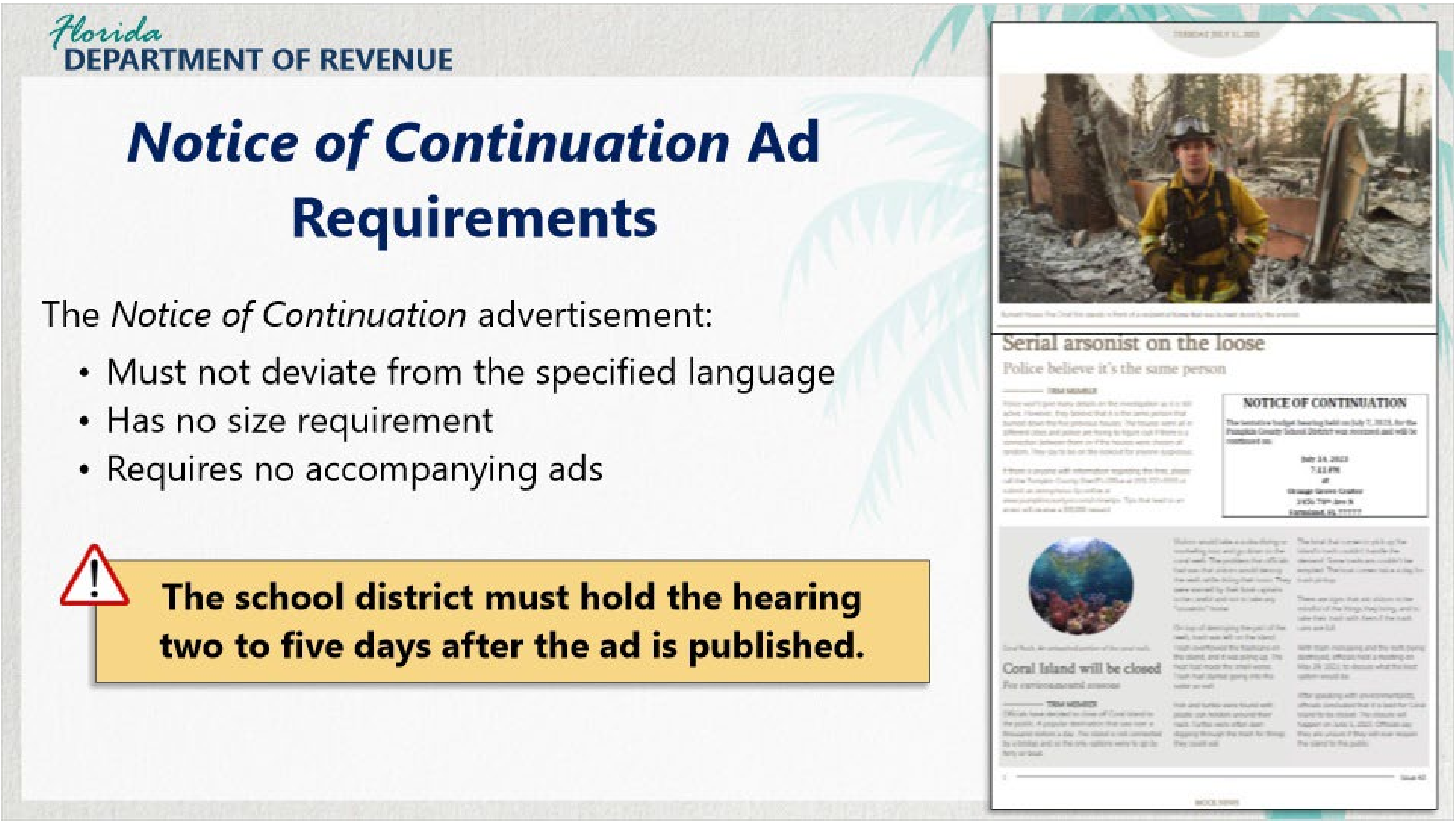
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal Sources	128,459	2,142,497	4,889	4,882			2,280,727
State Sources	10,021,367	9,583	54,569	78,053			10,163,572
Local Sources	10,163,589	154,169	73,322	993,947	625,000	95,825	12,105,852
TOTAL SOURCES	20,313,415	2,306,249	132,780	1,076,882	625,000	95,825	24,550,151
Transfers In	285,937						285,937
Fund Balances/Reserves/Net Assets	2,096,087	139,300	39,266	1,163,911	725,236	25,365	4,189,165
TOTAL REVENUES, TRANSFERS, & FUND/BALANCES/NET POSITION	22,695,439	2,445,549	172,046	2,240,793	1,350,236	121,190	29,025,253
APPROPRIATION/EXPENDITURES							
Instruction	11,920,757	539,488					12,460,245
Pupil Personnel Services	990,064	234,412					1,224,476
Instructional Media Services	371,353	14,900					386,253
Instructional and Curriculum Development Services	397,076	20,408					417,484
Instructional Staff Training Services	64,223	20,917					85,140
Instructional-Related Technology	100,000	3,000					103,000
School Board	200,300						200,300
General Administration	475,907	97,986					573,893
School Administration	1,074,063						1,074,063
Facilities Acquisition and Construction	127,434	32,320		1,096,935			1,256,689
Fiscal Services	410,336			40,000			450,336
Food Services		1,444,800					1,444,800
Central Services	434,362	5,355				86,985	526,702
Pupil Transportation Services	1,255,305	21,642		195,000			1,471,947
Operation of Plant	2,303,699	3,600					2,307,299
Maintenance of Plant	931,287			3,239			934,526
Administrative Technology Services	90,000						90,000
Community Services	408,467	6,721					415,188
Debt Services	133,621		133,009		398,726		665,356
TOTAL APPROPRIATIONS/EXPENDITURES	21,688,254	2,445,549	133,009	1,335,174	398,726	86,985	26,087,697
Transfers Out					285,937		285,937
Fund Balances/Reserves/Net Assets	1,007,185		39,907	572,861	951,510		2,571,463
TOTAL TRANSFERS, & FUND/BALANCES/NET POSITION	22,695,439	2,445,549	172,916	1,908,035	1,636,173	86,985	28,945,097

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

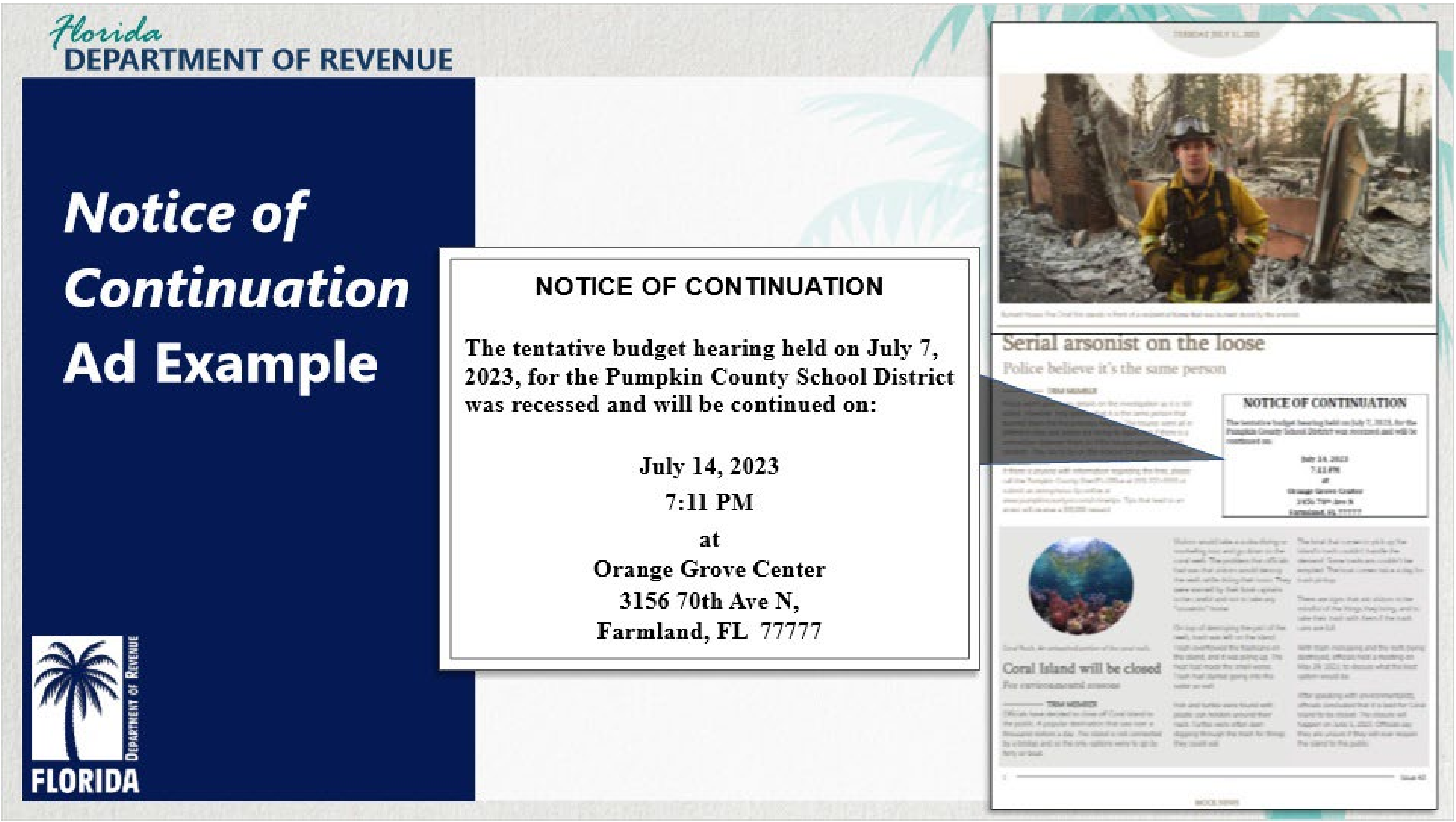
6.24 Notice of Continuation Ad



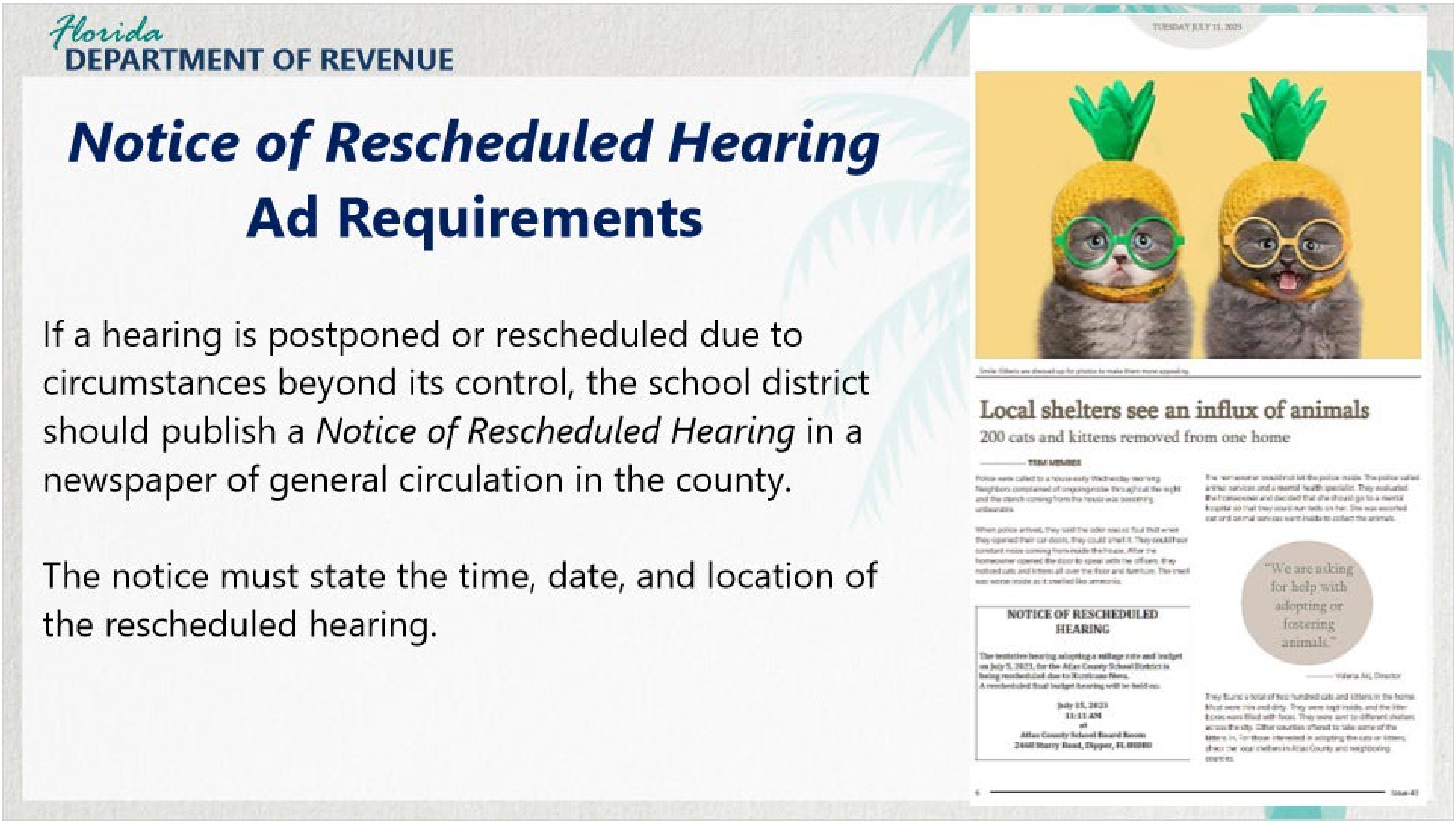
6.25 Notice of Continuation Ad Requirements



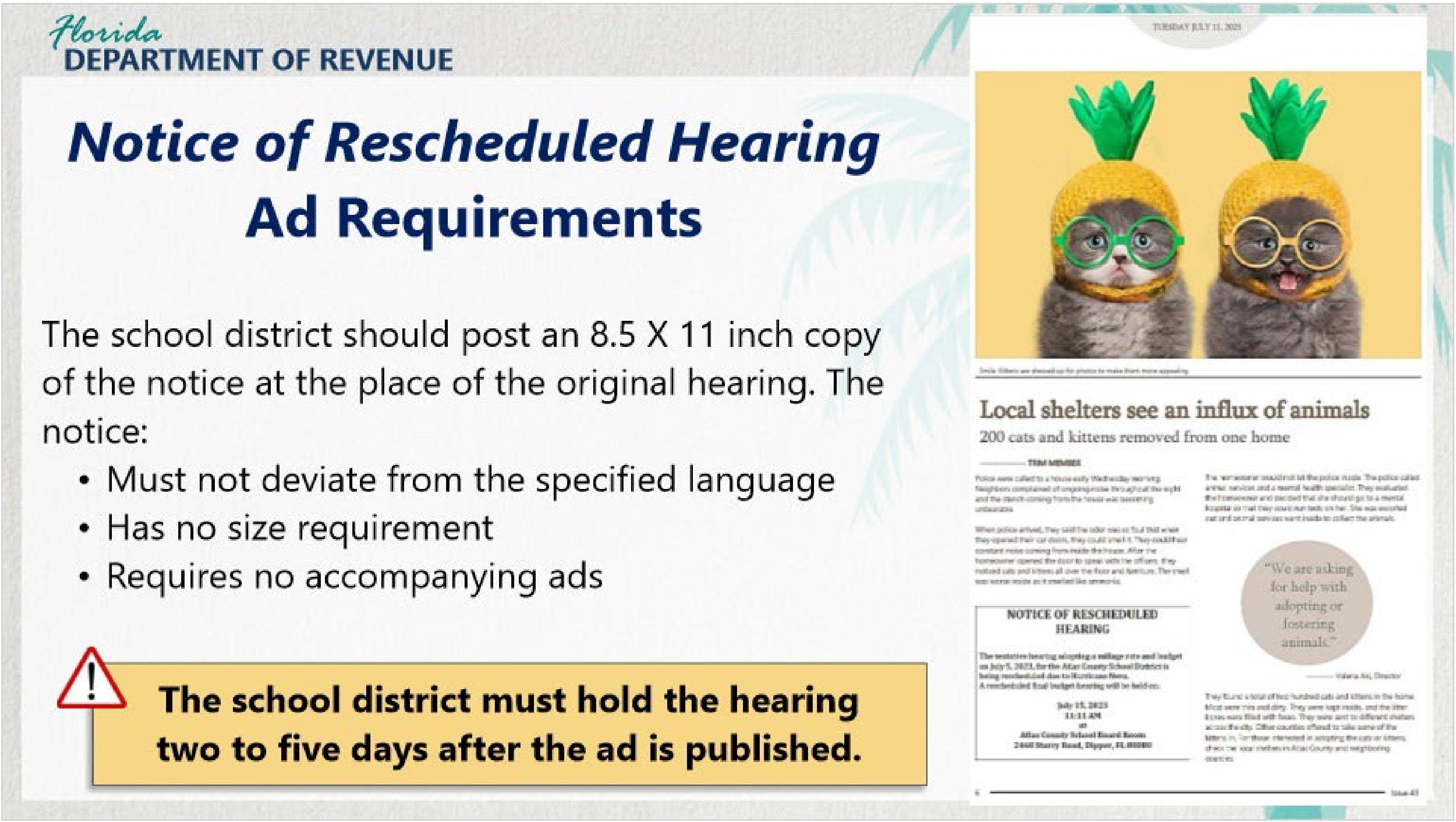
6.26 Notice of Continuation Ad Example



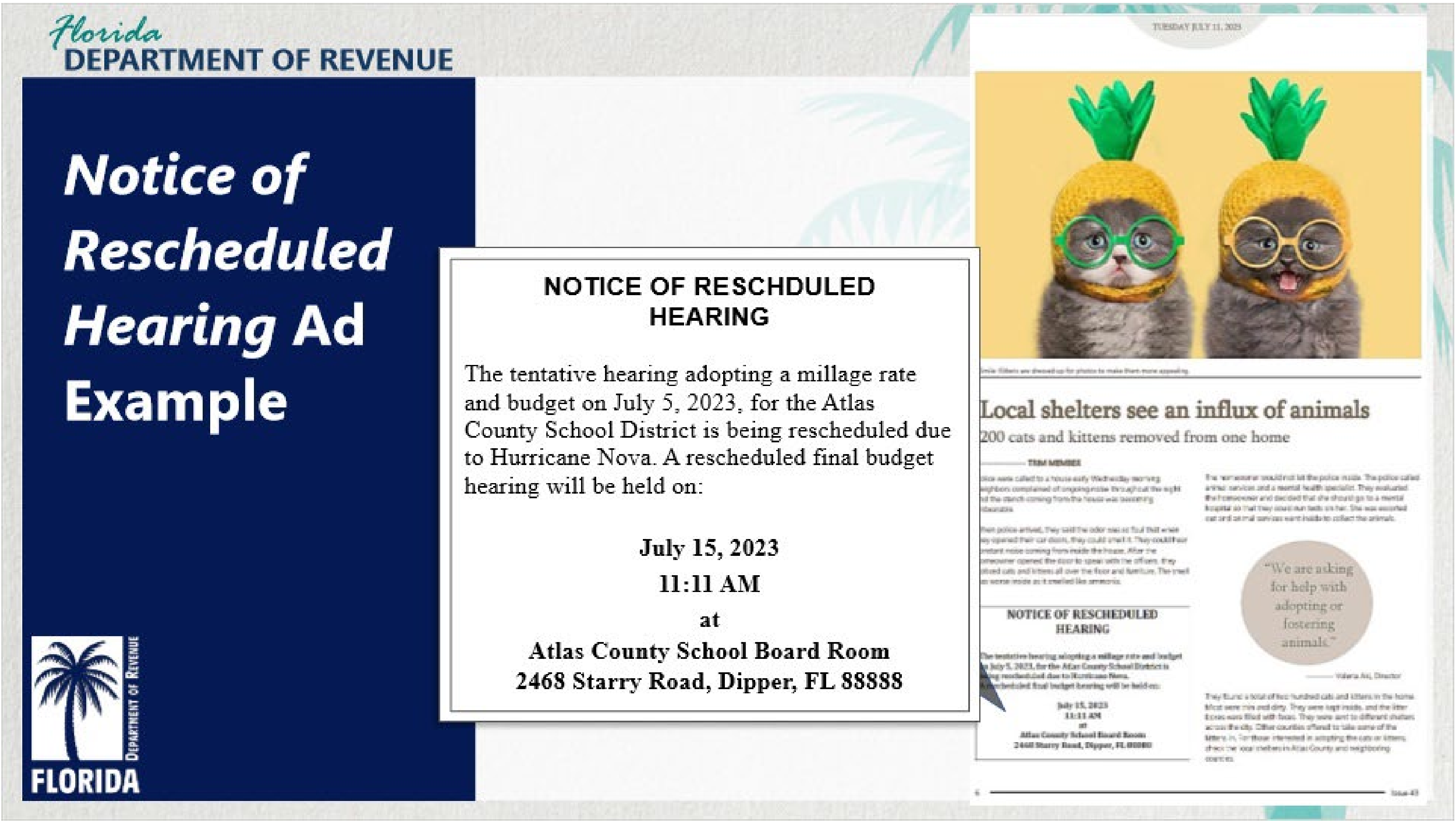
6.27 Notice of Rescheduled Hearing Ad Requirements



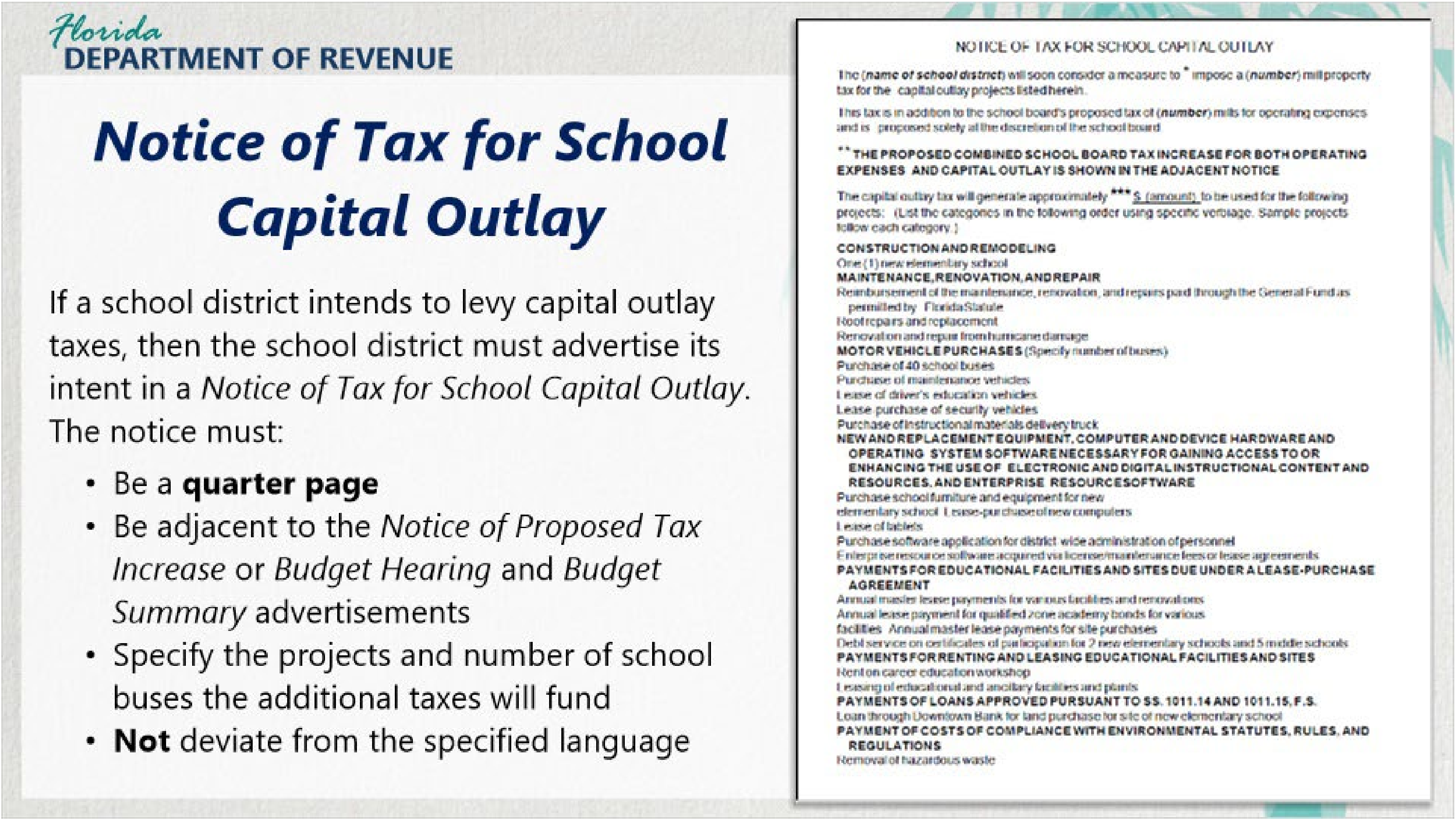
6.28 Notice of Rescheduled Hearing Ad Requirements



6.29 Notice of Rescheduled Hearing Ad Example



6.30 Notice of Tax for School Capital Outlay



6.31 Notice of Tax for School Capital Outlay Requirements

Florida DEPARTMENT OF REVENUE

Notice of Tax for School Capital Outlay Requirements

*If the district school board is proposing to levy the same millage under s. 1011.71, F.S., which was levied last year, insert the words "continue to" before the word "impose" in the first sentence.
**Delete this sentence if advertising a budget hearing and not a *Notice of Proposed Tax Increase*.
***The amount cannot be less than 96 percent of ad valorem proceeds (s. 1011.62(4)(a), F.S.).

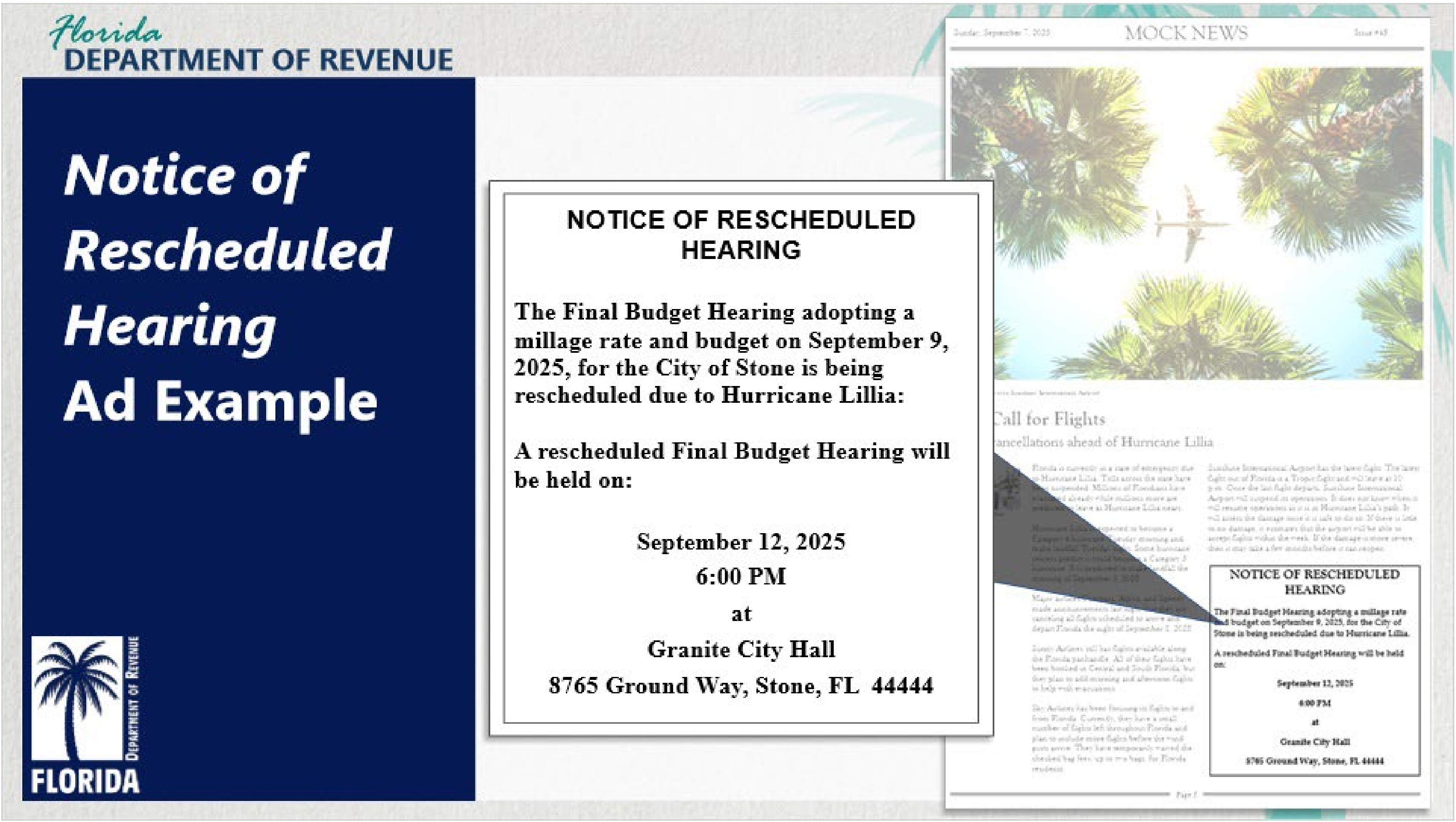
The *Notice of Tax for School Capital Outlay* must:

- Be a **quarter page** of the newspaper
- Have the same advertising requirements as s. 200.065(3), F.S.
- Include the capital outlay millage under s. 1011.71(2), F.S., and local capital improvements millage under s. 1011.71(3), F.S.
- For charter school capital outlay projects, the school district should include only the categories authorized in law (section 1013.62(4)(a) – (i), F.S.) that the district's charter schools have reported to the district as their planned expenditures. The governing board of each charter school must maintain a record of the specific projects that it will fund from its share of the funds section 1011.71(2), F.S., authorizes, as section 1013.62(4), F.S., provides.

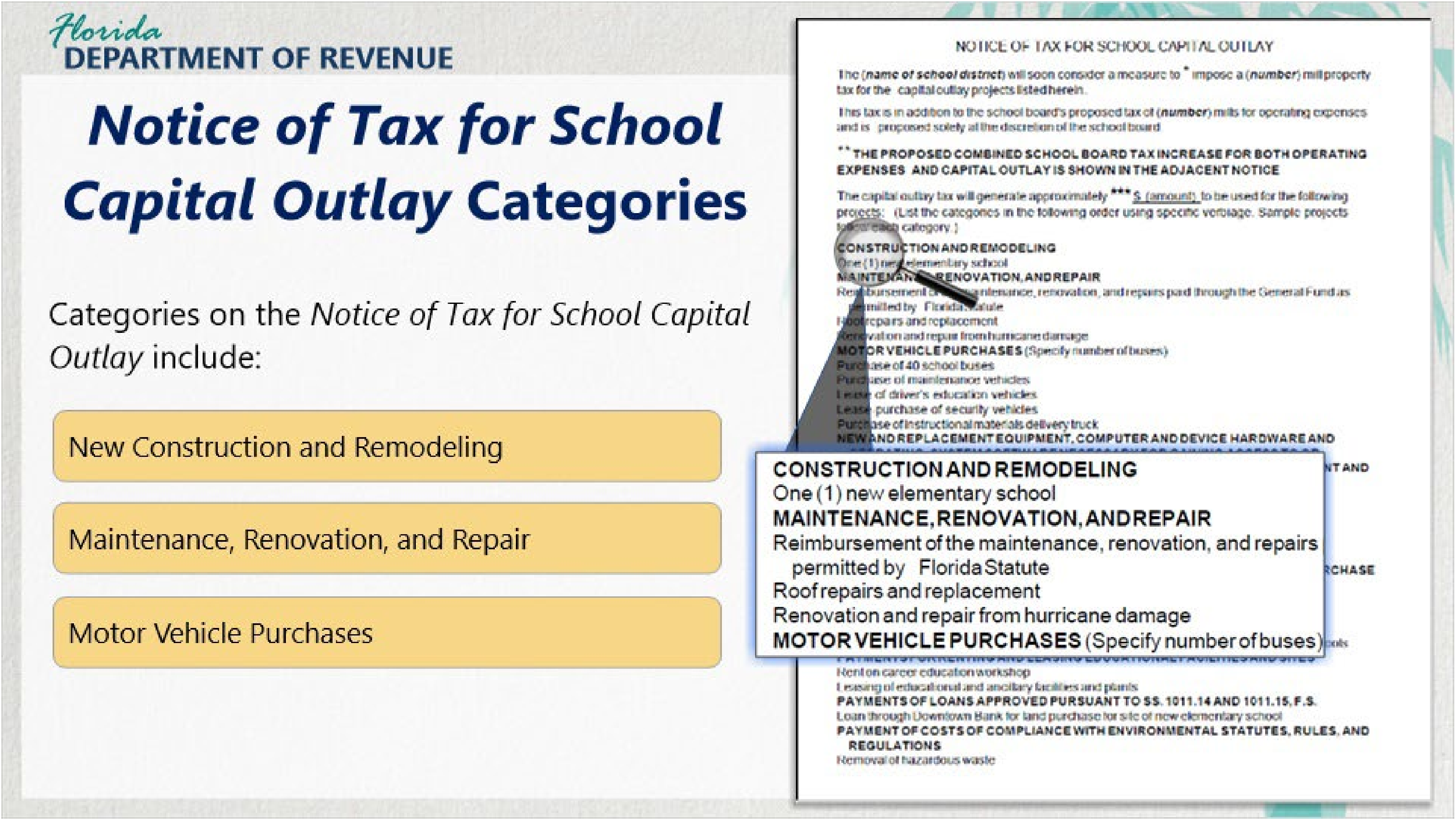
For 96 percent calculations, use current year gross taxable value for operating purposes, Form DR-420S, line 4.

FLORIDA

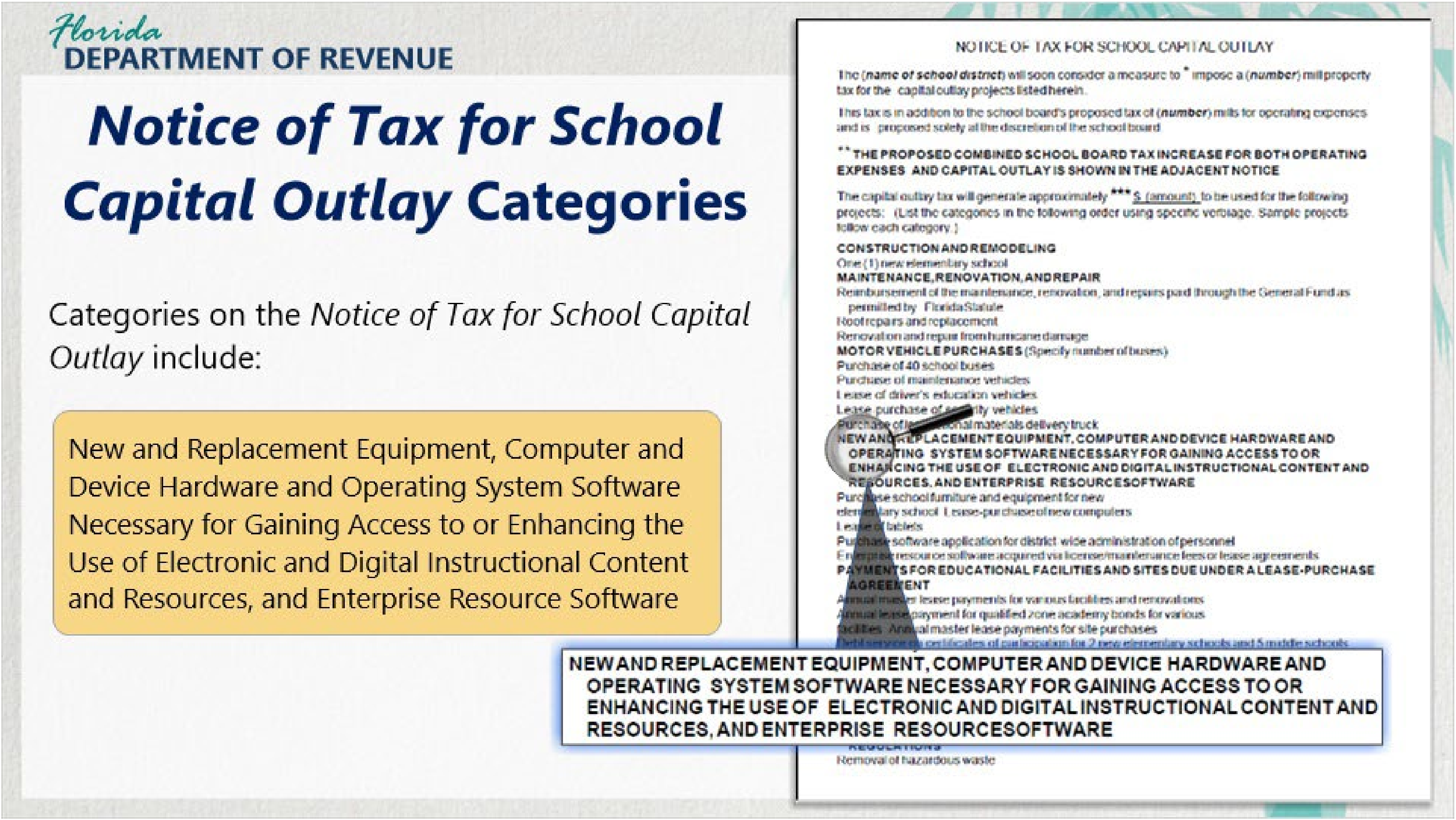
6.32 Notice of Rescheduled Hearing Ad Example



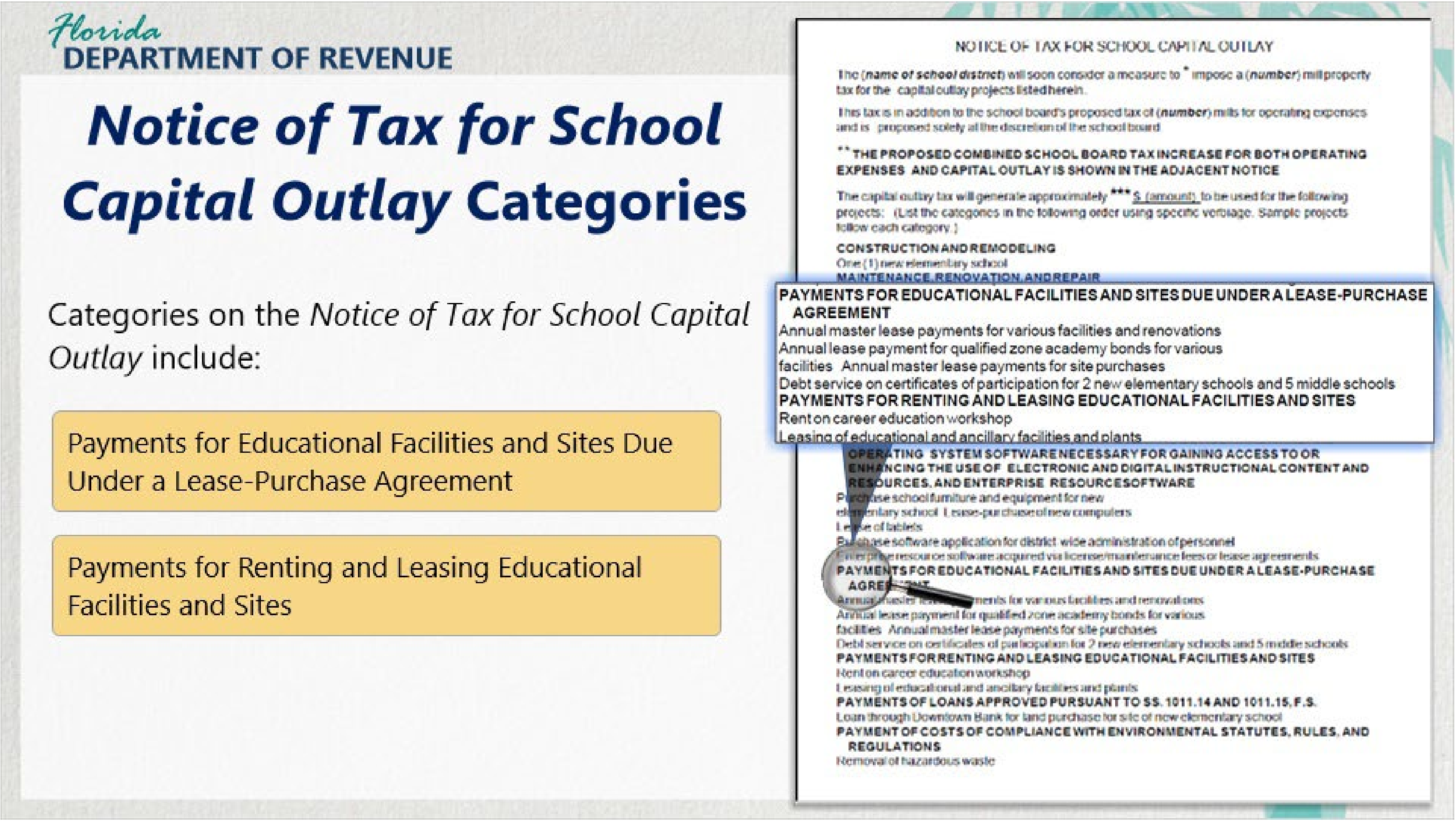
6.33 Notice of Tax for School Capital Outlay Categories



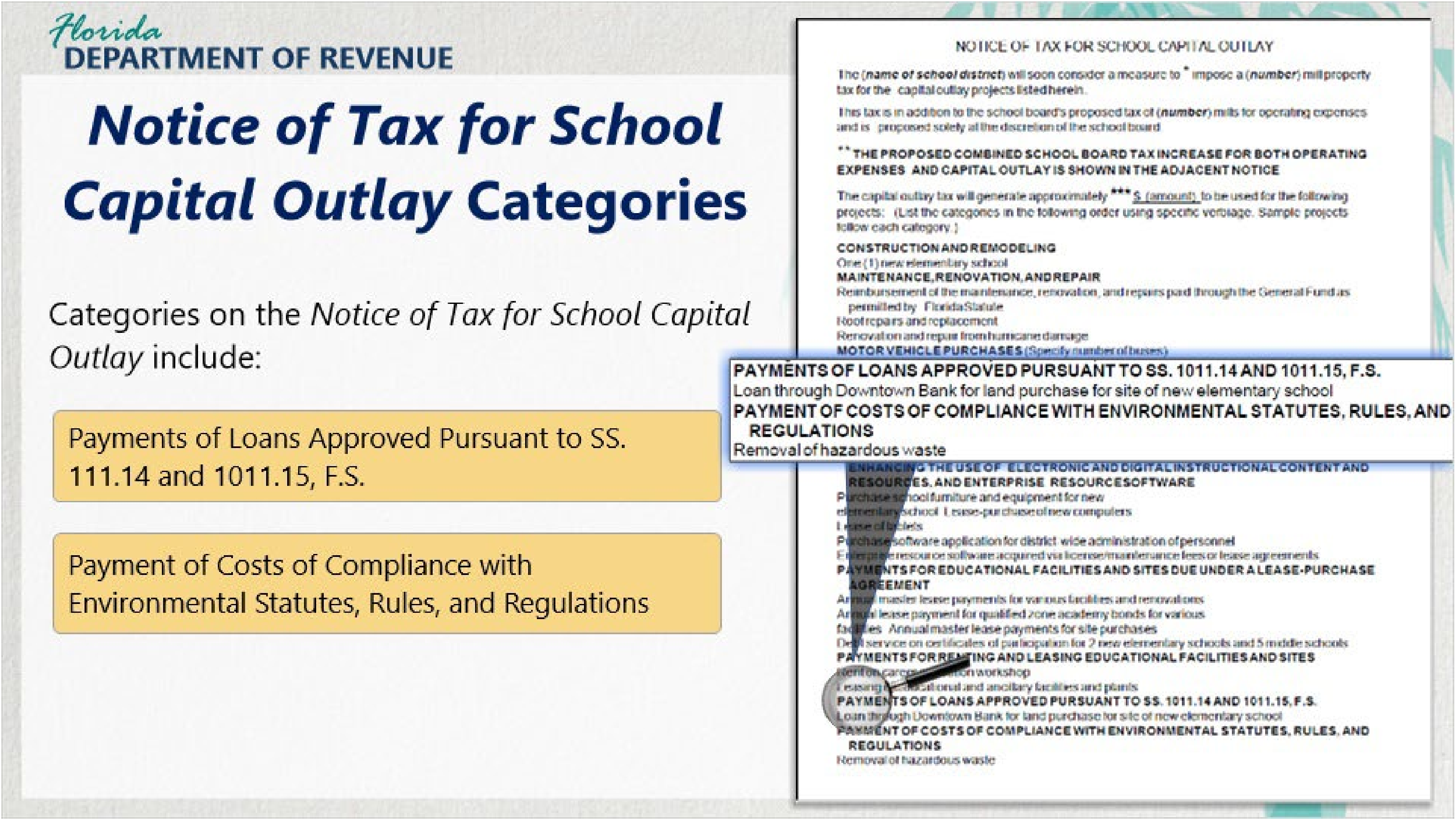
6.34 Notice of Tax for School Capital Outlay Categories



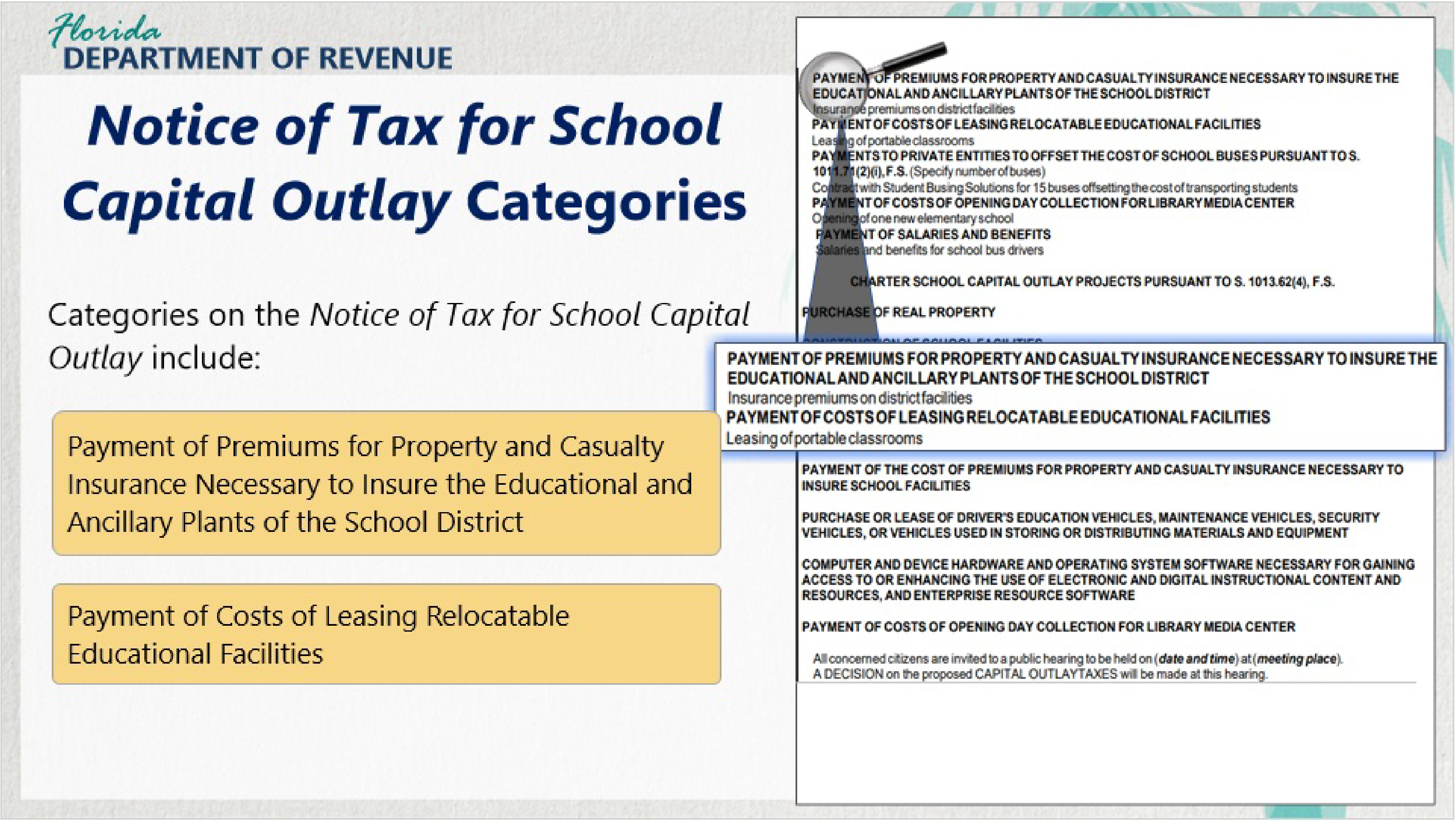
6.35 Notice of Tax for School Capital Outlay Categories



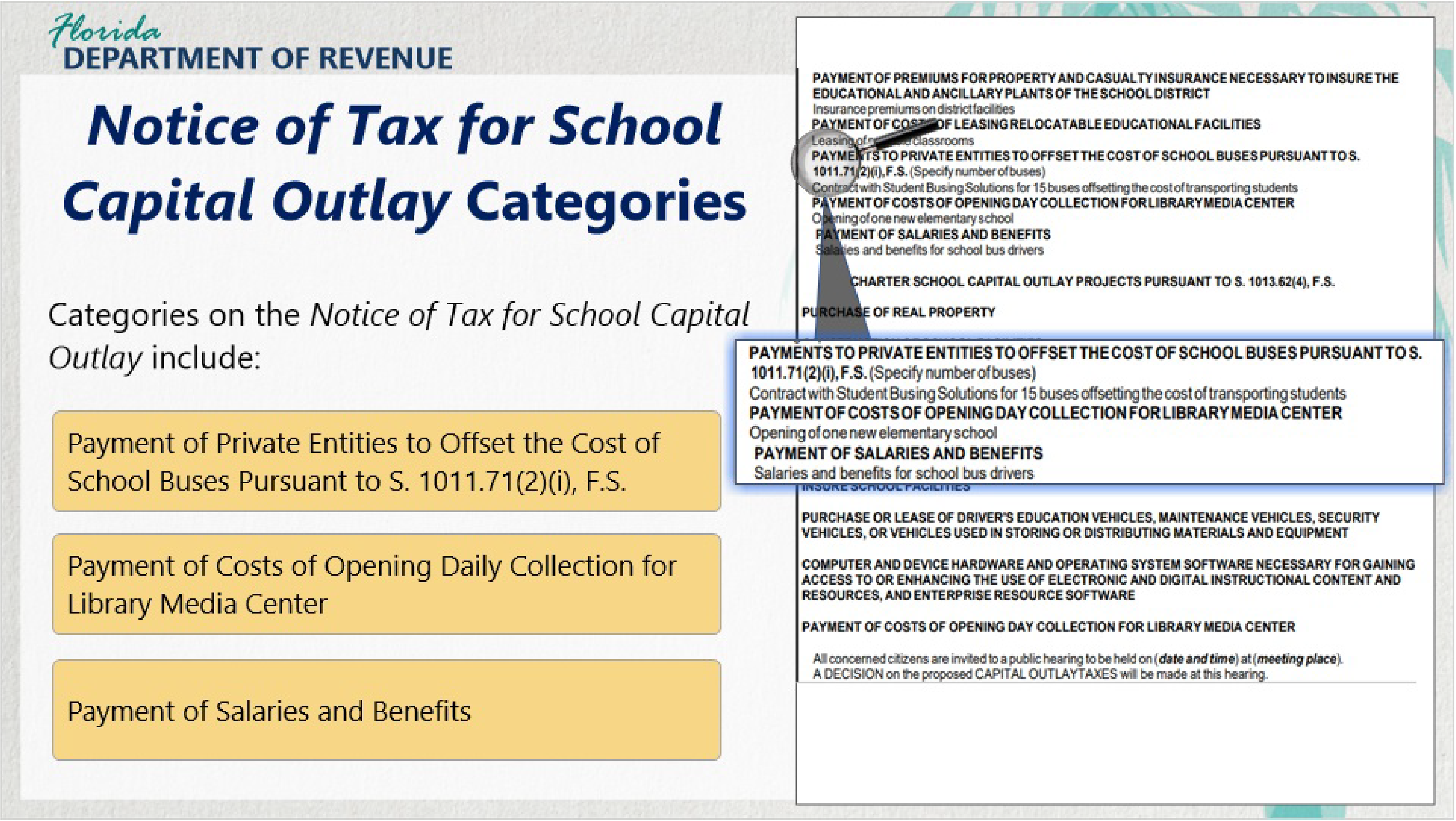
6.36 Notice of Tax for School Capital Outlay Categories



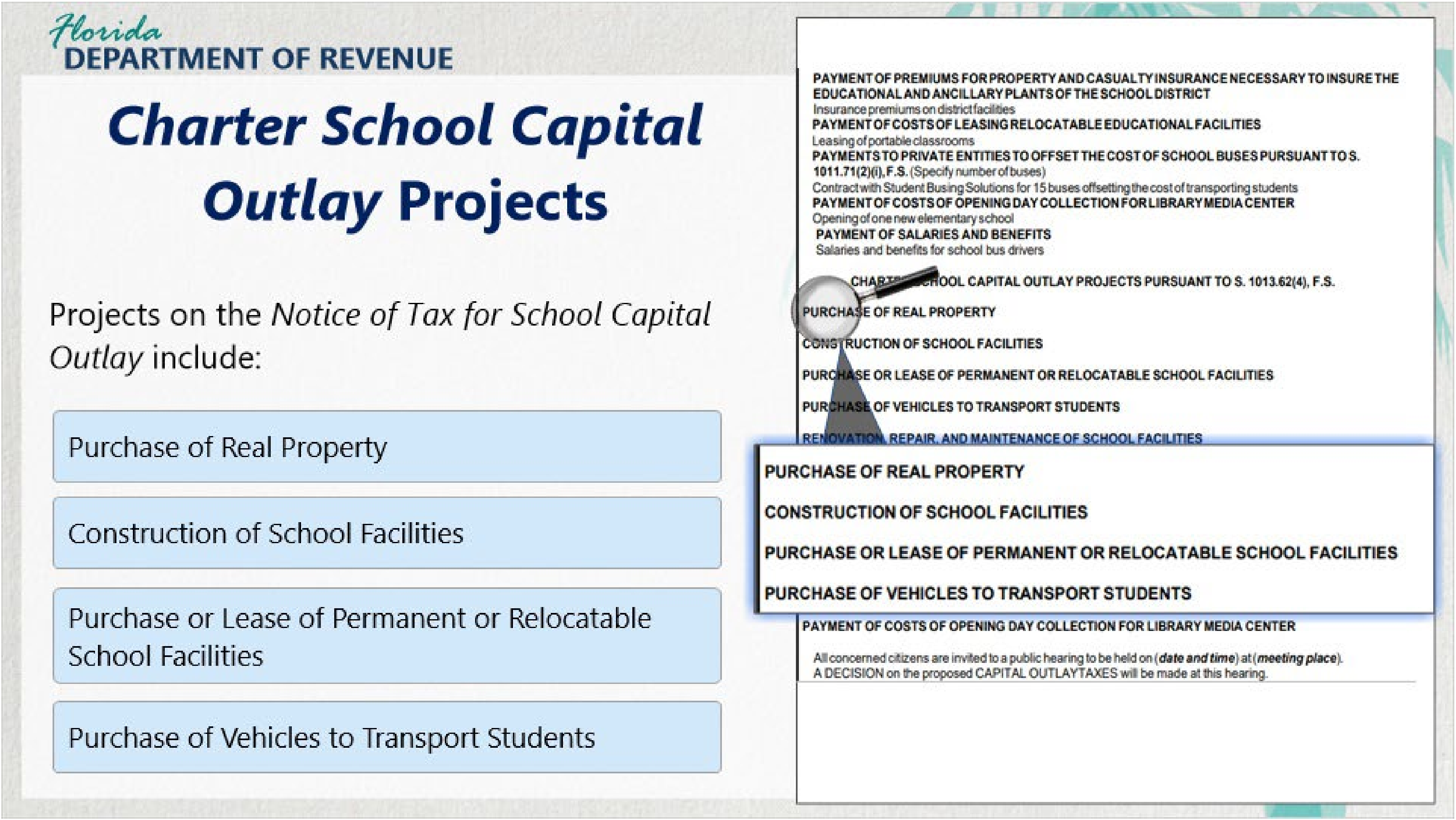
6.37 Notice of Tax for School Capital Outlay Categories



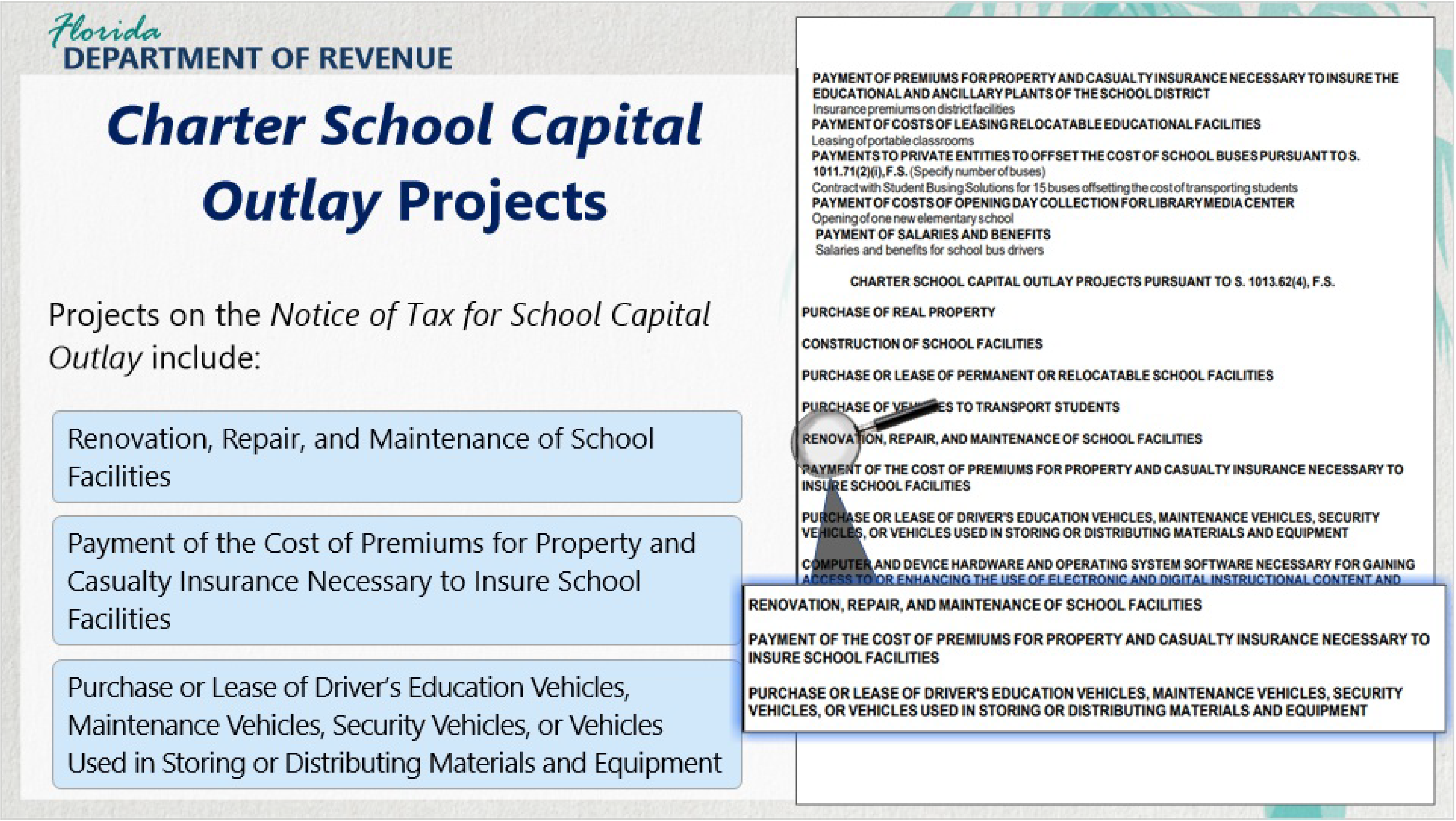
6.38 Notice of Tax for School Capital Outlay Categories



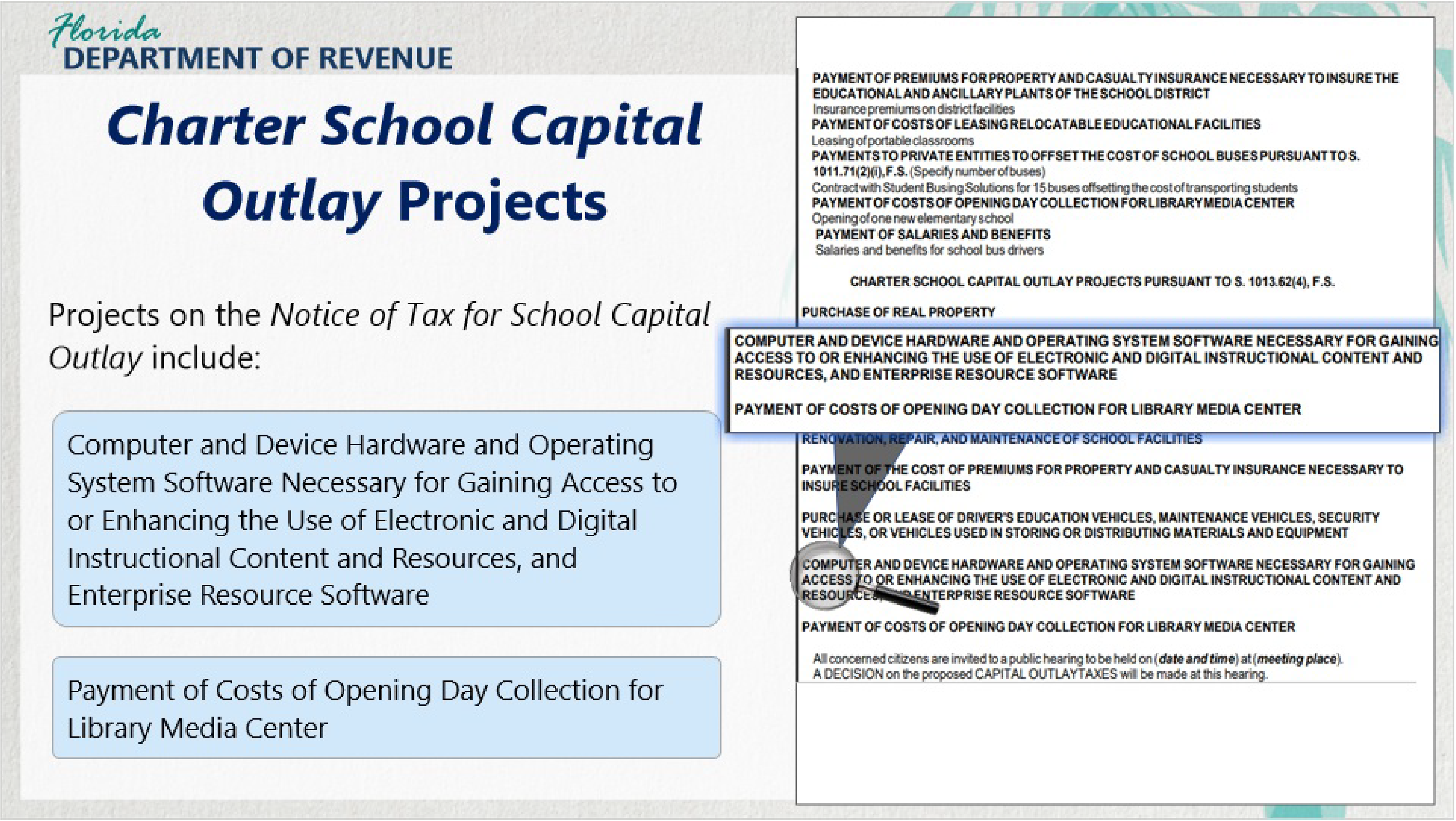
6.39 Charter School Capital Outlay Projects



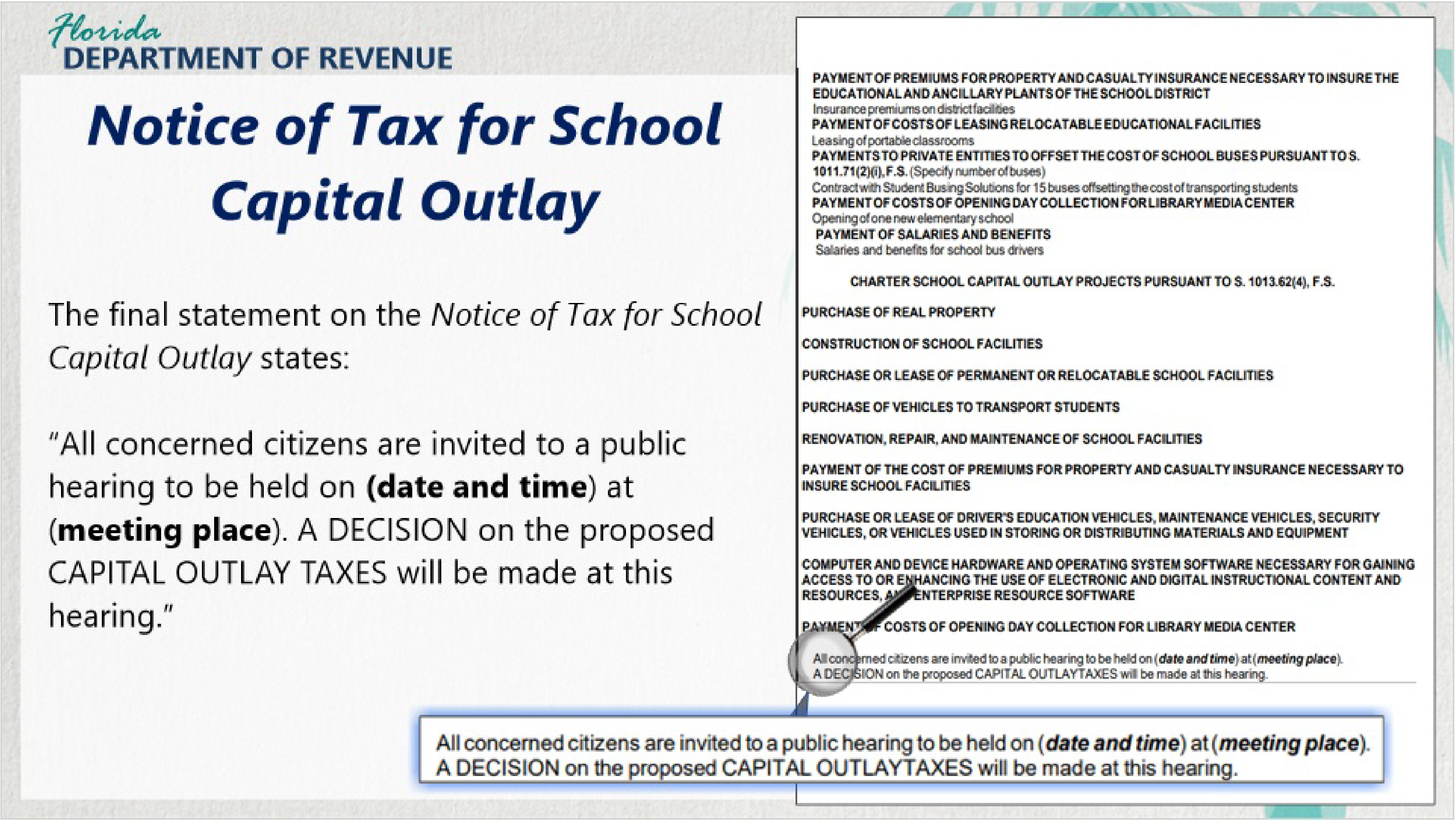
6.40 Charter School Capital Outlay Projects



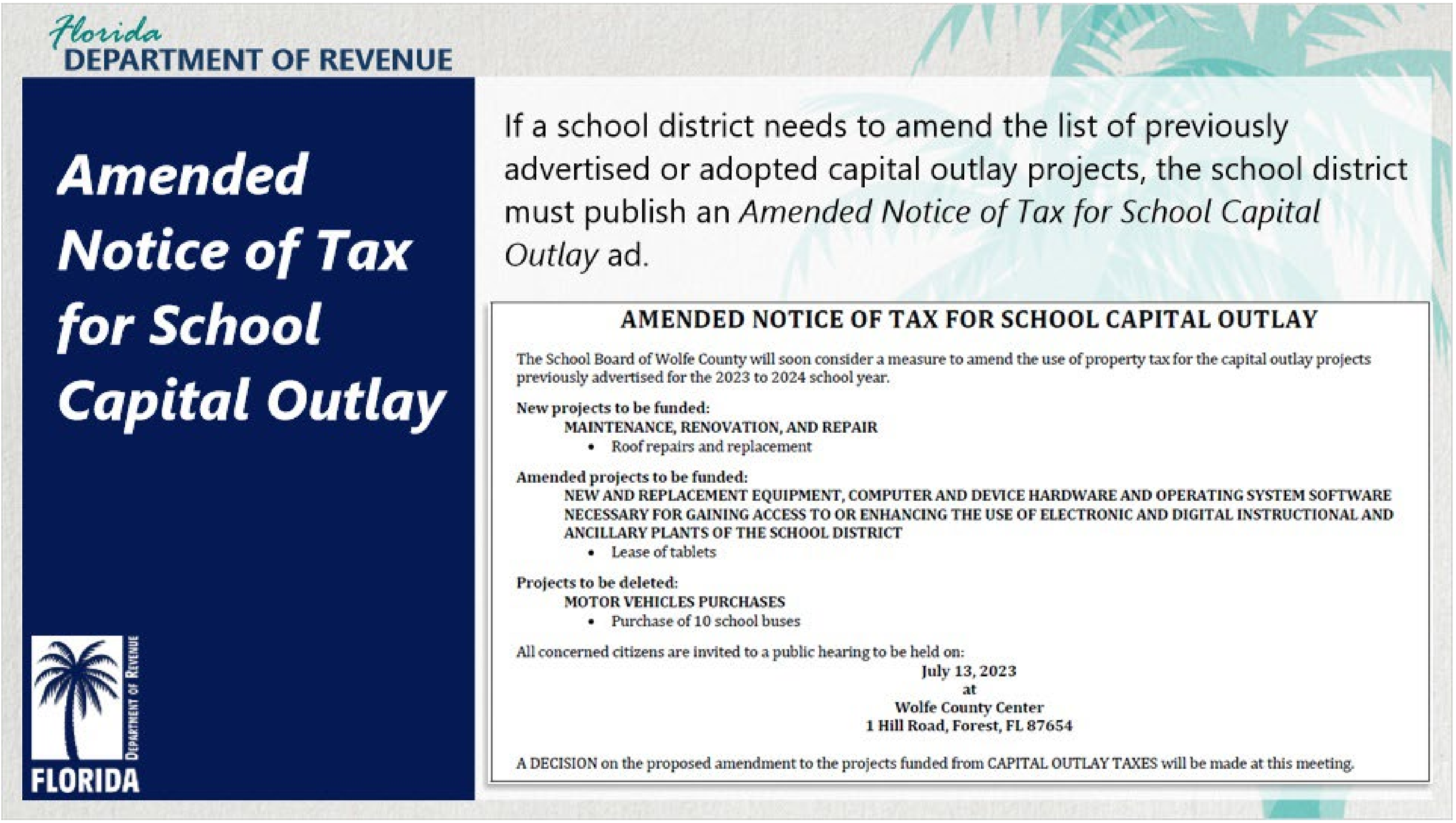
6.41 Charter School Capital Outlay Projects



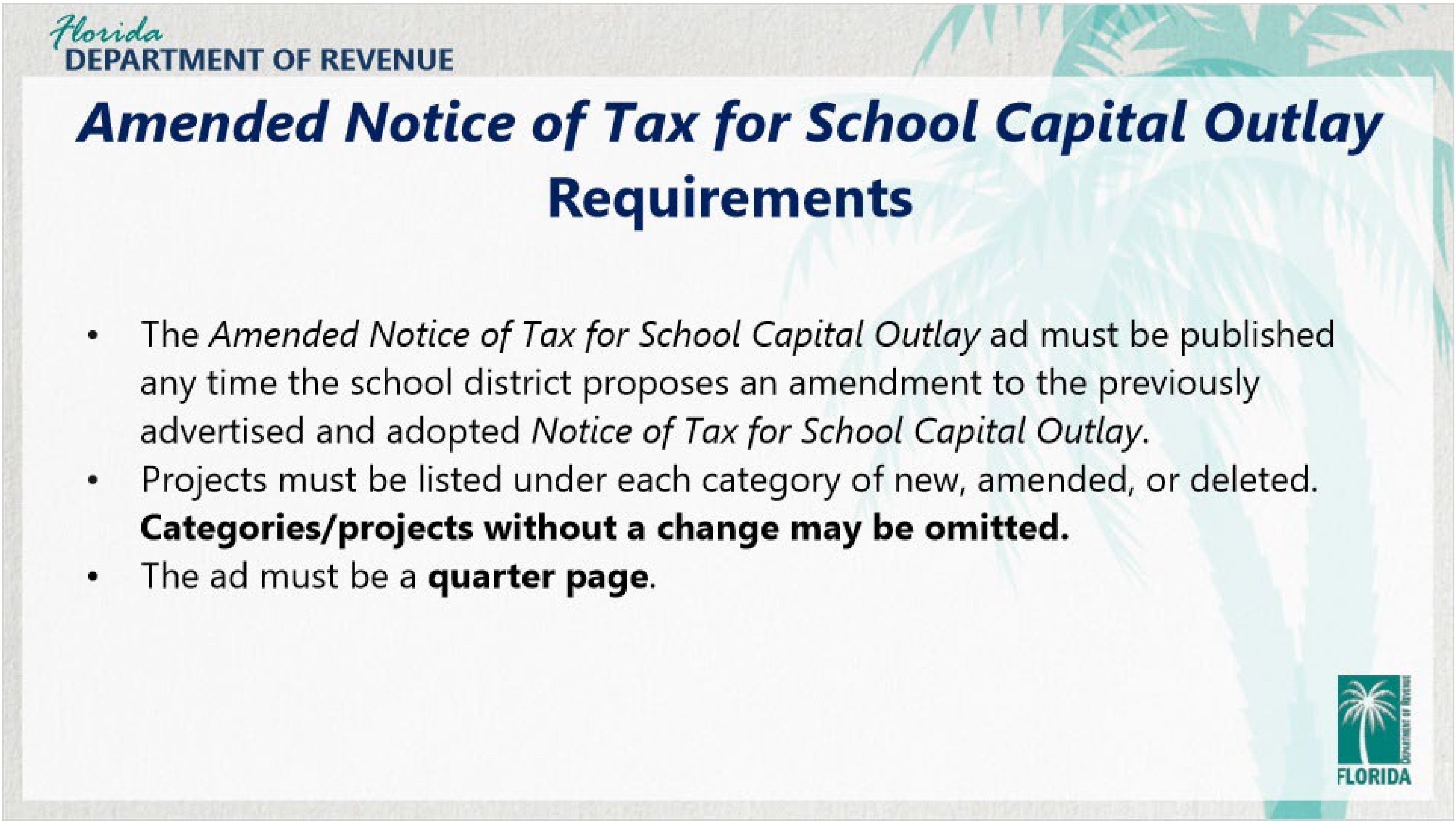
6.42 Notice of Tax for School Capital Outlay



6.43 Amended Notice of Tax for School Capital Outlay

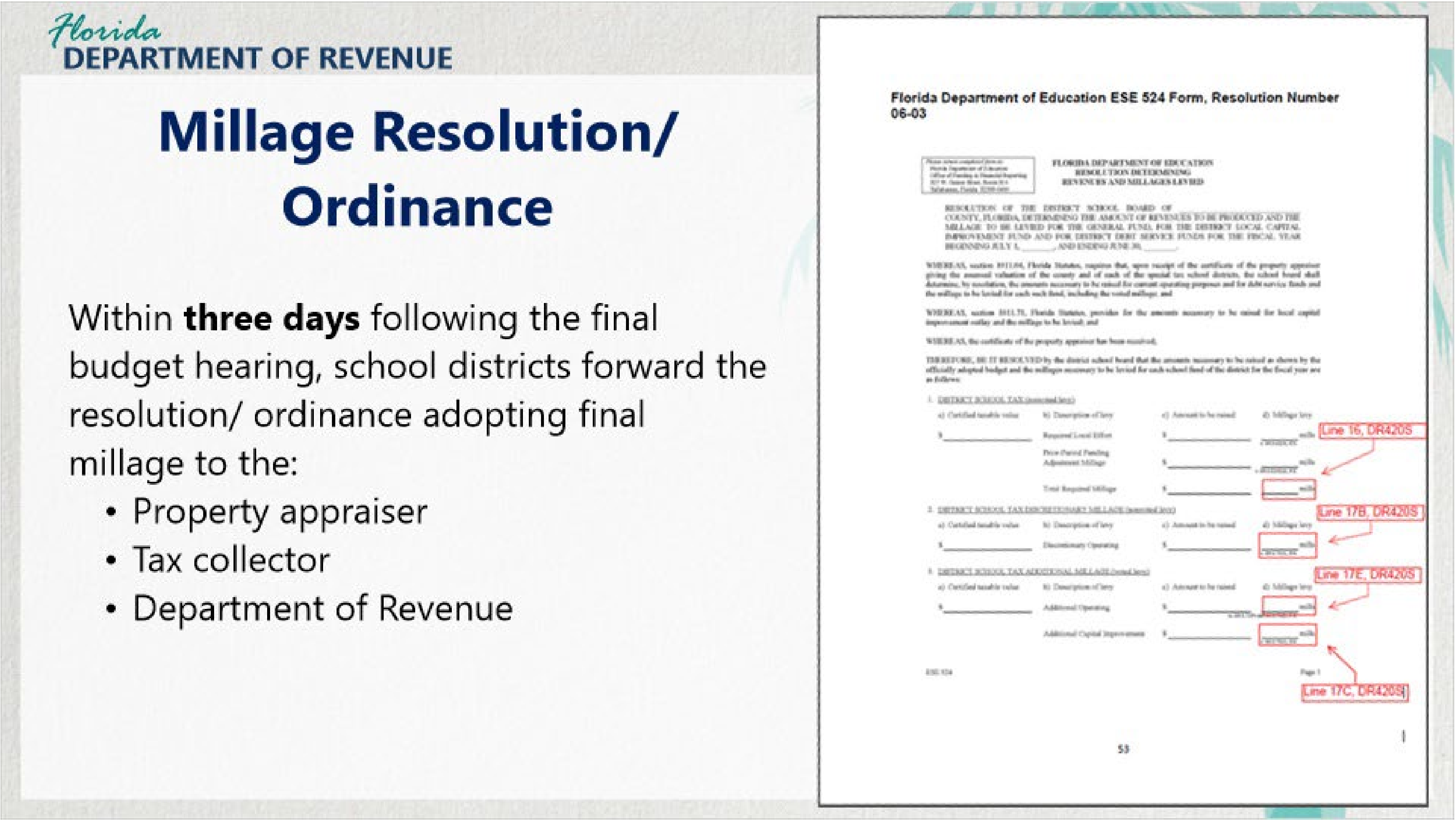


6.44 Amended Notice of Tax for School Capital Outlay Requirements

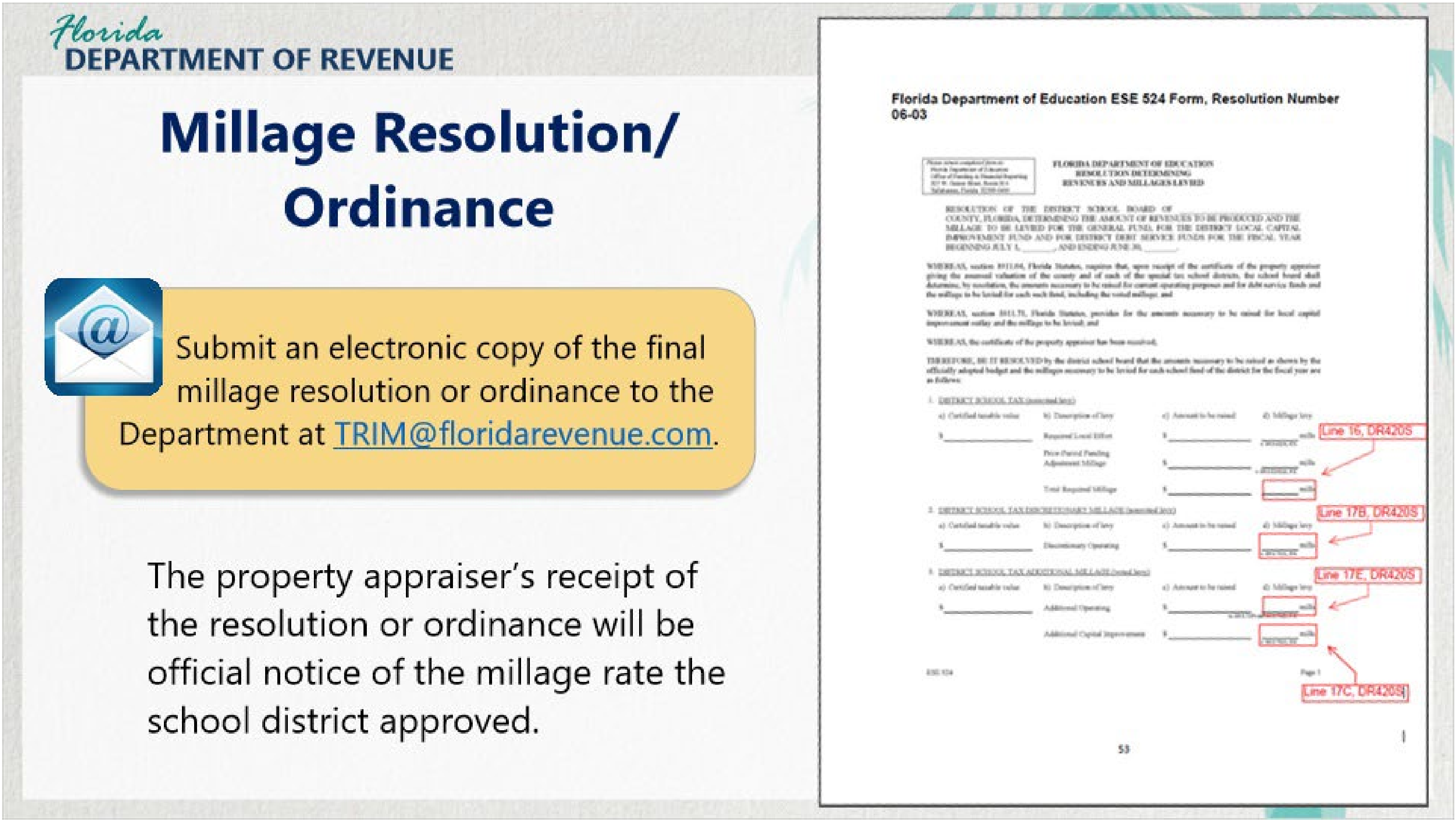


7. Resolutions and Ordinances

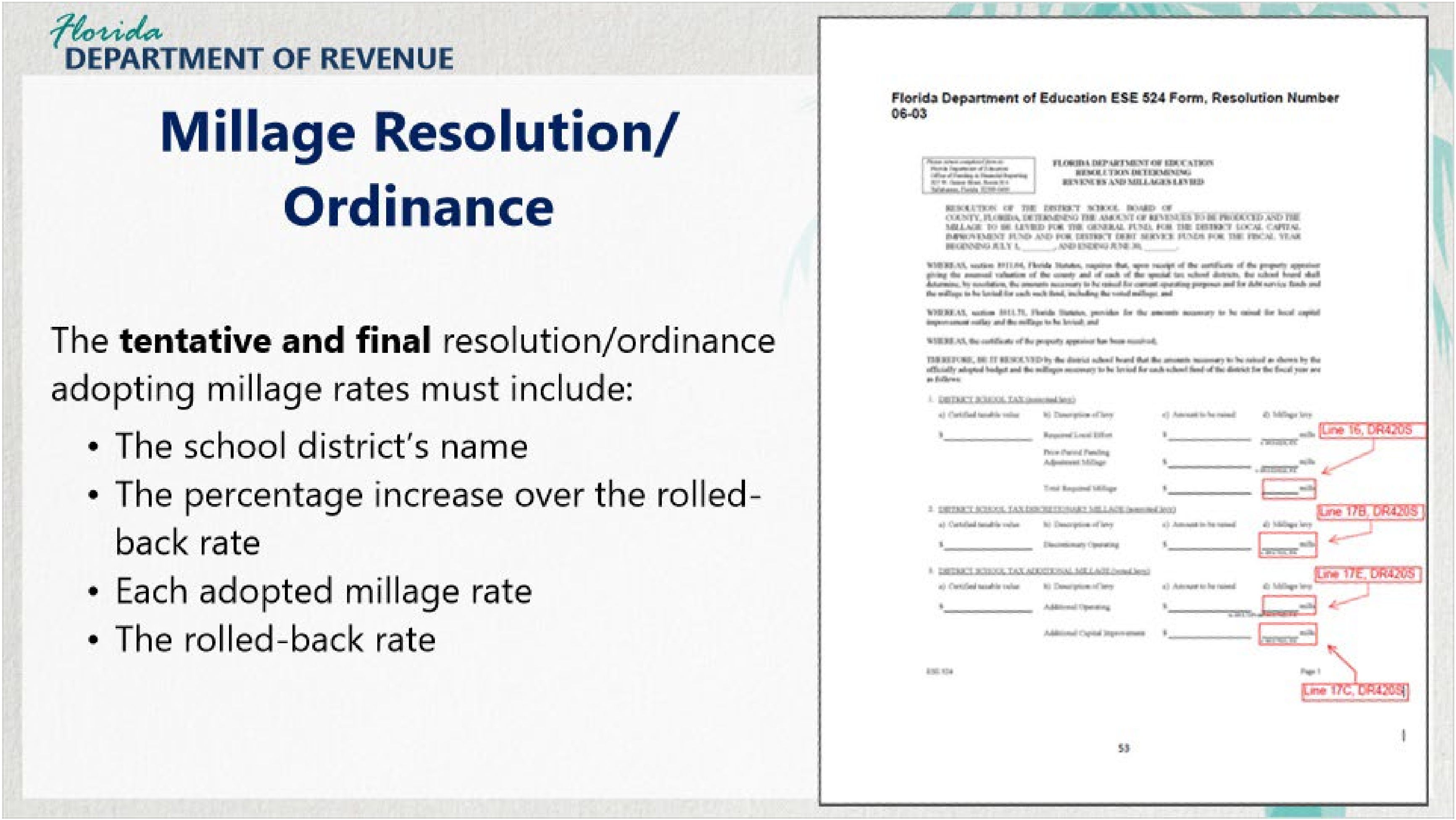
7.1 Millage Resolution / Ordinance



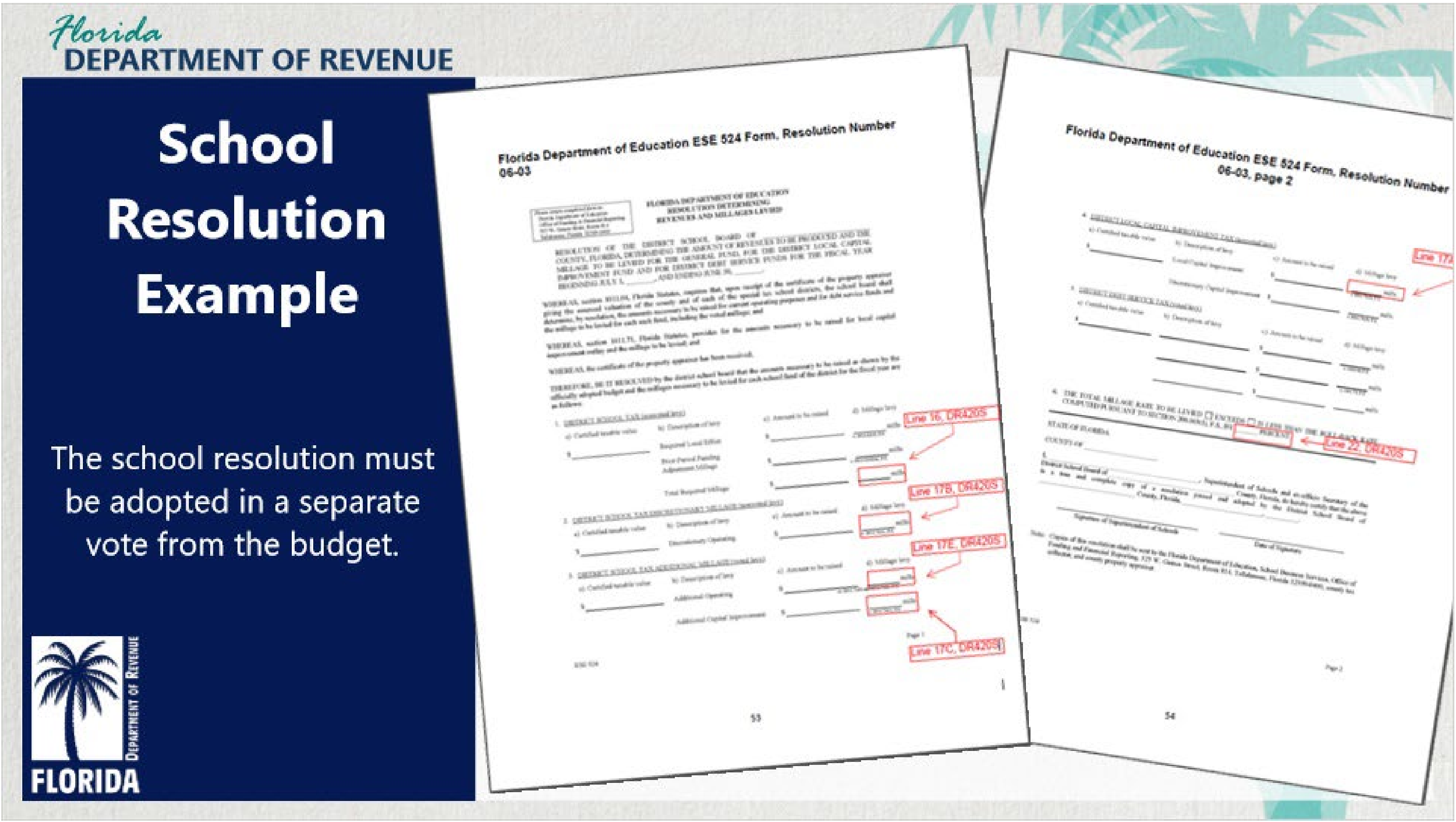
7.2 Millage Resolution / Ordinance



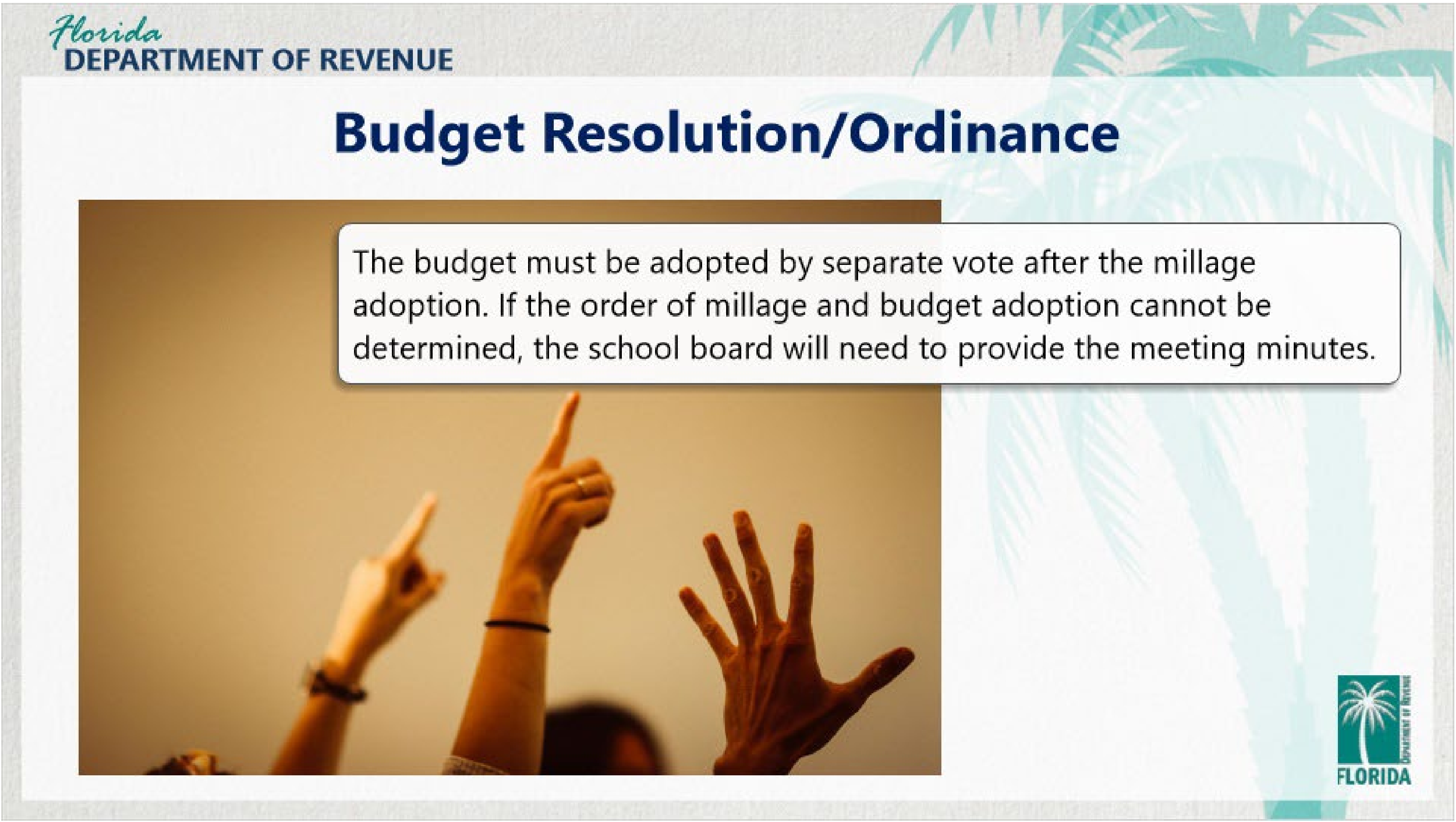
7.3 Millage Resolution / Ordinance



7.4 School Resolution Example

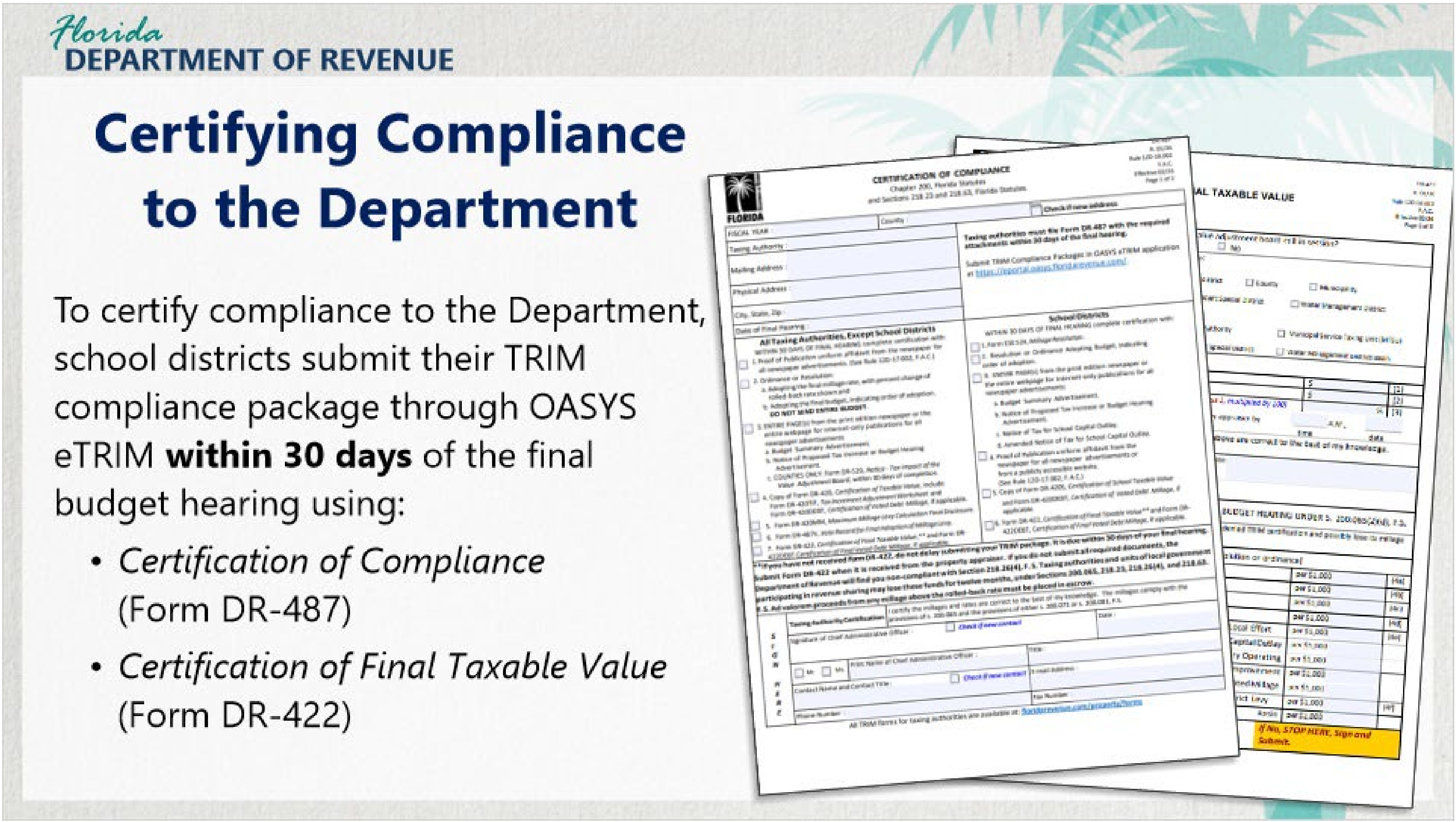


7.5 Budget Resolution/Ordinance

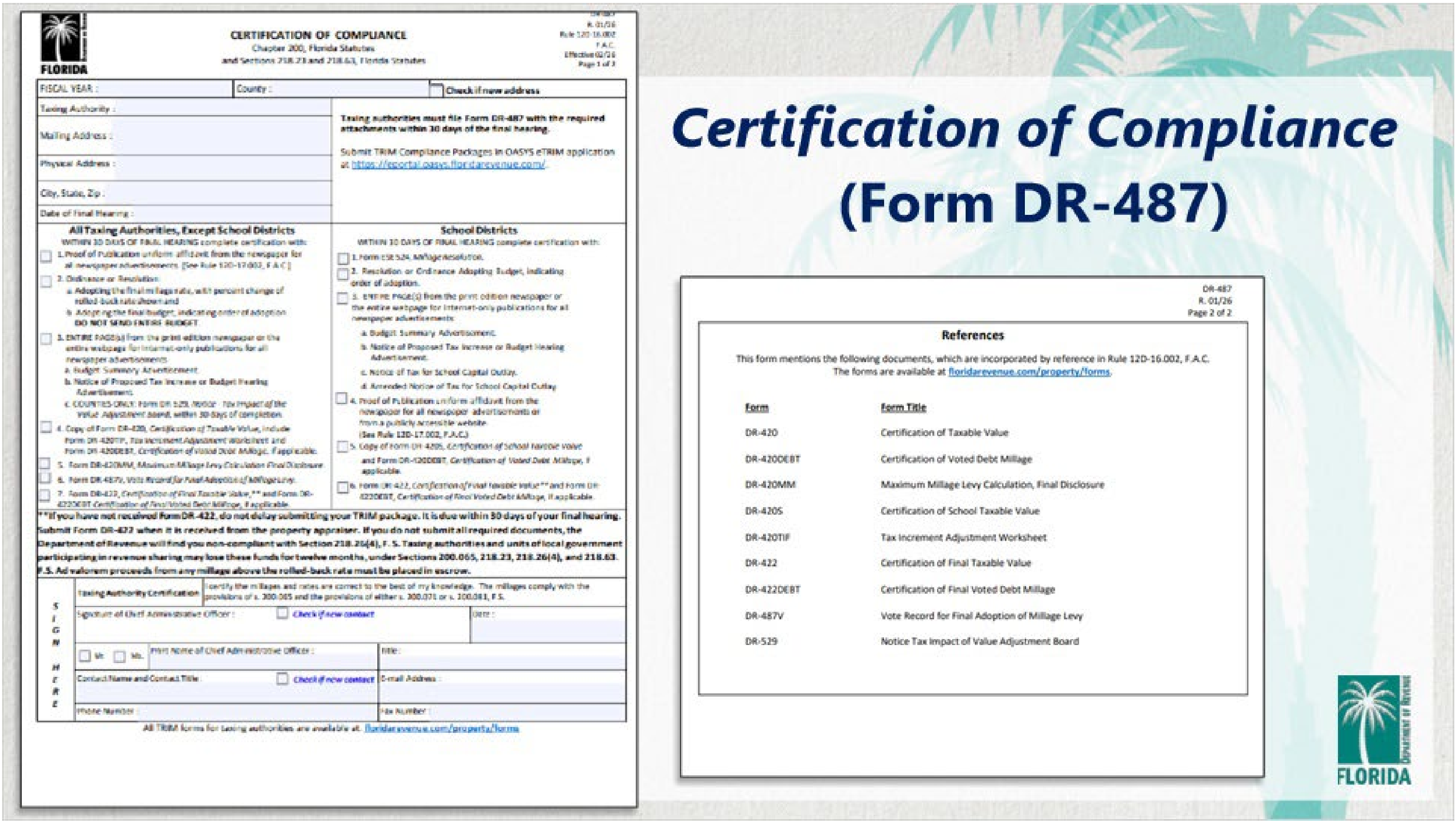


8. Certifying Compliance to the Department

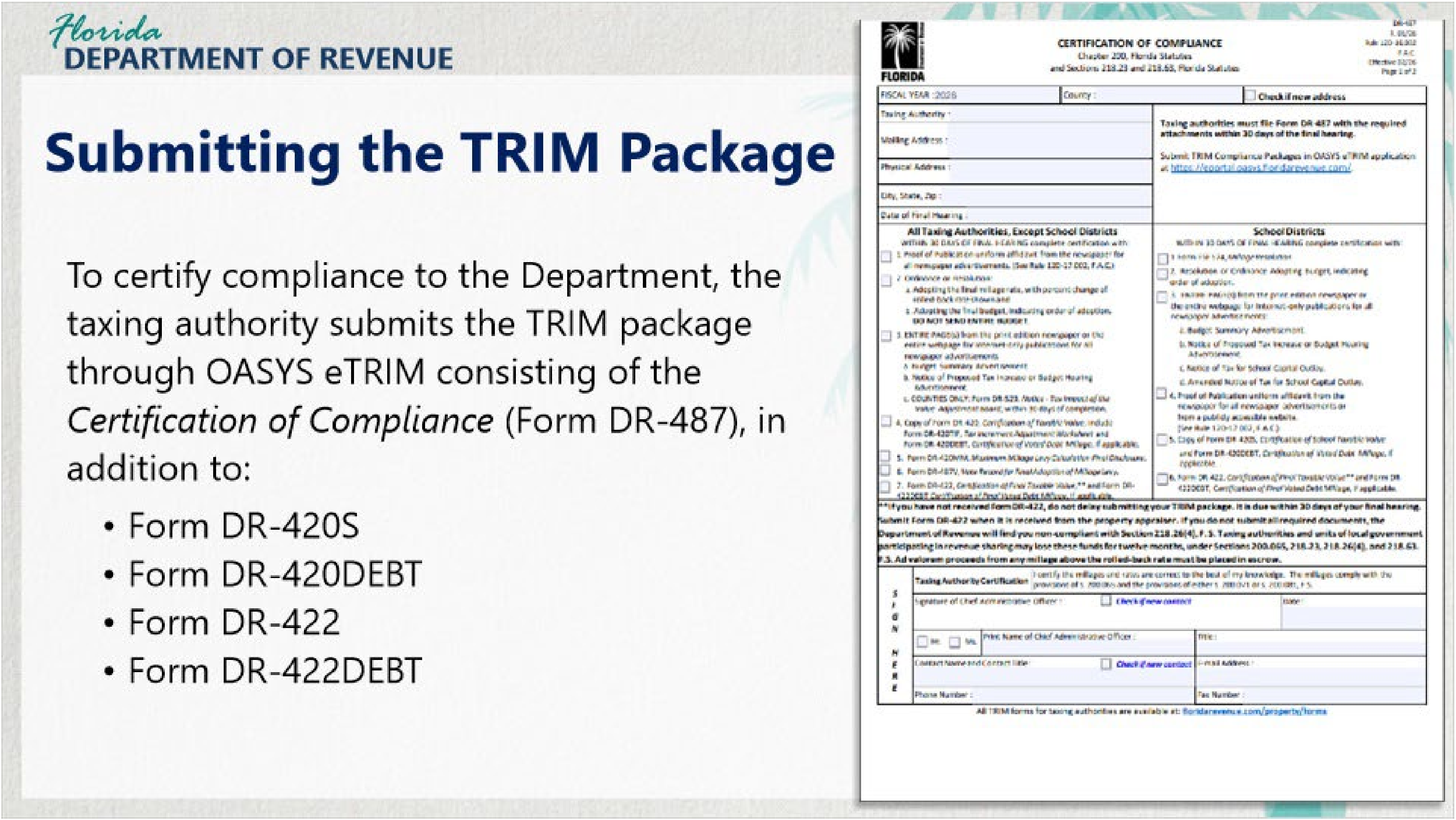
8.1 Certifying Compliance to the Department



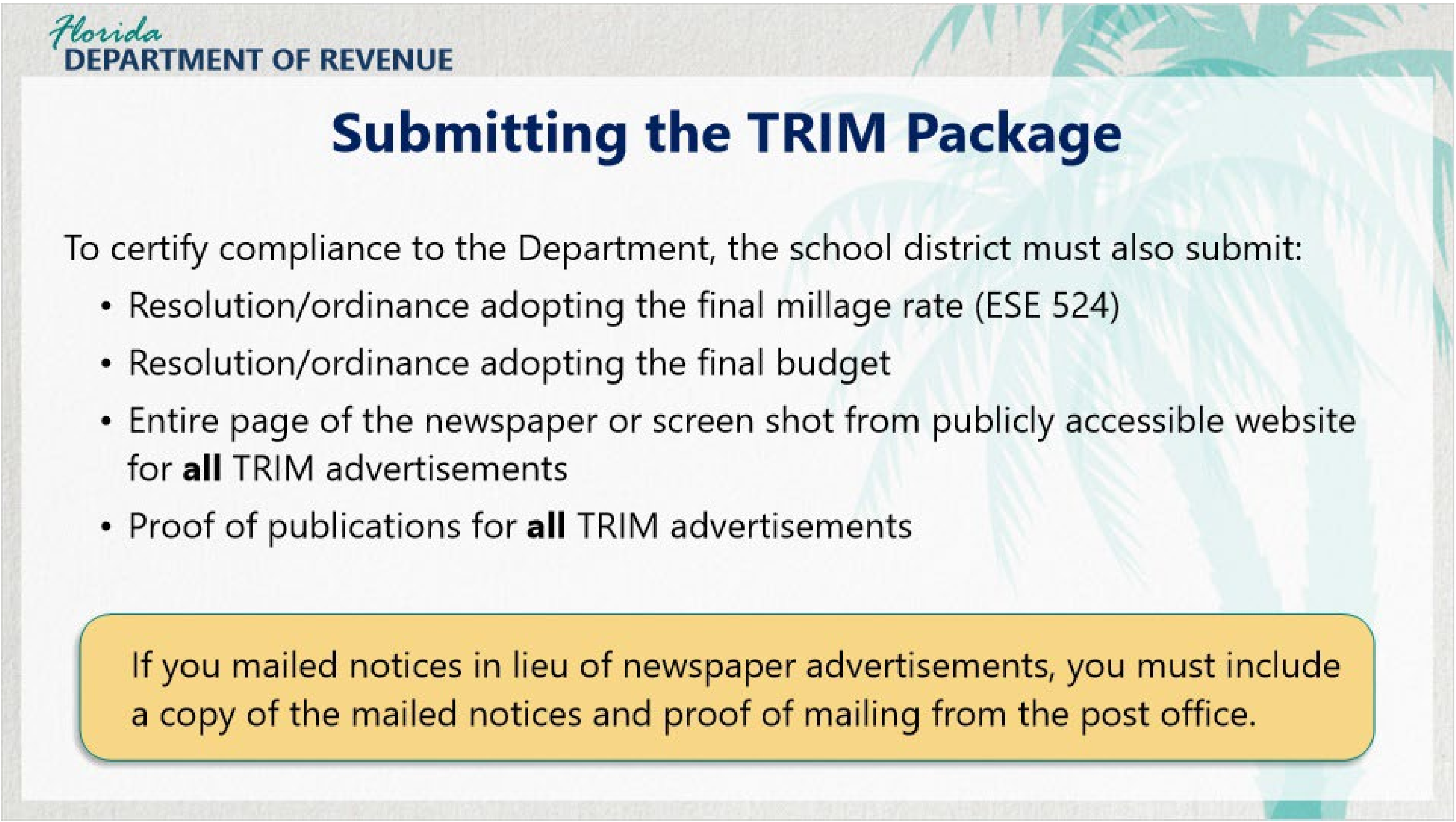
8.2 Certification of Compliance (Form DR-487)



8.3 Submitting the TRIM Package

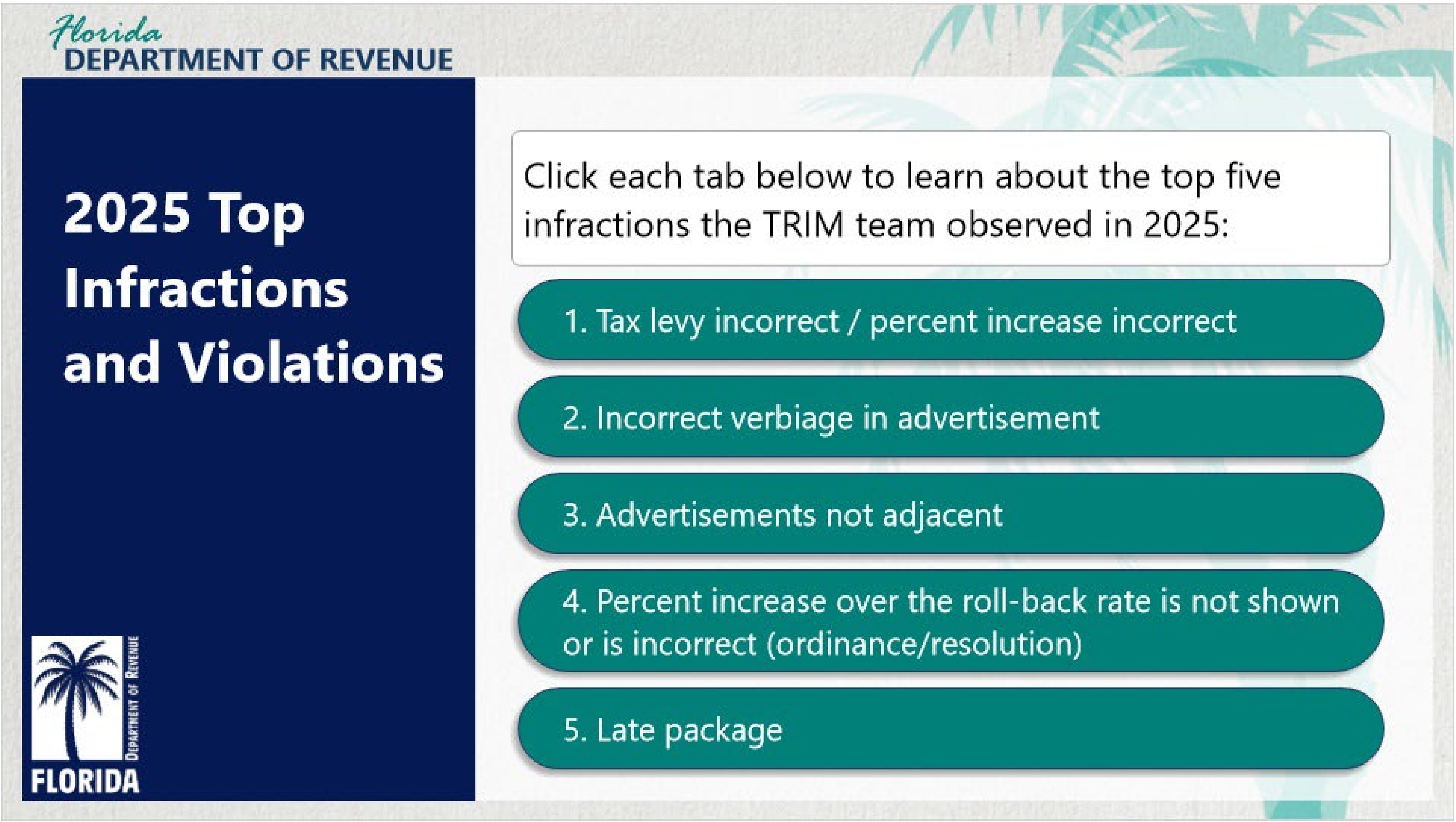


8.4 Submitting the TRIM Package

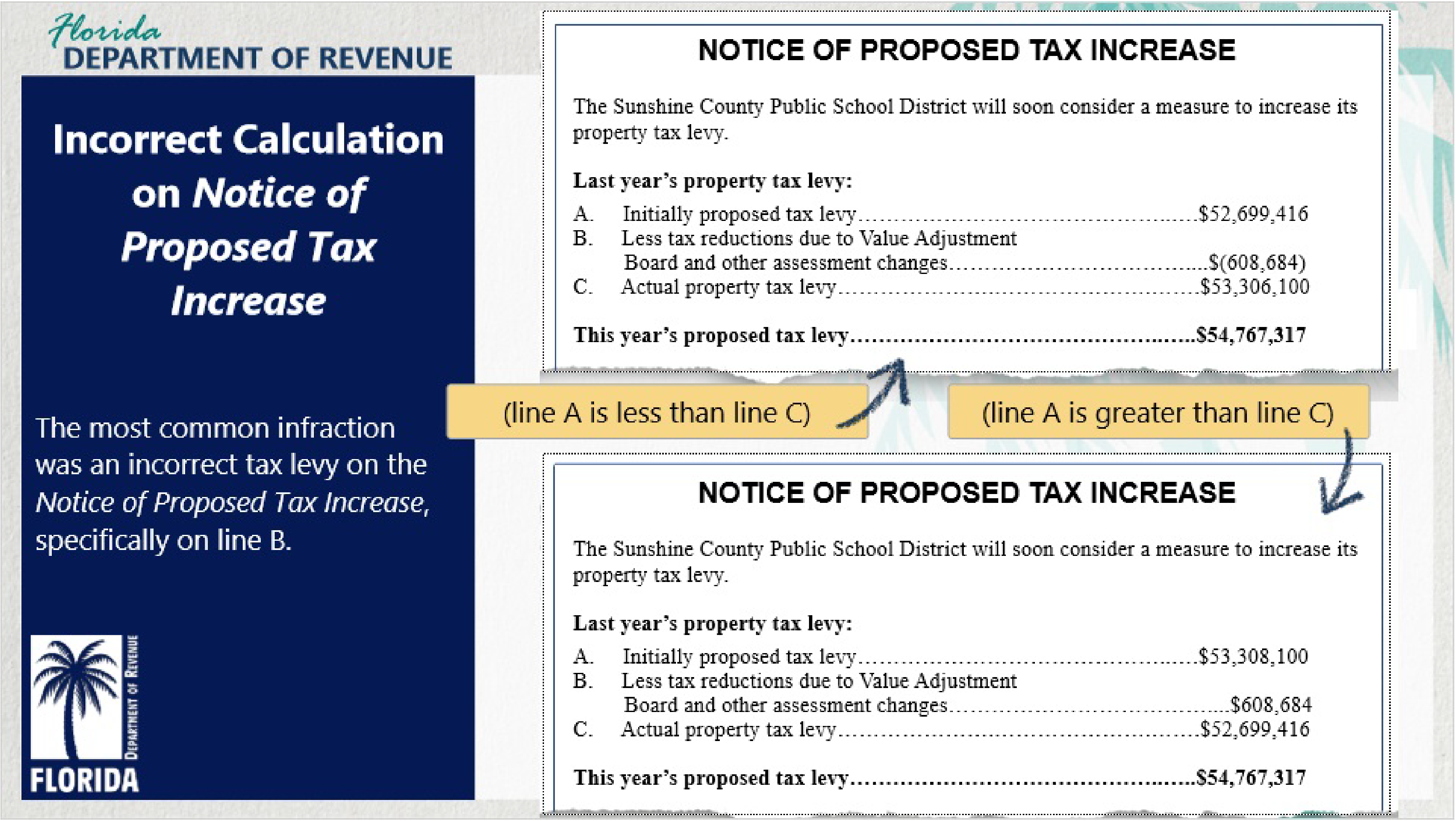


9. Infractions

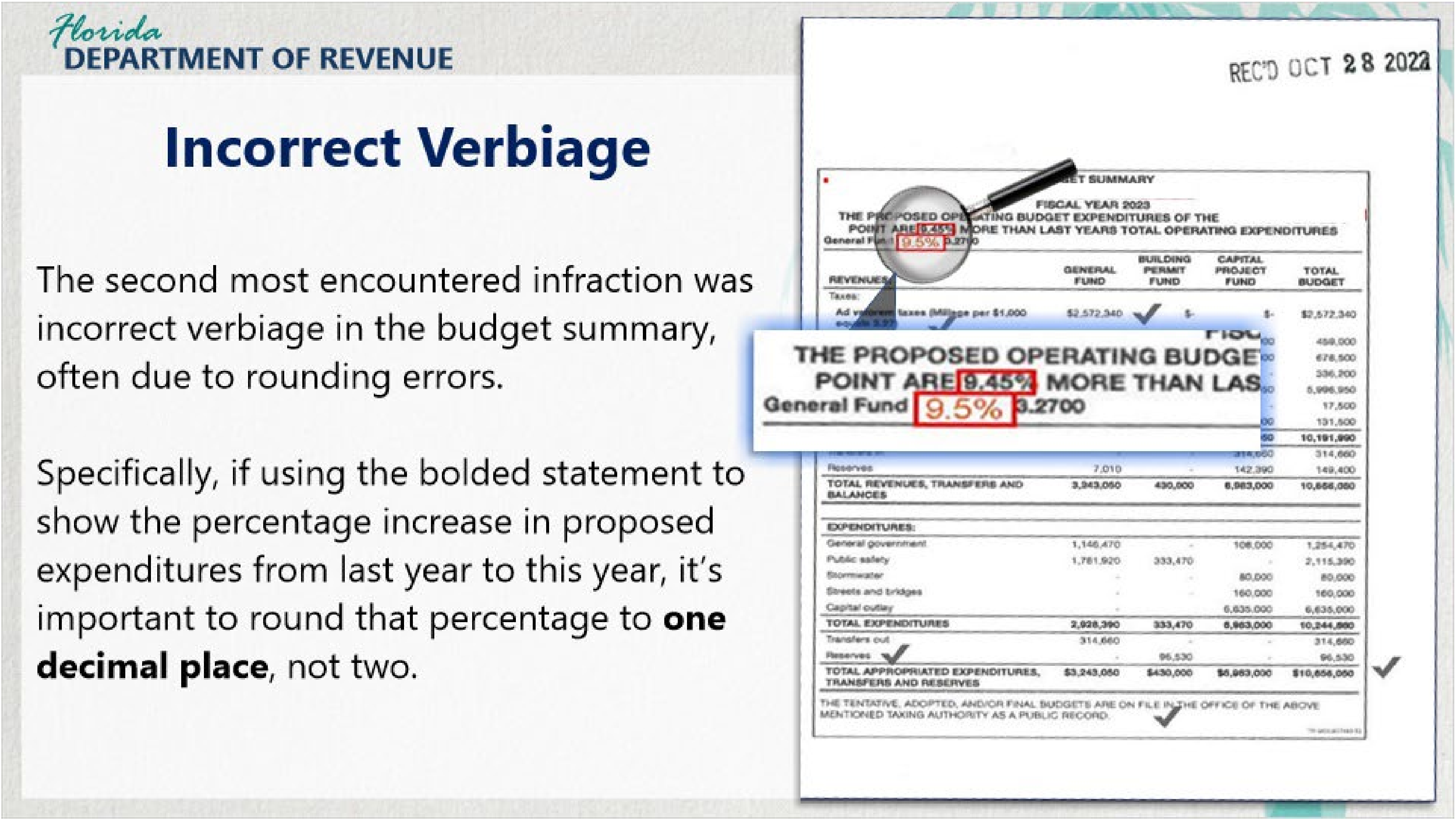
9.1 2025 Top Infractions and Violations



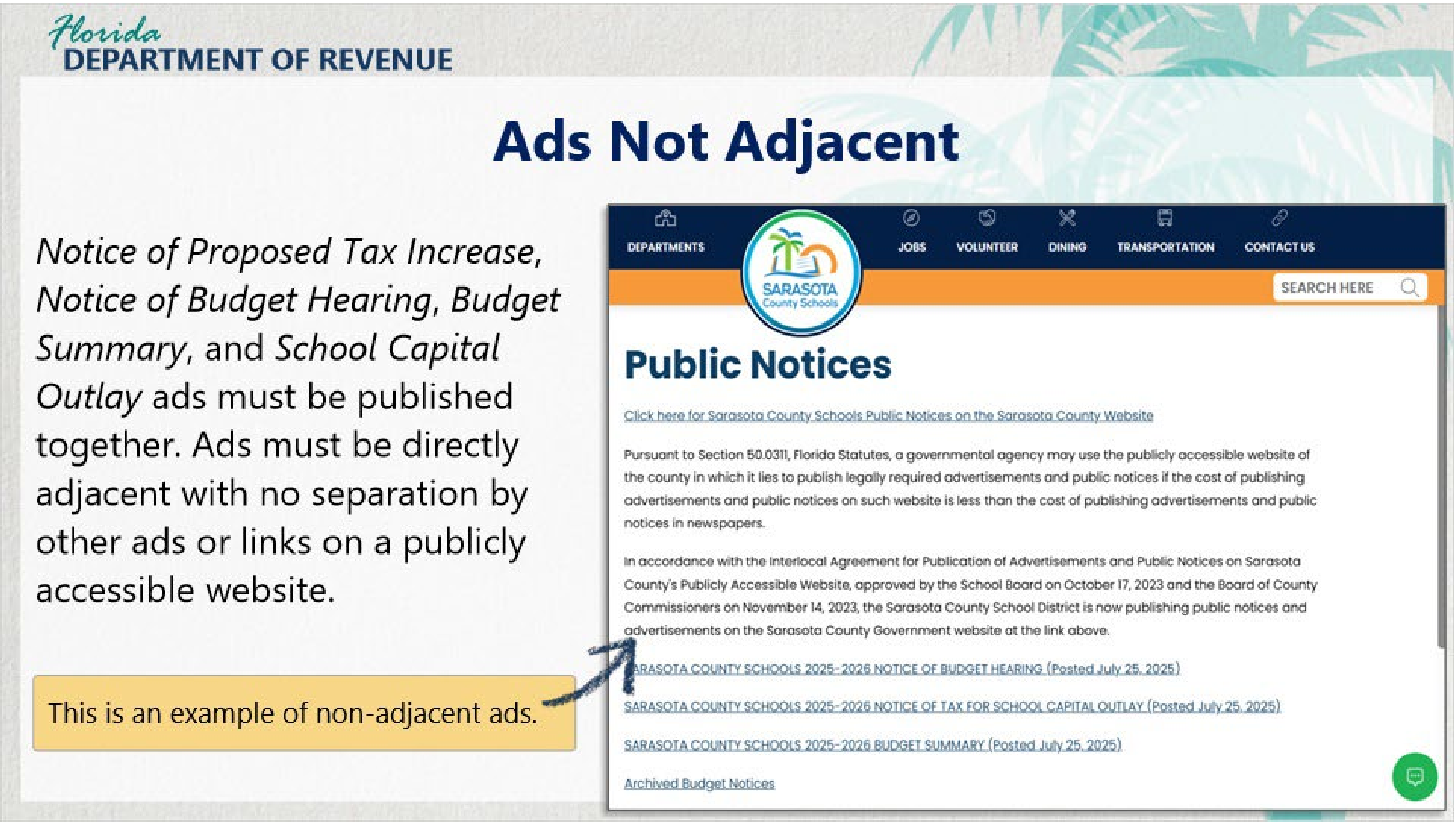
9.3 Incorrect Calculation on Notice of Proposed Tax Increase



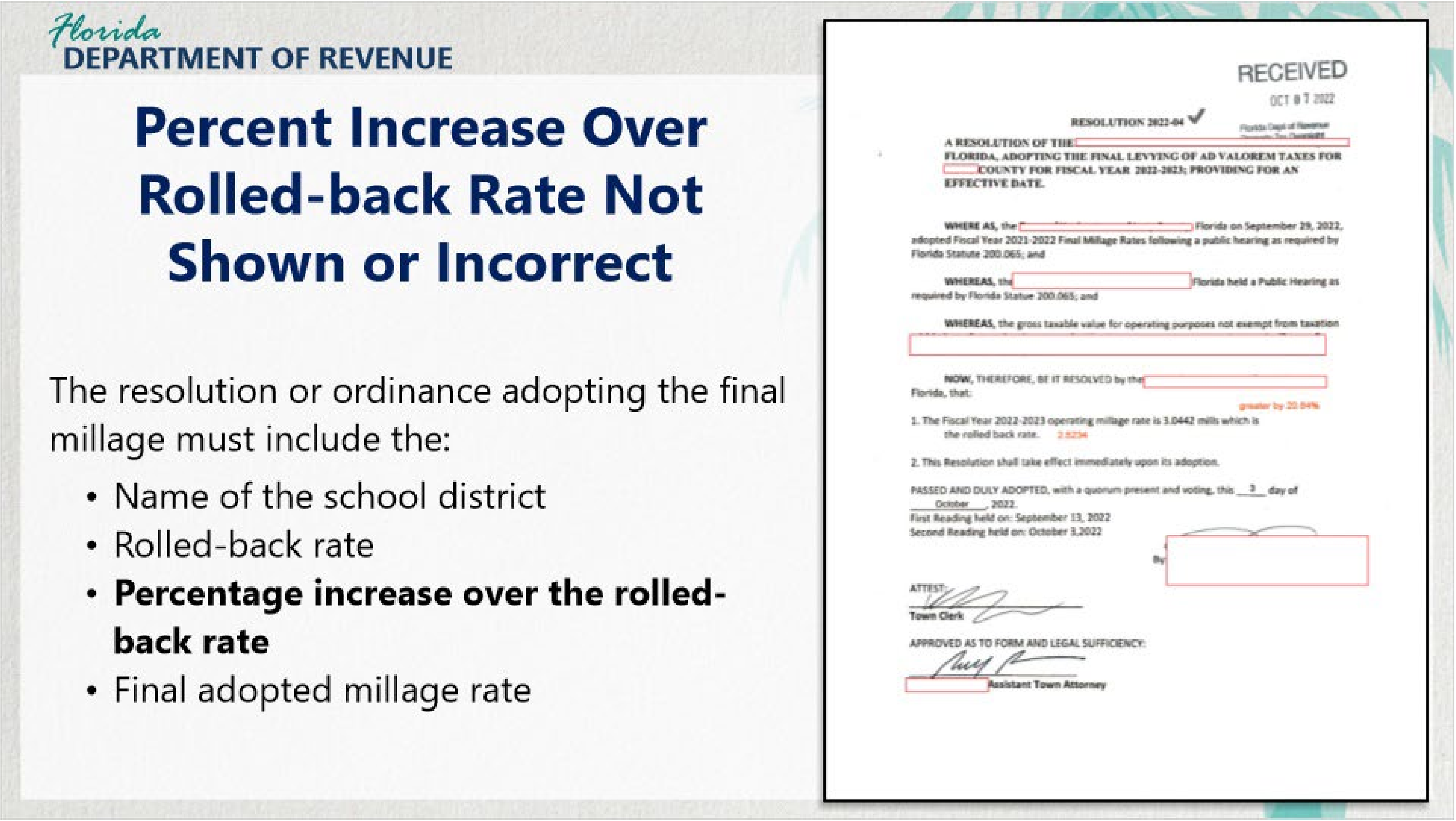
9.4 Incorrect Verbiage



9.5 Ads Not Adjacent



9.6 Percent Increase Over Rolled-back Rate Not Shown or Incorrect



9.7 Late Package

Florida
DEPARTMENT OF REVENUE

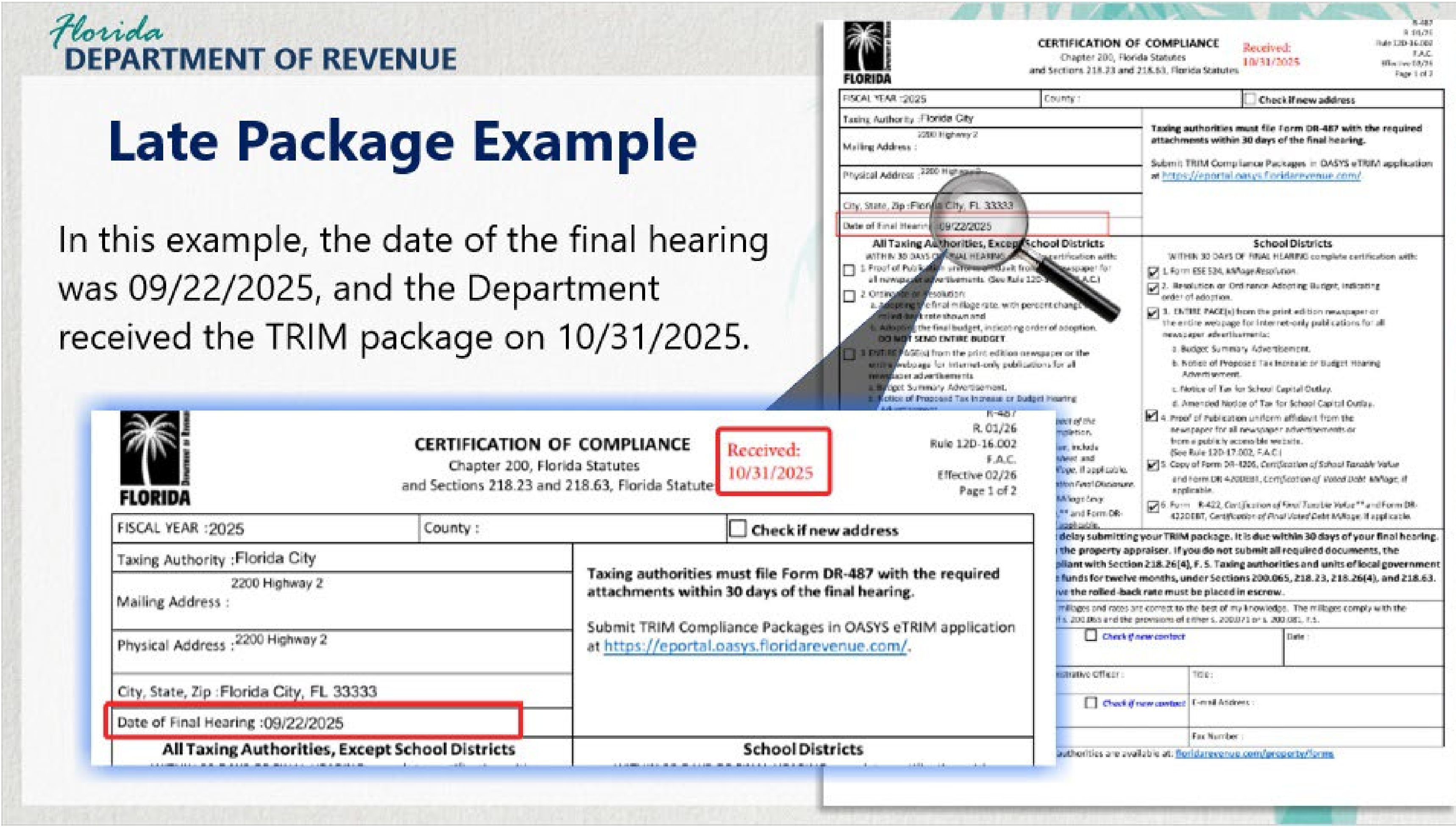
Late Package

The fifth most common infraction is late package submission. Be mindful of the timeframe between your final hearing date and submitting the TRIM package in OASYS. The deadline is **30 days from the final hearing**, and missing that window can result in a violation.

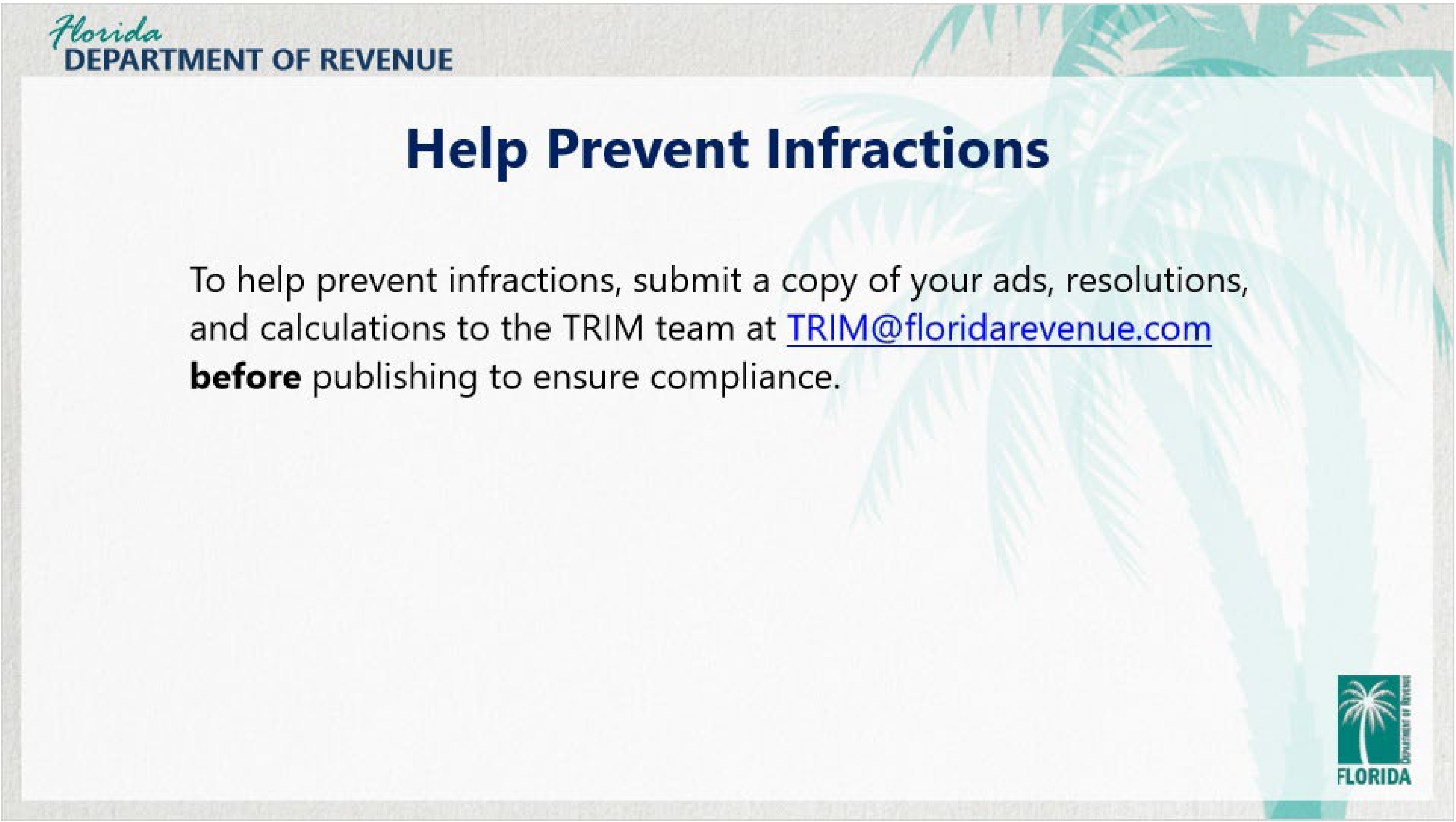
Final Hearing Date	Upload Date	Date Received	Late Package?	Days Late
08/15/2025	09/20/2025	09/21/2025	Yes	6
09/20/2025	10/15/2025	10/16/2025	No	0
09/24/2025	11/10/2025	11/11/2025	Yes	11
10/01/2025	10/30/2025	10/31/2025	No	0

FLORIDA

9.8 Late Package Example



9.2 Help Prevent Infractions



10. TRIM Compliance Contacts

10.1 TRIM Compliance Contacts

Florida
DEPARTMENT OF REVENUE

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	TRIM@floridarevenue.com

FLORIDA